Cowley County, Kansas 2023 State of Kansas
County

CERTIFICATE

To the Clerk of Cowley County, Kansas, State of Kansas
We, the undersigned, officers of
Cowley County, Kansas
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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	18,311,786	11,764,772	34.625
Debt Service	10-113		723,278	650,957	1.916
Road & Bridge	68-5,101		5,826,831	2,787,076	8.203
035 Noxious Weeds	2-1318		313,650	276,164	.813
045 Economic Development	19-4102		321,455		
042 Annex Sales Tax			1,160		
050 Transfer Station			1,270,300		
070 911 System			206,000		
072 Record Mgmt System			69,300		
075 Community Corrections			424,750		
080 Juvenile Services			837,679		
081 Juvenile Services Reinvestment			87,213		
152 Oil &Gas Depletion					
105 Special Alcohol			4,500		
110 Special Parks & Rec			4,000		
115 County Atty Training			6,000		
116 County Atty Forfeiture			324		
120 Drug Screening			25,750		
132 Jail Sales Tax Surplus			138,557		
133 Annex Debt Service					
134 Annex Sales Tax Surplus			961,700		
141 Special Law Enforcement			130,000		
142 Firearms Range			2,260		
143 Jail Enterprise			109,546		
145 Self Insured Benefits			2,315,000		
150 CDDO			388,699		
136 GO Bridge Fund			8,000,000		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals		xxxxx	40,479,738	0	

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

339,781,328

Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 43.801

Assisted by: _____

Address: _____

_____

Email: _____

_____

Attest: _____ 2022

_____
County Clerk

Bob Vreeland Yes
Yes
Yes

_____
Governing Body

CPA Summary

CERTIFICATE (2)

Table of Contents:		Page No.	2023 Proposed Budget			
			Budget Authority for Expenditures	Amount of 2022 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		130,000	39,755		
Fire District 2	19-3610		80,000	70,658		
Fire District 3	19-3610		76,000	65,526		
Fire District 4	19-3610		122,000	103,202		
Fire District 5	19-3610		451,080	397,509		
Fire District 6	19-3610		57,358	55,000		
Fire District 7	19-3610		305,300	271,930		
Fire District 8	19-3610		32,800	29,941		
TOTALS		xxxxx	1254538	1033521		

CPA Summary

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,470,050	1,278,672	23,708	39,710	26,938	0
Debt Service	578,278	64,466	1,195	2,002	1,358	0
Road & Bridge	2,729,474	304,280	5,641	9,450	6,410	0
035 Noxious Weeds	121,656	13,562	251	421	286	0
045 Economic Developmen						
TOTAL	14,899,458	1,660,980	30,795	51,583	34,992	0

County Treas Motor Vehicle Estimate 1,660,980

County Treas Recreational Vehicle Estimate 30,795

County Treas 16/20M Vehicle Estimate 51,583

County Treas Commercial Vehicle Tax Estimate 34,992

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.11148

Recreational Vehicle Factor 0.00207

16/20M Vehicle Factor 0.00346

Commercial Vehicle Factor 0.00235

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
010 General	045 Economic Developi	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.

Cowley County, Kansas

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021	4/8/2021	4/8/2041	1.49	9,670,000	9,670,000	7/27	7/27	184,978	390,000	86,639	405,000
Total G.O. Bonds					**9,670,000**			**184,978**	**390,000**	**86,639**	**405,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**9,670,000**			**184,978**	**390,000**	**86,639**	**405,000**

Cowley County, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,160,792	6,310,100	4,282,719
Receipts:			
Ad Valorem Tax	9,276,346	11,470,050	xxxxxxxxxxxxxxx
Delinquent Tax	334,477	20,000	
Motor Vehicle Tax	1,264,084	1,163,354	1,278,672
Recreational Vehicle Tax	23,470	20,629	23,708
16/20M Vehicle Tax	40,618	44,766	39,710
Commercial Vehicle Tax	26,664	23,979	26,938
Watercraft Tax	0	0	0
Gross Earnings (Intangible) Tax	101,913	99,000	38,737
LAVTR	0	0	5,180
City and County Revenue Sharing	0	0	0
Mineral Production Tax	11,916	0	0
Liquor Control Tax	4,134	4,000	4,000
Cereal Malt Beverage Licenses	200	200	200
County Officer Fees	321,645	180,000	180,000
Payments in Lieu of Tax	8,048	7,000	7,000
Game License Fees	179	150	150
Mortgage Registration Fees	0	0	0
Motor Vehicles Liceense Fees	111,292	120,000	100,000
Delinquent Personal Tax Fees	35,994	30,000	30,000
Current Tax Penalty	378,479	150,000	150,000
Civil Process Fees	18,120	40,000	20,000
Vehicle Tax Penalty	4,910	4,500	4,500
Work Release	5,780	14,000	14,000
Indigent Fees	45,466	55,000	45,000
Rentals - Farm & Annex	52,549	17,000	17,000
Memeorial Lawn Cemetery Fees	11,431	15,000	12,000
Attorney's Diversion	14,000	15,000	14,000
Other Grants	739	0	0
Offenders Sourced Income	271,552	200,000	200,000
Permit Fees	6,550	10,000	6,500
Conceal and Carry	2,308	2,000	2,000
Emergency Management	29,136	25,000	25,000
Facility Rental Income		0	0
Transfer from other Funds	29,969	0	0
Interest on Idle Funds	18,224	150,000	20,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	126,891	23,000	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**12,577,085**	**13,903,628**	**2,264,295**
Resources Available:	**17,737,877**	**20,213,728**	**6,547,014**

Cowley County, Kansas 2023

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	17,737,877	20,213,728	6,547,014
Expenditures:			

General Fund Payroll	0	0	10,646,718
County Commission	66,831	69,325	12,225
Non Departmental	2,846,468	6,823,400	3,108,000
County Administrator	269,237	616,295	40,295
County Coroner	70,971	70,000	70,000
Emergency Communication	540,452	606,200	43,900
Memorial Lawn Cemetery	14,046	33,900	43,900
County Counselor	32,064	34,070	2,200
Facility Management	506,767	540,000	690,000
Juvenile Services	1,541	3,160	160
County Clerk	163,897	211,130	58,900
County Treasurer	240,346	260,400	49,800
Regiser of Deeds	139,922	179,241	23,300
County Attorney	411,184	429,800	56,700
District Court	344,347	347,900	398,350
Emergency Management	167,208	236,646	66,400
County Sheriff	1,764,448	1,901,724	523,800
County Jail	1,322,890	1,403,480	600,200
County Appraiser	428,347	489,400	111,000
Joint Health Department	330,000	280,500	280,500
Historical Society	7,500	7,500	7,500
Humane Society	4,000	4,000	4,000
Ambulance	390,838	390,838	390,838
Reach	45,000	45,000	45,000
Cherokee Strip Museum	7,500	7,500	7,500
Mental Health	190,000	161,500	161,500
Conservation District	38,000	38,000	38,000
Council On Aging	177,081	151,000	151,000
Extension Council	180,000	153,000	153,000
County Fair Board	4,000	4,000	4,000
CASA	4,000	4,000	4,000
Crime Stoppers	1,500	1,500	1,500
Big Brother Big Sister	5,000	5,000	5,000
MISGIS	712,392	421,600	512,600
Subtotal	11,427,777	15,931,009	18,311,786
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total l			
Total Expenditures	**11,427,777**	**15,931,009**	**18,311,786**
Unencumbered Cash Balance Dec 31	6,310,100	4,282,719	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	14,580,049	15,936,009	18,311,786
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,311,786
		Tax Required	11,764,772
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	11,764,772

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Fund Payroll			
Salaries			6,905,218
Medicare			525,000
Health Insurance			2,300,000
Retirement			810,000
Workers Compensation			80,000
Unemployment			26,500
Total	0	0	10,646,718
County Commission			
Salaries	60,970	62,600	0
Contractual	5,861	5,825	6,225
Commodities		900	1,000
Capital Outlay			5,000
Total	66,831	69,325	12,225
Non Departmental			
Salaries	1,940,958	4,757,400	0
Contractual	353,410	407,500	408,000
Commodities	2,100	8,500	900,000
Capital Outlay	550,000	1,650,000	1,800,000
Total	2,846,468	6,823,400	3,108,000
County Administrator			
Salaries	252,102	596,000	0
Contractual	10,044	16,200	16,200
Commodities	7,091	4,095	4,095
Capital Outlay			20,000
Total	269,237	616,295	40,295
County Coroner			
Salaries	4,435	0	0
Contractual	66,536	70,000	70,000
Commodities			
Capital Outlay			
Total	70,971	70,000	70,000
Emergency Communication			
Salaries	511,634	572,250	0
Contractual	22,759	29,950	29,900
Commodities	6,059	4,000	4,000
Capital Outlay			10,000
Total	540,452	606,200	43,900
Memorial Lawn Cemetery			
Salaries	0	0	0
Contractual	7,903	13,600	13,600

Commodities	6,143	20,300	20,300
Capital Outlay			10,000
Total	14,046	33,900	43,900
County Counselor			
Salaries	31,254	31,870	0
Contractual	810	1,000	2,200
Commodities		1,200	
Capital Outlay			
Total	32,064	34,070	2,200
Total - Page 6b	**3,840,069**	**8,253,190**	**13,967,238**

Cowley County, Kansas 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Facility Management			
Salaries	65,811	0	0
Contractual	412,256	525,000	625,000
Commodities	28,700	15,000	15,000
Capital Outlay			50,000
Total	506,767	540,000	690,000
Juvenile Services			
Salaries	1,166	3,000	0
Contractual	25	15	15
Commodities	350	145	145
Capital Outlay			
Total	1,541	3,160	160
County Clerk			
Salaries	131,818	166,430	0
Contractual	25,079	25,950	42,700
Commodities	5,732	18,750	6,200
Capital Outlay	1,268		10,000
Total	163,897	211,130	58,900
County Treasurer			
Salaries	204,036	209,500	0
Contractual	33,946	42,900	40,800
Commodities	2,364	3,000	4,000
Capital Outlay	0	5,000	5,000
Total	240,346	260,400	49,800
Regiser of Deeds			
Salaries	123,606	160,941	0
Contractual	14,176	14,300	14,300

Commodities	2,140	4,000	County 4,000
Capital Outlay			5,000
Total	139,922	179,241	23,300
County Attorney			
Salaries	373,105	383,100	0
Contractual	31,332	37,700	37,700
Commodities	6,747	9,000	9,000
Capital Outlay			10,000
Total	411,184	429,800	56,700
District Court			
Salaries			
Contractual	341,700	301,650	354,100
Commodities	0	16,250	16,250
Capital Outlay	2,647	30,000	28,000
Total	344,347	347,900	398,350
Emergency Management			
Salaries	147,432	192,646	0
Contractual	13,296	33,400	47,300
Commodities	6,480	10,600	9,100
Capital Outlay			10,000
Total	167,208	236,646	66,400
Total - Page 6c	**1,975,212**	**2,208,277**	**1,343,610**

Cowley County, Kansas 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
County Sheriff			
Salaries	1,372,073	1,441,674	0
Contractual	90,514	124,650	140,900
Commodities	157,623	204,400	203,900
Capital Outlay	144,238	131,000	179,000
Total	1,764,448	1,901,724	523,800
County Jail			
Salaries	903,334	937,480	0
Contractual	174,596	198,000	192,700
Commodities	239,139	241,000	357,500
Capital Outlay	5,821	27,000	50,000
Total	1,322,890	1,403,480	600,200
County Appraiser			
Salaries	361,331	383,900	0
Contractual	46,686	80,750	79,000
Commodities	20,330	18,750	22,000

Capital Outlay	0	6,000	10,000
Total	428,347	489,400	111,000
Joint Health Department			
Appropriations	330,000	280,500	280,500
Total	330,000	280,500	280,500
Historical Society			
Appropriations	7,500	7,500	7,500
Total	7,500	7,500	7,500
Humane Society			
Appropriations	4,000	4,000	4,000
Total	4,000	4,000	4,000
Ambulance			
Appropriations	390,838	390,838	390,838
Total	390,838	390,838	390,838
Reach			
Appropriations	45,000	45,000	45,000
Total	45,000	45,000	45,000
Total - Page 6d	**4,293,023**	**4,522,442**	**1,962,838**

Cowley County, Kansas 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Cherokee Strip Museum			
Appropriations	7,500	7,500	7,500
Total	7,500	7,500	7,500
Mental Health			
Appropriations	190,000	161,500	161,500
Total	190,000	161,500	161,500
Conservation District			
Appropriations	38,000	38,000	38,000
Total	38,000	38,000	38,000
Council On Aging			
Appropriations	177,081	151,000	151,000
Total	177,081	151,000	151,000
Extension Council			
Appropriations	180,000	153,000	153,000
Total	180,000	153,000	153,000
County Fair Board			
Appropriations	4,000	4,000	4,000
Total	4,000	4,000	4,000
CASA			
Appropriations	4,000	4,000	4,000

Total	4,000	4,000	4,000
Crime Stoppers			
Appropriations	1,500	1,500	1,500
Total	1,500	1,500	1,500
Big Brother Big Sister			
Appropriations	5,000	5,000	5,000
Total	5,000	5,000	5,000
Total - Page6e	**607,081**	**525,500**	**525,500**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
MISGIS			
Salaries	153,134	0	0
Contractual	446,562	345,100	310,100
Commodities	3,219	2,500	2,500
Capital Outlay	109,477	74,000	200,000
Total	712,392	421,600	512,600
Total - Page 6f	712,392	421,600	512,600
Total - Page 6b	3,840,069	8,253,190	13,967,238
Total - Page 6c	1,975,212	2,208,277	1,343,610
Total - Page 6d	4,293,023	4,522,442	1,962,838
Total - Page 6e	607,081	525,500	525,500
Total Detail Expenditures**	**11,427,777**	**15,931,009**	**18,311,786**

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

State of Kansas
County

Cowley County, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	3,300
Receipts:			
Ad Valorem Tax		578,278	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			64,466
Recreational Vehicle Tax			1,195
16/20M Vehicle Tax			2,002
Commercial Vehicle Tax			1,358
Watercraft Tax			0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**578,278**	**69,021**
Resources Available:	**0**	**578,278**	**72,321**
Expenditures:			
Principal	0	390,000	550,000
Interest	0	184,978	173,278
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**574,978**	**723,278**
Unencumbered Cash Balance Dec 31	0	3,300	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	578,278	723,278
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	723,278
		Tax Required	650,957
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	650,957

CPA Summary

Page No.

Cowley County, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,034,783	2,016,787	1,680,974
Receipts:			
Ad Valorem Tax	3,147,306	2,729,474	xxxxxxxxxxxxxxxx
Delinquent Tax	8,843	7,000	7,000
Motor Vehicle Tax	333,328	396,616	304,280
Recreational Vehicle Tax	6,202	7,033	5,641
16/20M Vehicle Tax	9,108	15,262	9,450
Commercial Vehicle Tax	7,068	8,175	6,410
Watercraft Tax	0	0	0
Special City & County Highway	0	0	0
County Equalization	0	0	0
District 1 Income	1,319	5,000	5,000
District 2 Income	27,057	5,000	5,000
District 3 Income	5,555	5,000	5,000
Motor Fuel Tax	1,008,108	960,000	960,000
Payment in Lieu	1,129	1,000	1,000
State Revenue	197,637	0	0
Redemptions	78,252	0	50,000
Neighborhood Revitalization Rebate	0		0
Miscellaneous	13,096		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**4,844,008**	**4,139,560**	**1,358,781**
Resources Available:	**5,878,791**	**6,156,347**	**3,039,755**

Page No.

Cowley County, Kansas 2023

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	5,878,791	6,156,347	3,039,755
Expenditures from detail page:			
Road and Bridge Fund Payroll	0	0	2,367,025
District 1	811,341	1,005,860	672,100
District 2	1,037,354	1,059,900	671,300
District 3	1,008,212	1,082,870	670,450
Public Works Administration	250,884	284,337	53,550
Special Bridge	657,337	1,042,406	1,392,406
Subtotal	3,765,128	4,475,373	5,826,831
Cash Forward (2023 column)			
Miscellaneous			

Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,765,128**	**4,475,373**	**5,826,831**
Unencumbered Cash Balance Dec 31	2,113,663	1,680,974	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	5,205,173	4,570,373	5,826,831
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,826,831
		Tax Required	2,787,076
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	2,787,076

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Road and Bridge Fund Payroll			
Salaries			1,600,525
Medicare			100,000
Health Insurance			500,000
Retirement			125,000
Workers Compensation			35,000
Unemployment			6,500
Total	0	0	2,367,025
District 1			
Salaries	248,222	378,760	0
Contractual	28,116	27,300	27,300
Commodities	535,003	569,800	569,800
Capital Outlay	0	30,000	75,000
Total	811,341	1,005,860	672,100
District 2			
Salaries	403,031	433,600	0
Contractual	54,232	31,500	31,500
Commodities	580,091	564,800	564,800
Capital Outlay	0	30,000	75,000
Total	1,037,354	1,059,900	671,300
District 3			
Salaries	420,123	457,420	0
Contractual	23,150	30,650	30,650
Commodities	564,939	564,800	564,800
Capital Outlay	0	30,000	75,000
Total	1,008,212	1,082,870	670,450
Public Works Administration			
Salaries	179,818	230,787	0
Contractual	43,120	44,000	44,000
Commodities	27,946	9,550	9,550
Capital Outlay	0	0	0
Total	250,884	284,337	53,550
Special Bridge			
Salaries	0	0	0
Contractual	90,889	82,406	82,406
Commodities	91,448	110,000	110,000
Capital Outlay	475,000	850,000	1,200,000
Total	657,337	1,042,406	1,392,406
Total Detail Expenditures**	3,765,128	4,475,373	5,826,831

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

Cowley County, Kansas 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **035 Noxious Weeds**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	61,637	53,492	22,966
Receipts:			
Ad Valorem Tax	108,997	121,656	xxxxxxxxxxxxxxxx
Delinquent Tax	326	0	
Motor Vehicle Tax	13,238	13,718	13,562
Recreational Vehicle Tax	245	243	251
16/20 M Vehicle Tax	481	528	421
Commercial Vehicle Tax	278	283	286
Watercraft Tax	0	0	0
Payment in Lieu of Taxes	39	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**123,605**	**136,428**	**14,520**
Resources Available:	**185,242**	**189,920**	**37,486**
Expenditures:			
Salaries	57,486	64,304	211,000
Contractual	13,894	20,900	22,650
Commodities	58,017	56,750	55,000
Capital Outlay	2,353	25,000	25,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**131,750**	**166,954**	**313,650**
Unencumbered Cash Balance Dec 31	53,492	22,966	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	158,250	166,954	313,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	313,650
		Tax Required	276,164
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	276,164

Adopted Budget **045 Economic Development**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	287,653	259,708	162,408
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Appropriations	90,000	90,000	90,000
Operating Transfers	45,000	45,000	45,000
Projects, Events, and Training	36,500	25,000	25,000
Private Investments	4,525	37,500	37,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	4,520		
Does miscellaneous exceed 10% of Total I			
Total Receipts	**180,545**	**197,500**	**197,500**
Resources Available:	**468,199**	**457,208**	**359,908**
Expenditures:			
Salaries	151,702	152,500	179,155
Contractual	19,451	47,800	47,800
Commodities	11,033	9,000	9,000
Capital Outlay	26,305	85,500	85,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**208,491**	**294,800**	**321,455**
Unencumbered Cash Balance Dec 31	259,708	162,408	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	286,656	294,800	321,455
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	321,455
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

Cowley County, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **042 Annex Sales Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	26,763	27,926	1,163
Receipts:			
Sales Tax Revenue	1,163	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,163**	**0**	**0**
Resources Available:	**27,926**	**27,926**	**1,163**
Expenditures:			
Operating Transfer	0	26,763	1,160
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**26,763**	**1,160**
Unencumbered Cash Balance Dec 31	27,926	1,163	3
2021/2022/2023 Budget Authority Amoun	0	26,763	1,160

Adopted Budget

050 Transfer Station	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,772,266	2,159,589	2,164,289
Receipts:			
Landfill Revenue	1,511,825	1,275,000	1,275,000
Interest on Idle Funds			
Miscellaneous	136,833		
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,648,658**	**1,275,000**	**1,275,000**
Resources Available:	**3,420,924**	**3,434,589**	**3,439,289**
Expenditures:			
Salaries	238,504	305,400	305,400
Tonnage Fees	37,115	40,000	40,000
Solid Waste Fees	7,146	11,000	11,000
Hauling Fees	678,535	675,000	675,000
Other Contractual Services	140,444	83,700	83,700
Commodities	53,325	35,200	35,200
Capital Outlay	106,266	120,000	120,000
Transfer To Other Funds	0	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,261,335**	**1,270,300**	**1,270,300**
Unencumbered Cash Balance Dec 31	2,159,589	2,164,289	2,168,989
2021/2022/2023 Budget Authority Amoun	1,261,972	1,270,300	1,270,300

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **070 911 System**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	337,979	331,903	326,403
Receipts:			
User Fees	224,425	200,000	200,000
Interest on Idle Funds	2,254	500	500
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**226,679**	**200,500**	**200,500**
Resources Available:	**564,658**	**532,403**	**526,903**
Expenditures:			
Salaries	0	0	0
Contractual	207,914	206,000	206,000
Commodities	0	0	0
Capital Outlay	24,841	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**232,755**	**206,000**	**206,000**
Unencumbered Cash Balance Dec 31	331,903	326,403	320,903
2021/2022/2023 Budget Authority Amoun	234,000	206,000	206,000

Adopted Budget

072 Record Mgmt System	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	141,339	171,700	188,400
Receipts:			
Contributions from Cities	26,767	76,000	76,000
Transfer from General	67,350	10,000	10,000
Interest on Idle Funds		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**94,117**	**86,000**	**86,000**
Resources Available:	**235,456**	**257,700**	**274,400**
Expenditures:			
Salaries		0	0
Contractual	63,756	69,300	69,300
Commodities		0	0
Capital Outlay		0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**63,756**	**69,300**	**69,300**
Unencumbered Cash Balance Dec 31	171,700	188,400	205,100
2021/2022/2023 Budget Authority Amoun	69,300	69,300	69,300

CPA Summary

Cowley County, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **075 Community Corrections**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	136,160	173,995	174,697
Receipts:			
Community Correction Grant	362,658	313,640	460,862
Case Management	15,946	15,000	15,000
Behavioral Health Grant	0	19,156	19,156
BJA Grant	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**378,604**	**347,796**	**495,018**
Resources Available:	**514,764**	**521,791**	**669,715**
Expenditures:			
Salaries	318,767	330,971	400,000
Contractual	15,580	12,923	17,750
Commodities	6,422	3,200	7,000
Capital Outlay	0	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**340,769**	**347,094**	**424,750**
Unencumbered Cash Balance Dec 31	173,995	174,697	244,965
2021/2022/2023 Budget Authority Amoun	356,263	347,094	424,750

Adopted Budget

080 Juvenile Services	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	254,997	255,734	249,535
Receipts:			
Graduated Sanction Grant	436,360	416,047	579,113
Prevention Program Grant	75,197	72,384	96,865
Evidence Based Progeam Grant		100,263	100,263
Program Fees	8,746	25,000	25,000
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**520,303**	**613,694**	**801,240**
Resources Available:	**775,300**	**869,428**	**1,050,775**
Expenditures:			
Graduated Saction & Prevention	462,897	500,276	538,449
Juvenile & Other	56,669	119,617	299,230
Transfer to Other	0	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**519,566**	**619,893**	**837,679**
Unencumbered Cash Balance Dec 31	255,734	249,535	213,096
2021/2022/2023 Budget Authority Amoun	526,215	619,893	837,679

CPA Summary

Cowley County, Kansas

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **081 Juvenile Services Reinvestment**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	10,826	7,003	7,003
Receipts:			
Reinvestment Grant	62,693	80,210	80,210
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**62,693**	**80,210**	**80,210**
Resources Available:	**73,519**	**87,213**	**87,213**
Expenditures:			
Salaries	61,316	69,999	77,002
Contractual	540	916	916
Commodities	4,660	9,295	9,295
Capital Outlay		0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**66,516**	**80,210**	**87,213**
Unencumbered Cash Balance Dec 31	7,003	7,003	0
2021/2022/2023 Budget Authority Amoun	79,913	80,210	87,213

Adopted Budget

152 Oil &Gas Depletion	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**3,007**	**3,007**	**3,007**
Expenditures:			
Contractual	0	0	0
Capital Outlay	0	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	3,007	3,007	3,007
2021/2022/2023 Budget Authority Amoun	0	0	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **105 Special Alcohol**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,072	9,206	8,706
Receipts:			
Intergovernmental Liquor Tax	4,134	4,000	4,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,134**	**4,000**	**4,000**
Resources Available:	**9,206**	**13,206**	**12,706**
Expenditures:			
Appropriartions	0	4,500	4,500
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**4,500**	**4,500**
Unencumbered Cash Balance Dec 31	9,206	8,706	8,206
2021/2022/2023 Budget Authority Amoun	4,500	4,500	4,500

Adopted Budget

110 Special Parks & Rec	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	25,254	29,388	29,388
Receipts:			
Intergovernmental Liquor Tax	4,134	4,000	4,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,134**	**4,000**	**4,000**
Resources Available:	**29,388**	**33,388**	**33,388**
Expenditures:			
Appropriartions	0	4,000	4,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**4,000**	**4,000**
Unencumbered Cash Balance Dec 31	29,388	29,388	29,388
2021/2022/2023 Budget Authority Amoun	4,500	4,000	4,000

CPA Summary

Cowley County, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **115 County Atty Training**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	23,615	25,959	23,959
Receipts:			
Procsecuting Attorney Fees	2,674	4,000	4,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,674**	**4,000**	**4,000**
Resources Available:	**26,289**	**29,959**	**27,959**
Expenditures:			
Contractual	330	6,000	6,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**330**	**6,000**	**6,000**
Unencumbered Cash Balance Dec 31	25,959	23,959	21,959
2021/2022/2023 Budget Authority Amoun	6,000	6,000	6,000

Adopted Budget

116 County Atty Forfeiture	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**324**	**324**	**324**
Expenditures:			
Contractual	0	0	324
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**324**
Unencumbered Cash Balance Dec 31	324	324	0
2021/2022/2023 Budget Authority Amoun	324	324	324

CPA Summary

Cowley County, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **120 Drug Screening**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	50,158	69,086	69,836
Receipts:			
Program Revenues	44,678	26,500	26,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**44,678**	**26,500**	**26,500**
Resources Available:	**94,836**	**95,586**	**96,336**
Expenditures:			
Testing Fees and Refunds	25,750	25,750	25,750
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**25,750**	**25,750**	**25,750**
Unencumbered Cash Balance Dec 31	69,086	69,836	70,586
2021/2022/2023 Budget Authority Amoun	25,750	25,750	25,750

Adopted Budget

132 Jail Sales Tax Surplus	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	182,088	138,557	138,557
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:	**182,088**	**138,557**	**138,557**
Expenditures:			
Contractual	43,531	0	138,557
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**43,531**	**0**	**138,557**
Unencumbered Cash Balance Dec 31	138,557	138,557	0
2021/2022/2023 Budget Authority Amoun	181,593	159,340	138,557

CPA Summary

Cowley County, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **133 Annex Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 Forward (2023 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
2021/2022/2023 Budget Authority Amount	0	0	0

Adopted Budget

134 Annex Sales Tax Surplus	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,200,262	1,161,740	961,740
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:	**1,200,262**	**1,161,740**	**961,740**
Expenditures:			
Capital Outlay	0	0	0
Contractual	38,522	200,000	961,700
Commodities	0	0	0
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**38,522**	**200,000**	**961,700**
Unencumbered Cash Balance Dec 31	1,161,740	961,740	40
2021/2022/2023 Budget Authority Amount	250,000	8,000,000	961,700

CPA Summary

Cowley County, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **141 Special Law Enforcement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	243,495	253,751	193,751
Receipts:			
Phone Revenue	78,024	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	**78,024**	**70,000**	**70,000**
Resources Available:	**321,519**	**323,751**	**263,751**
Expenditures:			
Salaries	0	0	0
Contractual	599	0	0
Commodities	0	80,000	80,000
Capital Outlay	65,366	50,000	50,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	1,803	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**67,768**	**130,000**	**130,000**
Unencumbered Cash Balance Dec 31	253,751	193,751	133,751
2021/2022/2023 Budget Authority Amount	130,000	130,000	130,000

Adopted Budget

142 Firearms Range	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,702	8,251	8,991
Receipts:			
Operating Transfer	2,000	1,000	1,000
Contributions from Cities	1,100	2,000	2,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,100**	**3,000**	**3,000**
Resources Available:	**8,802**	**11,251**	**11,991**
Expenditures:			
Salaries	0	0	0
Contractual	551	1,200	1,200
Commodities	0	1,060	1,060
Capital Outlay	0	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**551**	**2,260**	**2,260**
Unencumbered Cash Balance Dec 31	8,251	8,991	9,731
2021/2022/2023 Budget Authority Amount	250,000	8,000,000	2,260

CPA Summary

Cowley County, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **143 Jail Enterprise**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**109,547**	**109,547**	**109,547**
Expenditures:			
Transfer to other Fund	0	0	109,546
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**109,546**
Unencumbered Cash Balance Dec 31	109,547	109,547	1
2021/2022/2023 Budget Authority Amount	0	0	109,546

Adopted Budget

145 Self Insured Benefits	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	719,228	665,963	359,963
Receipts:			
Contributions	1,810,434	2,009,000	2,009,000
Operating Transfers		0	0
Interest on Idle Funds		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,810,434**	**2,009,000**	**2,009,000**
Resources Available:	**2,529,662**	**2,674,963**	**2,368,963**
Expenditures:			
Health Insurance Premiums	789,807	600,000	600,000
Dental Claims	510	100,000	100,000
Health Care Claims	1,047,790	1,400,000	1,400,000
Administrative Fees	6,899	200,000	200,000
Cash Forward (2023 column)		0	0
Miscellaneous	18,693	15,000	15,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,863,699**	**2,315,000**	**2,315,000**
Unencumbered Cash Balance Dec 31	665,963	359,963	53,963
2021/2022/2023 Budget Authority Amount	2,006,000	2,315,000	2,315,000

CPA Summary

Cowley County, Kansas 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **150 CDDO**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	159,818	217,443	218,026
Receipts:			
State Aid	58,630	46,904	46,904
Administration	219,941	170,000	231,582
Screening Revenue	24,375	29,375	29,375
Operating Transfers	90,000	90,000	90,000
Miscellaneous	116	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**393,062**	**336,279**	**397,861**
Resources Available:	**552,880**	**553,722**	**615,887**
Expenditures:			
Salaries	203,721	183,077	231,195
Contractual	129,556	144,819	147,004
Commodities	2,160	7,800	3,000
Capital Outlay		0	7,500
Operating Transfers		0	
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**335,437**	**335,696**	**388,699**
Unencumbered Cash Balance Dec 31	217,443	218,026	227,188
2021/2022/2023 Budget Authority Amoun	347,659	335,696	388,699

Adopted Budget

136 GO Bridge Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	9,798,568	8,048,568
Receipts:			
Bond Proceeds	9,798,568	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,798,568**	**0**	**0**
Resources Available:	**9,798,568**	**9,798,568**	**8,048,568**
Expenditures:			
Contractual	0	0	6,000,000
Commodities	0	1,750,000	2,000,000
Capital Outlay	0	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**1,750,000**	**8,000,000**
Unencumbered Cash Balance Dec 31	9,798,568	8,048,568	48,568
2021/2022/2023 Budget Authority Amoun	0	8,000,000	8,000,000

CPA Summary

Cowley County, Kansas

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

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	53,572	Cash Balance Jan 1	653,587	Cash Balance Jan 1	-261,589	Cash Balance Jan 1	1,206,325	Cash Balance Jan 1	2,614,023	4,265,918
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	42,334	Interset on Idle Funds	2,661	Grants Received	551,262	Miscellaneous Revenue	73,825	Miscellaneous Revenue	12,910	
Interset on Idle Funds	408	Operational Transfers	300,000	Operating Transfer	0	Operating Transfers	200,000	Operating Transfers	275,000	
Miscellaneous Revenue	0									
Total Receipts	42,742	Total Receipts	302,661	Total Receipts	551,262	Total Receipts	273,825	Total Receipts	287,910	1,458,400
Resources Available:	96,314	Resources Available:	956,248	Resources Available:	289,673	Resources Available:	1,480,150	Resources Available:	2,901,933	5,724,318
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	75,011	Capital Outlay	309,708	Grant Expenditures	158,222	Road Equipment	366,901	Construction	362,881	
Total Expenditures	75,011	Total Expenditures	309,708	Total Expenditures	158,222	Total Expenditures	366,901	Total Expenditures	362,881	1,272,723
Cash Balance Dec 31	21,303	Cash Balance Dec 31	646,540	Cash Balance Dec 31	131,451	Cash Balance Dec 31	1,113,249	Cash Balance Dec 31	2,539,052	4,451,595 **
										4,451,595 **

**Note: These two block figures should agree.

CPA Summary

Cowley County, Kansas

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

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:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,035,357	Cash Balance Jan 1	37,946	Cash Balance Jan 1	17,373	Cash Balance Jan 1	20,025	Cash Balance Jan 1		1,110,701
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interst on Idle Funds	7,607	Fees	10,584	Fees	10,584	Income	1,250			
Miscellaneous Income	3,384	Interset on Idle Funds	0	Interset on Idle Funds	0					
Operating Transfers	171,000	Miscellaneous Revenue	0	Miscellaneous Revenue	0					
Total Receipts	181,991	Total Receipts	10,584	Total Receipts	10,584	Total Receipts	1,250	Total Receipts	0	204,409
Resources Available:	1,217,348	Resources Available:	48,530	Resources Available:	27,957	Resources Available:	21,275	Resources Available:	0	1,315,110
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Office Equipment	27,946	Contactual	0	Contractual	0	Contactual	0			
Other Equipment	77,764	Commodities	0	Capital Outlay	19,340	Commodities	0			
Professional Services	76,699	Capital Outlay	3,019							
Total Expenditures	182,409	Total Expenditures	3,019	Total Expenditures	19,340	Total Expenditures	0	Total Expenditures	0	204,768
Cash Balance Dec 31	1,034,939	Cash Balance Dec 31	45,511	Cash Balance Dec 31	8,617	Cash Balance Dec 31	21,275	Cash Balance Dec 31	0	**1,110,342** **
										1,110,342 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
County

Cowley County, Kansas 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023					
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*	*Revenue Neutral Rate**	July 1, 2022 Estimated Valuation	
Fire District 1	36,381	4.561	43,698	4.231	130,000	39,755	3.373	*3.393*	11,784,686	
Fire District 2	72,801	7.915	74,635	7.667	80,000	70,658	7.336	*7.084*	9,631,734	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 3	48,250	5.133	68,896	7.084	76,000	65,526	6.718	*6.358*	9,754,205	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 4	84,711	2.500	108,111	2.469	122,000	103,202	2.350	*2.350*	43,909,539	
Fire District 5	358,972	7.500	413,563	7.500	451,080	397,509	7.500	*6.856*	52,997,688	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 6	55,248	8.768	57,455	8.020	57,358	55,000	7.328	*7.329*	7,505,413	
Fire District 7	245,642	5.250	280,887	5.250	305,300	271,930	5.250	*4.853*	51,793,277	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 8	30,869	8.783	32,106	8.686	32,800	29,941	8.557	*8.370*	3,499,173	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
County Clerk

Page No.

State of Kansas
County
2023

Cowley County, Kansas

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cowley County, Kansas
will meet on September 6th, 2022 at 9:00 AM at Cowley County Courthouse Assembly Room 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 www.cowleycountyks.gov and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	11,427,777	34.806	15,931,009	37.432	18,311,786	11,764,772	34.582
Debt Service			574,978	1.888	723,278	650,957	1.913
Road & Bridge	3,765,128	11.867	4,475,373	8.908	5,826,831	2,787,076	8.193
035 Noxious Weeds	131,750	0.411	166,954	0.398	313,650	276,164	0.812
045 Economic Development	208,491		294,800		321,455		
042 Annex Sales Tax			26,763		1,160		
050 Transfer Station	1,261,335		1,270,300		1,270,300		
070 911 System	232,755		206,000		206,000		
072 Record Mgmt System	63,756		69,300		69,300		
075 Community Corrections	340,769		347,094		424,750		
080 Juvenile Services	519,566		619,893		837,679		
081 Juvenile Services Reinvestn	66,516		80,210		87,213		
152 Oil &Gas Depletion							
105 Special Alcohol			4,500		4,500		
110 Special Parks & Rec			4,000		4,000		
115 County Atty Training	330		6,000		6,000		
116 County Atty Forfeiture					324		
120 Drug Screening	25,750		25,750		25,750		
132 Jail Sales Tax Surplus	43,531				138,557		
133 Annex Debt Service							
134 Annex Sales Tax Surplus	38,522		200,000		961,700		
141 Special Law Enforcement	67,768		130,000		130,000		
142 Firearms Range	551		2,260		2,260		
143 Jail Enterprise					109,546		
145 Self Insured Benefits	1,863,699		2,315,000		2,315,000		
150 CDDO	335,437		335,696		388,699		
136 GO Bridge Fund			1,750,000		8,000,000		
Non-Budgeted Funds-A	1,272,723						
Non-Budgeted Funds-B	204,768						
Totals	21,870,922	47.084	28,835,880	48.626	40,479,738	15,478,970	45.500
						Revenue Neutral Rate **	*43.801*
Less: Transfers	1,200,000		1,200,000		1,200,000		
Net Expenditure	20,670,922		27,635,880		39,279,738		
Total Tax Levied	13,025,461		14,899,458		xxxxxxxxxxxxxxxxx		
Assessed Valuation	276,652,297		306,424,260		340,197,162		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	9,670,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	9,670,000

*Tax rates are expressed in mills

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

Karen Madison
County Clerk

COWLEY COUNTY, KANSAS
Resolution No. 2022-10

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

WHEREAS, the Revenue Neutral Rate for Cowley County was calculated as 43.801 mills by the Cowley County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 6th, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

Cowley County shall levy a property tax rate exceeding the Revenue Neutral Rate of 45.500 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 6th day of September 2022 and **SIGNED** by the Board of Cowley County Commissioners.

Chairman, Bob Voegele

Vice Chair, Wayne Wilt

Commissioner, Alan Groom

Attested:

County Clerk, Karen Madison

COWLEY COUNTY, KANSAS
Resolution No. 2022-14

A RESOLUTION OF COWLEY COUNTY, 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 43.801 mills, Fire District 1 of 3.373 mills, Fire District 2 of 7.336 mills, Fire District 3 of 6.718 mills, Fire District 4 of 2.350 mills, Fire District 5 of 7.500 mills, Fire District 6 of 7.328 mills, Fire District 7 of 5.250 mills, Fire District 8 of 8.557 mills by the Cowley County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 6th, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The County of Cowley shall levy a property tax rate exceeding the Revenue Neutral Rate of 43.801 mills, Fire District 1 of 3.373 mills Fire District 2 of 7.336 mills, Fire District 3 of 6.718 mills, Fire District 4 of 2.350 mills, Fire District 5 of 7.500 mills, Fire District 6 of 7.328 mills, Fire District 7 of 5.250 mills, Fire District 8 of 8.557 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.

This resolution shall replace Resolution 2022-10 adopted on September 6th, 2022.

ADOPTED this 20th day of September 2022 and **SIGNED** by the Board of Cowley County Commissioners.

Chairman, Bob Voegele

Vice Chair, Wayne Wilt

Commissioner, Alan Groom

COUNTY SEAL
COWLEY CO., KANSAS

Attested:

County Clerk, Karen Madison

Newspaper page size: Width: 11.25 in., Height: 20.94 in.

(First published in the Cowley CourierTraveler Thursday, 08 25, 2022.)

Cowley County, Kansas 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cowley County, Kansas
will meet on September 6th, 2022 at 9:00 AM at Cowley County Courthouse Assembly Room 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 www.cowleycountyks.gov and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	11,427,777	34.866	15,931,009	37.432	18,311,786	11,764,772	34.582
Debt Service			574,928	1.888	723,278	650,957	1.913
Road & Bridge	3,765,128	11.867	4,473,393	8.008	5,826,831	2,787,076	8.193
035 Noxious Weeds	131,780	0.411	166,954	0.398	313,650	276,164	0.812
045 Economic Development	208,491		294,800		321,455		
042 Annex Sales Tax			26,762		1,160		
050 Transfer Station	1,261,335		1,270,300		1,270,300		
070 911 System	232,752		206,000		206,000		
072 Record Mgmt System	63,756		69,300		69,300		
075 Community Corrections	340,769		347,094		424,750		
080 Juvenile Services	519,566		619,893		837,679		
081 Juvenile Services Reinvest	66,316		80,210		57,313		
152 Oil &Gas Depletion							
105 Special Alcohol			4,500		4,500		
110 Special Parks & Rec			4,000		4,000		
115 County Atty Training	330		6,000		6,000		
116 County Atty Forfeiture					324		
120 Drug Screening	25,750		25,750		25,750		
132 Jail Sales Tax Surplus	43,531				138,557		
133 Annex Debt Service							
134 Annex Sales Tax Surplus	38,522		200,000		961,700		
141 Special Law Enforcement	67,768		130,000		130,000		
142 Firearms Range	551		2,260		2,260		
143 Jail Enterprise					109,946		
145 Self Insured Benefits	1,863,699		2,313,000		2,315,000		
150 CODO	335,437		335,696		388,699		
136 OO Bridge Fund			1,750,000		8,000,000		
Non-Budgeted Funds-A	1,272,723						
Non-Budgeted Funds-B	204,768						
Totals	21,670,922	47.084	28,835,880	48.626	40,479,738	15,478,970	46.500
						Revenue Neutral Rate **	43.801
Less: Transfers	1,200,000		1,200,000		1,200,000		
Net Expenditures	20,670,922		27,635,880		39,279,738		
Total Tax Levied	13,023,461		14,899,458		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	276,653,297		306,424,260		348,197,162		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	9,670,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	9,670,000

*Tax rates are expressed in mills

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

Karen Madison
County Clerk

Page No.

Cowley County, Kansas 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023			
		Actual Tax		Actual Tax	Budget Authority	Amount of 2022	Proposed Estimated	Revenue July 1, 2022

001916 / 0008

	[illegible]	Rate*	[illegible]	Rate*	...ax Expenditures	Ad Valorem Tax	Tax Rate*	Current Rate**	Carryover Balances	
Fire District 1	36,851	1.261	72,498	4.381	120,000	34,775	3.553	3.553	11,384,686	
Fire District 2	12,500	7.915	72,454	7.467	80,000	70,637	7.186	7.186	6,831,351	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 3	48,750	4.153	65,850	7.851	70,000	64,735	6.935	6.935	4,254,297	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 4	84,911	2.908	165,111	3.499	172,950	165,263	3.498	2.500	33,999,339	
Fire District 5	324,972	7.265	411,563	2.600	410,000	397,500	7.680	6.856	36,999,865	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 6	55,268	4.005	53,455	8.020	52,358	53,980	7.516	7.159	2,005,932	
Fire District 7	345,000	1.334	390,991	2.190	391,320	371,930	3.220	3.033	36,797,377	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 9	30,000	5.741	32,500	8.600	32,000	29,011	8.557	4.370	2,497,172	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 Shelvan
County Clerk

Date Set

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley CourierTraveler
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 CourierTraveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 3 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:
25 Aug 2022

Notice ID: Xg4CuoagnXOM9N5PSfCt
Notice Name: County Budget notice

PUBLICATION FEE: $289.42

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

25th day of August, A.D. 2022.

Notary Public

KATHRYN M. HARBERT
Notary Public - State of Kansas
My Appt. Expires 7/6/2025

COLUMN SOFTWARE PBC
PO BOX 33338
WASHINGTON, DC 20033-0338

COWLEY COUNTY CLERK'S OFFICE
321 E 10TH AVE
WINFIELD, KS 67156-3612

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