Cowley 2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	16,867,047	10,829,137	28.924
Debt Service	10-113	7	723,278	640,803	1.712
Road & Bridge	68-5,101	8	5,831,831	4,492,435	11.999
035 Noxious Weeds	21-1318	9	313,650	259,177	.693
045 Economic Development	19-4102	9	321,455		
042 Annex Sales Tax		10	1,163		
050 Transfer Station		10	1,279,900		
070 911 Systems		11	206,000		
072 Record Mgmt Systems		11	69,300		
075 Community Corrections		12	424,750		
080 Juvenile Services		12	673,630		
081 Juvenile Services Reinv		13	106,860		
152 Oil & Gas Depletion		13	3,007		
105 Special Alcohol		14	13,536		
110 Special Parks and Rec.		14	34,217		
115 County Atty Training		15	6,000		
116 County Atty Forfeiture		15	324		
120 Drug Screening		16	25,750		
132 Jail Sales Tax Surplus		16	137,557		
133 Annex Debt Service		17			
134 Annex Sales Tax Surplu		17	1,000,000		
141 Special Law Enforceme		18	70,000		
142 Firearms Range		18	6,800		
143 Jail Enterprise		19			
145 Self Insured Benefits		19	2,315,000		
150 CDDO		20	388,699		
136 GO Bridge Fund		20	5,650,000		
Non-Budgeted Funds-A		20			
Non-Budgeted Funds-B		21			
Totals		xxxxxx	36,469,754	16,221,552	43.328
Budget Hearing Notice		22			
Budget Hearing Notice 2		23			
Combined Rate and Budget Hearing		24			
Combined Rate and Budget Hearing 2		25			
RNR Hearing Notice		26			
Neighborhood Revitalization					

County Clerk's Use Only
374,404,597
Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 41.406

Assisted by:

Address:

Email:

Attest: Oct. 23, 2023

County Clerk

Governing Body

CPA Summary

Cowley 2024

CERTIFICATE (2)

Table of Contents:		Page No.	2024 Proposed Budget: Budget Authority for Expenditures	Amount of 2023 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		44,200	41,036	14,216,125	2.887
Fire District 2	19-3610		80,500	72,961	10,401,807	7.015
Fire District 3	19-3610		82,000	67,530	10,179,974	6.265
Fire District 4	19-3610		117,300	106,366	45,435,923	2.341
Fire District 5	19-3610		482,850	429,367	57,339,613	7.5
Fire District 6	19-3610		56,961	55,000	7,815,998	7.037
Fire District 7	19-3610		320,900	287,945	55,010,031	5.25
Fire District 8	19-3610		64,500	30,892	3,686,104	8.381
TOTALS		xxxxxx	1,249,211	1,091,087		

Attest: Oct 23, 2023

Karen Mackie

County Clerk

CPA Summary

Cowley 2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,764,772	1,130,815	21,181	41,086	25,617	0
Debt Service	650,957	62,569	1,172	2,273	1,417	0
Road & Bridge	2,787,076	267,890	5,018	9,733	6,068	0
035 Noxious Weeds	276,164	26,545	497	964	601	0
TOTAL	15,478,969	1,487,819	27,868	54,056	33,703	0

County Treas Motor Vehicle Estimate 1,487,819

County Treas Recreational Vehicle Estimate 27,868

County Treas 16/20M Vehicle Estimate 54,056

County Treas Commercial Vehicle Tax Estimate 33,703

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09612

Recreational Vehicle Factor 0.00180

16/20M Vehicle Factor 0.00349

Commercial Vehicle Factor 0.00218

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
010 General	045 Economic Development	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 IRMS	15,000	15,000	15,000	County Res.
010 General	095 Capital Improvement	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 Improvement	150,000	150,000	150,000	68-590
042 Sales Tax Revenue	134 Surplus Sales Tax				Bond Res.
050 Public Works	060 Special Machinery				68-141g
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 INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021	4/8/2021	4/8/2041	1.49	9,670,000	9,784,768	727	727	173,278	405,000	161,128	415,000
Total G.O. Bonds					**9,784,768**			**173,278**	**405,000**	**161,128**	**415,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**9,784,768**			**173,278**	**405,000**	**161,128**	**415,000**

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,195,160	7,970,580	3,687,861
Receipts:			
Ad Valorem Tax	11,060,742	11,764,772	xxxxxxxxxxxxxxxx
Delinquent Tax	294,891	0	0
Motor Vehicle Tax	1,162,254	1,278,672	1,130,815
Recreational Vehicle Tax	21,578	23,708	21,181
16/20M Vehicle Tax	40,405	39,710	41,086
Commercial Vehicle Tax	26,133	26,938	25,617
Watercraft Tax	0	0	0
Gross Earnings (Intangible) Tax	91,121	38,737	55,000
LAVTR	0	5,180	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	40,181	0	0
Liquor Control Tax	4,830	4,000	4,000
Cereal Malt Beverage Licenses	250	200	200
County Officer Fees	266,885	180,000	180,000
Payments in Lieu of Tax	8,458	7,000	7,000
Game License Fees	86	150	150
Mortgage Registration Fees	0	0	0
Motor Vehicles Liceense Fees	80,061	100,000	100,000
Delinquent Personal Tax Fees	32,508	30,000	30,000
Current Tax Penalty	281,252	150,000	150,000
Civil Process Fees	16,289	20,000	20,000
Vehicle Tax Penalty	4,647	4,500	4,500
Work Release	9,709	14,000	14,000
Indigent Fees	47,220	45,000	45,000
Rentals - Farm & Annex	57,807	17,000	17,000
Memeorial Lawn Cemetery Fees	8,683	12,000	12,000
Attorney's Diversion	14,325	14,000	14,000
Other Grants	902	0	0
Offenders Sourced Income	420,861	200,000	200,000
Permit Fees	6,526	6,500	6,500
Conceal and Carry	1,495	2,000	2,000
Emergency Management	30,709	25,000	250,000
Facility Rental Income	18,477	0	0
Transfer from other Funds	2,592	0	0
Interest on Idle Funds	53,874	20,000	20,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	130,715	0	0
Does miscellaneous exceed 10% of Total R			

Total Receipts	**14,236,466**	**14,029,067**	**2,350,049**
Resources Available:	**20,431,626**	**21,999,647**	**6,037,910**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	20,431,626	21,999,647	6,037,910
Expenditures:			
General Fund Payroll	0	10,646,718	10,461,500
County Commission	84,243	12,225	12,225
Non Departmental	2,663,384	3,108,000	1,408,000
County Administrator	636,903	40,295	40,295
County Coroner	105,710	70,000	70,000
Emergency Communication	677,054	43,900	43,900
Memorial Lawn Cemetery	24,749	43,900	43,900
County Counselor	42,967	2,200	2,200
Facility Management	541,625	690,000	690,000
Juvenile Services	3,653	160	160
County Clerk	259,155	58,900	120,779
County Treasurer	249,820	49,800	51,800
Regiser of Deeds	128,848	23,300	21,800
County Attorney	527,951	56,700	58,500
District Court	409,829	398,350	434,750
Emergency Management	252,641	66,400	66,400
County Sheriff	2,141,245	523,800	600,700
County Jail	1,503,814	600,200	728,200
County Appraiser	479,825	111,000	111,000
Joint Health Department	280,500	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	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
Crime Stoppers	1,500	1,500	1,500
Big Brother Big Sister	5,000	5,000	5,000
MISGIS	474,292	512,600	647,600
Subtotal	12,461,046	18,311,786	16,867,047
Cash Forward (2024 column)			
Miscellaneous			

Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,461,046**	**18,311,786**	**16,867,047**
Unencumbered Cash Balance Dec 31	7,970,580	3,687,861	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	15,936,009	18,311,786	16,867,047
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,867,047
		Tax Required	10,829,137
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	10,829,137

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Fund Payroll			
Salaries	0	6,905,218	6,680,000
Medicare	0	525,000	525,000
Health Insurance	0	2,300,000	2,300,000
Retirement	0	810,000	850,000
Workers Compensation	0	80,000	80,000
Unemployment	0	26,500	26,500
Total	0	10,646,718	10,461,500
County Commission			
Salaries	78,547	0	0
Contractual	5,578	6,225	6,225
Commodities	118	1,000	1,000
Capital Outlay	0	5,000	5,000
Total	84,243	12,225	12,225
Non-Departmental			
Salaries	2,114,342	0	0
Contractual	637,710	408,000	408,000
Commodities	11,132	900,000	500,000
Capital Outlay	0	1,800,000	500,000
Total	2,663,384	3,108,000	1,408,000
County Administrator			
Salaries	624,567	0	0
Contractual	8,139	16,200	16,200
Commodities	4,197	4,095	4,095
Capital Outlay	0	20,000	20,000
Total	636,903	40,295	40,295
County Coroner			
Salaries	0	0	0
Contractual	105,710	70,000	70,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	105,710	70,000	70,000
Emergency Communication			
Salaries	654,472	0	0
Contractual	19,074	29,900	29,900
Commodities	3,608	4,000	4,000
Capital Outlay	0	10,000	10,000
Total	677,054	43,900	43,900
Memorial Lawn Cemetery			
Salaries	429	0	0
Contractual	7,389	13,600	13,600
Commodities	16,431	20,300	20,300
Capital Outlay	0	10,000	10,000
Total	24,749	43,900	43,900
County Counselor			
Salaries	41,903	0	0
Contractual	1,064	2,200	2,200
Commodities	0	0	0
Capital Outlay	0	0	0
Total	42,967	2,200	2,200
Total - Page 6b	**4,235,010**	**13,967,238**	**12,082,020**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Facility Management			
Salaries	3,370	0	0
Contractual	521,105	625,000	625,000
Commodities	14,550	15,000	15,000
Capital Outlay	2,600	50,000	50,000
Total	541,625	690,000	690,000
Juvenile Services			
Salaries	3,412	0	0
Contractual	0	15	15
Commodities	241	145	145
Capital Outlay	0	0	0
Total	3,653	160	160
County Clerk			
Salaries	211,546	0	0
Contractual	20,837	42,700	75,450
Commodities	26,772	6,200	35,329
Capital Outlay	0	10,000	10,000
Total	259,155	58,900	120,779
County Treasurer			
Salaries	208,764	0	0
Contractual	36,110	40,800	42,800
Commodities	4,946	4,000	4,000
Capital Outlay	0	5,000	5,000
Total	249,820	49,800	51,800
Register of Deeds			
Salaries	122,886	0	0
Contractual	1,651	14,300	16,800
Commodities	4,311	4,000	5,000
Capital Outlay	0	5,000	0
Total	128,848	23,300	21,800
County Attorney			
Salaries	484,988	0	0
Contractual	35,305	37,700	39,500
Commodities	7,658	9,000	9,000
Capital Outlay	0	10,000	10,000
Total	527,951	56,700	58,500
District Court			
Salaries	0	0	0
Contractual	386,203	354,100	390,500
Commodities	11,683	16,250	16,250
Capital Outlay	11,943	28,000	28,000
Total	409,829	398,350	434,750
Emergency Management			
Salaries	224,446	0	0
Contractual	20,193	47,300	45,800
Commodities	8,002	9,100	10,600
Capital Outlay	0	10,000	10,000
Total	252,641	66,400	66,400
Total - Page 6c	**2,373,522**	**1,343,610**	**1,444,189**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Sheriff			
Salaries	1,754,988	0	0
Contractual	69,675	140,900	145,000
Commodities	205,935	203,900	261,000
Capital Outlay	110,647	179,000	194,700
Total	2,141,245	523,800	600,700
County Jail			
Salaries	1,090,862	0	0
Contractual	85,697	192,700	332,700
Commodities	299,406	357,500	358,500
Capital Outlay	27,849	50,000	37,000
Total	1,503,814	600,200	728,200
County Appraiser			
Salaries	414,871	0	0
Contractual	44,245	79,000	79,000
Commodities	20,537	22,000	22,000
Capital Outlay	172	10,000	10,000
Total	479,825	111,000	111,000
Joint Health Department			
Appropriations	280,500	280,500	280,500
Total	280,500	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	**4,852,722**	**1,962,838**	**2,167,738**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Cherokee Strip Museum			
Appropriations	7,500	7,500	7,500
Total	7,500	7,500	7,500
Mental Health			
Appropriations	161,500	161,500	161,500
Total	161,500	161,500	161,500
Conservation District			
Appropriations	38,000	38,000	38,000
Total	38,000	38,000	38,000
Council On Aging			
Appropriations	151,000	151,000	151,000
Total	151,000	151,000	151,000
Extension Council			
Appropriations	153,000	153,000	153,000
Total	153,000	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	**525,500**	**525,500**	**525,500**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
MISCIS*			
Salaries	8,634	0	0
Contractual	385,984	310,100	345,100
Commodities	1,305	2,500	2,500
Capital Outlay	78,369	200,000	300,000
Total	474,292	512,600	647,600
Total - Page 6f	474,292	512,600	647,600
Total - Page 6b	4,235,010	13,967,238	12,082,020
Total - Page 6c	2,373,522	1,343,610	1,444,189
Total - Page 6d	4,852,722	1,962,838	2,167,738
Total - Page 6e	525,500	525,500	525,500
Total Detail Expenditures**	**12,461,046**	**18,311,786**	**16,867,047**

Note: The Total Detail Expenditures amount should agree to the General Sub-fund amounts.

Cowley 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9	18,344	15,044
Receipts:			
Ad Valorem Tax	563,394	650,957	xxxxxxxxxxxxxxxx
Delinquent Tax	1,111	0	0
Motor Vehicle Tax	0	64,466	62,569
Recreational Vehicle Tax	0	1,195	1,172
16/20M Vehicle Tax	0	2,002	2,273
Commercial Vehicle Tax	0	1,358	1,417
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	1,019	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**565,524**	**719,978**	**67,431**
Resources Available:	**565,533**	**738,322**	**82,475**
Expenditures:			
Principal	390,000	550,000	550,000
Interest	157,189	173,278	173,278
Cash Basis Reserve (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**547,189**	723,278	**723,278**
Unencumbered Cash Balance Dec 31	18,344	15,044	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	578,278	723,278	723,278
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	723,278
		Tax Required	640,803
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	640,803

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,788,321	1,606,674	17,687
Receipts:			
Ad Valorem Tax	2,628,873	2,787,076	xxxxxxxxxxxxxxxx
Delinquent Tax	6,619	7,000	7,000
Motor Vehicle Tax	396,267	396,267	267,890
Recreational Vehicle Tax	7,357	5,641	5,018
16/20M Vehicle Tax	10,710	9,450	9,733
Commercial Vehicle Tax	8,910	6,410	6,068
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	898,539	960,000	960,000
Payment in Lieu	858	1,000	1,000
State Revenue	0	0	0
Redemptions	73,503	50,000	50,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	50,516	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,082,152**	**4,237,844**	**1,321,709**
Resources Available:	**5,870,473**	**5,844,518**	**1,339,396**

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	5,870,473	5,844,518	1,339,396
Expenditures from detail page:			
Road and Bridge Fund Payroll	0	2,367,025	2,372,025
District 1	923,540	672,100	0
District 2	1,416,777	671,300	0
District 3	1,152,599	670,450	0
Public Works Administration	298,059	53,550	0
Special Bridge	472,824	1,392,406	0
Road And Bridge Services	0	0	3,459,806
Subtotal	4,263,799	5,826,831	5,831,831
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,263,799**	**5,826,831**	**5,831,831**
Unencumbered Cash Balance Dec 31	1,606,674	17,687	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	4,570,373	5,826,831	5,831,831
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,831,831
		Tax Required	4,492,435
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	4,492,435

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Road and Bridge Fund Payroll			
Salaries	0	1,600,525	1,600,525
Medicare	0	100,000	100,000
Health Insurance	0	500,000	500,000
Retirement	0	125,000	125,000
Workers Compensation	0	35,000	40,000
Unemployment	0	6,500	6,500
Total	0	2,367,025	2,372,025
District 1			
Salaries	355,860	0	0
Contractual	25,640	27,300	0
Commodities	542,040	569,800	0
Capital Outlay	0	75,000	0
Total	923,540	672,100	0
District 2			
Salaries	453,600	0	0
Contractual	388,377	31,500	0
Commodities	564,800	564,800	0
Capital Outlay	30,000	75,000	0
Total	1,416,777	671,300	0
District 3			
Salaries	457,420	0	0
Contractual	100,379	30,650	0
Commodities	564,800	564,800	0
Capital Outlay	30,000	75,000	0
Total	1,152,599	670,450	0
Public Works Administration			
Salaries	230,787	0	0
Contractual	57,722	44,000	0
Commodities	9,550	9,550	0
Capital Outlay	0	0	0
Total	298,059	53,550	0
Special Bridge			
Salaries	0	0	0
Contractual	82,406	82,406	0
Commodities	90,418	110,000	0
Capital Outlay	300,000	1,200,000	0
Total	472,824	1,392,406	0
Road And Bridge Services			
Salaries	0	0	0
Contractual	0	0	215,856
Commodities	0	0	1,818,950
Capital Outlay	0	0	1,426,000
Total	0	0	3,459,806
Total Detail Expenditures**	4,263,799	5,826,831	5,831,831

[redacted]

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **035 Noxious Weeds**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	56,660	48,832	25,866
Receipts:			
Ad Valorem Tax	117,459	276,164	xxxxxxxxxxxxxxxx
Delinquent Tax	288	0	0
Motor Vehicle Tax	16,724	13,562	26,545
Recreational Vehicle Tax	255	251	497
16/20 M Vehicle Tax	421	421	964
Commercial Vehicle Tax	308	286	601
Watercraft Tax	0	0	0
Payment in Lieu of Taxes	38	0	0
Redemption	2,915	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**135,408**	**290,684**	**28,607**
Resources Available:	**192,068**	**339,516**	**54,473**
Expenditures:			
Salaries	77,686	211,000	211,000
Contractual	11,084	22,650	22,650
Commodities	53,554	55,000	55,000
Capital Outlay	912	25,000	25,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**143,236**	**313,650**	**313,650**
Unencumbered Cash Balance Dec 31	48,832	25,866	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	166,954	313,650	313,650
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	313,650
		Tax Required	259,177
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	259,177

Adopted Budget **045 Economic Development**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	269,903	298,374	174,419
Receipts:			
Appropriations	67,500	90,000	90,000
Operating Transfers	33,750	45,000	45,000
Projects, Events, and Training	0	25,000	25,000
Private Investments	26,500	37,500	37,500
Interest on Idle Funds	0	0	0
Miscellaneous	3,536	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**131,286**	**197,500**	**197,500**
Resources Available:	**401,189**	**495,874**	**371,919**
Expenditures:			
Salaries	86,673	179,155	179,155
Contractual	8,389	47,800	47,800
Commodities	5,343	9,000	9,000
Capital Outlay	2,410	85,500	85,500
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**102,815**	**321,455**	**321,455**
Unencumbered Cash Balance Dec 31	298,374	174,419	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	294,800	321,455	321,455
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	321,455
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **042 Annex Sales Tax**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	27,926	1,163	1,163
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:	**27,926**	**1,163**	**1,163**
Expenditures:			
Operating Transfer	26,763	0	1,163
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**26,763**	**0**	**1,163**
Unencumbered Cash Balance Dec 31	1,163	1,163	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	26,763	1,160	1,163

Adopted Budget

050 Transfer Station	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,159,589	2,512,557	2,517,257
Receipts:			
Landfill Revenue	1,617,388	1,275,000	1,275,000
Interest on Idle Funds	0	0	0
Miscellaneous	9,723	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,627,111**	**1,275,000**	**1,275,000**
Resources Available:	**3,786,700**	**3,787,557**	**3,792,257**
Expenditures:			
Salaries	378,108	305,400	315,000
Tonnage Fees	39,592	40,000	40,000
Solid Waste Fees	13,268	11,000	11,000
Hauling Fees	670,420	675,000	675,000
Other Contractual Services	68,947	83,700	83,700
Commodities	99,852	35,200	35,200
Capital Outlay	6,956	120,000	120,000
Transfer To Other Funds	0	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,274,143**	**1,270,300**	**1,279,900**
Unencumbered Cash Balance Dec 31	2,512,557	2,517,257	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	1,342,300	1,270,300	1,279,900

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **070 911 Systems**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	331,903	362,399	356,899
Receipts:			
User Fees	231,948	200,000	200,000
Interest on Idle Funds	4,548	500	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**236,496**	**200,500**	**200,500**
Resources Available:	**568,399**	**562,899**	**557,399**
Expenditures:			
Salaries	0	0	0
Contractual	186,434	206,000	206,000
Commodities	0	0	0
Capital Outlay	19,566	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**206,000**	**206,000**	**206,000**
Unencumbered Cash Balance Dec 31	362,399	356,899	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	206,000	206,000	206,000

Adopted Budget **072 Record Mgmt Systems**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	171,700	183,700	200,400
Receipts:			
Contributions from Cities	25,934	76,000	76,000
Transfer from General	43,375	10,000	10,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**69,309**	**86,000**	**86,000**
Resources Available:	**241,009**	**269,700**	**286,400**
Expenditures:			
Salaries	0	0	0
Contractual	57,309	69,300	69,300
Commodities	0	0	0
Capital Outlay	0	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**57,309**	**69,300**	**69,300**
Unencumbered Cash Balance Dec 31	183,700	200,400	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	69,300	69,300	69,300

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **075 Community Corrections**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	173,995	289,087	359,355
Receipts:			
Community Correction Grant	462,462	460,862	460,862
Case Management	13,763	15,000	15,000
Behavioral Health Grant	0	19,156	19,156
BJA Grant	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**476,215**	**495,018**	**495,018**
Resources Available:	**650,210**	**784,105**	**854,373**
Expenditures:			
Salaries	324,820	400,000	400,000
Contractual	28,879	17,750	17,750
Commodities	7,424	7,000	7,000
Capital Outlay	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**361,123**	**424,750**	**424,750**
Unencumbered Cash Balance Dec 31	289,087	359,355	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	361,123	424,750	424,750

Adopted Budget **080 Juvenile Services**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	255,734	360,319	323,880
Receipts:			
Graduated Sanction Grant	627,292	579,113	579,113
Prevention Program Grant	76,646	96,865	96,865
Evidence Based Progeam Grant		100,263	100,263
Program Fees		25,000	25,000
Interest on Idle Funds		0	0
Miscellaneous	609	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**704,547**	**801,240**	**801,240**
Resources Available:	**960,281**	**1,161,559**	**1,125,121**
Expenditures:			
Graduated Saction & Provention	548,609	538,449	583,459
Juvenile & Other	51,453	299,230	90,171
Transfer to Other	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**599,962**	**837,679**	**673,630**
Unencumbered Cash Balance Dec 31	360,319	323,880	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	619,893	837,679	673,630

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **081 Juvenile Services Reinvestment**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,003	2,687	602
Receipts:			
Reinvestment Grant	72,472	80,210	80,210
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**72,472**	**80,210**	**80,210**
Resources Available:	**79,475**	**82,897**	**80,812**
Expenditures:			
Salaries	70,383	77,002	98,695
Contractual	2,028	916	1,700
Commodities	4,377	4,377	6,465
Capital Outlay		0	
Cash Forward (2024 column)		0	
Miscellaneous		0	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**76,788**	**82,295**	**106,860**
Unencumbered Cash Balance Dec 31	2,687	602	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	80,210	87,213	106,860

Adopted Budget **152 Oil & Gas Depletion**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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	0	0	3,007
Capital Outlay	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**3,007**
Unencumbered Cash Balance Dec 31	3,007	3,007	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	3,007

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **105 Special Alcohol**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,206	14,036	13,536
Receipts:			
Intergovernmental Liquor Tax	4,830	4,000	4,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,830**	**4,000**	**4,000**
Resources Available:	**14,036**	**18,036**	**17,536**
Expenditures:			
Appropriations	0	4,500	13,536
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**4,500**	**13,536**
Unencumbered Cash Balance Dec 31	14,036	13,536	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	4,500	4,500	13,536

Adopted Budget **110 Special Parks and Rec.**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	29,388	34,217	34,217
Receipts:			
Intergovernmental Liquor Tax	4,829	4,000	4,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,829**	**4,000**	**4,000**
Resources Available:	**34,217**	**38,217**	**38,217**
Expenditures:			
Appropriations	0	4,000	34,217
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**4,000**	**34,217**
Unencumbered Cash Balance Dec 31	34,217	34,217	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	4,000	4,000	34,217

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **115 County Atty Training**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,959	28,263	26,263
Receipts:			
Prosecuting Attorney Fees	2,304	4,000	4,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,304**	**4,000**	**4,000**
Resources Available:	**28,263**	**32,263**	**30,263**
Expenditures:			
Contractual	0	6,000	6,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**6,000**	**6,000**
Unencumbered Cash Balance Dec 31	28,263	26,263	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	6,000	6,000	6,000

Adopted Budget **116 County Atty Forfeiture**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**324**	**324**	**324**
Expenditures:			
Contractual	0	0	324
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**324**
Unencumbered Cash Balance Dec 31	324	324	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	324	324	324

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **120 Drug Screening**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	66,921	89,746	90,496
Receipts:			
Program Revenues	48,575	26,500	26,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**48,575**	**26,500**	**26,500**
Resources Available:	**115,496**	**116,246**	**116,996**
Expenditures:			
Testing Fees and Refunds	25,750	25,750	25,750
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,750**	**25,750**	**25,750**
Unencumbered Cash Balance Dec 31	89,746	90,496	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	25,750	25,750	25,750

Adopted Budget **132 Jail Sales Tax Surplus**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**138,557**	**138,557**	**137,557**
Expenditures:			
Contractual	0	1,000	137,557
Cash Forward (2024 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	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	159,340	138,557	137,557

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **133 Annex Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0

Adopted Budget **134 Annex Sales Tax Surplus**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,161,740	1,110,606	910,606
Receipts:			
Operating Transfer	59,505	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**59,505**	**0**	**0**
Resources Available:	**1,221,245**	**1,110,606**	**910,606**
Expenditures:			
Capital Outlay	2,156	0	1,000,000
Contractual	108,483	200,000	0
Commodities	0	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**110,639**	**200,000**	**1,000,000**
Unencumbered Cash Balance Dec 31	1,110,606	910,606	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	950,260	961,700	1,000,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **141 Special Law Enforcement**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	253,751	242,306	182,306
Receipts:			
Phone Revenue	76,990	60,000	60,000
Locate's	0	0	0
In Lieu Revenue	0	10,000	10,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**73,990**	**70,000**	**70,000**
Resources Available:	**327,741**	**312,306**	**252,306**
Expenditures:			
Salaries	0	0	
Contractual	696	0	
Commodities	6,410	80,000	20,000
Capital Outlay	78,089	50,000	50,000
Cash Forward (2024 column)	0	0	
Miscellaneous	240	0	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**85,435**	**130,000**	**70,000**
Unencumbered Cash Balance Dec 31	242,306	182,306	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	130,000	130,000	70,000

Adopted Budget **142 Firearms Range**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,251	8,917	9,657
Receipts:			
Operating Transfer	100	1,000	1,000
Contributions from Cities	2,045	2,000	2,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**2,145**	**3,000**	**3,000**
Resources Available:	**10,396**	**11,917**	**12,657**
Expenditures:			
Salaries	0	0	0
Contractual	1,479	1,200	1,200
Commodities	0	1,060	5,600
Capital Outlay	0	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,479**	**2,260**	**6,800**
Unencumbered Cash Balance Dec 31	8,917	9,657	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	2,260	2,260	6,800

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **143 Jail Enterprise**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	109,547	109,547	0
Receipts:			
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**109,547**	**109,547**	**0**
Expenditures:			
Transfer to other Fund	0	109,547	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	109,547	**0**
Unencumbered Cash Balance Dec 31	109,547	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	109,546	0

Adopted Budget **145 Self Insured Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	703,349	715,697	409,697
Receipts:			
Contributions	1,718,263	2,009,000	2,300,000
Operating Transfers	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	1,581	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**1,719,844**	**2,009,000**	**2,300,000**
Resources Available:	**2,423,193**	**2,724,697**	**2,709,697**
Expenditures:			
Health Insurance Premiums	739,725	700,000	700,000
Health Care Claims	960,134	1,400,000	1,400,000
Administrative Fees	7,637	200,000	200,000
Cash Forward (2024 column)		0	0
Miscellaneous		15,000	15,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,707,496**	**2,315,000**	**2,315,000**
Unencumbered Cash Balance Dec 31	715,697	409,697	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	2,315,000	2,315,000	2,315,000

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **150 CDDO**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	217,443	181,803	190,965
Receipts:			
State Aid	35,178	46,904	46,904
Administration	161,966	231,582	231,582
Screening Revenue	28,808	29,375	29,375
Operating Transfers	90,000	90,000	90,000
Miscellaneous	3,017	0	0
Does miscellaneous exceed 10% of Total F			
Total Receipts	**288,968**	**397,861**	**397,861**
Resources Available:	**506,411**	**579,664**	**588,826**
Expenditures:			
Salaries	216,847	231,195	237,945
Contractual	105,835	147,004	136,904
Commodities	1,296	3,000	13,100
Capital Outlay	630	7,500	750
Operating Transfers	0		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**324,608**	**388,699**	**388,699**
Unencumbered Cash Balance Dec 31	181,803	190,965	200,127
2022/2023/2024 Budget Authority Amoun	335,696	388,699	388,699

Adopted Budget

136 GO Bridge Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,784,768	9,784,768	5,684,768
Receipts:			
Bond Proceeds	0	0	0
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:	**9,784,768**	**9,784,768**	**5,684,768**
Expenditures:			
Contractual	0	4,000,000	5,650,000
Commodities	0	100,000	0
Capital Outlay	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**4,100,000**	**5,650,000**
Unencumbered Cash Balance Dec 31	9,784,768	5,684,768	34,768
2022/2023/2024 Budget Authority Amoun	8,000,000	8,000,000	5,650,000

CPA Summary

Cowley

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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 Cash Balance Jan 1	21,303	Unencumbered Cash Balance Jan 1	646,540	Unencumbered Cash Balance Jan 1	131,451	Unencumbered Cash Balance Jan 1	1,113,249	Unencumbered Cash Balance Jan 1	2,539,052	4,451,595
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	35,540	Interest on Idle Funds	9,598	Grants Received	97,440	Miscellaneous Revenue	1,315	Miscellaneous Revenue	21,795	
Interest on Idle Funds	579	Operational Transfers	550,000			Operating Transfers	180,000	Operating Transfers	150,000	
Total Receipts	36,119	Total Receipts	559,598	Total Receipts	97,440	Total Receipts	181,315	Total Receipts	171,795	1,046,267
Resources Available:	57,422	Resources Available:	1,206,138	Resources Available:	228,891	Resources Available:	1,294,564	Resources Available:	2,710,847	5,497,862
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	5,285	Capital Outlay	527,358	Contractual Services	101,926	Capital Outlay	11,300	Construction Services	92,080	
								Capital Outlay	9,304	
Total Expenditures	5,285	Total Expenditures	-27,358	Total Expenditures	101,926	Total Expenditures	11,300	Total Expenditures	101,384	192,537
Cash Balance Dec 31	52,137	Cash Balance Dec 31	1,233,496	Cash Balance Dec 31	126,965	Cash Balance Dec 31	1,283,264	Cash Balance Dec 31	2,609,463	5,305,325 **
										5,305,325 **
										Total Unencumbered Cash Balance Jan 1 should be:

CPA Summary

Cowley

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

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 Cash Balance Jan 1	1,034,939	Unencumbered Cash Balance Jan 1	45,511	Unencumbered Cash Balance Jan 1	8,617	Unencumbered Cash Balance Jan 1	21,275	Unencumbered Cash Balance Jan 1		Total 1,110,342
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on Idle Funds	14,931	Fees	8,885	Fees	8,885	Income	1,900			
Operating Transfers	227,000									
Total Receipts	241,331	Total Receipts	8,885	Total Receipts	8,885	Total Receipts	1,900	Total Receipts	0	261,001
Resources Available:	1,276,270	Resources Available:	54,396	Resources Available:	17,502	Resources Available:	23,175	Resources Available:	0	1,371,343
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	12,631	Capital Outlay	23,340							
Total Expenditures	12,631	Total Expenditures	23,340	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	35,971
Cash Balance Dec 31	1,263,639	Cash Balance Dec 31	31,056	Cash Balance Dec 31	17,502	Cash Balance Dec 31	23,175	Cash Balance Dec 31	0	1,335,372 **
										1,335,372 **

Note: Unaudited figures shown above

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Cowley

will meet on Sept 19th 2023 at 6:00 PM at 320 East 9th Ave Suite C 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,461,046	37.432	18,311,786	34.625	16,867,047	10,829,137	28.965
Debt Service	547,189	1.888	723,278	1.916	723,278	640,803	1.714
Road & Bridge	4,263,799	8.908	5,826,831	8.203	5,831,831	4,492,435	12.016
035 Noxious Weeds	143,236	0.398	313,650	0.813	313,650	259,177	0.693
045 Economic Developme	102,815		321,455		321,455		
042 Annex Sales Tax	26,763				1,163		
050 Transfer Station	1,274,143		1,270,300		1,279,900		
070 911 Systems	206,000		206,000		206,000		
072 Record Mgmt System	57,309		69,300		69,300		
075 Community Correctio	361,123		424,750		424,750		
080 Juvenile Services	599,962		837,679		673,630		
081 Juvenile Services Rei	76,788		82,295		106,860		
152 Oil & Gas Depletion					3,007		
105 Special Alcohol			4,500		13,536		
110 Special Parks and Rec			4,000		34,217		
115 County Atty Training			6,000		6,000		
116 County Atty Forfeitur					324		
120 Drug Screening	25,750		25,750		25,750		
132 Jail Sales Tax Surplus			1,000		137,557		
133 Annex Debt Service							
134 Annex Sales Tax Surp	110,639		200,000		1,000,000		
141 Special Law Enforcer	85,435		130,000		70,000		
142 Firearms Range	1,479		2,260		6,800		
143 Jail Enterprise			109,547				
145 Self Insured Benefits	1,707,496		2,315,000		2,315,000		
150 CDDO	324,608		388,699		388,699		
136 GO Bridge Fund			4,100,000		5,650,000		
Non-Budgeted Funds-A	192,537						
Non-Budgeted Funds-B	35,971						
Totals	22,604,088	48.626	35,674,080	45.557	36,469,754	16,221,552	43.388
						Revenue Neutral Rate **	*41.406*
Less: Transfers	1,200,000		1,200,000		1,200,000		
Net Expenditure	21,404,088		34,474,080		35,269,754		
Total Tax Levied	14,899,458		15,478,969		xxxxxxxxxxxxxxxxx		
Assessed Valuation	339,781,328		339,781,328		373,864,747		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	9,670,000	9,784,768
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	9,670,000	9,784,768

*Tax rates are expressed in mills

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

Karen Madison

County Clerk

Cowley 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024					
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	July 1, 2023 Estimated Valuation	
Fire District 1	42,489	3.231	43,504	3.313	44,200	41,016	2.899	2.779	12,000,348	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 2	117,247	7.667	80,000	7.321	80,500	72,961	7.039	6.817	9,651,442	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 3	103,768	7.084	76,000	6.698	82,000	67,530	6.289	6.103	9,784,023	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 4	111,070	2.462	122,000	2.948	117,400	106,316	2.343	2.274	43,966,784	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 5	410,036	7.500	443,080	7.500	482,850	429,967	7.500	6.951	53,050,182	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 6	57,216	8.020	56,256	7.928	56,961	55,000	7.037	7.038	7,505,997	
Fire District 7	280,563	5.250	305,300	5.250	320,900	287,943	5.250	4.939	51,802,567	Follow procedure in KSA 79-2988 to exceed RNR
Fire District 8	21,252	8.686	32,800	8.543	64,500	300,892	8.384	8.727	9,504,870	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. 24

COWLEY COUNTY, KANSAS
Resolution No. 2023-03

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 41.406 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 19th, 2023 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 41.406 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 19th day of September 2023 and **SIGNED** by the Board of Cowley County Commissioners.

Chairman, Wayne Wilt

Vice Chair, Alan Groom

Commissioner, Bob Voegele

COUNTY SEAL
COWLEY CO., KANSAS

Attested:

County Clerk, Karen Madison

(First published in the Cowley CourierTraveler Tuesday, 08 22, 2023.)

Cowley 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Cowley
will meet on Sept 19th 2023 at 6:00 PM at 320 East 9th Ave Suite C 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	13,461,046	37.452	18,311,746	34.685	16,667,047	10,829,197	28.549
Debt Service	547,189	1.888	723,278	1.916	723,278	640,803	1.714
Road & Bridge	4,262,799	8.508	5,526,831	8.263	5,831,831	4,392,433	12.016
035 Noxious Weeds	143,326	0.398	313,650	0.819	313,650	259,177	0.693
040 Hexagonite Development	102,415		321,455		321,455		
042 Airport Sales Tax	58,763				1,161		
050 Transfer Station	1,274,149		1,279,200		1,279,200		
070 911 Systems	206,000		206,000		206,000		
072 Record Mgmt System	57,305		69,900		69,900		
075 Community Corrects	361,128		424,750		424,750		
080 Juvenile Services	599,962		537,679		675,630		
081 Juvenile Services Rstr	75,786		82,205		106,160		
102 Oil & Gas Depletion					3,007		
105 Special Alcohol			4,300		18,696		
110 Special Parks and Rec			4,000		24,217		
113 County Atty Training			6,000		6,000		
116 County Atty Forfeiture					324		
120 Drug Strategies	25,750		25,750		25,750		
132 Jail Sales Tax Surplus			1,000		137,537		
133 Annex Debt Service							
134 Annex Sales Tax Surplus	110,839		200,000		1,000,000		
141 Special Law Enforcement	85,435		130,000		70,000		
142 Firearms Range	1,479		2,240		5,900		
149 Jail Enterprise			109,547				
145 Self Insured Benefits	1,707,106		2,215,000		2,315,000		
150 CDDO	321,608		388,699		388,699		
126 GO Bridge Fund			4,100,000		3,610,000		
Non-Budgeted Funds-A	102,537						
Non-Budgeted Funds-B	33,971						
Totals	22,604,088	48.626	35,474,080	45.683	36,369,764	16,121,610	43.388
						Revenue Neutral Rate **	41.403
Less: Transfers	1,200,000		1,200,000		1,200,000		
Net Expenditure	21,404,088		34,474,080		35,269,764		
Total Tax Levied	14,899,456		15,478,592		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	330,781,328		339,781,324		373,664,747		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	9,670,000	9,784,768
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	9,670,000	9,784,768

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Karen Madison
County Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	Revenue Neutral Rate**	July 1, 2023 Estimated Valuation
Fire District 1	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fire District 2	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fire District 3	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fire District 4	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fire District 5	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fire District 6	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fire District 7	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
Fire District 8	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

006848 (2-2)

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 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:
22 Aug 2023

Notice ID: SQJq2t991637cbxomsA7
Notice Name: Cowley County budget hearing

PUBLICATION FEE: $276.03

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

29th day of August, A.D. 2023.

Notary Public

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

COLUMN SOFTWARE PBC
9450 SW GEMINI DR PMB 79042
BEAVERTON OR 97008-7105
UNITED STATES

10001037-006848 6848 1 MB 0.558 T23 <>
COWLEY COUNTY CLERK
321 E 10TH AVE
WINFIELD KS 67156-2864



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