

**CERTIFICATE**

2020

To the Clerk of Cowley County, State of Kansas

We, the undersigned, officers of

**Cowley County**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

2020 Adopted Budget

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<u>Fund</u>	<u>K.S.A.</u>				
General	79-1946	7	13,063,265	10,235,404	36,837
Debt Service	10-113				
Road & Bridge	68-5,101	8	4,206,347	2,712,806	9,764
035 Noxious Weeds	2-1318	9	141,954	106,593	384
045 Economic Development	19-4102	9	295,321		
042 Annex Sales Tax		10	563,630		
050 Transfer Station		10	1,301,046		
070 911 System		11	218,000		
072 Record Mgmt System		11	55,000		
075 Community Corrections		12	383,144		
080 Juvenile Services		12	497,762		
081 Juvenile Services Reinvestment		13	88,769		
152 Oil & Gas Depletion		13			
105 Special Alcohol		14	5,000		
110 Special Parks & Rec		14	20,000		
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	39,791		
133 Annex Debt Service		17	323,629		
134 Annex Sales Tax Surplus		17	25,000		
141 Special Law Enforcement		18	130,000		
142 Firearms Range		18	2,260		
143 Jail Enterprise		19			
145 Self Insured Benefits		19	2,790,000		
150 CDDO		20	356,666		
Non-Budgeted Funds-A		21			
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<b>Totals</b>		xxxxx	24,538,658	13,054,803	46,985
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Neighborhood Revitalization Rebate					

County Clerk's Use Only

277,863,970

Assisted by:

Tax Lid Limit (from Computation Tab)

13,858,943

Does the County need to hold an election?

NO

Address:

Email:

Attest:

Oct. 17 2019

*Haven Madison*  
County Clerk

*Bob Vaegels*  
*Wayne Wilk*  
*Al De*

Governing Body

CPA Summary

**CERTIFICATE (2)**

		2020 Proposed Budget				
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	November 1st Valuation	County Clerk's Use Only
<b>Other County</b>						
<u>Special District Funds</u>	<u>K.S.A.</u>					
Fire District 1	19-3610		42,750	38,779		
Fire District 2	19-3610		75,400	65,026		
Fire District 3	19-3610		49,349	40,842		
Fire District 4	19-3610		82,566	75,000		
Fire District 5	19-3610		357,325	306,034		
Fire District 6	19-3610		56,493	55,000		
Fire District 7	19-3610		251,943	222,517		
Fire District 8	19-3610		30,350	28,130		
<b>TOTALS</b>		xxxxxx	946,176	831,328		0.000

**CPA Summary**

**Computation to Determine Limit for 2020**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$ <u>12,129,079</u>
2. Other tax entity levy in 2019 budget	- \$ _____
Other tax entity levy in 2019 budget	- \$ _____
3. Net tax levy	\$ <u>12,129,079</u>

**2020 Budget Percentage Adjustments**

4. New improvements, remodeling and renovations for 2019 :	+ <u>924,791</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>12,814,041</u>	
5b. Personal property 2018	- <u>20,080,600</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2019 :	+ <u>239,807</u>	
7. Expiration of property tax abatements	+ <u>0</u>	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ _____	
9. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>1,164,598</u>	
10. Total estimated valuation July 1, 2019	<u>277,448,609</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0042</u>	
12. Percentage adjustment increase (12 times 3)	+ \$ <u>51,127</u>	
13. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>181,936</u>	
<b>15. Total Percentage Adjustments</b>	<b>\$ <u>233,063</u></b>	

**2020 Revenue Adjustments**

16. Property tax revenues for debt service in 2020 budget:			+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:			-	<u>0</u>	
Increase property tax revenues spent on debt service				<u>0</u>	
17. Property tax revenues spent for public building commission and lease payments in the 2020 budget:			+	<u>          </u>	
(Obligations must have been incurred prior to July 1, 2016)					
(Do not include amounts already reported in debt service levy)					
Property tax revenues spent for public building commission and lease payments in the 2018 budget:			-	<u>          </u>	
Increase property tax revenues spent on public building commission and lease payments				<u>0</u>	
18. Property tax revenues spent on special assessments in the 2020 budget:			+	<u>          </u>	
(Do not include amounts already reported in debt service levy)					
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:			+	<u>          </u>	
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:			+	<u>          </u>	
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:			+	<u>          </u>	
22. Law enforcement expenses - 2020 budget:		+		<u>5,819,788</u>	
Law enforcement expenses - 2019 budget:		-		<u>4,263,325</u>	
CPI adjustment	1.50%			<u>63,950</u>	
Increased law enforcement expenses in 2020 budget:					+
(Do not include building construction or remodeling costs)					<u>1,492,513</u>
23. Fire protection expenses - 2020 budget:		+		<u>          </u>	
Fire protection expenses - 2019 budget:		-		<u>          </u>	
CPI adjustment	1.50%			<u>0</u>	
Increased fire protection expense in 2020 budget:					+
(Do not include building construction or remodeling costs)					<u>0</u>
24. Emergency medical expenses - 2020 budget:		+		<u>390,838</u>	
Emergency medical expenses - 2019 budget:		-		<u>380,838</u>	
CPI adjustment	1.50%			<u>5,713</u>	
Increased emergency medical expenses in 2020 budget:					+
(Do not include building construction or remodeling costs)					<u>4,287</u>
<b>25. Total Revenue Adjustments</b>					<b><u>1,496,801</u></b>

**Levies on Behalf of Another Political or Governmental Subdivision**

26. Other tax entity levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
<b>27. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<b>0</b>
<b>28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)</b>	+	
<b>29. Total Computed Tax Levy</b>		<b>13,858,943</b>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)		
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.025	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental Units)		
<b>Exemption from Election Requirement</b>	<b>#DIV/0!</b>	

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss		
2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		181,936
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		181,936

**Exemption from Election Requirement** **Yes**



**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
010 General	045 Economic Development	45,000	45,000	45,000	19-4102
010 General	085 Special Equipment	-	50,000	100,000	19-119
010 General	150 CDDO fund	90,000	90,000	90,000	County Res.
010 General	072 JRMS	-	15,000	15,000	County Res.
010 General	095 Capital Improvement	135,000	85,000	300,000	19-119
015 Road & Bridge	060 Special Machinery	130,000	250,000	500,000	68-141g
015 Road & Bridge	065 Special Highway Improvement	200,000	250,000	500,000	68-590
042 Sales Tax Revenue	134 Surplus Sales Tax	-	25,000	25,000	Bond Res.
050 Public Works	060 Special Machinery	130,000	120,000	-	68141g
150 CDDO Fund	085 Special Equipment	3,000	3,000	3,000	19-119
	Total	733,000	933,000	1,578,000	
	Adjustments*				
	Adjusted Totals	733,000	933,000	1,578,000	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.



Cowley County

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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

Cowley County

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

Adopted Budget <b>General</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	723,590	1,916,936	358,004
Receipts:			
Ad Valorem Tax	9,103,819	9,812,610	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	206,632		150,000
Motor Vehicle Tax	1,101,166		1,168,887
Recreational Vehicle Tax	20,034		21,306
16/20M Vehicle Tax	38,500		41,318
Commercial Vehicle Tax	21,414		22,758
Watercraft Tax	0		0
Gross Earnings (Intangible) Tax	74,155		74,000
LAVTR	0		0
City and County Revenue Sharing	0		0
Mineral Production Tax	10,483	15,000	
Liquor Control Tax	5,408	4,500	4,500
Cereal Malt Beverage Licenses	100	100	0
County Officer Fees	222,641	180,000	180,000
Payments in Lieu of Tax	7,019	5,000	5,000
Game License Fees	367	350	350
Mortgage Registration Fees	42,214	0	0
Motor Vehicles License Fees	124,952	175,000	175,000
Delinquent Personal Tax Fees	29,131	30,000	30,000
Current Tax Penalty	178,359	100,000	100,000
Civil Process Fees	38,882	45,000	45,000
Vehicle Tax Penalty	3,881	5,000	5,000
Work Release	9,286	17,500	17,500
Indigent Fees	46,331	60,000	60,000
Rentals - Farm & Annex	51,675	50,000	50,000
Memeorial Lawn Cemetery Fees	16,479	16,000	16,000
Attorney's Diversion	11,450	12,000	12,000
Other Grants	613	0	0
Offenders Sourced Income	217,597	166,500	177,500
Permit Fees	7,055	15,000	15,000
Conceal and Carry	2,113	2,000	0
Emergency Management	28,341	25,000	25,000
Other Transfers	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	242,249	0	175,000
Neighborhood Revitalization Rebate			0
Miscellaneous	88,981	175,000	50,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>11,951,326</b>	<b>10,911,560</b>	<b>2,621,119</b>
<b>Resources Available:</b>	<b>12,674,916</b>	<b>12,828,496</b>	<b>2,979,123</b>

Cowley County

2020

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Resources Available:</b>	12,674,916	12,828,496	2,979,123
Expenditures:			
Commission	60,231	60,237	63,022
Non-Departmental	2,637,660	3,731,500	4,053,500
County Administrator	172,774	169,226	216,075
County Corner	50,631	66,474	56,474
Emergency Communications	574,102	594,970	602,864
Memorial Lawn Cemetery	56,112	61,108	62,664
County Counselor	31,088	31,390	32,325
Facility Management	327,925	440,000	595,304
Juvenile Services	1,764	3,160	3,160
County Clerk	229,471	282,164	256,532
County Treasurer	230,445	247,724	255,018
Register of Deeds	129,249	134,942	150,127
County Attorney	400,024	409,739	422,556
Distirct Court	374,271	356,750	356,750
Emergency Management	166,686	180,307	205,926
MIS-GIS	316,915	591,395	659,868
County Sheriff	1,644,151	1,767,933	1,824,010
County Jail	1,505,771	1,497,444	1,415,121
County Appraiser	494,382	502,610	487,550
Joint Health Department	340,000	340,000	330,000
Historical Society	10,000	7,500	7,500
Humane Society	5,000	4,000	4,000
Ambulance	380,838	380,838	390,838
Reach	50,303	45,000	45,000
Cherokee Strip Museum	10,000	7,500	7,500
Mental Health	140,000	150,000	150,000
Conservation District	41,538	38,000	38,000
Council On Aging	177,081	177,081	177,081
Extension Council	186,568	180,000	180,000
County Fair Board	5,000	5,000	4,000
CASA	5,000	5,000	4,000
Farm	0	0	5,000
Crime Stoppers	3,000	1,500	1,500
<b>Subtotal</b>	<b>10,757,980</b>	<b>12,470,492</b>	<b>13,063,265</b>
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
<b>Total Expenditures</b>	<b>10,757,980</b>	<b>12,470,492</b>	<b>13,063,265</b>
Unencumbered Cash Balance Dec 31	1,916,936	358,004	xxxxxxxxxxxxxxxxxxxx

2018/2019/2020 Budget Authority Amount	11,483,376	12,741,667	13,063,265
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		13,063,265
	Tax Required		10,084,142
Delinquent Comp Rate:	1.5%		151,262
	Amount of 2019 Ad Valorem Tax		10,235,404

<b>CPA Summary</b>
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**FUND PAGE - GENERAL DETAIL**

Adopted Budget <b>General Fund - Detail Expenditures</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
Commission			
Salaries	57,448	57,512	59,547
Contractual	2,783	2,725	3,475
Commodities	0	0	0
Capital Outlay	0	0	0
Total	60,231	60,237	63,022
Non-Departmental			
Salaries	2,015,571	2,610,000	2,917,000
Contractual	476,706	263,000	288,000
Commodities	10,383	8,500	8,500
Capital Outlay	135,000	850,000	840,000
Total	2,637,660	3,731,500	4,053,500
County Administrator			
Salaries	151,493	151,631	197,280
Contractual	20,055	15,900	16,200
Commodities	1,226	1,695	2,595
Capital Outlay	0	0	0
Total	172,774	169,226	216,075
County Corner			
Salaries	16,474	16,474	16,474
Contractual	34,157	50,000	40,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	50,631	66,474	56,474
Emergency Communications			
Salaries	553,549	555,820	563,714
Contractual	16,837	35,150	35,150
Commodities	3,716	4,000	4,000
Capital Outlay	0		
Total	574,102	594,970	602,864
Memorial Lawn Cemetery			
Salaries	45,014	47,008	48,564
Contractual	6,575	7,700	7,700
Commodities	4,523	6,400	6,400
Capital Outlay			
Total	56,112	61,108	62,664
County Counselor			
Salaries	29,066	29,390	30,125
Contractual	2,022	2,000	2,200
Commodities			
Capital Outlay			
Total	31,088	31,390	32,325
Facility Management			
Salaries			55,304
Contractual	320,563	425,000	525,000
Commodities	7,362	15,000	15,000
Capital Outlay			
Total	327,925	440,000	595,304
Total - Page 7b	<b>3,910,523</b>	<b>5,154,905</b>	<b>5,682,228</b>

Cowley County

2020

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Expenditures:</b>			
<b>Juvenile Services</b>			
Salaries	1,683	3,000	3,000
Contractual	35	15	15
Commodities	46	145	145
Capital Outlay			
<b>Total</b>	<b>1,764</b>	<b>3,160</b>	<b>3,160</b>
<b>County Clerk</b>			
Salaries	176,446	172,514	164,432
Contractual	15,866	31,750	34,050
Commodities	16,595	11,900	18,050
Capital Outlay	20,564	66,000	40,000
<b>Total</b>	<b>229,471</b>	<b>282,164</b>	<b>256,532</b>
<b>County Treasurer</b>			
Salaries	194,200	198,324	205,118
Contractual	35,788	46,900	47,400
Commodities	457	2,500	2,500
Capital Outlay			
<b>Total</b>	<b>230,445</b>	<b>247,724</b>	<b>255,018</b>
<b>Register of Deeds</b>			
Salaries	125,019	127,792	132,227
Contractual	1,958	4,150	4,000
Commodities	2,272	3,000	13,900
Capital Outlay			
<b>Total</b>	<b>129,249</b>	<b>134,942</b>	<b>150,127</b>
<b>County Attorney</b>			
Salaries	362,699	366,039	376,256
Contractual	31,383	34,700	37,300
Commodities	5,942	9,000	9,000
Capital Outlay			
<b>Total</b>	<b>400,024</b>	<b>409,739</b>	<b>422,556</b>
<b>Distirect Court</b>			
Salaries			
Contractual	362,430	305,250	305,250
Commodities	11,841	21,500	21,500
Capital Outlay		30,000	30,000
<b>Total</b>	<b>374,271</b>	<b>356,750</b>	<b>356,750</b>
<b>Emergency Management</b>			
Salaries	146,361	148,307	152,326
Contractual	13,584	23,400	24,900
Commodities	6,741	8,600	28,700
Capital Outlay			
<b>Total</b>	<b>166,686</b>	<b>180,307</b>	<b>205,926</b>
<b>MIS-GIS</b>			
Salaries	159,439	236,595	238,268
Contractual	156,198	317,300	384,100
Commodities	1,278	2,500	2,500
Capital Outlay	0	35,000	35,000
<b>Total</b>	<b>316,915</b>	<b>591,395</b>	<b>659,868</b>
<b>Total - Page7c</b>	<b>1,848,825</b>	<b>2,206,181</b>	<b>2,309,937</b>

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
County Sheriff			
Salaries	1,293,003	1,376,733	1,399,810
Contractual	97,308	87,700	138,700
Commodities	145,456	203,500	163,500
Capital Outlay	108,384	100,000	122,000
Total	1,644,151	1,767,933	1,824,010
County Jail			
Salaries	925,313	954,144	962,621
Contractual	339,670	308,300	208,500
Commodities	240,788	235,000	244,000
Capital Outlay			
Total	1,505,771	1,497,444	1,415,121
County Appraiser			
Salaries	385,899	389,110	374,550
Contractual	97,110	98,500	90,250
Commodities	11,373	15,000	16,750
Capital Outlay			6,000
Total	494,382	502,610	487,550
Joint Health Department			
Appropriations	340,000	340,000	330,000
Total	340,000	340,000	330,000
Historical Society			
Appropriations	10,000	7,500	7,500
Total	10,000	10,000	7,500
Humane Society			
Appropriations	5,000	4,000	4,000
Total	5,000	5,000	4,000
Ambulance			
Appropriations	380,838	380,838	390,838
Total	380,838	380,838	380,838
Reach			
Appropriations	50,303	45,000	45,000
Total	50,303	50,303	45,000
Cherokee Strip Museum			
Appropriations	10,000	7,500	7,500
Total	10,000	10,000	7,500
Mental Health			
Appropriations	140,000	150,000	150,000
Total	140,000	140,000	150,000
Conservation District			
Appropriations	41,538	38,000	38,000
Total	41,538	41,538	38,000
Council On Aging			
Appropriations	177,081	177,081	177,081
Total	177,081	177,081	177,081
Extension Council			
Appropriations	186,568	180,000	180,000
Total	540,730	534,162	534,162
Total - Page7d	<b>5,339,794</b>	<b>5,456,909</b>	<b>5,400,762</b>



Cowley County

2020

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
County Fair Board			
Appropriations	5,000	5,000	4,000
Total	5,000	5,000	4,000
CASA			
Appropriations	5,000	5,000	4,000
Total	5,000	5,000	4,000
Big Brother Big Sister			
Appropriations	7,500	7,500	5,000
Total	7,500	7,500	5,000
Farm			
Appropriations			5,000
Total			5,000
Crime Stoppers			
Appropriations	3,000	1,500	1,500
Total	3,000	1,500	1,500
Total - Page 7e	20,500	19,000	19,500
Total - Page 7b	3,910,523	5,154,905	5,682,228
Total - Page 7c	1,848,825	2,206,181	2,309,937
Total - Page 7d	5,339,794	5,456,909	5,400,762
Total - Page 7e	20,500	19,000	19,500
<b>Total Detail Expenditures**</b>	<b>11,140,142</b>	<b>12,855,995</b>	<b>13,431,927</b>

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

Cowley County

2020

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

Adopted Budget <b>Road &amp; Bridge</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	926,496	902,647	270,386
Receipts:			
Ad Valorem Tax	1,979,151	2,200,286	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	48,424	7,000	7,000
Motor Vehicle Tax	294,994	335,000	262,100
Recreational Vehicle Tax	5,357	5,500	4,778
16/20M Vehicle Tax	12,252	15,000	9,265
Commercial Vehicle Tax	5,706	6,500	5,103
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	969,887	960,000	960,000
Payment in Lieu	555	0	0
State Revenue	0	0	0
Interest on Idle Funds	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	230,020	45,000	
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>3,546,345</b>	<b>3,589,286</b>	<b>1,263,246</b>
<b>Resources Available:</b>	<b>4,472,841</b>	<b>4,491,933</b>	<b>1,533,632</b>

Cowley County

2020

**FUND PAGE - ROAD**

Adopted Budget Road & Bridge	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>Resources Available:</b>	4,472,841	4,491,933	1,533,632
Expenditures from detail page:			
District 1	946,974	1,028,303	1,003,186
District 2	981,159	1,052,981	1,067,881
District 3	958,713	1,091,049	1,123,350
Public Works Administration	216,166	261,808	249,524
Special Bridge	73,468	192,406	192,406
Special Road and Bridge Exp	393,714	595,000	570,000
<b>Subtotal</b>	<b>3,570,194</b>	<b>4,221,547</b>	<b>4,206,347</b>
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>3,570,194</b>	<b>4,221,547</b>	<b>4,206,347</b>
Unencumbered Cash Balance Dec 31	902,647	270,386	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	3,974,902	4,221,547	4,206,347
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,206,347
		Tax Required	2,672,715
	Delinquent Comp Rate: 1.5%		40,091
	Amount of 2019 Ad Valorem Tax		2,712,806

<b>CPA Summary</b>
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**FUND PAGE - ROAD DETAIL**

Adopted Budget

**Road & Bridge Fund**

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
District 1			
Salaries	378,084	402,253	377,136
Contractual	31,803	26,250	26,250
Commodities	537,087	569,800	569,800
Capital Outlay		30,000	30,000
Total	946,974	1,028,303	1,003,186
District 2			
Salaries	398,210	427,681	442,581
Contractual	28,727	30,500	30,500
Commodities	554,222	564,800	564,800
Capital Outlay		30,000	30,000
Total	981,159	1,052,981	1,067,881
District 3			
Salaries	420,858	465,599	497,900
Contractual	18,357	30,650	30,650
Commodities	519,498	564,800	564,800
Capital Outlay	0	30,000	30,000
Total	958,713	1,091,049	1,123,350
Public Works Administration			
Salaries	163,556	208,538	196,254
Contractual	45,432	43,720	43,720
Commodities	7,178	9,550	9,550
Capital Outlay			
Total	216,166	261,808	249,524
Special Bridge			
Salaries			
Contractual	33,022	82,406	82,406
Commodities	40,446	110,000	110,000
Capital Outlay			
Total	73,468	192,406	192,406
Special Road and Bridge Exp			
Salaries			
Contractual	50,867	70,000	70,000
Commodities	12,847	25,000	25,000
Capital Outlay	330,000	500,000	475,000
Total	393,714	595,000	570,000
Total Detail Expenditures**	3,570,194	4,221,547	4,206,347

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

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

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>035 Noxious Weeds</b>			
Unencumbered Cash Balance Jan 1	47,730	38,639	20,286
Receipts:			
Ad Valorem Tax	74,342	116,183	xxxxxxxxxxxxxxxx
Delinquent Tax	1,649	1,800	1,800
Motor Vehicle Tax	11,201	8,500	13,840
Recreational Vehicle Tax	203	200	252
16/20 M Vehicle Tax	439	525	489
Commercial Vehicle Tax	217	370	269
Watercraft Tax	0	0	0
Payment in Lieu	21	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>88,073</b>	<b>127,578</b>	<b>16,650</b>
<b>Resources Available:</b>	<b>135,803</b>	<b>166,217</b>	<b>36,936</b>
Expenditures:			
Salaries	52,006	83,281	64,304
Contractual	7,935	22,650	22,650
Commodities	37,222	40,000	55,000
Capital Outlay	0	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>97,164</b>	<b>145,931</b>	<b>141,954</b>
Unencumbered Cash Balance Dec 31	38,639	20,286	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	117,162	145,931	141,954
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			141,954
Tax Required			105,018
Delinquent Comp Rate: 1.5%			1,575
Amount of 2019 Ad Valorem Tax			106,593

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
<b>045 Economic Development</b>			
Unencumbered Cash Balance Jan 1	214,750	222,159	161,167
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20 M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Appropriations	90,000	90,000	90,000
Operating Transfers	45,000	45,000	45,000
Projects, Events, and Training	49,648	53,500	53,500
Private Investments	33,750	37,500	37,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,019	0	0
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>220,417</b>	<b>226,000</b>	<b>226,000</b>
<b>Resources Available:</b>	<b>435,167</b>	<b>448,159</b>	<b>387,167</b>
Expenditures:			
Salaries	131,373	154,492	149,571
Contractual	45,988	54,500	58,500
Commodities	6,524	8,000	8,750
Capital Outlay	29,123	70,000	78,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>213,008</b>	<b>286,992</b>	<b>295,321</b>
Unencumbered Cash Balance Dec 31	222,159	161,167	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	330,416	286,992	295,321
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			295,321
Tax Required			0
Delinquent Comp Rate: 1.5%			0
Amount of 2019 Ad Valorem Tax			0

CPA Summary

Cowley County

2020

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

Adopted Budget <b>042 Annex Sales Tax</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	90,346	563,630	563,630
Receipts:			
Sales Tax Revenue	473,284	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>473,284</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>563,630</b>	<b>563,630</b>	<b>563,630</b>
Expenditures:			
Operating Transfer	0	0	563,630
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>563,630</b>
Unencumbered Cash Balance Dec 31	563,630	563,630	0
2018/2019/2020 Budget Authority Amount	213,000	218,000	563,630

Adopted Budget

<b>050 Transfer Station</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,270,855	1,340,684	72,585
Receipts:			
Landfill Revenue	1,272,913	0	1,275,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>1,272,913</b>	<b>0</b>	<b>1,275,000</b>
<b>Resources Available:</b>	<b>2,543,769</b>	<b>1,340,684</b>	<b>1,347,585</b>
Expenditures:			
Salaries	275,587	323,199	356,146
Tonnage Fees	39,220	40,000	40,000
Solid Waste Fees	13,750	11,000	11,000
Hauling Fees	672,408	655,000	655,000
Other Contractual Services	63,504	83,700	83,700
Commodities	40,515	35,200	35,200
Capital Outlay	98,102	120,000	120,000
Transfer To Other Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,203,085</b>	<b>1,268,099</b>	<b>1,301,046</b>
Unencumbered Cash Balance Dec 31	1,340,684	72,585	46,539
2018/2019/2020 Budget Authority Amount	1,266,892	1,268,099	1,301,046

**CPA Summary**

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Cowley County

2020

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

Adopted Budget <b>070 911 System</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	74,376	109,867	91,867
Receipts:			
User Fees	193,027	200,000	200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>193,027</b>	<b>200,000</b>	<b>200,000</b>
<b>Resources Available:</b>	<b>267,403</b>	<b>309,867</b>	<b>291,867</b>
Expenditures:			
Salaries	0	0	0
Contractual	148,786	188,000	188,000
Commodities	0	0	0
Capital Outlay	8,750	30,000	30,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>157,536</b>	<b>218,000</b>	<b>218,000</b>
Unencumbered Cash Balance Dec 31	109,867	91,867	73,867
2018/2019/2020 Budget Authority Amount	213,000	218,000	218,000

Adopted Budget

Adopted Budget <b>072 Record Mgmt System</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	82,208	89,169	89,169
Receipts:			
Contributions from Cities	0	30,000	7,600
Transfer from General	15,000	25,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>15,000</b>	<b>55,000</b>	<b>22,600</b>
<b>Resources Available:</b>	<b>97,208</b>	<b>144,169</b>	<b>111,769</b>
Expenditures:			
Salaries	0	0	
Contractual	8,039	55,000	55,000
Commodities	0		
Capital Outlay	0	0	
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>8,039</b>	<b>55,000</b>	<b>55,000</b>
Unencumbered Cash Balance Dec 31	89,169	89,169	56,769
2018/2019/2020 Budget Authority Amount	55,000	55,000	55,000

<b>CPA Summary</b>
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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>075 Community Corrections</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	80,550	80,219	60,109
Receipts:			
Community Correction Grant	359,301	337,558	326,708
Case Management	32,049	23,000	20,000
Behavioral Health Grant	0	18,791	16,206
BJA Grant	0	0	22,360
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>391,350</b>	<b>379,349</b>	<b>385,274</b>
<b>Resources Available:</b>	<b>471,900</b>	<b>459,569</b>	<b>445,383</b>
Expenditures:			
Salaries	363,183	372,775	307,021
Contractual	25,854	23,485	12,923
Commodities	2,644	3,200	3,200
Capital Outlay	0	0	60,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>391,681</b>	<b>399,460</b>	<b>383,144</b>
Unencumbered Cash Balance Dec 31	80,219	60,109	62,239
2018/2019/2020 Budget Authority Amount	410,178	399,460	383,144

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>080 Juvenile Services</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	202,857	158,815	181,478
Receipts:			
Graduated Sanction Grant	376,949	450,000	450,000
Prevention Program Grant	67,840	75,000	75,000
Parent Support Program Grant	40,105	80,000	80,000
Program Fees	49,537	12,000	12,000
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>534,430</b>	<b>617,000</b>	<b>617,000</b>
<b>Resources Available:</b>	<b>737,287</b>	<b>775,815</b>	<b>798,478</b>
Expenditures:			
Graduated Saction & Prevention	502,576	482,807	467,281
Juvenile & Other	75,897	111,530	30,481
Transfer to Other	0	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>578,473</b>	<b>594,337</b>	<b>497,762</b>
Unencumbered Cash Balance Dec 31	158,815	181,478	300,716
2018/2019/2020 Budget Authority Amount	578,833	599,718	497,762

<b>CPA Summary</b>
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Cowley County

2020

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

Adopted Budget <b>081 Juvenile Services Reinvestment</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Grant Income	0	0	90,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>90,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>90,000</b>
Expenditures:			
Salaries	0	0	83,409
Contractual	0	0	360
Commodities	0	0	5,000
Capital Outlay	0	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>88,769</b>
Unencumbered Cash Balance Dec 31	0	0	1,231
2018/2019/2020 Budget Authority Amount	0	0	88,769

Adopted Budget

<b>152 Oil &amp; Gas Depletion</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
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			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>3,007</b>	<b>3,007</b>	<b>3,007</b>
Expenditures:			
Contractual	0	0	0
Capital Outlay	0	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	3,007	3,007	3,007
2018/2019/2020 Budget Authority Amount	75,000	0	0

**CPA Summary**

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>105 Special Alcohol</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	14,034	8,442	1,942
Receipts:			
Intergovernmental Liquor Tax	5,408	4,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>5,408</b>	<b>4,500</b>	<b>4,500</b>
<b>Resources Available:</b>	<b>19,442</b>	<b>12,942</b>	<b>6,442</b>
Expenditures:			
Appropriations	11,000	11,000	5,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>11,000</b>	<b>11,000</b>	<b>5,000</b>
Unencumbered Cash Balance Dec 31	8,442	1,942	1,442
2018/2019/2020 Budget Authority Amount	11,000	11,000	5,000

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>110 Special Parks &amp; Rec</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	12,216	17,624	22,124
Receipts:			
Intergovernmental Liquor Tax	5,408	4,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>5,408</b>	<b>4,500</b>	<b>4,500</b>
<b>Resources Available:</b>	<b>17,624</b>	<b>22,124</b>	<b>26,624</b>
Expenditures:			
Appropriations	0	0	20,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
Unencumbered Cash Balance Dec 31	17,624	22,124	6,624
2018/2019/2020 Budget Authority Amount	6,300	0	20,000

<b>CPA Summary</b>
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Cowley County

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>115 County Atty Training</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	17,190	19,258	17,258
Receipts:			
Prosecuting Attorney Fees	3,936	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>3,936</b>	<b>4,000</b>	<b>4,000</b>
<b>Resources Available:</b>	<b>21,126</b>	<b>23,258</b>	<b>21,258</b>
Expenditures:			
Salaries	0	0	0
Contractual	1,868	6,000	6,000
Commodities	0	0	0
Capital Outlay	0	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>1,868</b>	<b>6,000</b>	<b>6,000</b>
Unencumbered Cash Balance Dec 31	19,258	17,258	15,258
2018/2019/2020 Budget Authority Amount	6,000	6,000	6,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>116 County Atty Forfeiture</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	324	324	324
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>324</b>	<b>324</b>	<b>324</b>
Expenditures:			
Salaries	0	0	0
Contractual	0	0	324
Commodities	0	0	0
Capital Outlay	0	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>324</b>
Unencumbered Cash Balance Dec 31	324	324	0
2018/2019/2020 Budget Authority Amount	324	324	324

<b>CPA Summary</b>
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Cowley County

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>120 Drug Screening</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	13,354	10,044	5,794
Receipts:			
Transfers from other Funds	22,864	26,500	26,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>22,864</b>	<b>26,500</b>	<b>26,500</b>
<b>Resources Available:</b>	<b>36,219</b>	<b>36,544</b>	<b>32,294</b>
Expenditures:			
Testing Fees and Refunds	26,175	30,750	25,750
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>26,175</b>	<b>30,750</b>	<b>25,750</b>
Unencumbered Cash Balance Dec 31	10,044	5,794	6,544
2018/2019/2020 Budget Authority Amount	34,906	30,750	25,750

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>132 Jail Sales Tax Surplus</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	726,083	331,791	35,791
Receipts:			
Interest Income	0	4,000	4,000
Operating Transfer	5,708	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>5,708</b>	<b>4,000</b>	<b>4,000</b>
<b>Resources Available:</b>	<b>731,790</b>	<b>335,791</b>	<b>39,791</b>
Expenditures:			
Salaries	0	0	0
Contractual	399,999	300,000	39,791
Commodities	0	0	0
Capital Outlay	0	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>399,999</b>	<b>300,000</b>	<b>39,791</b>
Unencumbered Cash Balance Dec 31	331,791	35,791	0
2018/2019/2020 Budget Authority Amount	500,000	680,000	39,791

<b>CPA Summary</b>
--------------------

Cowley County

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>133 Annex Debt Service</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	323,629	323,629	323,629
Receipts:			
Operating Transfer	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>323,629</b>	<b>323,629</b>	<b>323,629</b>
Expenditures:			
Transfer to Sale Tax Surplus	0	0	323,629
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>323,629</b>
Unencumbered Cash Balance Dec 31	323,629	323,629	0
2018/2019/2020 Budget Authority Amount	0	0	323,629

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>134 Annex Sales Tax Surplus</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	421,015	416,645	416,645
Receipts:			
Operating Transfer	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>421,015</b>	<b>416,645</b>	<b>416,645</b>
Expenditures:			
Capital Outlay	1,800	0	0
Contractual	2,570	0	25,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>4,370</b>	<b>0</b>	<b>25,000</b>
Unencumbered Cash Balance Dec 31	416,645	416,645	391,645
2018/2019/2020 Budget Authority Amount	75,000	190,000	25,000

<b>CPA Summary</b>
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Cowley County

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>141 Special Law Enforcement</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	182,436	225,054	225,054
Receipts:			
Phone Revenue	92,805	60,000	60,000
Locate	0		
IFLIR Reveune	0		
Interest on Idle Funds	0	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>92,805</b>	<b>70,000</b>	<b>70,000</b>
<b>Resources Available:</b>	<b>275,241</b>	<b>295,054</b>	<b>295,054</b>
Expenditures:			
Salaries	0		
Contractual	4,963		
Commodities	0	20,000	80,000
Capital Outlay	44,337	50,000	50,000
Cash Forward (2020 column)			
Miscellaneous	887		
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>50,187</b>	<b>70,000</b>	<b>130,000</b>
Unencumbered Cash Balance Dec 31	225,054	225,054	165,054
2018/2019/2020 Budget Authority Amount	230,000	70,000	130,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>142 Firearms Range</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	7,936	7,443	10,243
Receipts:			
Operating Transfer	100	1,000	1,000
Contributions from Cities		4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>100</b>	<b>5,000</b>	<b>5,000</b>
<b>Resources Available:</b>	<b>8,036</b>	<b>12,443</b>	<b>15,243</b>
Expenditures:			
Salaries	0	0	0
Contractual	552	1,000	1,200
Commodities	28	1,200	1,060
Capital Outlay	13	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>593</b>	<b>2,200</b>	<b>2,260</b>
Unencumbered Cash Balance Dec 31	7,443	10,243	12,983
2018/2019/2020 Budget Authority Amount	1,500	2,200	2,260

<b>CPA Summary</b>
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Cowley County

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>143 Jail Enterprise</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	109,547	109,547	109,547
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>109,547</b>	<b>109,547</b>	<b>109,547</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	109,547	109,547	109,547
2018/2019/2020 Budget Authority Amount	0	0	0

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>145 Self Insured Benefits</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	169,873	121,963	239,219
Receipts:			
Contributions	1,721,906	2,432,256	2,600,000
Operating Transfers	1,434	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>1,723,340</b>	<b>2,432,256</b>	<b>2,600,000</b>
<b>Resources Available:</b>	<b>1,893,213</b>	<b>2,554,219</b>	<b>2,839,219</b>
Expenditures:			
Health Insurance Premiums	511,100	500,000	600,000
Dental Claims	90,670	100,000	100,000
Health Care Claims	1,054,738	1,500,000	1,875,000
Administrative Fees	114,742	200,000	200,000
Cash Forward (2020 column)			
Miscellaneous		15,000	15,000
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>1,771,250</b>	<b>2,315,000</b>	<b>2,790,000</b>
Unencumbered Cash Balance Dec 31	121,963	239,219	49,219
2018/2019/2020 Budget Authority Amount	1,815,000	2,315,000	2,790,000

<b>CPA Summary</b>
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Cowley County

2020

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

Adopted Budget <b>150 CDDO</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	160,853	158,112	154,750
Receipts:			
State Aid	46,904	46,904	46,904
Administration	174,131	174,131	174,131
Screening Revenue	19,620	21,000	19,000
Operating Transfers	90,000	90,000	90,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>330,655</b>	<b>332,035</b>	<b>330,035</b>
<b>Resources Available:</b>	<b>491,508</b>	<b>490,147</b>	<b>484,785</b>
Expenditures:			
Salaries	190,054	190,054	209,174
Contractual	139,757	141,757	145,492
Commodities	3,526	3,526	2,000
Capital Outlay	60	60	0
Operating Transfers	0	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>333,397</b>	<b>335,397</b>	<b>356,666</b>
Unencumbered Cash Balance Dec 31	158,112	154,750	128,119
2018/2019/2020 Budget Authority Amount:	333,719	340,581	356,666

Adopted Budget

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2018/2019/2020 Budget Authority Amount:			0

<b>CPA Summary</b>
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Cowley County

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2018 is to be shown)*

2020

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ROD Tech		Capital Improvement		Grant		R&B Mach & Equip		Spl Highway Imp		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	30,775	Cash Balance Jan 1	647	Cash Balance Jan 1	623	Cash Balance Jan 1	689,010	Cash Balance Jan 1	1,969,204	2,690,257
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	29,544	Interstet on Idle Funds	6	Grants Received	43,220	Miscellaneous Revenue	85,460	Miscellaneous Revenue	207,499	
Interstet on Idle Funds	287			Operating Transfer	0	Operating Transfers	130,000	Operating Transfers	200,000	
Miscellaneous Revenue	0									
Total Receipts	29,831	Total Receipts	6	Total Receipts	43,220	Total Receipts	215,460	Total Receipts	407,499	696,016
Resources Available:	60,606	Resources Available:	653	Resources Available:	43,842	Resources Available:	904,470	Resources Available:	2,376,703	3,386,274
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	15,927	Capital Outlay	534	Grant Expenditures	19,674	Road Equipment	44,395	Construction	203,216	
Total Expenditures	15,927	Total Expenditures	534	Total Expenditures	19,674	Total Expenditures	44,395	Total Expenditures	203,216	283,746
Cash Balance Dec 31	44,678	Cash Balance Dec 31	119	Cash Balance Dec 31	24,169	Cash Balance Dec 31	860,075	Cash Balance Dec 31	2,173,487	<b>3,102,528</b> **
										<b>3,102,528</b> **

\*\*Note: These two block figures should agree.

<b>CPA Summary</b>
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Cowley County

**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2018 is to be shown)*

2020

Non-Budgeted Funds-B

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

Spl Equipment		Clerk Tech Fund		Treasurer Tech Fund		District Court Spl Fund				Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	864,298	Cash Balance Jan 1	17,934	Cash Balance Jan 1	23,897	Cash Balance Jan 1	15,759	Cash Balance Jan 1	15,759	937,646
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interst on Idle Funds	7,395	Fees	7,386	Fees	7,386	Income				
Miscellaneous Income	23,036	Interst on Idle Funds	0	Interst on Idle Funds	0					
Operating Transfers	210,000	Miscellaneous Revenue	0	Miscellaneous Revenue	0					
Total Receipts	240,431	Total Receipts	7,386	Total Receipts	7,386	Total Receipts	0	Total Receipts	0	255,203
Resources Available:	1,104,729	Resources Available:	25,320	Resources Available:	31,283	Resources Available:	15,759	Resources Available:	15,759	1,192,849
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Office Equipment		Contactual	0	Contractual		Contactual	1,234			
Other Equipment		Commodities	0	Capital Outlay	11,008	Commodities	0			
Professional Services		Capital Outlay	1,752							
Total Expenditures	0	Total Expenditures	1,752	Total Expenditures	11,008	Total Expenditures	1,234	Total Expenditures	0	13,993
Cash Balance Dec 31	1,104,729	Cash Balance Dec 31	23,568	Cash Balance Dec 31	20,276	Cash Balance Dec 31	14,525	Cash Balance Dec 31	15,759	<b>1,178,857</b> **
										<b>1,178,857</b> **

\*\*Note: These two block figures should agree.

<b>CPA Summary</b>
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**NOTICE OF BUDGET HEARING**

The governing body of  
**Cowley County**  
will meet on 8/20/2019 at 6:00 PM at Cowley County Commission Meeting 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. Detailed budget information is available at Cowley County Clerk's Office, 321 E. 10th, Winfield and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	10,757,980	36.749	12,470,492	36.448	13,063,265	10,235,404	36.891
Debt Service							
Road & Bridge	3,570,194	8.013	4,221,547	8.173	4,206,347	2,712,806	9.778
035 Noxious Weeds	97,164	0.301	145,931	0.432	141,954	106,593	0.384
045 Economic Development	213,008		286,992		295,321		
042 Annex Sales Tax					563,630		
050 Transfer Station							
070 911 System	157,536		218,000		218,000		
072 Record Mgmt System	8,039		55,000		55,000		
075 Community Corrections	391,681		399,460		383,144		
080 Juvenile Services	578,473		594,337		497,762		
081 Juvenile Services Reinvestment					88,769		
152 Oil & Gas Depletion							
105 Special Alcohol	11,000		11,000		5,000		
110 Special Parks & Rec					20,000		
115 County Atty Training	1,868		6,000		6,000		
116 County Atty Forfeiture					324		
120 Drug Screening	26,175		30,750		25,750		
132 Jail Sales Tax Surplus	399,999		300,000		39,791		
133 Annex Debt Service					323,629		
134 Annex Sales Tax Surplus	4,370				25,000		
141 Special Law Enforcement	50,187		70,000		130,000		
142 Firearms Range	593		2,200		2,260		
143 Jail Enterprise							
145 Self Insured Benefits	1,771,250		2,315,000		2,790,000		
150 CDDO	333,397		335,397		356,666		
Non-Budgeted Funds-A	283,746						
Non-Budgeted Funds-B	13,993						
Totals	18,670,653	45.063	21,462,106	45.053	23,237,612	13,054,803	47.053
Less: Transfers	733,000		933,000		1,578,000		
Net Expenditure	17,937,653		20,529,106		21,659,612		
Total Tax Levied	11,692,401		12,129,079		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	253,796,580		269,197,988		277,448,609		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	1,535,000	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,535,000	0	0

\*Tax rates are expressed in mills

Karen Madison  
Clerk

Cowley County

**NOTICE OF BUDGET HEARING**

Other County Special District Funds	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	July 1, 2019 Estimated Valuation	Est. Tax Rate*
Fire District 1	38,903	4.394	40,500	4.367	42,750	38,779	9,177,636	4.225
Fire District 2	66,569	8.019	71,839	8.106	75,400	65,026	8,301,448	7.833
Fire District 3	44,417	4.696	46,000	4.959	49,349	40,842	8,419,309	4.851
Fire District 4	64,966	2.181	68,800	2.088	82,566	75,000	30,439,891	2.464
Fire District 5	320,433	7.500	337,625	7.500	357,325	306,034	40,804,646	7.500
Fire District 6	60,620	8.808	56,350	7.445	56,493	55,000	7,460,342	7.372
Fire District 7	223,770	5.250	240,650	5.250	251,943	222,517	42,384,216	5.250
Fire District 8	38,897	7.340	28,041	6.990	30,350	28,130	3,187,826	8.824
Totals	858,575	48.188	889,805	46.705	946,176	831,328		48.319

\*Tax rates are expressed in mills

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Clerk

Page No.

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Page No.

010025212

#37

(First published in the Cowley Courier/Traveler Tuesday, July 30, 2019.)

State of Kansas  
County  
2020

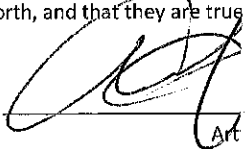
AFFIDAVIT OF PUBLICATION  
STATE OF KANSAS, COUNTY OF COWLEY  
Arty Hicks, of lawful age, being first  
Manager of The Cowley Courier/Traveler  
Daily Courier and Arkansas City Traveler  
published in the City of Arkansas City,  
paper has been admitted to the mails  
of publication and has general paid  
yearly basis in said county; and is not  
and has been so published continuously  
at least five years immediately prior to

and that the notice, of which a true  
and entire issue of said newspaper

one consecutive  
the first publication being made on the  
30th day of July

with subsequent publication being made  
\_\_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_ day of \_\_\_\_\_  
\_\_\_\_\_ day of \_\_\_\_\_

And the affidavit further says he has  
above set forth, and that they are true

  
Clerk

Subscribed and sworn to before me this  
Carol S. Kincaid  
Notary Public - State of Kansas

Commission Expires January 10, 2022

Printer's Fee

\$ 234.60

NOTICE OF BUDGET HEARING

The governing body of  
Cowley County  
will meet on 8/20/2019 at 6:00 PM at Cowley County Commission Meeting 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.  
Detailed budget information is available at Cowley County Clerk's Office, 321 E. 10th, Winfield and will be available at this hearing.

**BUDGET SUMMARY**  
Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	10,757,980	36.749	12,470,492	36.448	13,063,265	10,235,404	36.891
Debt Service							
Road & Bridge	3,570,194	8.013	4,221,547	8.173	4,206,347	2,712,806	9.778
035 Noxious Weeds	97,164	0.301	145,931	0.432	141,954	106,593	0.384
045 Economic Development	213,008		286,992		295,321		
042 Annex Sales Tax					563,630		
050 Transfer Station							
070 911 System	157,536		218,000		218,000		
072 Record Mgmt System	8,039		55,000		55,000		
075 Community Corrections	391,681		399,460		383,144		
080 Arsenic Services	578,473		594,337		497,762		
081 Juvenile Services Reinvestment					88,769		
152 Oil & Gas Depletion							
105 Special Alcohol	11,000		11,000		5,000		
110 Special Parks & Rec					20,000		
115 County Atty Training	1,868		6,000		6,000		
116 County Atty Forfeiture					324		
120 Drug Screening	26,175		30,750		25,750		
132 Jail Sales Tax Surplus	399,999		300,000		39,791		
133 Annex Debt Service					323,629		
134 Annex Sales Tax Surplus	4,370				25,000		
141 Special Law Enforcement	50,187		70,000		130,000		
142 Firearms Range	593		2,200		2,260		
143 Jail Enterprise							
145 Self Insured Benefits	1,771,250		2,315,500		2,790,000		
150 CDDO	333,397		335,397		356,666		
Non-Budgeted Funds-A	283,746						
Non-Budgeted Funds-B	13,993						
Totals	18,670,653	45.063	21,462,106	45.053	23,237,612	13,054,803	47.053
Less: Transfers	733,000		933,000		1,578,000		
Net Expenditure	17,937,653		20,529,106		21,659,612		
Total Tax Levied	11,692,401		12,129,079		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	253,796,580		269,197,988		277,448,609		

Outstanding Indebtedness:	2017	2018	2019
January 1,			
G.O. Bonds	1,535,000	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Price	0	0	0
Total	1,535,000	0	0

Other County	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020			
	Expenditures	Tax Rate*	Expenditures	Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimated Valuation July 1, 2019	Est. Tax Rate*
Special District Funds								
Fire District 1	38,903	4.394	40,500	4.367	42,750	38,779	9,177,636	4.225
Fire District 2	66,569	8.019	71,839	8.106	75,400	65,026	8,301,348	7.833
Fire District 3	44,417	4.696	46,000	4.959	49,349	40,842	8,419,309	4.851
Fire District 4	64,966	2.181	68,800	2.088	82,566	75,000	30,439,891	2.464
Fire District 5	320,433	7.500	337,625	7.500	357,325	306,034	40,804,646	7.500
Fire District 6	60,620	8.808	56,350	7.445	56,493	55,000	7,460,342	7.372
Fire District 7	223,770	5.250	240,650	5.250	251,943	222,517	42,384,216	5.250
Fire District 8	38,897	7.340	38,041	6.990	30,350	28,130	3,187,826	8.824
Totals	858,573	48.188	889,805	46.705	946,176	831,328		48.319

\*Tax rates are expressed in mills

Commission Expires January 10, 2022

Clerk

Page No.

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(7-30)

**CAROL S. KINCAID**  
Notary Public - State of Kansas  
My Appt. Expires 1-10-2020