

CERTIFICATE

To the Clerk of Cowley County, State of Kansas

We, the undersigned, officers of

Cowley County

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2016; and
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

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			Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	
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Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	79-1946	7	10,850,001	8,054,699	32,765
Debt Service	10-113	8	20,580		
Road & Bridge	79-1946	9	4,093,813	2,563,342	10,427
025 Election	25-120	10	34,507		
030 Appraiser	19-436	10	47,114		
035 Noxious Weeds	2-1318	11	115,562	91,822	6374
040 Employee Benefit	12-16, 102	11	165,446		
042 Annex Sales Tax		12	1,220,131		
045 Economic Dev.		12	370,016		
050 Transfer Station		13	1,176,171		
070 E 911 - Landline		13	237,300		
072 Record Mgmt System		14	30,200		
075 Community Corr.		14	457,811		
080 Juvenile Services		15	568,373		
096 South Annex Bonds		15	100,000		
105 Special Alcohol		16	7,781		
110 Special Parks & Rec.		16	6,962		
115 County Atty. Training		17	10,500		
116 County Atty. Forfeiture		17	464		
120 Drug Screening		18	46,116		
132 Jail Sales Tax Surplus		18	600,000		
133 Annex Debt Serv.		19	767,800		
134 Annex Sales Tax Surplus		19	150,000		
141 Special Law Enforc.		20	70,000		
142 Firearms Range		20	1,500		
143 - Jail Enterprise		21	108,832		
145 Self Insured Benefits		21	1,765,000		
150 CDDO		22	330,064		
Non-Budgeted Funds-A		23			
Non-Budgeted Funds-B		24			
Totals		xxxxx	23,352,044	10,709,863	43,566
Budget Summary		25			
Budget Summary2		26			
Neighborhood Revitalization Rebate		27	Vote publication required?	No	County Clerk's Use Only 245,831,014 Nov 1, 2015 Total Assessed Valuation

Assisted by:

Address: _____

Email: _____

Attest: *Oct 19 2015*
David Madison
County Clerk

Wayne Wick
Chair

Paul Wick
Commissioner

Al Stoe
Vice-Chair

Governing Body

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>9,949,132</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>9,949,132</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>2,846,029</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>12,944,741</u>	
5b. Personal property 2014	- <u>14,341,893</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 2015:	<u>23,023,468</u>	
7. Total valuation adjustment (sum of 4, 5c, and 6)	<u>25,869,497</u>	
8. Total estimated valuation July 1, 2015	<u>247,991,044</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>222,121,547</u>	
10. Factor for increase (7 divided by 9)	<u>0.11647</u>	
11. Amount of increase (10 times 3)	+ \$ <u>1,158,731</u>	
12. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u>11,107,863</u>	
13. Debt service levy in this 2016 budget	<u>0</u>	
14. 2016 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u>11,107,863</u>	
15. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.60%</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>159,186</u>	
17. Maximum levy for budget year 2016, including debt service, not requiring notice of vote publication. (14 plus 16)	\$ <u>11,267,049</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Cowley County

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

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	7,200,496	966,198	17,589	36,701	131	3,193
Debt Service						
Road & Bridge	2,715,935	364,437	6,634	13,843	50	1,205
025 Election						
030 Appraiser						
035 Noxious Weeds	32,701	4,388	80	167	1	15
040 Employee Benefit						
TOTAL	9,949,132	1,335,023	24,303	50,711	182	4,413

County Treas Motor Vehicle Estimate 1,335,023

County Treas Recreational Vehicle Estimate 24,303

County Treas 16/20M Vehicle Estimate 50,711

County Treas Commercial Vehicle Tax Estimate 182

County Treas Watercraft Tax Estimate 4,413

Motor Vehicle Factor 0.13418

Recreational Vehicle Factor 0.00244

16/20M Vehicle Factor 0.00510

Commercial Vehicle Factor 0.00002

Watercraft Factor 0.00044

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
010 General	045 Econ Development	40,000	45,000	45,000	19-4102
010 General	085 Special Equipment	76,000	102,000	100,000	19-119
010 General	142 Firearms Range	1,000	100	100	County Res.
010 General	145 Self Ins. Fund	-	977,306	977,306	County Res.
010 General	150 CDDO Fund	90,000	90,000	90,000	County Res.
010 General	072 JRMS Fund	-	7,500	7,500	County Res.
015 Road & Bridge	060 Special Machinery	259,500	36,000	100,000	68-141g
015 Road & Bridge	065 Spl HWY Imprv	25,000	110,000	158,250	68-590
015 Road & Bridge	145 Self Ins. Fund	-	311,952	291,902	County Res.
020 Bond and Interest	010 General	-	3,829	20,580	County Res.
025 Election	010 General	-	11,600	34,505	County Res.
030 Appraiser	010 General	-	41,382	47,114	County Res.
035 Noxious Weeds	145 Self Ins. Fund	-	11,773	11,773	County Res.
040 Employee Benefit	010 General	206,900	713,350	165,446	79-2958
040 Employee Benefit	145 Self Ins. Fund	245,000	-	-	County Res.
042 Sales Tax Rev	133 Annex Bond DS	653,403	1,155,000	1,070,131	Bond Res.
042 Sales Tax Rev	134 Surplus Sales Tax	246,597	150,000	150,000	Bond Res.
045 Economic Dev	085 Special Equipment	4,000	-	-	19-119
045 Economic Dev	145 Self Ins. Fund	-	11,765	21,845	County Res.
050 Public Works	060 Special Machinery	6,500	-	-	68-141g
050 Public Works	145 Self Ins. Fund	-	38,787	38,787	County Res.
075 Community Corr.	145 Self Ins. Fund	19,500	70,000	77,516	County Res.
080 Youth Services	145 Self Ins. Fund	-	73,791	73,791	County Res.
143 Jail Enterprise Fund	010 General Fund	-	-	108,832	County Res.
150 CDDO Fund	085 Special Equipment	3,000	3,000	-	19-119
150 CDDO Fund	145 Self Ins. Fund	-	21,872	16,840	County Res.
	Total	1,876,400	3,986,007	3,607,218	
	Adjustments*				
	Adjusted Totals	1,876,400	3,986,007	3,607,218	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

Cowley County

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	648,379	499,807	365,704
Receipts:			
Ad Valorem Tax	5,068,880	7,059,310	XXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	9,789	20,000	20,000
Motor Vehicle Tax	589,676	975,000	966,198
Recreational Vehicle Tax	10,646	17,502	17,589
16/20M Vehicle Tax	24,242	33,205	36,701
Commercial Vehicle Tax	0	855	131
Watercraft Tax	0	4,120	3,193
Gross Earnings (Intangible) Tax	85,371	65,000	65,000
LAVTR			0
City and County Revenue Sharing			0
Current Tax Penalty	157,375	100,000	100,000
Delinquency Fees	38,361	30,000	30,000
Redemption Tax	134,842	120,000	100,000
Vehicle Tax Penalty	4,660	4,000	4,000
Payment in Lieu	4,258	4,000	4,000
Cereal Malt Beverage License	250	50	50
Permit Fees	11,801	10,000	10,000
Game License Fees	419	500	500
Sheriff Conceal & Carry Permit	6,598	9,750	0
Severance Tax	20,688	20,000	20,000
Local Alcoholic Liquor	5,950	3,600	3,600
Jail Housing Revenue	167,307	150,000	140,000
Work Release	23,988	15,000	20,000
Mortgage Registration Fees	406,185	180,000	180,000
County Officer Fees	114,761	120,000	110,000
Civil Process Fees	66,148	50,000	50,000
Juvenile Probation Fees	1,394	2,000	2,000
Offender Registration Fees	10,275	9,500	9,500
Indigent Fees	57,499	55,000	55,000
Attorney's Diversion	21,500	17,000	17,000
Restitution	3,167	2,500	2,500
Motor Vehicle License Fees	124,179	125,000	150,000
Antique Registration Fee	8,913	8,000	8,000
Memorial Lawn Cemetery Fees	19,445	20,000	20,000
Technology Fees	0	0	0
Misc. Sheriff Revenue	0	0	0
Emergency Management Fees	6,997	27,471	25,000
Data Processing Fees	3,245	1,500	1,500
Drug Test Reimbursement	481	0	0
Medicine Reimbursement	9,235	9,035	3,000
Canteen Revenue	7,030	7,000	7,000
Appraiser Fees	0	3,250	40,930
Interest on Idle Funds	9,772	10,000	10,000
Bond Redemption Rebate	106,500	0	0
Rentals - Farm & Annex	31,350	37,800	37,800
Reimbursed Expense	0	0	0
Extension Postage	5,500	3,000	3,000
Sale of Ag Crops	20,622	20,000	20,000
Election Filing Fees	401	974	0
Transfer From fund 025 Election	0	11,600	34,505
Transfer from Fund 030 Appraiser	0	41,382	47,114
Transfer from Fund 040 Employee Benefit	0	713,350	165,446
Transfer from Fund 020 Bond & Interest	0	3,829	20,580
Transfer from Fund 143 Jail Enterprise	0	0	108,832
Miscellaneous	63,750	50,000	50,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	7,463,450	10,171,083	2,719,669
Resources Available:	8,111,829	10,670,890	3,085,373

Cowley County

2016

FUND PAGE - GENERAL

Adopted Budget

General

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Resources Available:	8,111,829	10,670,890	3,085,373
Expenditures:			
010-01 County Commission	58,134	59,490	62,319
010-02 Non-Departmental	360,689	2,484,265	2,590,190
010-03 County Administrator	149,433	149,296	156,448
010-04 Appropriations	1,380,651	1,317,342	1,315,774
010-05 Coroner	48,430	46,474	46,723
010-06 Emergency Communications	506,460	591,711	596,814
010-07 Memorial Lawn Cemetery	60,816	63,973	61,117
010-08 County Counselor	56,783	30,462	34,420
010-10 Facilities Management	272,377	277,900	306,000
010-11 Juvenile Intake	1,783	3,450	3,450
010-13 County Clerk	116,947	188,810	243,163
010-14 County Treasurer	215,313	226,425	234,540
010-15 Register of Deeds	103,695	120,552	125,981
010-16 County Attorney	441,672	440,731	418,212
010-19 District Court	287,377	314,950	335,050
010-21 Emergency Management	148,984	155,496	164,995
010-22 MIS	412,918	565,493	590,228
010-24 Sheriff	1,631,055	1,554,348	1,690,313
010-25 Jail	1,358,505	1,248,474	1,387,357
010-30 County Appraiser	0	465,544	486,907
Subtotal	7,612,022	10,305,186	10,850,001
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	7,612,022	10,305,186	10,850,001
Unencumbered Cash Balance Dec 31	499,807	365,704	xxxxxxxxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount:	7,984,119	10,393,591	10,850,001
		Non-Appropriated Balance	250,000
		Total Expenditure/Non-Appr Balance	11,100,001
		Tax Required	8,014,628
Delinquent Comp Rate:	0.5%		40,073
		Amount of 2015 Ad Valorem Tax	8,054,701

Cowley County

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road & Bridge	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	615,477	517,750	314,055
Receipts:			
Ad Valorem Tax	1,882,413	2,528,596	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,195	4,000	4,000
Motor Vehicle Tax	259,020	250,540	364,437
Recreational Vehicle Tax	4,680	4,455	6,634
16/20M Vehicle Tax	10,008	8,453	13,843
Commercial Vehicle Tax	0	0	50
Watercraft Tax	0	0	1,205
Motor Fuel Tax	923,931	885,000	885,000
Redemption Tax	57,196	35,000	35,000
Misc Income	0	0	0
Road and Bridge Service Charges	48,989	19,000	19,000
Payment in Lieu			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,190,432	3,735,044	1,329,169
Resources Available:	3,805,909	4,252,794	1,643,224
Adopted Budget Road & Bridge	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Resources Available:	3,805,909	4,252,794	1,643,224
Expenditures from detail page:			
R&B District-1 Winfield	817,833	993,922	1,042,671
R&B District-2 Arkansas City	855,562	1,027,893	1,133,336
R&B District-3 Burden	817,561	1,040,213	1,051,176
PW Administration	195,578	297,553	288,130
Special Bridge	227,926	343,158	217,750
Special Road & Bridge	89,199	90,000	100,000
Transer Out	284,500	146,000	258,250
MIS/GIS	0	0	2,500
Subtotal	3,288,159	3,938,739	4,093,813
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	3,288,159	3,938,739	4,093,813
Unencumbered Cash Balance Dec 31	517,750	314,055	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	3,641,810	3,977,501	4,093,813
		Non-Appropriated Balance	100,000
		Total Expenditure/Non-Appr Balance	4,193,813
		Tax Required	2,550,589
	Delinquent Comp Rate: 0.5%		12,753
	Amount of 2015 Ad Valorem Tax		2,563,342

Cowley County

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 025 Election	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	37,785	46,105	34,505
Receipts:			
Ad Valorem Tax	104,744	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	169		
Motor Vehicle Tax	9,421		
Recreational Vehicle Tax	170		
16/20 M Vehicle Tax	356		
Commercial Vehicle Tax			
Watercraft Tax			
Payment in Lieu	0		
Redemption	2,160		
Interest on Idle Funds			
Miscellaneous	9,528		
Does miscellaneous exceed 10% of Total Re			
Total Receipts	126,548	0	0
Resources Available:	164,333	46,105	34,505
Expenditures:			
Personnel Services	59,816	0	0
Contractual Services	45,744	0	0
Commodities	12,668	0	0
Capital Outlay	0	0	0
Transfer to General Fund		11,600	34,505
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	118,228	11,600	34,505
Unencumbered Cash Balance Dec 31	46,105	34,505	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	139,935	11,600	34,505
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	34,505
		Tax Required	0
		Delinquent Comp Rate: 0.5%	0
		Amount of 2015 Ad Valorem Tax	0

Adopted Budget 030 Appraiser	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	30,633	88,496	47,114
Receipts:			
Ad Valorem Tax	453,028	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	892		
Motor Vehicle Tax	53,035		
Recreational Vehicle Tax	959		
16/20 M Vehicle Tax	2,004		
Commercial Vehicle Tax			
Watercraft Tax			
Appraiser Fees	1,191	0	0
Redemption	11,413	0	0
Payment in Lieu	0	0	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	522,522	0	0
Resources Available:	553,155	88,496	47,114
Expenditures:			
Personnel Services	302,302	0	0
Contractual Services	107,992	0	0
Commodities	12,713	0	0
Capital Outlay	0		
MIS/GIS	41,652	0	0
Transfer to General Fund		41,382	47,114
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	464,659	41,382	47,114
Unencumbered Cash Balance Dec 31	88,496	47,114	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	521,822	41,382	47,114
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	47,114
		Tax Required	0
		Delinquent Comp Rate: 0.5%	0
		Amount of 2015 Ad Valorem Tax	0

Cowley County

2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
035 Noxious Weeds	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	91,610	77,839	17,346
Receipts:			
Ad Valorem Tax	55,826	32,060	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	167	200	200
Motor Vehicle Tax	10,647	7,849	4,388
Recreational Vehicle Tax	192	132	80
16/20 M Vehicle Tax	525	250	167
Commercial Vehicle Tax			1
Watercraft Tax			15
Redemption Tax	2,632	2,000	2,000
Payment in Lieu	0	16	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	69,989	42,507	6,851
Resources Available:	161,599	120,346	24,197
Expenditures:			
Personnel Services	30,026	48,176	50,422
Contractual Services	9,316	10,924	20,040
Commodities	44,418	43,900	45,100
Capital Outlay	0	0	0
MIS/GIS	0	0	0
Transfer to Special Equipment Fund 085	0	0	0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	83,760	103,000	115,562
Unencumbered Cash Balance Dec 31	77,839	17,346	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	131,822	118,503	115,562
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			115,562
Tax Required			91,365
Delinquent Comp Rate: 0.5%			457
Amount of 2015 Ad Valorem Tax			91,822

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
040 Employee Benefit	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	907,897	878,796	165,446
Receipts:			
Ad Valorem Tax	1,784,775	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,986		
Motor Vehicle Tax	328,574		
Recreational Vehicle Tax	5,957		
16/20 M Vehicle Tax	9,541		
Commercial Vehicle Tax			
Watercraft Tax			
Redemption Tax	65,357	0	0
Interest on Idle Funds			
Miscellaneous	104,444		
Does miscellaneous exceed 10% of Total Re			
Total Receipts	2,303,634	0	0
Resources Available:	3,211,531	878,796	165,446
Expenditures:			
Health Insurance	1,211,066	0	
FICA/Medicare	393,760	0	
KPERS	375,353	0	
KP&P	224,863	0	
Unemployment Insurance	30,825	0	
Workman's Compensation	80,092	0	
Employee Physicals	8,876	0	
Contingency Expense	7,900	0	
Transfer to General Fund	0	713,350	165,446
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	2,332,735	713,350	165,446
Unencumbered Cash Balance Dec 31	878,796	165,446	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount:	2,651,081	713,350	165,446
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			165,446
Tax Required			0
Delinquent Comp Rate: 0.5%			0
Amount of 2015 Ad Valorem Tax			0

Cowley County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
042 Annex Sales Tax	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	5,000	325,131	220,131
Receipts:			
1/4 Cent Sales Tax	1,220,131	1,200,000	1,000,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	1,220,131	1,200,000	1,000,000
Resources Available:	1,225,131	1,525,131	1,220,131
Expenditures:			
Transfer to Debt Service	653,403	1,155,000	1,070,131
Transfer to Surplus Sales Tax	246,597	150,000	150,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	900,000	1,305,000	1,220,131
Unencumbered Cash Balance Dec 31	325,131	220,131	0
2014/2015/2016 Budget Authority Amount:	900,000	1,305,000	1,220,131

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
045 Economic Dev.	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	118,089	144,535	129,516
Receipts:			
Government Memberships	80,000	95,000	95,000
Private Partner Memberships	37,880	40,000	40,000
Grants	0	0	0
Transfer from General Fund #010	40,000	45,000	45,000
Training Fees	97,393	53,000	53,000
Loan Repayment	2,248	0	2,500
Interest on Idle Funds			
Miscellaneous	24,675	5,000	5,000
Does miscellaneous exceed 10% of Total Re			
Total Receipts	282,196	238,000	240,500
Resources Available:	400,285	382,535	370,016
Expenditures:			
Personnel Services	109,558	107,654	116,783
Contractual Services	25,591	21,800	29,000
Commodities	7,838	3,800	5,700
Capital Outlay	2,144	2,000	500
Projects	3,000	40,000	84,460
Revolving Loan Fund			45,728
Educational Classes	103,619	59,000	59,000
MIS/GIS	0	7,000	7,000
Operating Transfers	4,000	11,765	21,845
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	255,750	253,019	370,016
Unencumbered Cash Balance Dec 31	144,535	129,516	0
2014/2015/2016 Budget Authority Amount:	273,424	337,707	370,016

Cowley County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
050 Transfer Station	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	568,694	729,671	818,729
Receipts:			
Landfill Revenue	1,220,789	1,257,415	1,265,000
Interest on Idle Funds			
Miscellaneous	746		
Does miscellaneous exceed 10% of Total Re			
Total Receipts	1,221,535	1,257,415	1,265,000
Resources Available:	1,790,229	1,987,086	2,083,729
Expenditures:			
Personnel Services	242,381	290,057	297,471
Contractual Services	757,637	829,600	826,100
Commodities	50,606	45,700	45,700
Capital Outlay	0	0	0
Cash Reserve (Required for Landfill Closure)		0	0
MIS/GIS	3,434	3,000	3,000
Transfer to Special Machinery	6,500	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	1,060,558	1,168,357	1,172,271
Unencumbered Cash Balance Dec 31	729,671	818,729	911,458
2014/2015/2016 Budget Authority Amount:	1,168,028	1,168,358	1,172,271

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
070 E 911 - Landline	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	698,101	699,719	37,301
Receipts:			
User Fees	200,224	200,000	200,000
Interest on Idle Funds			
Miscellaneous	1,562		
Does miscellaneous exceed 10% of Total Re			
Total Receipts	201,786	200,000	200,000
Resources Available:	899,887	899,719	237,301
Expenditures:			
Personnel Services			
Contractual Services	164,397	198,500	235,300
Commodities	0	2,000	2,000
Capital Outlay	35,771	661,918	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	200,168	862,418	237,300
Unencumbered Cash Balance Dec 31	699,719	37,301	1
2014/2015/2016 Budget Authority Amount:	651,300	451,300	237,300

See Tab C

Cowley County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 072 Record Mgmt System	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	15,100
Receipts:			
Revenues from Winfield and Ark City	0	7,600	7,600
Transfer from General Fund #010	0	7,500	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	0	15,100	15,100
Resources Available:	0	15,100	30,200
Expenditures:			
MIS/GIS	0	0	30,200
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	0	0	30,200
Unencumbered Cash Balance Dec 31	0	15,100	0
2014/2015/2016 Budget Authority Amount:	0	0	30,200

Adopted Budget

Adopted Budget 075 Community Corr.	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,707	72,592	100,291
Receipts:			
Grants	426,332	444,900	425,000
Program Fees	46,249	30,000	27,100
Transfer from General Fund #010	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	472,581	474,900	452,100
Resources Available:	476,288	547,492	552,391
Expenditures:			
Personnel Services	351,762	410,105	425,246
Contractual Services	21,719	31,096	26,165
Commodities	6,320	6,000	6,400
Capital Outlay	4,395	0	0
Transfer OUT	19,500	0	0
Cash Reserve	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	403,696	447,201	457,811
Unencumbered Cash Balance Dec 31	72,592	100,291	94,580
2014/2015/2016 Budget Authority Amount:	490,472	463,318	457,811

Cowley County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 080 Juvenile Services	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	125,768	120,924	61,842
Receipts:			
Grants	537,078	505,941	504,903
User Fees	35,961	25,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	573,039	530,941	524,903
Resources Available:	698,807	651,865	586,745
Expenditures:			
Graduated Sanctions Grant	480,613	455,895	428,600
Prev. & Interv. Programs	93,322	129,786	135,167
Youth Services	3,948	4,342	4,606
MIS/GIS	0	0	0
Cash Reserve	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	577,883	590,023	568,373
Unencumbered Cash Balance Dec 31	120,924	61,842	18,372
2014/2015/2016 Budget Authority Amount:	662,022	619,970	568,373

Adopted Budget

096 South Annex Bonds	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,310,678	256,779	100,000
Receipts:			
Interest on Idle Funds	3,038		
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	3,038	0	0
Resources Available:	3,313,716	256,779	100,000
Expenditures:			
Building and Equipment	3,056,937	156,779	100,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	3,056,937	156,779	100,000
Unencumbered Cash Balance Dec 31	256,779	100,000	0
2014/2015/2016 Budget Authority Amount:	3,310,678	300,000	100,000

Cowley County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
105 Special Alcohol	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	4,631	10,581	4,181
Receipts:			
Liquor Control Tax	5,950	3,600	3,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	5,950	3,600	3,600
Resources Available:	10,581	14,181	7,781
Expenditures:			
Appropriations	0	10,000	7,781
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	0	10,000	7,781
Unencumbered Cash Balance Dec 31	10,581	4,181	0
2014/2015/2016 Budget Authority Amount:	3,061	10,000	7,781

Adopted Budget

	Prior Year	Current Year	Proposed Budget
110 Special Parks & Rec.	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	6,812	12,762	3,362
Receipts:			
Liquor Control Tax	5,950	3,600	3,600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	5,950	3,600	3,600
Resources Available:	12,762	16,362	6,962
Expenditures:			
Appropriations	0	13,000	6,962
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	0	13,000	6,962
Unencumbered Cash Balance Dec 31	12,762	3,362	0
2014/2015/2016 Budget Authority Amount:	3,243	13,000	6,962

Cowley County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 115 County Atty. Training	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	8,853	10,914	6,300
Receipts:			
District Court	4,450	4,200	4,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,450	4,200	4,200
Resources Available:	13,303	15,114	10,500
Expenditures:			
Training	342	2,500	2,500
Other Contractual Services	2,047	6,314	8,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,389	8,814	10,500
Unencumbered Cash Balance Dec 31	10,914	6,300	0
2014/2015/2016 Budget Authority Amount:	10,937	10,500	10,500

Adopted Budget

116 County Atty. Forfeiture	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	604	604	464
Receipts:			
Forfeitures			
Forfeitures			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	604	604	464
Expenditures:			
Training	0	140	464
Other Contractual Services	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	140	464
Unencumbered Cash Balance Dec 31	604	464	0
2014/2015/2016 Budget Authority Amount:	0	604	464

Cowley County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
120 Drug Screening	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	51,707	35,116	18,116
Receipts:			
Drug Screen Fees	23,299	25,000	25,000
Drug Court Revenues	4,145	3,000	3,000
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	27,444	28,000	28,000
Resources Available:	79,151	63,116	46,116
Expenditures:			
Drug Test	38,269	40,000	34,116
Drug Court	5,766	5,000	12,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	44,035	45,000	46,116
Unencumbered Cash Balance Dec 31	35,116	18,116	0
2014/2015/2016 Budget Authority Amount:	94,106	77,132	46,116

Adopted Budget

	Prior Year	Current Year	Proposed Budget
132 Jail Sales Tax Surplus	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	992,611	917,327	648,800
Receipts:			
Interest on Idle Funds	1,199	1,200	1,200
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,199	1,200	1,200
Resources Available:	993,810	918,527	650,000
Expenditures:			
Equipment	76,483	269,727	600,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	76,483	269,727	600,000
Unencumbered Cash Balance Dec 31	917,327	648,800	50,000
2014/2015/2016 Budget Authority Amount:	500,000	400,000	600,000

Cowley County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
133 Annex Debt Serv.	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	244,722	316,708	711,608
Receipts:			
Transfer from Sales Tax Fund	653,403	1,155,000	1,070,131
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	653,403	1,155,000	1,070,131
Resources Available:	898,125	1,471,708	1,781,739
Expenditures:			
Bond Principal	540,000	730,000	745,000
Bond Interest	41,417	30,100	22,800
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	581,417	760,100	767,800
Unencumbered Cash Balance Dec 31	316,708	711,608	1,013,939
2014/2015/2016 Budget Authority Amount:	610,410	760,100	767,800

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
134 Annex Sales Tax Surplus	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	125,312	176,135	0
Receipts:			
Transfer from Sales Tax Fund	246,597	150,000	150,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	246,597	150,000	150,000
Resources Available:	371,909	326,135	150,000
Expenditures:			
Equipment	195,774	326,135	150,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	195,774	326,135	150,000
Unencumbered Cash Balance Dec 31	176,135	0	0
2014/2015/2016 Budget Authority Amount:	625,000	500,000	150,000

Cowley County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
141 Special Law Enforc.	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	125,462	141,844	121,844
Receipts:			
PHONE REVENUE	85,726	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	85,726	50,000	50,000
Resources Available:	211,188	191,844	171,844
Expenditures:			
Professional Services	7,573	0	0
Vehicle Buildout	24,657	20,000	20,000
Equipment	37,114	50,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	69,344	70,000	70,000
Unencumbered Cash Balance Dec 31	141,844	121,844	101,844
2014/2015/2016 Budget Authority Amount:	70,000	70,000	70,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
142 Firearms Range	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	8,946	9,560	8,460
Receipts:			
Fees from Cities	0	300	300
Transfer In from General Fund	1,000	100	100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	1,000	400	400
Resources Available:	9,946	9,960	8,860
Expenditures:			
Utilities	386	1,000	1,000
Supplies	0	500	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	386	1,500	1,500
Unencumbered Cash Balance Dec 31	9,560	8,460	7,360
2014/2015/2016 Budget Authority Amount:	1,500	1,500	1,500

Cowley County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 143 - Jail Enterprise	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	108,832	108,832	108,832
Receipts:			
Interest on Idle Funds	0		
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	108,832	108,832	108,832
Expenditures:			
Transfer to General Fund	0	0	108,832
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	108,832
Unencumbered Cash Balance Dec 31	108,832	108,832	0
2014/2015/2016 Budget Authority Amount:	282,237	0	108,832

Adopted Budget 145 Self Insured Benefits	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	71,996	109,626
Receipts:			
Employee Premiums	45,404	215,630	215,630
COBRA payments	4,711	12,000	12,000
Transfer IN	245,000	1,520,000	1,520,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	295,115	1,747,630	1,747,630
Resources Available:	295,115	1,819,626	1,857,256
Expenditures:			
Dental Claims	10,204	60,000	60,000
Health Care Premiums	109,749	410,000	410,000
Health Care Claims	82,896	1,120,000	1,120,000
Administrative Fees	20,270	120,000	120,000
Miscellaneous	0		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	223,119	1,710,000	1,710,000
Unencumbered Cash Balance Dec 31	71,996	109,626	147,256
2014/2015/2016 Budget Authority Amount:	300,000	0	1,710,000

See Tab C

Cowley County

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
150 CDDO			
Unencumbered Cash Balance Jan 1	150,774	127,588	115,731
Receipts:			
Grants	232,547	212,514	195,000
Charges for Services	23,077	20,000	20,000
Transfer In	90,000	90,000	90,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	345,624	322,514	305,000
Resources Available:	496,398	450,102	420,731
Expenditures:			
State Aide	52,952	50,428	50,428
Administration	190,163	149,727	146,414
Operations	32,695	41,216	43,222
Appropriations	90,000	90,000	90,000
MIS/GIS	0	0	0
Transfer Out	3,000	3,000	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	368,810	334,371	330,064
Unencumbered Cash Balance Dec 31	127,588	115,731	90,667
2014/2015/2016 Budget Authority Amount:	384,896	380,857	330,064

Adopted Budget

	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount:	70,000	70,000	0

NOTICE OF BUDGET HEARIN

The governing body of
Cowley County

will meet on July, 28, 2015 at 9:00 AM at the Cowley County Courthouse 1st Floor Assembly Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Cowley County Clerk's Office, and our website and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2016 Expenditures and Amount of 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget Year for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Est. Tax Rate*
General	7,612,022	23.440	10,305,186	31.255	10,850,001	8,054,701	32.480
Debt Service	21,120		3,829			20,580	
Road & Bridge	3,288,159	8.734	3,938,739	11.789	4,093,813	2,563,342	10.336
025 Election	118,228	0.486	11,600		34,505		
030 Appraiser	464,659	2.102	41,382			47,114	
035 Noxious Weeds	83,760	0.259	103,000	0.142	115,562	91,822	0.370
040 Employee Benefit	2,332,735	8.281	713,350		165,446		
042 Annex Sales Tax	900,000		1,305,000		1,220,131		
045 Economic Dev.	255,750		253,019		370,016		
050 Transfer Station	1,060,558		1,168,357		1,172,271		
070 E 911 - Landline	200,168		862,418		237,300		
072 Record Mgmt Syste					30,200		
075 Community Corr.	403,696		447,201		457,811		
080 Juvenile Services	577,883		590,023		568,373		
096 South Annex Bonds	3,056,937		156,779		100,000		
105 Special Alcohol			10,000		7,781		
110 Special Parks & Rec			13,000		6,962		
115 County Atty. Traini	2,389		8,814		10,500		
116 County Atty. Forfe			140		464		
120 Drug Screening	44,035		45,000		46,116		
132 Jail Sales Tax Surpl	76,483		269,727		600,000		
133 Annex Debt Serv.	581,417		760,100		767,800		
134 Annex Sales Tax Se	195,774		326,135		150,000		
141 Special Law Enforc.	69,344		70,000		70,000		
142 Firearms Range	386		1,500		1,500		
143 - Jail Enterprise					108,832		
145 Self Insured Benefit	223,119		1,710,000		1,710,000		
150 CDDO	368,810		334,371		330,064		
Non-Budgeted Funds-A	395,582						
Non-Budgeted Funds-B	112,969						
Totals	22,445,983	43.302	23,448,670	43.186	23,293,142	10,709,865	43.186
Less: Transfers	1,650,000		3,986,007		3,479,371		
Net Expenditure	20,795,983		19,462,663		19,813,771		
Total Tax Levied	9,667,198		9,949,132		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	223,268,394		230,366,350		247,991,044		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	5,260,000	3,570,000	3,010,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	5,260,000	3,570,000	3,010,000

*Tax rates are expressed in mills

Karen Madison
Clerk

