

CERTIFICATE

State of Kansas
County
2010

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 2010; and
(3) the Amount(s) of 2009 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2010 Adopted Budget		
			Expenditures	Amount of 2009 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2010		2			
Allocation Veh Taxes, Slider & Neigh Revital		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
010 General	79-1946	7	7,149,684	4,709,067	22.300
020 Bond & Interest	10-113	8	44,088		
015 Road & Bridge	79-1946	9	3,937,964	2,007,495	9.501
025 Election	25-2201a	10	151,205	94,912	.450
030 Appraiser	19-436	10	630,772	426,991	2.022
035 Noxious Weed	2-1318	11	308,714	104,686	.496
040 Employee Benefit	12-16,102	11	2,067,137	1,539,122	7.289
045 Economic Development	19-4102	12	344,930		
		12			
041 Sales Tax Revenue		13	2,237,538		
050 Public Works		13	1,898,122		
070 911 System		14	348,619		
071 E911 Wireless		14	354,092		
075 Community Corrections		15	471,747		
080 Juvenile Services		15	764,078		
105 Spl Alcohol Program		16	9,983		
110 Spl Parks & Recreation		16	25,165		
115 County Attorney Training		17	9,058		
116 Attorney Spl Forfeiture		17	11,000		
120 Drug Screen Fund		18	74,869		
131 2005 Sales Tax/GOB Debt Service		18	982,283		
132 2005 Sales Tax/GOB Surplus		19	3,563,774		
134 2005 Sales Tax/GOB Rebate Fund		19			
135 Interest from Bond Funds		20			
141 Spl Law Enforcement		20	82,428		
142 Firearms Range Fund		21	11,805		
143 Jail Enterprise Fund		21	838,750		
Non-Budgeted Funds-A		22			
Non-Budgeted Funds-B		23			
		24			
Totals		xxxxx	26,317,805	8,882,273	42.064
Budget Summary		25			
Budget Summary2		25-a			
Neighborhood Revitalization Rebate		26	Is a Resolution required?	No	211,363,574
Resolution					

County Clerk's Use Only

Board of Commissioners
of Cowley County, Kansas

November 1st Valuation
Adjust 193,155

Dick Bonfy
 Dick Bonfy, Chairman
Alan Groom
 Alan Groom, Vice Chairman
Gary Wilson
 Gary Wilson, Commissioner

State Use Only
 Received _____
 Reviewed by _____
 Follow-up: Yes _____ No _____

Assisted by: _____

Address: _____

Attest: Oct. 22, 2009 September 8, 2009

Karen D. Defore, County Clerk

Other County

Page No. 1a

Computation to Determine Limit for 2010

		Amount of Levy
1. Total Tax Levy Amount in 2009 Budget	+ \$	<u>9,007,759</u>
2. Debt Service Levy in 2009 Budget	- \$	<u>0</u>
3. Tax Levy Excluding Debt Service	\$	<u>9,007,759</u>
2009 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2009:	+ <u>1,817,443</u>	
5. Increase in Personal Property for 2009:		
5a. Personal Property 2009	+ <u>17,287,058</u>	
5b. Personal Property 2008	- <u>17,287,058</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 2009:	<u>1,625,379</u>	
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>3,442,822</u>	
8. Total Estimated Valuation July 1, 2009	<u>210,140,820</u>	
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>206,697,998</u>	
10. Factor for Increase (7 divided by 9)	<u>0.01666</u>	
11. Amount of Increase (10 times 3)	+ \$ <u>150,036</u>	
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	\$ <u>9,157,795</u>	
13. Debt Service Levy in this 2010 Budget	<u>0</u>	
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u>9,157,795</u>	

If the 2010 budget includes tax levies exceeding the total on line 14, you must adopt a resolution to exceed this limit and attach a copy to this budget.

Schedule of Transfers

Fund Transferred From:	Fund Transferred To:	Actual Amount for 2008	Current Amount for 2009	Proposed Amount for 2010	Transfers Authorized by Statute
010 General Fund	045 Econ Development	45,000	45,000	30,000	19-4102
010 General Fund	075 Comm Corrections	8,432	10,000	10,000	County Resolution
010 General Fund	080 Juvenile Services	9,503	20,000	20,000	County Resolution
010 General Fund	085 Special Equipment	164,000	1,000		19-119
010 General Fund	095 Capital Improvemen	100,000			19-120
010 General Fund	142 Firearms Range		1,000	1,000	County Resolution
010 General Fund	143 Jail Enterprise Fund			200,000	County Resolution
015 Road & Bridge	060 Special Machinery	459,800	31,000	31,000	68-141g
015 Road & Bridge	065 Spl HWY Imprv		105,000	130,000	68-590
015 Road & Bridge	085 Special Equipment		20,000		19-119
020 Bond and Interest	010 General Fund		50,000		79-2958
025 Election Fund	085 Special Equipment	40,000			19-119
030 Appraiser Fund	085 Special Equipment	50,000		40,000	19-119
041 Sales Tax Rev	132 Surplus Sales Tax	1,302,953	1,394,719	1,513,570	Bond Resolution
041 Sales Tax Rev	131 Bond Debt Service	737,009	720,243	723,968	Bond Resolution
085 Special Equipment	010 General Fund			218,000	19-119
085 Special Equipment	025 Election Fund			5,000	19-119
095 Capital Improvemen	010 General Fund			13,000	19-120
143 Jail Enterprise Fund	010 General Fund			200,000	County Resolution
143 Jail Enterprise Fund	095 Capital Improvement			315,842	19-120
	Total	2,916,697	2,397,962	3,451,380	
	Adjustments				
	Adjusted Totals	2,916,697	2,397,962	3,451,380	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount		Date Due		Amount Due 2009		Amount Due 2010	
					Outstanding Jan 1, 2009		Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:												
Series 2000	11/1/00	11/1/14	4.9-5.6	200,000	105,000		5/1; 11/1	11/1	5,640	15,000	4,875	15,000
Series 2005 GOB/Sales Tax	10/1/05	11/1/20	3.5-4.0	8,500,000	7,220,000		4/1; 10/1	10/1	255,243	465,000	233,968	490,000
Total G.O. Bonds					7,325,000				260,883	480,000	238,843	505,000
Revenue Bonds:												
Total Revenue Bonds					0				0	0	0	0
Other:												
Total Other					0				0	0	0	0
Total Indebtedness					7,325,000				260,883	480,000	238,843	505,000

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2009	Payments Due 2009	Payments Due 2010
Totals					0	0	0

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

Cowley County

2010

FUND PAGE - GENERAL

Adopted Budget 010 General	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	670,340	822,128	371,368
Receipts:			
Ad Valorem Tax	4,247,260	4,124,472	xxxxxxxxxxxxxxxx
Delinquent Tax	95,857	105,000	60,000
Motor Vehicle Tax	602,025	691,236	669,553
Recreational Vehicle Tax	11,840	14,091	13,175
16/20M Vehicle Tax	20,580	18,610	17,805
Gross Earnings (Intangible) Tax	136,772	123,000	122,903
LAVTR			0
City and County Revenue Sharing			0
Slider	0	50,182	0
Mineral Production Tax			
Local Alcoholic Liquor	3,467	3,915	4,516
In Lieu of Taxes (IRB)	9,384	10,000	10,000
Cereal Malt Beverage License	150	150	150
County Officer Fees	94,831	100,000	100,000
Game License Fees	531	500	500
Mortgage Registration Fees	280,679	250,000	250,000
Motor Vehicle License Fees	122,204	100,000	100,000
Delinquent Personal Tax Fees			
Current Tax Penalty	253,451	100,000	100,000
Delinquency Fees	45,733	20,000	20,000
Civil Process Fees	23,229	20,000	20,000
Vehicle Tax Penalty	7,271	4,000	4,000
Work Release	30,970	25,000	25,000
Indigent Fees	55,766	45,000	45,000
Rentals - Farm & Annex	39,300	32,000	32,000
Memorial Lawn Cemetery Fees	19,227	20,000	20,000
Attorney's Diversion	28,285	20,000	20,000
Other Grants			
Emergency Management Fees	10,333	33,000	33,000
Mental Health Bldg Reimbursement	17,750	17,750	17,750
Reimbursed Expense			
Transfer from Fund 143 Jail Enterprise			200,000
Transfer from Fund 085 Special Equipment			218,000
Transfer from Fund 095 Capital Improvements			13,000
Transfer from Fund 020 Bond & Interest		50,000	
Interest on Idle Funds	350,506	100,000	100,000
Miscellaneous	142,080	112,700	88,350
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	6,649,481	6,190,606	2,304,702
Resources Available:	7,319,821	7,012,734	2,676,070

Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
---------------------------	-------------------------------	------------------------------

revised 9/04/08

Cowley County

2010

FUND PAGE - GENERAL DETAIL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Expenditures:			
010-01 County Commission			
Salaries	53,477	53,477	53,997
Contractual	1,376	5,000	5,000
Commodities	9	0	500
Capital Outlay			
Total	54,862	58,477	59,497
010-02 Non-Departmental			
Salaries			
Contractual	495,882	517,000	552,000
Commodities	19,294	23,000	25,000
Capital Outlay	10,000		5,000
Reimbursed Expense	(36,704)		
Transfer to Spl Equipment Fund 085	100,000		
Transfer to Capital Imprv Fund 095	100,000		
Total	688,472	540,000	582,000
010-03 County Administrator			
Salaries	108,563	120,765	121,972
Contractual	8,485	9,775	16,400
Commodities	1,996	2,250	3,500
Capital Outlay			
Total	119,044	132,790	141,872
010-04 Appropriations			
Salaries			
Contractual	1,503,973	1,553,833	1,448,068
Commodities			
Capital Outlay			
Transfer to Econ Devlp Fund 045	45,000	45,000	30,000
Transfer to Juvenile Services Fund 080	9,503	20,000	20,000
Transfer to Comm Corrections Fund 075	8,432	10,000	10,000
Total	1,566,908	1,628,833	1,508,068
010-05 Coroner			
Salaries	15,080	15,538	15,684
Contractual	25,898	30,000	35,000
Commodities			
Capital Outlay			
Total	40,978	45,538	50,684
010-07 Memorial Lawn Cemetery			
Salaries	39,028	43,389	43,743
Contractual	6,738	7,250	7,550
Commodities	8,358	8,100	10,900
Capital Outlay			
Transfer to Special Equip Fund 085	5,000		
Total	59,124	58,739	62,193
010-08 County Counselor			
Salaries	26,229	27,020	27,290
Contractual	1,510	2,250	3,250
Commodities			
Capital Outlay			
Total	27,739	29,270	30,540
010-10 Courthouse Annex			
Salaries			
Contractual	28,446	30,500	40,500
Commodities	22		
Capital Outlay			
Total	28,468	30,500	40,500
Total - Page 7b	2,585,595	2,524,147	2,475,354

Cowley County

2010

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Expenditures:			
010-11 Juvenile Intake			
Salaries	2,527	3,000	3,000
Contractual	91	220	270
Commodities	92	200	250
Capital Outlay			
Total	2,710	3,420	3,520
010-13 County Clerk			
Salaries	102,715	116,436	117,451
Contractual	13,630	17,750	17,950
Commodities	6,112	5,400	5,750
Capital Outlay	1,000	8,200	2,000
Transfer to Spl Equipment Fund 085	10,500	1,000	
Total	133,957	148,786	143,151
010-14 County Treasurer			
Salaries	131,077	166,793	146,435
Contractual	25,069	27,550	24,950
Commodities	10,000	10,000	10,000
Reimbursed Expense	(120)		
Capital Outlay	2,000	2,000	1,000
Transfer to Spl Equipment Fund 085	1,500		
Total	169,526	206,343	182,385
010-15 Register of Deeds			
Salaries	97,196	111,130	112,707
Contractual	2,457	5,100	13,450
Commodities	8,198	9,000	9,000
Capital Outlay			
Total	107,851	125,230	135,157
010-16 County Attorney			
Salaries	334,279	342,637	346,043
Contractual	44,644	34,350	39,200
Commodities	11,488	10,000	11,200
Capital Outlay	6,741	10,200	13,000
Transfer to Spl Equipment Fund 085	5,000		
Total	402,152	397,187	409,443
010-17 County Engineer			
Salaries			
Contractual			
Commodities	2,437	5,800	0
Capital Outlay			
Transfer to Spl Equipment Fund 085	3,000		
Total	5,437	5,800	0
010-19 District Court			
Salaries			
Contractual	216,472	281,800	282,300
Commodities	26,257	25,000	25,000
Capital Outlay	15,696	2,500	12,000
Transfer to Spl Equipment Fund 085	7,000		
Total	265,425	309,300	319,300
010-21 Emergency Management			
Salaries	113,513	126,371	127,599
Contractual	12,984	17,206	22,900
Commodities	6,849	8,584	10,950
Capital Outlay	4,992	560	3,835
Transfer to Spl Equipment Fund 085	12,000		
Total	150,338	152,721	165,284
Total - Page7c	1,237,396	1,348,787	1,358,240

Cowley County

2010

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Expenditures:			
010-22 MIS			
Salaries	145,976	138,432	139,784
Contractual	22,800	17,885	17,885
Commodities	1,593	1,375	1,375
Capital Outlay	1,986	2,500	4,500
Transfer to Spl Equipment Fund 085	20,000		
Total	192,355	160,192	163,544
010--23 MIS Technology			
Salaries			
Contractual	55,747	33,650	52,100
Commodities	1,731	900	3,700
Capital Outlay	10,049	22,500	28,500
Reimbursed Expense	(3,556)		
Transfer to Spl Equipment Fund 085			
Total	63,971	57,050	84,300
010-24 Sherriff			
Salaries	919,672	974,549	1,011,710
Contractual	153,384	128,726	140,437
Commodities	146,147	129,293	131,500
Capital Outlay	10,221	103,306	106,456
Transfer to Firearm Range Fund 142		1,000	1,000
Transfer to Spl Equipment Fund 085			
Total	1,229,424	1,336,874	1,391,103
010-25 Jail			
Salaries	754,039	772,617	779,878
Contractual	207,535	213,506	234,700
Commodities	214,096	228,193	284,500
Capital Outlay	12,498		
Total	1,188,168	1,214,316	1,299,078
Cash Reserve			
Salaries			
Contractual			155,000
Commodities			
Capital Outlay			
Total	0	0	155,000
Transfer to Jail Enterprise Fund 143			
Salaries			
Contractual			
Commodities			
Transfer to Jail Enterprise Fund 143			200,000
Capital Outlay			
Total	0	0	200,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page7d	2,673,918	2,768,432	3,293,025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries</			

Cowley County

2010

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Contractual			
Judgments			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total - Page 7f	0	0	0
Total - Page 7b	2,585,595	2,524,147	2,475,354
Total - Page 7c	1,237,396	1,348,787	1,358,240
Total - Page 7d	2,673,918	2,768,432	3,293,025
Total - Page 7e	0	0	0
Total Detail Expenditures**	6,496,909	6,641,366	7,126,619

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

015 Road & Bridge

FUND PAGE - ROAD

[illegible]

FUND PAGE - ROAD DETAIL

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Road & Bridge Fund - Detail	2008	2009	2010
Expenditures:			
R&B District-1 Winfield			
Salaries	295,771	317,557	316,412
Contractual	27,254	33,750	33,800
Commodities	453,938	503,550	576,350
Capital Outlay	1,296	200	515
Transfer to 060 Special Machinery	45,000	10,000	10,000
Transfer to 065 Special HWY Imprv			
Total	823,259	865,057	937,077
R&B District-2 Arkansas City			
Salaries	302,130	318,607	321,655
Contractual	31,281	33,650	36,650
Commodities	451,456	481,750	553,500
Capital Outlay			
Transfer to 060 Special Machinery	27,000	10,000	10,000
Transfer to 065 Special HWY Imprv			
Total	811,867	844,007	921,805
R&B District-3 Burden			
Salaries	280,438	308,774	309,574
Contractual	26,843	32,600	32,600
Commodities	429,225	496,100	560,400
Capital Outlay		200	
Transfer to 060 Special Machinery	85,000	10,000	10,000
Transfer to 065 Special HWY Imprv			
Total	821,506	847,674	912,574
R&B District-4 County Engineer			
Salaries	139,093	144,638	146,100
Contractual	9,946	11,860	12,360
Commodities	19,804	22,500	31,300
Capital Outlay	2,295	93,000	90,350
Transfer to 085 Special Equipment		20,000	
Transfer to 060 Special Machinery	7,800	1,000	1,000
Transfer to 065 Special HWY Imprv			
Total	178,938	292,998	281,110
Special Bridge			
Salaries	136,027	108,038	109,115
Contractual	23,456	13,470	49,000
Commodities	122,701	123,750	129,250
Capital Outlay			
Transfer to 060 Special Machinery	15,000		
Transfer to 065 Special HWY Imprv			
Total	297,184	245,258	287,365
Special Road & Bridge			
Salaries			
Contractual	89,647	95,000	100,000
Commodities	58,011	35,000	20,000
Capital Outlay	45,030	15,000	
Transfer to 060 Special Machinery	280,000		
Transfer to 065 Special HWY Imprv		105,000	130,000
Total	472,688	250,000	250,000
Total Detail Expenditures**	3,405,442	3,344,994	3,589,931

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

Cowley County

2010

FUND PAGE - ROAD

Adopted Budget 025 Election	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	22,878	30,117	36,440
Receipts:			
Ad Valorem Tax	130,618	103,618	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,747	3,125	1,750
Motor Vehicle Tax	19,865	21,241	16,821
Recreational Vehicle Tax	391	433	331
16/20 M Vehicle Tax	681	572	447
Slider	0	0	0
Payment in Lieu	232	0	0
Reimburse Expense	8,973		
Transfer from Fund 085 Spl Equip			5,000
Interest on Idle Funds			
Miscellaneous	184	125	250
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	163,691	129,114	24,599
Resources Available:	186,569	159,231	61,039
Expenditures:			
Personnel Services	58,638	48,053	58,890
Contractual Services	42,580	45,088	50,150
Commodities	10,109	10,250	15,700
Capital Outlay	5,125	19,400	16,000
Transfer to Special Equipment Fund 085	40,000		
Cash Reserve			10,000
Neighborhood Revitalization Rebate			465
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditur			
Total Expenditures	156,452	122,791	151,205
Unencumbered Cash Balance Dec 31	30,117	36,440	XXXXXXXXXXXXXXXXXX
2008/2009 Budget Authority Amount:	169,944	141,482	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
		Del Comp Rate: 5.000%	4,746
		Amount of 2009 Ad Valorem Tax	94,912

Adopted Budget 030 Appraiser	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	65,953	95,980	135,779
Receipts:			
Ad Valorem Tax	456,855	476,019	XXXXXXXXXXXXXXXXXX
Delinquent Tax	10,688	11,700	5,500
Motor Vehicle Tax	77,906	74,350	77,276
Recreational Vehicle Tax	1,537	1,516	1,521
16/20 M Vehicle Tax	2,035	2,002	2,055
Slider	0	0	0
Payment Lieu	813		
Reimbursed Expense	2,878	3,000	3,000
Interest on Idle Funds			
Miscellaneous	2,750		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	555,462	568,587	89,352
Resources Available:	621,415	664,567	225,131
Expenditures:			
Personnel Services	334,094	403,662	448,556
Contractual Services	115,777	96,126	96,125
Commodities	14,268	29,000	29,000
Capital Outlay	11,296		
Transfer to Special Equipment Fund 085	50,000		40,000
Cash Reserve			15,000
Neighborhood Revitalization Rebate			2,091
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditur			
Total Expenditures	525,435	528,788	630,772
Unencumbered Cash Balance Dec 31	95,980	135,779	XXXXXXXXXXXXXXXXXX
2008/2009 Budget Authority Amount:	590,759	597,109	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
		Del Comp Rate: 5.000%	21,350
		Amount of 2009 Ad Valorem Tax	426,991

Cowley County

2010

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
035 Noxious Weed	2008	2009	2010
Unencumbered Cash Balance Jan 1	25,135	41,558	39,729
Receipts:			
Ad Valorem Tax	106,189	103,813	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,544	2,069	900
Motor Vehicle Tax	9,372	17,283	16,853
Recreational Vehicle Tax	185	252	332
16/20 M Vehicle Tax	279	465	448
Slider	0	0	0
Payment in Lieu	189	0	0
Weed Chemical Sales	121,591	123,000	136,000
Equip & Labor Charges	14,124	14,000	15,000
Interest on Idle Funds			
Miscellaneous	50		
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	253,523	260,882	169,533
Resources Available:	278,658	302,440	209,262
Expenditures:			
Personnel Services	56,075	58,261	58,843
Contractual Services	16,600	18,700	20,575
Commodities	164,425	185,750	210,233
Capital Outlay			3,550
Transfer to Special Equipment Fund 085			
Cash Reserve			15,000
Neighborhood Revitalization Rebate			513
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	237,100	262,711	308,714
Unencumbered Cash Balance Dec 31	41,558	39,729	xxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	281,804	321,149	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 5.000%
			Amount of 2009 Ad Valorem Tax

Adopted Budget

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
040 Employee Benefit	2008	2009	2010
Unencumbered Cash Balance Jan 1	332,684	277,394	290,908
Receipts:			
Ad Valorem Tax	1,308,993	1,511,125	xxxxxxxxxxxxxxxxxx
Delinquent Tax	28,551	32,500	15,000
Motor Vehicle Tax	205,755	213,035	245,312
Recreational Vehicle Tax	4,065	4,343	4,828
16/20 M Vehicle Tax	4,366	5,735	6,523
Slider	0	0	0
Payment in Lieu	2,329	2,400	2,400
Reimbursed Expense- Retiree Health Ins	21,445	40,000	40,000
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,575,504	1,809,138	314,063
Resources Available:	1,908,188	2,086,532	604,971
Expenditures:			
Health Insurance	835,082	936,526	1,117,494
FICA/Medicare	338,138	370,830	376,850
KPERS	190,485	209,248	259,332
KP&F	137,795	145,839	143,826
Unemployment Insurance	15,812	9,019	4,585
Workman's Compensation	100,372	110,162	118,512
Employee Physicals	13,110	14,000	14,000
Cash Reserve			25,000
Neighborhood Revitalization Rebate			7,538
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	1,630,794	1,795,624	2,067,137
Unencumbered Cash Balance Dec 31	277,394	290,908	xxxxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	1,807,330	1,949,837	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
			Del Comp Rate: 5.000%
			Amount of 2009 Ad Valorem Tax

Cowley County

2010

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
045 Economic Development	2008	2009	2010
Unencumbered Cash Balance Jan 1	113,730	204,241	199,930
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Slider			
Membership Investments	128,000	135,000	90,000
Reimbursed Expense			
FHLE JOB Grants	50,000		25,000
Transfer from General Fund	45,000	45,000	30,000
Interest on Idle Funds			
Miscellaneous	3,254	2,000	
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	226,254	182,000	145,000
Resources Available:	339,984	386,241	344,930
Expenditures:			
Personnel Services	81,953	98,111	133,404
Contractual Services	41,532	76,200	154,026
Commodities	3,359	4,000	55,000
Capital Outlay	8,899	8,000	2,500
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	135,743	186,311	344,930
Unencumbered Cash Balance Dec 31	204,241	199,930	xxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	225,541	398,022	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Total Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
		Del Comp Rate: 5.000%	0
		Amount of 2009 Ad Valorem Tax	0

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
0	2008	2009	2010
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2008/2009 Budget Authority Amount:	0	0	Non-Appr Bal
Violation of Budget Law for 2008/2009:	No	No	Total Exp/Non-Appr Bal
Possible Cash Violation for 2008:	No		Tax Required
		Del Comp Rate: 5.000%	0
		Amount of 2009 Ad Valorem Tax	0

Cowley County

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 041 Sales Tax Revenue	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	20,000	47,500	32,538
Receipts:			
Sales Tax Revenue	2,067,462	2,100,000	2,205,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	2,067,462	2,100,000	2,205,000
Resources Available:	2,087,462	2,147,500	2,237,538
Expenditures:			
Transfer to Fund #131 Bond Debt Service	1,302,953	1,394,719	1,513,570
Transfer to Fund #132 Surplus Sales Tax	737,009	720,243	723,968
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	2,039,962	2,114,962	2,237,538
Unencumbered Cash Balance Dec 31	47,500	32,538	0
2008/2009 Budget Authority Amount:	2,040,000	2,160,000	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget 050 Public Works	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	530,604	569,851	498,382
Receipts:			
Landfill Revenue	1,262,546	1,282,400	1,417,200
Interest on Idle Funds			
Miscellaneous	22,505	1,000	1,000
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,285,051	1,283,400	1,418,200
Resources Available:	1,815,655	1,853,251	1,916,582
Expenditures:			
Personnel Services	245,240	270,489	292,260
Contractual Services	963,210	957,730	1,094,212
Commodities	36,503	42,150	55,650
Capital Outlay	851	84,500	106,000
Cash Reserve (Required for Landfill Closure)			350,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	1,245,804	1,354,869	1,898,122
Unencumbered Cash Balance Dec 31	569,851	498,382	18,460
2008/2009 Budget Authority Amount:	1,700,071	1,945,242	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Cowley County

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 070 911 System	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	138,606	166,369	198,619
Receipts:			
User Fees	124,415	144,000	144,000
Interest on Idle Funds			
Miscellaneous	1,815	6,000	6,000
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	126,230	150,000	150,000
Resources Available:	264,836	316,369	348,619
Expenditures:			
Contractual Services	96,865	96,900	115,500
Commodities	356	850	2,000
Capital Outlay	1,246	20,000	231,119
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	98,467	117,750	348,619
Unencumbered Cash Balance Dec 31	166,369	198,619	0
2008/2009 Budget Authority Amount:	285,492	231,105	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget 071 E911 Wireless	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	161,078	220,092	280,092
Receipts:			
User Fees	62,724	74,000	74,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	62,724	74,000	74,000
Resources Available:	223,802	294,092	354,092
Expenditures:			
Contractual Services	3,710	8,500	13,000
Commodities		500	1,000
Capital Outlay		5,000	340,092
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	3,710	14,000	354,092
Unencumbered Cash Balance Dec 31	220,092	280,092	0
2008/2009 Budget Authority Amount:	157,822	300,258	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Cowley County

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
075 Community Corrections	2008	2009	2010
Unencumbered Cash Balance Jan 1	71,026	28,690	29,700
Receipts:			
Grants	356,225	398,685	380,350
Supervision & Evaluation Fees	49,505	52,800	52,800
Transfer from Fund 010 General Fund	8,432	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	414,162	461,485	443,150
Resources Available:	485,188	490,175	472,850
Expenditures:			
Personnel Services	373,621	410,613	429,796
Contractual Services	40,991	35,596	31,150
Commodities	13,004	10,801	10,801
Capital Outlay	28,882	3,465	
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	456,498	460,475	471,747
Unencumbered Cash Balance Dec 31	28,690	29,700	1,103
2008/2009 Budget Authority Amount:	517,927	474,119	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
080 Juvenile Services	2008	2009	2010
Unencumbered Cash Balance Jan 1	82,448	255,397	267,666
Receipts:			
Grants	618,740	578,964	603,844
Transfer from Fund 010 General Fund	9,503	20,000	20,000
Interest on Idle Funds			
Miscellaneous	21,882	38,022	38,364
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	650,125	636,986	662,208
Resources Available:	732,573	892,383	929,874
Expenditures:			
50 Graduated Sanction Block Grant	305,114	468,064	523,309
51 Prevention and Intervention	152,543	152,093	143,009
52 Youth Services	15,336	4,560	2,760
53 Juvenile Services	4,183		
Cash Reserve			95,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	477,176	624,717	764,078
Unencumbered Cash Balance Dec 31	255,397	267,666	165,796
2008/2009 Budget Authority Amount:	584,778	714,206	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Cowley County

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 105 Spl Alcohol Program	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	1,862	1,532	5,467
Receipts:			
Liquor Control Tax	5,570	3,935	4,516
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	5,570	3,935	4,516
Resources Available:	7,432	5,467	9,983
Expenditures:			
Appropriations	5,900	0	9,983
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	5,900	0	9,983
Unencumbered Cash Balance Dec 31	1,532	5,467	0
2008/2009 Budget Authority Amount:	6,230	6,730	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget 110 Spl Parks & Recreation	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	12,196	16,714	20,649
Receipts:			
Liquor Control Tax	4,518	3,935	4,516
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	4,518	3,935	4,516
Resources Available:	16,714	20,649	25,165
Expenditures:			
Contractual Services	0	0	25,165
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	0	0	25,165
Unencumbered Cash Balance Dec 31	16,714	20,649	0
2008/2009 Budget Authority Amount:	16,564	19,964	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Cowley County

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 115 County Attorney Training	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	874	3,058	3,058
Receipts:			
District Court	5,077	6,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	5,077	6,000	6,000
Resources Available:	5,951	9,058	9,058
Expenditures:			
Contractual Services	2,893	6,000	9,058
Commodities			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	2,893	6,000	9,058
Unencumbered Cash Balance Dec 31	3,058	3,058	0
2008/2009 Budget Authority Amount:	5,440	6,974	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget 116 Attorney Spl Forfeiture	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	0	400	1,000
Receipts:			
Forfeitures	600	1,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	600	1,000	10,000
Resources Available:	600	1,400	11,000
Expenditures:			
Contractual Services	200	400	11,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditure			
Total Expenditures	200	400	11,000
Unencumbered Cash Balance Dec 31	400	1,000	0
2008/2009 Budget Authority Amount:	10,000	10,000	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Cowley County

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 120 Drug Screen Fund	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	19,412	31,869	44,869
Receipts:			
Drug Screen Fees	28,805	30,000	30,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	28,805	30,000	30,000
Resources Available:	48,217	61,869	74,869
Expenditures:			
Contractual Services	16,348	17,000	74,869
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	16,348	17,000	74,869
Unencumbered Cash Balance Dec 31	31,869	44,869	0
2008/2009 Budget Authority Amount:	25,165	54,247	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		

Adopted Budget 131 2005 Sales Tax/GOB Debt Service	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	239,349	258,315	258,315
Receipts:			
Transfer from Sales Tax Rev Fund 41	737,009	720,243	723,968
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	737,009	720,243	723,968
Resources Available:	976,358	978,558	982,283
Expenditures:			
Bond Principal	445,000	465,000	490,000
Bond Interest	273,043	255,243	233,968
Reserve Fund for 2011 Payments			258,315
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	718,043	720,243	982,283
Unencumbered Cash Balance Dec 31	258,315	258,315	0
2008/2009 Budget Authority Amount:	957,392	959,592	
Violation of Budget Law for 2008/2009:	No	No	
Possible Cash Violation for 2008:	No		

Cowley County

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 132 2005 Sales Tax/GOB Surplus	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	1,297,381	1,325,485	2,030,204
Receipts:			
Transfer from Sales Tax Rev Fund 41	1,302,953	1,394,719	1,513,570
Interest on Idle Funds			
Miscellaneous	19,281	20,000	20,000
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	1,322,234	1,414,719	1,533,570
Resources Available:	2,619,615	2,740,204	3,563,774
Expenditures:			
Contractual Services	78,336	10,000	
Commodities	21		
Capital Outlay	1,215,773	700,000	
Cash Reserve (Required by Bond Resolution)			3,563,774
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	1,294,130	710,000	3,563,774
Unencumbered Cash Balance Dec 31	1,325,485	2,030,204	0
2008/2009 Budget Authority Amount:	2,619,338	1,439,757	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget 134 2005 Sales Tax/GOB Rebate Fund	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	65,000	0	0
Receipts:			
Transfer from Bond Interest Fund 135			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	65,000	0	0
Expenditures:			
Contractual Services	65,000		
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	65,000	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2008/2009 Budget Authority Amount:	65,000	0	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Cowley County

2010

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 135 Interest from Bond Funds	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	306,873	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	306,873	0	0
Expenditures:			
Personnel Services	30,433		
Contractual Services	66,860		
Commodities			
Capital Outlay	209,580		
Transfer to Bond Rebate Fund 134			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	306,873	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2008/2009 Budget Authority Amount:	316,873	0	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget

Adopted Budget 141 Spl Law Enforcement	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	24,921	53,928	26,928
Receipts:			
Offender Registration Fee	5,050	5,000	7,500
Inmate Phone Fees	7,657	18,000	48,000
Reimbursed Expense	58,493		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	71,200	23,000	55,500
Resources Available:	96,121	76,928	82,428
Expenditures:			
Contractual Services	265		
Commodities			20,000
Capital Outlay	41,928	50,000	62,428
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	42,193	50,000	82,428
Unencumbered Cash Balance Dec 31	53,928	26,928	0
2008/2009 Budget Authority Amount:	99,921	97,921	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 142 Firearms Range Fund	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1	453	62	3,305
Receipts:			
Funds from Participating Partners		4,000	4,000
Advance Investments		4,000	4,000
Transfer from Fund 010 General Fund		4,000	4,000
Interest on Idle Funds			
Miscellaneous		500	500
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	8,500	8,500
Resources Available:	453	8,562	11,805
Expenditures:			
Contractual Services	391	4,257	4,500
Commodities		1,000	1,000
Capital Outlay			4,305
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	391	5,257	11,805
Unencumbered Cash Balance Dec 31	62	3,305	0
2008/2009 Budget Authority Amount:	6,500	12,953	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Adopted Budget

Adopted Budget 143 Jail Enterprise Fund	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget Year 2010
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Adult Inmate Housing Fees			638,750
Transfer from Fund 010 General Fund			200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	838,750
Resources Available:	0	0	838,750
Expenditures:			
Personnel Services			220,985
Contractual Services			16,400
Commodities			85,524
Capital Outlay			
Transfer to General Fund 010			200,000
Transfer to Capital Improv Fund 095			315,842
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	838,750
Unencumbered Cash Balance Dec 31	0	0	0
2008/2009 Budget Authority Amount:	1,088,674	838,750	
Violation of Budget Law for 2008/2009:	<u>No</u>	<u>No</u>	
Possible Cash Violation for 2008:	<u>No</u>		

Cowley County

NON-BUDGETED FUNDS (A)

2010

(Only the actual budget year for 2008 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
060 Spl Machinery				065 Spl Highway Improv				085 Spl Equip Reserve				090 Register of Deeds Ted				095 Capital Improvements			
Unencumbered				Unencumbered				Unencumbered				Unencumbered				Unencumbered			
Cash Balance Jan 1	85,953			Cash Balance Jan 1	74,654			Cash Balance Jan 1	356,322			Cash Balance Jan 1	62,655			Cash Balance Jan 1	298,640		
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
Misc Receipts				Misc Receipts	21,233			Interest	15,672			Interest	1,276			Interest	12,984		
Transfers	179,800			Transfers	280,000			Transfers	266,000			Misc Receipts	35,396			Transfer	100,000		
Total Receipts	179,800			Total Receipts	301,233			Total Receipts	281,672			Total Receipts	36,672			Total Receipts	112,984		
Resources Available:	265,753			Resources Available:	375,887			Resources Available:	637,994			Resources Available:	99,327			Resources Available:	411,624		
Expenditures:				Expenditures:				Expenditures:				Expenditures:				Expenditures:			
Road Equip	88,941			Contractual	108,375			Office Equip	139,295			Contractual	61,487			Contractual	50,925		
												Commodities	14,997			Capital Outlay	126,092		
Total Expenditures	88,941			Total Expenditures	108,375			Total Expenditures	139,295			Total Expenditures	76,484			Total Expenditures	177,017		
Cash Balance Dec 31	176,812			Cash Balance Dec 31	267,512			Cash Balance Dec 31	498,699			Cash Balance Dec 31	22,843			Cash Balance Dec 31	234,607		

NOTICE OF BUDGET HEARING

The governing body of
Cowley County
will meet on the 8th day of September, 2009, at 7:00 p.m. at the Cowley County Courthouse, 311 E. 9th Avenue, Winfield, KS 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 the County Clerk's Office
and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2010 Expenditures and Amount of 2009 Ad Valorem Tax establish the maximum limits of the 2010 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2008		Current Year Estimate for 2009		Proposed Budget Year for 2010		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	Amount of 2009 Ad Valorem Tax	Est. Tax Rate*
010 General	6,497,693	21.037	6,641,366	20.373	7,149,684	4,709,067	22.409
020 Bond & Interest	21,393		70,640		44,088		
015 Road & Bridge	3,405,442	9.919	3,344,994	11.056	3,937,964	2,007,495	9.553
025 Election	156,452	0.647	122,791	0.512	151,205	94,912	0.452
030 Appraiser	525,435	2.263	528,788	2.352	630,772	426,991	2.032
035 Noxious Weed	237,100	0.526	262,711	0.513	308,714	104,686	0.498
040 Employee Benefit	1,630,794	6.484	1,795,624	7.464	2,067,137	1,539,122	7.324
045 Economic Development	135,743		186,311		344,930		
041 Sales Tax Revenue	2,039,962		2,114,962		2,237,538		
050 Public Works	1,245,804		1,354,869		1,898,122		
070 911 System	98,467		117,750		348,619		
071 911 Wireless	3,710		14,000		354,092		
075 Community Corrections	456,498		460,475		471,747		
080 Juvenile Services	477,176		624,717		764,078		
105 Spl Alcohol Program	5,900				9,983		
110 Spl Parks & Recreation					25,165		
115 County Attorney Training	2,893		6,000		9,058		
116 Attorney Spl Forfeiture	200		400		11,000		
120 Drug Screen Fund	16,348		17,000		74,869		
131 2005 Sales Tax/GOB Debt Service	718,043		720,243		982,283		
132 2005 Sales Tax/GOB Surplus	1,294,130		710,000		3,563,774		
134 2005 Sales Tax/GOB Rebate Fund	65,000						
135 Interest from Bond Funds	306,873						
141 Spl Law Enforcement	42,193		50,000		82,428		
142 Firearms Range Fund	391		5,257		11,805		
143 Jail Enterprise Fund	0		0		838,750		
Non-Budgeted Funds-A	590,112						
Non-Budgeted Funds-B	252,985						
Totals	20,226,737	40.876	19,148,898	42.270	26,317,805	8,882,273	42.268
Less: Transfers	2,916,697		2,397,962		3,451,380		
Net Expenditure	17,310,040		16,750,936		22,866,425		
Total Tax Levied	8,728,747		9,007,759		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	213,555,662		213,109,315		210,140,820		

Outstanding Indebtedness,

January 1,

G.O. Bonds

Revenue Bonds

Other

Lease Pur. Princ.

Total

*Tax rates are expressed in mills

2007
8,225,000
0
0
0
8,225,000

2008
7,785,000
0
0
0
7,785,000

2009
7,325,000
0
0
0
7,325,000

Karen D. DeFore, County Clerk

Page No.

25

[illegible]

Page No. 25-a

revised 8/06/07

