

CERTIFICATE

State of Kansas
County

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 2008: and (3) the Amount(s)
of 2007 Ad Valorem Tax are within statutory limitations.

		2008 Adopted Budget			
		Page No.	Expenditures	Amount of 2007 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2008		2			
Allocation of MVT, RVT, 16/20M Veh		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
010- General	79-1946	7	6,876,152	4,492,435	
015 - Road & Bridge	79-1946	8	3,451,194	2,118,189	
020 - Bond & Interest	10-113	8	93,709		
025 - Election	25-2201a	9	169,944	138,047	
030 - Appraiser	19-436	9	590,759	483,210	
035 - Noxious Weed	2-1318	10	281,804	112,326	
040 - Employee Benefits	12-16,102	10	1,807,330	1,384,540	
045 - Economic Development	19-4102	11	225,541		
041 - Sales Tax Revenue		12	2,040,000		
050 - Public Works		12	1,700,071		
070 - 911 System		13	285,492		
071 - E911 Wireless		13	157,822		
075 - Community Corrections		14	379,574		
080 - Juvenile Services		14	483,140		
105 - Spl. Alcohol Program		15	6,230		
110 - Spl Parks & Recreation		15	16,564		
115 - Prosecuting Atty Training		16	5,440		
116 - Attorney Spl Forfeiture		16	10,000		
120 - Drug Screen		17	25,165		
141 - Spl Law Enforcement		17	40,000		
142 - Firearms Range Fund		18	6,500		
143- Jail Enterprise Fund		18	1,088,674		
060 - Spl Machinery		19			
065 - Spl Highway Imprv		19			
085 - Spl Equip Reserve		20			
090 - Reg Deeds Technology		20			
095 - Capital Improvements		21			
125 - Grants		21			
126 - CDBG Mental Health		22			
127 - Parent Modeling Grant		22			
130 - Bond Project Fund		23			
131 - Bond Debt Service		23			
132- Sales Tax Surplus		24			
135 - Bond Int on Proceeds		24			
Totals		xxxxxxx	19,741,105	8,728,747	

Publication
Final Assessed Valuation

25
County Clerk's Use Only

Board of Commissioners
of Cowley County, Kansas:

November 1st Valuation

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

Assisted by: _____
Address: _____

Attest: _____ 2007

Computation to Determine Limit for 2008

	Amount of Levy
1. Tax Levy Amt in 2007 Budget	+ \$ <u>8,210,029</u>
2. Debt Service Levy in 2007 Budget	- \$ _____
3. Tax Levy Excluding Debt Service	<u>\$ 8,210,029</u>
 2007 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2007:	+ <u>4,041,524</u>
5. Increase in Personal Property for 2007:	
5a. Personal Property 2007	+ <u>26,211,997</u>
5b. Personal Property 2006	- <u>26,167,735</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>44,262</u>
	(Use Only if > 0)
6. Valuation of Property that has Changed in Use during 2007:	<u>2,998,521</u>
7. Total Valuation Adjustment (Sum of 4, 5c, and 6)	<u>7,084,307</u>
8. Total Estimated Valuation July 1, 2007	<u>212,863,385</u>
9. Total Valuation less Valuation Adjustment (8 minus 7)	<u>205,779,078</u>
10. Factor for Increase (7 divided by 9)	<u>0.03443</u>
11. Amount of Increase (10 times 3)	+ \$ <u>282,645</u>
12. Maximum Tax Levy, excluding debt service, without a Resolution (3 plus 11)	<u>\$ 8,492,674</u>
13. Debt Service Levy in this 2008 Budget	_____
14. Maximum levy, including debt service, without a Resolution (12 plus 13)	<u><u>8,492,674</u></u>

If the 2008 budget includes tax levies exceeding the total on line 15, 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 2006 Amount	Current 2007 Amount	Proposed 2008 Amount	Authorized by Statute
010 General Fund	045 Econ Development	30,000	45,000	45,000	19-4102
010 General Fund	035 Noxious Weeds		15,000		County Resolution
010 General Fund	070 Comm Corrections		40,000	30,000	County Resolution
010 General Fund	080 Juvenile Services			75,000	County Resolution
010 General Fund	085 Spl Equip Reserve	54,919	116,800	4,000	19-119
010 General Fund	142 Firearms Range Fund		1,000	1,000	County Resolution
010 General Fund	143 Jail Enterprise Fund			200,000	County Resolution
015 Road & Bridge	060 Special Machinery	180,000	225,000	10,000	68-141g
015 Road & Bridge	065 Spl Hwy Imprv	50,000		100,000	68-590
041 Sales Tax Rev	131 Bond Debt Service	929,486	715,043	718,043	Bond Resolution
041 Sales Tax Rev	132 Sales Tax Surplus		2,368,852	1,321,957	Bond Resolution
090 - Reg Deeds Tech	085 Spl Equip Reserve	47,000	3,900	15,000	19-119
143 Jail Enterprise Fund	010 General Fund			200,000	County Resolution
143 Jail Enterprise Fund	095 Capital Imprv Fund			500,000	County Resolution
Total Transfers		1,291,406	3,530,595	3,220,000	

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding 1/1/2007	Date Due		Amount Due 2007		Amount Due 2008	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Series 2000	11/1/00	4.9-5.6	200,000	135,000	5/1;11/1	11/1	7,125	15,000	6,390	15,000
Series 2005 GO/Sales Tax	10/1/05	3.5-4.0	8,500,000	8,090,000	4/1;10/1	10/1	290,043	425,000	273,043	445,000
Total G.O. Bonds				8,225,000			297,168	440,000	279,433	460,000
Revenue Bonds:										
Total Revenue Bonds				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total Indebtedness				8,225,000			297,168	440,000	279,433	460,000

Cowley County

FUND PAGE - GENERAL DETAIL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Expenditures:			
010-01 County Commission			
Salaries	49,899	52,877	53,477
Contractual	2,743	5,000	5,000
Commodities	33	500	500
Capital Outlay			
Total	52,675	58,377	58,977
010-02 Non-Departmental			
Salaries			
Contractual	456,396	463,000	516,000
Commodities	22,383	22,000	22,000
Capital Outlay	11,539	15,000	15,000
Total	490,318	500,000	553,000
010-03 County Administrator			
Salaries	95,648	104,226	105,784
Contractual	10,848	15,000	15,000
Commodities	1,015	2,000	2,000
Capital Outlay			
Total	107,511	121,226	122,784
010-04 Appropriations			
Salaries			
Contractual	1,327,073	1,354,148	1,624,367
Commodities			
Capital Outlay			
Transfer to Fund 045 Econ Develop	30,000	45,000	45,000
Transfer to Fund 035 Noxious Weeds		15,000	
Transfer to Fund 080 Juvenile Services			75,000
Transfer to Fund 075 Comm Corrections		40,000	30,000
Total	1,357,073	1,454,148	1,774,367
010-05 Coroner			
Salaries	7,862	8,338	15,080
Contractual	28,919	30,000	35,000
Commodities			
Capital Outlay			
Total	36,781	38,338	50,080
010-07 Memorial Lawn Cemetery			
Salaries	34,959	41,261	41,701
Contractual	8,567	10,370	8,850
Commodities	13,181	9,100	5,930
Capital Outlay		650	
Transfer to Fund 085 Spl Equipment			3,000
Total	56,707	61,381	59,481
010-08 County Counselor			
Salaries	24,482	25,942	26,229
Contractual	1,837	3,000	3,000
Commodities			
Capital Outlay			
Total	26,319	28,942	29,229
010-10 Courthouse Annex			
Salaries			
Contractual	32,976	37,000	23,500
Commodities			1,000
Capital Outlay	0		

Total	32,976	37,000	24,500
Total - Page 7b	2,160,360	2,299,412	2,672,418

Cowley County

2008

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Expenditures:			
010-11 Juvenile Intake			
Salaries	17,920	23,617	24,889
Contractual	494	520	520
Commodities	82	150	150
Capital Outlay			
Total	18,496	24,287	25,559
010-13 County Clerk			
Salaries	93,809	113,895	116,371
Contractual	10,769	15,200	19,000
Commodities	6,159	3,000	3,500
Capital Outlay	15,252	1,500	1,000
Transfer to Fund 085 Spl Equipment		2,000	1,000
Total	125,989	135,595	140,871
010-14 County Treasurer			
Salaries	133,705	150,413	149,212
Contractual	22,255	23,450	27,500
Commodities	9,796	10,000	10,000
Capital Outlay	4,359	5,000	2,000
Total	170,115	188,863	188,712
010-15 Register of Deeds			
Salaries	93,116	102,903	104,531
Contractual	2,353	17,000	17,000
Commodities	6,842	5,500	5,500
Capital Outlay			
Total	102,311	125,403	127,031
010-16 County Attorney			
Salaries	288,587	312,883	322,109
Contractual	37,414	38,000	41,200
Commodities	6,102	6,500	6,500
Capital Outlay		8,000	8,000
Total	332,103	365,383	377,809
010-17 County Engineer			
Salaries			
Contractual	361		
Commodities	4,218	2,800	2,800
Capital Outlay	1,200	3,000	3,000
Total	5,779	5,800	5,800
010-19 District Court			
Salaries			
Contractual	183,460	228,550	228,550
Commodities	17,483	20,000	20,000
Capital Outlay	34,625		10,000
Total	235,568	248,550	258,550
010-21 Emergency Management			
Salaries	96,530	118,962	121,954
Contractual	14,109	18,338	23,100
Commodities	5,314	5,724	9,000

Capital Outlay	1,504	8,682	6,000
Transfer to Fund 085 Spl Equipment		8,000	
Total	117,457	159,706	160,054
Total - Page7c	1,107,818	1,253,587	1,284,386

Page 7c

Cowley County

2008

FUND PAGE - GENERAL

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Expenditures:			
010-22 MIS			
Salaries	102,472	134,324	177,053
Contractual	8,026	16,420	28,345
Commodities	1,006	1,375	1,375
Capital Outlay	5,346	6,100	2,200
Total	116,850	158,219	208,973
010-23 Technology			
Salaries			
Contractual	27,225	31,100	52,800
Commodities	1,665	5,000	5,000
Capital Outlay	19,740	32,300	2,400
Total	48,630	68,400	60,200
010-24 Sheriff			
Salaries	773,986	839,728	896,800
Contractual	120,902	113,200	123,300
Commodities	131,538	139,400	127,500
Capital Outlay	134,714	17,500	12,500
Transfer to Fund 142 Firearms Range		1,000	1,000
Transfer to Fund 085 Spl Equipment		106,800	
Total	1,161,140	1,217,628	1,161,100
010-25 Jail			
Salaries	639,995	712,078	745,875
Contractual	236,520	254,134	181,700
Commodities	176,190	173,010	211,500
Capital Outlay	21,443		
Total	1,074,148	1,139,222	1,139,075
010-26 Special Law Enforcement			
Salaries			
Contractual			
Commodities	2,172	0	0
Capital Outlay	5,817		
Transfer to Fund 085 Spl Equipment	54,919	0	0
Total	62,908	0	0
Cash Reserve			
Contractual			150,000
Total	0	0	150,000
Transfer to Fund 143 Jail Enterprise Fund			200,000

Total	0	0	0
Total - Page 7f	0	0	0
Total - Page 7b	2,160,360	2,299,412	2,672,418
Total - Page 7c	1,107,818	1,253,587	1,284,386
Total - Page 7d	2,463,676	2,583,469	2,919,348
Total - Page 7e	0	0	0
Total Expenditures	5,731,854	6,136,468	6,876,152

Cowley County

FUND PAGE - ROAD

Adopted Budget 015 - Road & Bridge	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	127,686	73,490	113,043
Receipts:			
Ad Valorem Tax	1,609,776	2,158,486	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	44,406	30,000	30,000
Motor Vehicle Tax	240,213	259,619	352,457
Recreational Vehicle Tax	4,858	5,167	7,247
16/20 M Vehicle Tax	5,456	6,300	9,249
Payment in lieu of Tax	5,141	7,500	
Motor Fuel and other	933,396	933,396	933,396
Misc Revenue	40,309	22,500	20,000
Interest on Idle Funds			
Total Receipts	2,883,555	3,422,968	1,352,349
Resources Available:	3,011,241	3,496,458	1,465,392
Expenditures:			
District #1	733,114	884,350	812,492
District #2	736,671	867,353	801,040
District #3	747,166	869,465	811,314
Engineer	153,854	169,670	173,613
Special Bridge	282,083	292,577	302,735
Special Road & Bridge	284,863	300,000	475,000
Cash Reserve	0	0	75,000
Total Expenditures	2,937,751	3,383,415	3,451,194
Unencumbered Cash Balance Dec 31	73,490	113,043	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	3,451,194
		Tax Required	1,985,802
Delinquency Computation	6.25 %		132,387
	Amount of 2007 Ad Valorem Tax		2,118,189

Adopted Budget 020 - Bond & Interest	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	339,149	72,419	72,319
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,324	0	
Motor Vehicle Tax	2,394	0	
Recreational Vehicle Tax	33	0	
16/20 M Vehicle Tax	863	0	
Miscellaneous	22,983	22,125	21,390
Interest on Idle Funds			
Total Receipts	30,597	22,125	21,390
Resources Available:	369,746	94,544	93,709
Expenditures:			
Bond Principal	289,983	15,000	15,000
Interest	7,343	7,125	6,390
Expense	1	100	72,319
Total Expenditures	297,327	22,225	93,709
Unencumbered Cash Balance Dec 31	72,419	72,319	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	93,709
		Tax Required	0
Delinquency Computation	6.25 %		0
	Amount of 2007 Ad Valorem Tax		0

Cowley County

FUND PAGE - ROAD DETAIL

Adopted Budget Road Fund - Detail	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Expenditures:			
District #1			
Salaries	266,619	293,384	301,126
Contractual	26,634	37,700	36,100
Commodities	409,500	452,766	470,266
Capital Outlay	30,361	25,500	5,000
Transfer to 060 Special Machinery		75,000	0
Total	733,114	884,350	812,492
District #2			
Salaries	255,626	286,887	298,524
Contractual	34,781	42,300	42,350
Commodities	340,419	437,666	460,166
Capital Outlay	845	25,500	
Transfer to 060 Special Machinery	105,000	75,000	0
Total	736,671	867,353	801,040
District #3			
Salaries	255,559	283,349	307,648
Contractual	28,759	37,700	37,700
Commodities	345,638	452,916	465,466
Capital Outlay	42,210	20,500	500
Transfer to 060 Special Machinery	75,000	75,000	0
	747,166	869,465	811,314
Engineer			
Salaries	126,576	136,170	139,413
Contractual	9,804	11,000	11,200
Commodities	17,474	22,500	23,000
Capital Outlay			
Transfer to 060 Special Machinery			
Total	153,854	169,670	173,613
Special Bridge			
Salaries	104,858	131,777	137,635
Contractual	37,945	31,800	32,600
Commodities	139,280	114,000	122,500
Capital Outlay		15,000	
Transfer to 060 Special Machinery			10,000
Total	282,083	292,577	302,735
Special Road & Bridge			
Salaries			
Contractual	196,295	160,000	135,000
Commodities	10,520	140,000	20,000
Capital Outlay	28,048		220,000
Transfer to 060 Special Machinery			
Transfer to 065 Special HWY Imprv	50,000		100,000
Total	284,863	300,000	475,000
Cash Reserve			75,000
Total	0	0	75,000
Page Total	2,937,751	3,383,415	3,451,194

Cowley County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 025 - Election	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	7,693	10,480	18,765
Receipts:			
Ad Valorem Tax	133,778	118,511	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,376	1,500	1,500
Motor Vehicle Tax	6,261	21,552	19,354
Recreational Vehicle Tax	122	429	398
16/20 M Vehicle Tax	390	523	508
Payment in Lieu	427		
Misc	390		
Interest on Idle Funds			
Total Receipts	143,744	142,515	21,760
Resources Available:	151,437	152,995	40,525
Expenditures:			
Personnel Services	60,811	55,180	59,349
Contractual Services	15,300	49,050	60,195
Commodities	12,707	6,000	9,250
Capital Outlay	52,139	24,000	31,150
Cash Reserve			10,000
Total Expenditures	140,957	134,230	169,944
Unencumbered Cash Balance Dec 31	10,480	18,765	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	169,944
		Tax Required	129,419
Delinquency Computation	6.25 %		8,628
		Amount of 2007 Ad Valorem Tax	138,047

Adopted Budget

Adopted Budget 030 - Appraiser	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	1,351	46,011	48,248
Receipts:			
Ad Valorem Tax	399,404	467,933	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	11,896	4,000	4,500
Motor Vehicle Tax	65,655	64,408	76,425
Recreational Vehicle Tax	1,332	1,282	1,571
16/20 M Vehicle Tax	1,289	1,563	2,006
Payment in Lieu	1,276		
Misc	4,870	2,200	5,000
Interest on Idle Funds			
Total Receipts	485,722	541,386	89,502
Resources Available:	487,073	587,397	137,750
Expenditures:			
Personnel Services	336,469	360,309	428,214
Contractual Services	80,008	86,600	112,475
Commodities	16,117	21,240	24,820
Capital Outlay	8,468	71,000	10,250
Cash Reserve			15,000
Total Expenditures	441,062	539,149	590,759
Unencumbered Cash Balance Dec 31	46,011	48,248	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	590,759
		Tax Required	453,009
Delinquency Computation	6.25 %		30,201
		Amount of 2007 Ad Valorem Tax	483,210

Cowley County

2008

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 035 - Noxious Weed	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	44,139	20,653	3,703
Receipts:			
Ad Valorem Tax	54,824	56,063	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,130	2,000	2,000
Motor Vehicle Tax	9,611	8,837	9,166
Recreational Vehicle Tax	193	176	188
16/20 M Vehicle Tax	309	214	241
Payment in Lieu	175	200	200
Chemical Sales	89,406	118,070	126,000
KDOT ROW Equip & Labor		24,000	35,000
Transfer from Fund 010 General Fund		15,000	
Misc	3,729	6,425	
Total Receipts	160,377	230,985	172,795
Resources Available:	204,516	251,638	176,498
Expenditures:			
Personnel Services	33,646	50,281	55,370
Contractual Services	11,772	16,450	17,500
Commodities	138,445	181,204	204,634
Capital Outlay	0	0	4,300
Total Expenditures	183,863	247,935	281,804
Unencumbered Cash Balance Dec 31	20,653	3,703	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	281,804
		Tax Required	105,306
Delinquency Computation	6.25 %		7,020
	Amount of 2007 Ad Valorem Tax		112,326

Adopted Budget 040 - Employee Benefits	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	681,248	393,587	230,966
Receipts:			
Ad Valorem Tax	857,106	1,241,283	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	41,179	34,000	34,000
Motor Vehicle Tax	177,449	138,235	202,672
Recreational Vehicle Tax	3,550	2,751	4,167
16/20 M Vehicle Tax	5,997	3,355	5,319
Payment in Lieu	2,737	200	200
Misc	28,358	30,000	32,000
Interest on Idle Funds			
Total Receipts	1,116,376	1,449,824	278,358
Resources Available:	1,797,624	1,843,411	509,324
Expenditures:			
Health Insurance	770,490	839,440	925,389
FICA/Medicare	295,645	342,341	364,406
KPERS	130,850	168,931	207,608
KP&F	100,172	121,919	136,001
Unemployment Insurance	4,930	22,533	18,277
Workman's Compensation	78,174	107,281	120,649
Employee Physicals	8,652	10,000	10,000
Miscellaneous	15,124		
Cash Reserve			25,000
Total Expenditures	1,404,037	1,612,445	1,807,330
Unencumbered Cash Balance Dec 31	393,587	230,966	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	1,807,330
		Tax Required	1,298,006
Delinquency Computation	6.25 %		86,534
	Amount of 2007 Ad Valorem Tax		1,384,540

Cowley County

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 045 - Economic Development	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	47,464	35,858	45,541
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Membership Investments	60,000	135,000	135,000
Misc	575	25,000	
Transfer from 010 General Fund	30,000	45,000	45,000
Total Receipts	90,575	205,000	180,000
Resources Available:	138,039	240,858	225,541
Expenditures:			
Personnel Services	34,984	103,267	120,385
Contractual Services	43,952	77,800	92,656
Commodities	1,617	10,250	10,000
Capital Outlay	21,628	4,000	2,500
Total Expenditures	102,181	195,317	225,541
Unencumbered Cash Balance Dec 31	35,858	45,541	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	225,541
		Tax Required	0
Delinquency Computation	6.25 %		0
	Amount of 2007 Ad Valorem Tax		0

Adopted Budget 0	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Interest on Idle Funds			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	0
		Tax Required	0
Delinquency Computation	6.25 %		0
	Amount of 2007 Ad Valorem Tax		0

Cowley County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 041 - Sales Tax Revenue	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	142,721	1,143,895	20,000
Receipts:			
Sales Tax	1,930,660	1,960,000	2,040,000
Interest on Idle Funds			
Total Receipts	1,930,660	1,960,000	2,040,000
Resources Available:	2,073,381	3,103,895	2,060,000
Expenditures:			
Transfer to Fund #131 Bond Debt Service	929,486	715,043	718,043
Transfer to Fund #132 Surplus Sales Tax		2,368,852	1,321,957
Total Expenditures	929,486	3,083,895	2,040,000
Unencumbered Cash Balance Dec 31	1,143,895	20,000	20,000

Adopted Budget

Adopted Budget 050 - Public Works	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	465,640	484,852	494,517
Receipts:			
Landfill Revenue	1,115,465	1,165,000	1,232,400
Misc	5,468	1,000	1,000
Interest on Idle Funds			
Total Receipts	1,120,933	1,166,000	1,233,400
Resources Available:	1,586,573	1,650,852	1,727,917
Expenditures:			
Personnel Services	232,076	254,155	272,791
Contractual Services	832,363	866,680	933,280
Commodities	34,794	35,000	41,000
Capital Outlay	2,488	500	103,000
Cash Reserve (Required for Landfill Closure)			350,000
Total Expenditures	1,101,721	1,156,335	1,700,071
Unencumbered Cash Balance Dec 31	484,852	494,517	27,846

Cowley County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 070 - 911 System	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	176,295	182,342	145,492
Receipts:			
SW Bell Fees	23,283	23,500	23,500
Other Carriers	110,045	110,500	110,500
Misc	146	150	6,000
Interest on Idle Funds			
Total Receipts	133,474	134,150	140,000
Resources Available:	309,769	316,492	285,492
Expenditures:			
Contractual Services	105,795	109,000	109,000
Commodities	875	2,000	2,000
Capital Outlay	20,757	60,000	174,492
Total Expenditures	127,427	171,000	285,492
Unencumbered Cash Balance Dec 31	182,342	145,492	0

Adopted Budget

071 - E911 Wireless	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	50,151	102,822	80,822
Receipts:			
E911 Wireless Ark City	16,455	17,000	17,000
E911 Wireless Winfield	33,446	34,000	34,000
Misc Revenue	22,071	22,000	22,000
Interest on Idle Funds	3,089	4,000	4,000
Total Receipts	75,061	77,000	77,000
Resources Available:	125,212	179,822	157,822
Expenditures:			
Contractual Services	2,300	3,000	3,000
Commodities	740	1,000	1,000
Capital Outlay	19,350	95,000	153,822
Total Expenditures	22,390	99,000	157,822
Unencumbered Cash Balance Dec 31	102,822	80,822	0

Cowley County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 075 - Community Corrections	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	5,741	19,010	1,369
Receipts:			
Grants	296,713	300,695	332,623
Evaluation Fees	12,265	8,000	8,000
Misc Revenue	55	2,000	2,500
Supervision Fees	4,373	9,000	9,000
Transfer from Fund 010 General Fund		40,000	30,000
Interest on Idle Funds			
Total Receipts	313,406	359,695	382,123
Resources Available:	319,147	378,705	383,492
Expenditures:			
Personnel Services	253,797	329,805	323,679
Contractual Services	40,163	41,154	41,154
Commodities	6,177	6,177	6,741
Capital Outlay		200	8,000
Total Expenditures	300,137	377,336	379,574
Unencumbered Cash Balance Dec 31	19,010	1,369	3,918

Adopted Budget

080 - Juvenile Services	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	127,444	243,471	149,493
Receipts:			
Grants	467,810	353,616	347,669
Misc Revenue	41,368	20,750	20,498
Transfer from Fund 010 General Fund			75,000
Interest on Idle Funds			
Total Receipts	509,178	374,366	443,167
Resources Available:	636,622	617,837	592,660
Expenditures:			
50 Graduated Sanction Block Grant	227,263	244,514	263,622
51 Prevention and Intervention	144,418	156,236	163,298
52 Youth Services	11,672	53,252	41,869
53 Juvenile Services	9,798	14,342	14,351
Total Expenditures	393,151	468,344	483,140
Unencumbered Cash Balance Dec 31	243,471	149,493	109,520

Cowley County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 105 - Spl. Alcohol Program	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	3,595	3,247	2,397
Receipts:			
Liquor Control Tax	3,652	4,000	3,833
Interest on Idle Funds			
Total Receipts	3,652	4,000	3,833
Resources Available:	7,247	7,247	6,230
Expenditures:			
Appropriations	4,000	4,850	6,230
Total Expenditures	4,000	4,850	6,230
Unencumbered Cash Balance Dec 31	3,247	2,397	0

Adopted Budget

110 - Spl Parks & Recreation	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	5,079	8,731	12,731
Receipts:			
Liquor Tax	3,652	4,000	3,833
Interest on Idle Funds			
Total Receipts	3,652	4,000	3,833
Resources Available:	8,731	12,731	16,564
Expenditures:			
Appropriations	0	0	16,564
Total Expenditures	0	0	16,564
Unencumbered Cash Balance Dec 31	8,731	12,731	0

Cowley County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 115 - Prosecuting Atty Training	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	2,539	940	440
Receipts:			
District Court	2,820	3,000	5,000
Interest on Idle Funds			
Total Receipts	2,820	3,000	5,000
Resources Available:	5,359	3,940	5,440
Expenditures:			
Contractual	4,419	3,500	5,440
Total Expenditures	4,419	3,500	5,440
Unencumbered Cash Balance Dec 31	940	440	0

Adopted Budget

116 - Attorney Spl Forfeiture	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Forfeitures			10,000
Interest on Idle Funds			
Total Receipts	0	0	10,000
Resources Available:	0	0	10,000
Expenditures:			
Contractual			10,000
Total Expenditures	0	0	10,000
Unencumbered Cash Balance Dec 31	0	0	0

Cowley County

2008

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 120 - Drug Screen	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	1,067	5,365	9,165
Receipts:			
Drug Screen Fees	15,952	16,000	16,000
Interest on Idle Funds			
Total Receipts	15,952	16,000	16,000
Resources Available:	17,019	21,365	25,165
Expenditures:			
Contractual	11,654	12,200	25,165
Total Expenditures	11,654	12,200	25,165
Unencumbered Cash Balance Dec 31	5,365	9,165	0

Adopted Budget 141 - Spl Law Enforcement	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1	0	5,805	805
Receipts:			
Inmate Phone Fees		31,000	40,000
Micellaneous Revenue	5,805		
Interest on Idle Funds			
Total Receipts	5,805	31,000	40,000
Resources Available:	5,805	36,805	40,805
Expenditures:			
Contractual Services		10,000	10,000
Commodities		16,000	15,000
Capital Outlay		10,000	15,000
Total Expenditures	0	36,000	40,000
Unencumbered Cash Balance Dec 31	5,805	805	805

Cowley County

2008

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 142 - Firearms Range Fund	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Funds from Participating Partners		1,500	3,000
Private Investment		4,000	2,000
Miscellaneous Revenue			500
Transfer from Fund 010 General Fund		1,000	1,000
Interest on Idle Funds			
Total Receipts	0	6,500	6,500
Resources Available:	0	6,500	6,500
Expenditures:			
Contractual Services			
Commodities			
Capital Outlay		6,500	6,500
Total Expenditures	0	6,500	6,500
Unencumbered Cash Balance Dec 31	0	0	0

Adopted Budget 143- Jail Enterprise Fund	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Adult Inmate Housing Fees			981,000
Transfer from Fund 010 General Fund			200,000
Interest on Idle Funds			
Total Receipts	0	0	1,181,000
Resources Available:	0	0	1,181,000
Expenditures:			
Personnel Services			220,512
Contractual Services			66,536
Commodities			101,626
Capital Outlay			0
Transfer to General Fund 010			200,000
Transfer to Capital Imprv Fund 095			500,000
Total Expenditures	0	0	1,088,674
Unencumbered Cash Balance Dec 31	0	0	92,326

Cowley County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 060 - Spl Machinery	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	341,275
Receipts:	
Miscellaneous Revenue	15,000
Transfer from 015 Road & Bridge Fund	180,000
Interest on Idle Funds	
Total Receipts	195,000
Resources Available:	536,275
Expenditures:	
Road Equipment	277,297
Total Expenditures	277,297
Unencumbered Cash Balance Dec 31	258,978

Adopted Budget 065 - Spl Highway Imprv	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	247,394
Receipts:	
Miscellaneous Revenue	11,088
Transfer from 015 Road & Bridge Fund	50,000
Interest on Idle Funds	
Total Receipts	61,088
Resources Available:	308,482
Expenditures:	
Construction	200,000
Contractural	31,979
Total Expenditures	231,979
Unencumbered Cash Balance Dec 31	76,503

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 085 - Spl Equip Reserve	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	495,149
Receipts:	
Transfer from 010 General Fund	54,919
Transfer from 090 Reg of Deeds Tech	47,000
Miscellaneous Revenue	9,006
Interest on Idle Funds	24,301
Total Receipts	135,226
Resources Available:	630,375
Expenditures:	
Office Equipment	195,706
Other Equipment	2,415
Total Expenditures	198,121
Unencumbered Cash Balance Dec 31	432,254

Adopted Budget 090 - Reg Deeds Technology	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	85,872
Receipts:	
Senate Bill 564 Fees	43,404
Interest on Idle Funds	2,915
Total Receipts	46,319
Resources Available:	132,191
Expenditures:	
Contractual	24,880
Commodities	2,874
Transfer to 085 Spl Equipment Reserve	47,000
Total Expenditures	74,754
Unencumbered Cash Balance Dec 31	57,437

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 095 - Capital Improvements	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	218,855
Receipts:	
Miscellaneous Revenue	6,667
Grant Income	101,751
Interest on Idle Funds	34,129
Total Receipts	142,547
Resources Available:	361,402
Expenditures:	
Capital Outlay	41,481
Total Expenditures	41,481
Unencumbered Cash Balance Dec 31	319,921

Adopted Budget 125 - Grants	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	550
Receipts:	
Grants	24,440
Interest on Idle Funds	
Total Receipts	24,440
Resources Available:	24,990
Expenditures:	
Appropriations	25,772
Total Expenditures	25,772
Unencumbered Cash Balance Dec 31	-782

Cowley County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 126 - CDBG Mental Health	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	0
Receipts:	
CDBG Grant	312,293
County Mental Health Reimbursement	580,106
Interest on Idle Funds	
Total Receipts	892,399
Resources Available:	892,399
Expenditures:	
Appropriations	892,398
Total Expenditures	892,398
Unencumbered Cash Balance Dec 31	1

Adopted Budget 127 - Parent Modeling Grant	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	
Receipts:	
Grants	47,711
Interest on Idle Funds	
Total Receipts	47,711
Resources Available:	47,711
Expenditures:	
Appropriations	47,711
Total Expenditures	47,711
Unencumbered Cash Balance Dec 31	0

Cowley County

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 130 - Bond Project Fund	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	7,329,084
Receipts:	
Interest on Idle Funds	
Total Receipts	0
Resources Available:	7,329,084
Expenditures:	
Contractual Services	458,730
Commodities	147
Capital Outlay	2,080,387
Total Expenditures	2,539,264
Unencumbered Cash Balance Dec 31	4,789,820

Adopted Budget 131 - Bond Debt Service	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	5,106
Receipts:	
Transfer from Fund # 041 Sales Tax Rev	929,486
Interest on Idle Funds	
Total Receipts	929,486
Resources Available:	934,592
Expenditures:	
Bond Principal	410,000
Bond Interest	306,442
Other	2
Total Expenditures	716,444
Unencumbered Cash Balance Dec 31	218,148

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 132- Sales Tax Surplus	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	0
Receipts:	
Interest on Bond Proceeds	
Total Receipts	0
Resources Available:	0
Expenditures:	
Total Expenditures	0
Unencumbered Cash Balance Dec 31	0

Adopted Budget 135 - Bond Int on Proceeds	Prior Year Actual 2006
Unencumbered Cash Balance Jan 1	
Receipts:	
Interest from Bond Proceeds	344,595
Interest on Idle Funds	
Total Receipts	344,595
Resources Available:	344,595
Expenditures:	
Personnel	44,320
Contractual	123
Commodities	855
Total Expenditures	45,298
Unencumbered Cash Balance Dec 31	299,297

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0

Adopted Budget	Prior Year Actual 2006	Current Year Estimate 2007	Proposed Budget Year 2008
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0

NOTICE OF BUDGET HEARING

The governing body of
Cowley County
will meet on the 9th day of October, 2007 at 7:00 p.m. at 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 a
and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2008 Expenditures and the Amount of 2007 Ad Valorem Tax establish the maximum limits of the 2008 budget
Estimated Tax Rate is subject to change depending on the final assessed valuation

FUND	2006		2007		Proposed Budget 2008		
	Prior Year Actual Expenditures	Actual Tax Rate*	Current Year Est. of Expenditures	Actual Tax Rate*	Expenditures	Amount of 2007 Ad Valorem Tax	Est. Tax Rate*
010- General	5,731,854	20.929	6,136,468	18.367	6,876,152	4,492,435	21.105
015 - Road & Bridge	2,937,751	8.339	3,383,415	11.036	3,451,194	2,118,189	9.951
020 - Bond & Interest	297,327		22,225		93,709		
025 - Election	140,957	0.693	134,230	0.606	169,944	138,047	0.649
030 - Appraiser	441,062	2.069	539,149	2.393	590,759	483,210	2.270
035 - Noxious Weed	183,863	0.284	247,935	0.287	281,804	112,326	0.528
040 - Employee Benefits	1,404,037	4.440	1,612,445	6.346	1,807,330	1,384,540	6.504
045 - Economic Development	102,181		195,317		225,541		
041 - Sales Tax Revenue	929,486		3,083,895		2,040,000		
050 - Public Works	1,101,721		1,156,335		1,700,071		
070 - 911 System	127,427		171,000		285,492		
071 - E911 Wireless	22,390		99,000		157,822		
075 - Community Corrections	300,137		377,336		379,574		
080 - Juvenile Services	393,151		468,344		483,140		
105 - Spl. Alcohol Program	4,000		4,850		6,230		
110 - Spl Parks & Recreation					16,564		
115 - Prosecuting Atty Trainin	4,419		3,500		5,440		
116 - Attorney Spl Forfeiture					10,000		
120 - Drug Screen	11,654		12,200		25,165		
141 - Spl Law Enforcement	0		36,000		40,000		
142 - Firearms Range Fund	0		6,500		6,500		
143- Jail Enterprise Fund	0		0		1,088,674		
060 - Spl Machinery	277,297						
065 - Spl Highway Imprv	231,979						
085 - Spl Equip Reserve	198,121						
090 - Reg Deeds Technology	74,754						
095 - Capital Improvements	41,481						
125 - Grants	25,772						
126 - CDBG Mental Health	892,398						
127 - Parent Modeling Grant	47,711						
130 - Bond Project Fund	2,539,264						
131 - Bond Debt Service	716,444						
132- Sales Tax Surplus	0						
135 - Bond Int on Proceeds	45,298						
Totals	19,223,936	36.754	17,690,144	39.035	19,741,105	8,728,747	41.007
Less: Transfers	1,291,406		3,530,595		3,220,000		
Net Expenditure	17,932,530		14,159,549		16,521,105		
Total Tax Levied	7,497,987		8,210,029				
Assessed Valuation	204,004,662		210,324,808		212,863,385		

Outstanding Indebtedness,

	2005	2006	2007
January 1,			
G.O. Bonds	160,000	8,650,000	8,225,000
Other		267,000	0
Revenue Bonds			0
Lease Pur. Princ.			0
Total	160,000	8,917,000	8,225,000

*Tax rates are expressed in mills

COUNTY RESOLUTION

RESOLUTION NO. _____

A resolution expressing the property taxation policy of the Board of Cowley County Commissioners with respect to financing the 2008 annual budget for Cowley County .

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2008 Cowley County budget exceed the amount levied to finance the 2007 Cowley County budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all county services are the responsibility of the board of county commissioners; and

Whereas, Cowley County provides the essential services to protect the health, safety, and well being of the citizens of the county; and

Whereas, the cost of provision of these services continues to increase; and

Whereas, the 2007 Kansas State Legislature failed to fulfill its obligations in regard to the statutory funding of demand transfers and, by significantly limiting state revenue sharing payments to counties, has contributed to higher county property tax levies to finance the 2008 Cowley County budget.

NOW, THEREFORE, BE IT RESOLVED by the Board of Cowley County Commissioners that is our desire to notify the public of the possibility of increased property taxes to finance the 2008 Cowley County budget due to the above mentioned constraints, and that all persons are invited and encouraged to attend budget meeting conducted by the Board of Cowley County Commissioners. The date and time of budget hearings with the Board of Cowley County Commissioners will be published in the _____ (newspaper). Interested persons can also address questions concerning the budget to _____ (office) _____ by calling _____ between the hours of _____ a.m. to _____ p.m., Monday through Fridays, excluding holidays.

Adopted this _____ day of _____, 2007 by the Board of Cowley County Commissioners.

BOARD OF COUNTY COMMISSIONERS

ATTEST:

, County Clerk

(Attach a signed copy to the budget)