STATE OF KANSAS
SEWARD COUNTY
2025

CERTIFICATE

TO THE CLERK OF SEWARD COUNTY, STATE OF KANSAS
WE, THE UNDERSIGNED OFFICERS OF
SEWARD 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 MAXIMUM EXPENDITURES FOR THE VARIOUS FUNDS FOR THE YEAR 2025: AND (3) THE AMOUNT OF 2024 AD VALOREM TAX ARE WITHIN STATUTORY LIMITATIONS FOR THE 2025 BUDGET.

TABLE OF CONTENTS:			2025 ADOPTED BUDGET		
ADOPTED BUDGET		PAGE NO.	BUDGET AUTHORITY FOR EXPENDITURES	AMOUNT OF 2024 AD VALOREM TAX	FINAL TAX RATE (COUNTY CLERK'S USE ONLY)
ALLOCATION OF MVT, RVT & 16/20M VEHICLE TAX		2			
SCHEDULE OF TRANSFERS		2			
STATEMENT OF INDEBTEDNESS		3			
STATEMENT OF CONDITIONAL LEASE, ETC.		3b			
FUND	K.S.A.				
GENERAL	79-1946	4	19,553,888	10,652,305	39.967
ROAD & BRIDGE	68-5,101	5	3,062,386	655,902	2.461
COUNTY BUILDING	19-117	6	828,220	266,613	0.986
HEALTH	65-204	7	1,654,076	0	
EQUIPMENT RESERVE	19-119	8	691,887	0	
EQUIP RESERVE - TECH	19-119	9	606,137	0	
DIVERSION PROGRAM		10	264,104	0	
911 TELEPHONE		11	506,550	0	
SOLID WASTE	65-204	12	4,811,300	0	
HAULING	65-204	13	7,025,148	0	
CLOSURE/POSTCLOSURE	65-204	14	575,000	0	
SPECIAL PARK & REC	79-41a01	15	6,000	0	
ALCOHOL TREATMENT	79-41a01	16	6,000	0	
ROAD MACHINERY	68-141g	17	0	0	
SPECIAL HIGHWAY	68-589	18	0	0	
NOXIOUS WEED EQUIPMENT	2-1318	19	0	0	
TOTALS			39,590,696	11,574,820	43.414
OTHER DISTRICTS:					
RURAL FIRE	19-3610	20	1,047,174	1,006,696	7.960
FIRE EQUIPMENT	19-3612c	21	0	0	

RF VALUATION
126,496,112

	County Clerk's Use Only
BUDGET HEARING NOTICE	262,750,664
COMBINED RATE - BUDGET HEARING NOTICE	Nov. 1, 2024 Total Assessed Valuation
RNR HEARING NOTICE	
NEIGHBORHOOD REVITALIZATION REBATE	

Revenue Neutral Rate	43.414
Does budget require a resolution to exceed the Revenue Neutral Rate?	**NO**

ASSISTED BY:
HAY - RICE & ASSOCIATES, CHTD.

ADDRESS:
P O BOX 2707
LIBERAL KS 67905-2707
EMAIL:
DUSTIN@HAYRICE.COM

ATTEST: 9-19, 2024

Stacia D. Long
COUNTY CLERK

GOVERNING BODY

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

Shay Bales, being first duly sworn, deposes and says: That _he is the publisher - principal clerk - of

HIGH PLAINS DAILY LEADER & TIMES

a newspaper printed in the State of Kansas, and published in and of general circulation in Seward County, Kansas, with a general paid circulation on a daily basis in Seward County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Liberal in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 20 day of August, 2024

Shay Bales

SUBSCRIBED AND SWORN to before me this 20 day of August, 2024.

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee . . . $ 81.00

STATE OF KANSAS
Leslie Bales
Expires 7-22-28

(First Published in the High Plains Daily Leader & Times, Liberal Kansas August 20, 2024)t1

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

THE GOVERNING BODY OF
SEWARD COUNTY
WILL MEET ON THE 3RD DAY OF SEPTEMBER, 2024 AT 5:30 P.M. AT SEWARD COUNTY ADMINISTRATION BUILDING, 2ND FLOOR COMMISSION CHAMBERS, 815 N WASHINGTON AVE, LIBERAL, KS
FOR THE PURPOSE OF HEARING AND ANSWERING OBJECTIONS OF TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS, THE AMOUNT OF TAX TO BE LEVIED AND THE REVENUE NEUTRAL RATE.
DETAILED BUDGET INFORMATION IS AVAILABLE AT THE COUNTY CLERKS OFFICE AND WILL BE AVAILABLE AT THIS HEARING.

BUDGET SUMMARY

PROPOSED BUDGET 2025 EXPENDITURES AND AMOUNT OF 2024 AD VALOREM TAX ESTABLISH THE MAXIMUM LIMITS OF THE 2025 BUDGET. ESTIMATED TAX RATE IS SUBJECT TO CHANGE DEPENDENT ON THE FINAL ASSESSED VALUATION.

FUND	2023 PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	2024 CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	PROPOSED BUDGET 2025 AUTHORITY FOR EXPENDITURES	AMOUNT OF 2024 AD VALOREM TAX	PROPOSED ESTIMATED TAX RATE*
GENERAL	18,099,029	30.751	19,071,545	31.981	21,682,718	12,781,133	17.839
SPECIAL REVENUE:							
ROAD & BRIDGE	2,304,127	3.795	2,396,345	0.971	3,062,398	855,892	2.460
COUNTY BUILDING	351,247	1.000	253,000	0.999	832,220	266,613	1.000
HEALTH	1,471,488		1,450,475		1,654,076		
EQUIP RESERVE TECH	849,364		358,000		1,611,390		
EQUIP RESERVE 911			474,685		658,127		
911 TECHNICIAN PROGRAM	61,106		50,000		264,124		
ROAD MACHINE FUND	233,499		100,000		556,665		
SPEC HWY FUND	100,892						
NOXIOUS WEED EQUIP	103,484						
ENTERPRISE:	0						
SOLID WASTE							
HOUSING	3,320,599		3,804,886		4,811,300		
CLOSURE/POST CLOSURE	6,390,532		6,163,795		7,098,148		
INTERGOVERNMENTAL:	0		0		879,000		
SPECIAL PARK & REC	5,000		6,000		8,000		
ALCOHOL TREATMENT	5,000		6,000		8,000		
TOTALS	30,147,485	43.466	34,912,841	42.836	42,038,667 Revenue Neutral Rate **	13,703,648	21.399 43.414
LESS: TRANSFERS	(1,484,802)		(1,371,539)		(1,698,344)		
NET EXPENDITURES	28,662,553		32,841,302		40,340,653		
TOTAL TAX LEVIED	11,447,019		11,473,031		XXXXXXXXXXXX		
ASSESSED VALUATION	263,417,374		270,184,013		266,612,714		
OUTSTANDING INDEBTEDNESS, JANUARY 1,	2022		2023		2024		
G. O. BONDS	13,255,000		12,660,000		12,110,000		
LEASE AGREEMENTS	3,363,011		2,882,232		2,463,281		
REVENUE BONDS							
TOTAL	16,618,011		15,540,232		14,573,281		
OTHER TAXING DISTRICTS:							
RURAL FIRE DIST	1,172,153	7.088	1,092,937	7.337	1,126,981 Revenue Neutral Rate **	1,085,613	8.583 7.960
FIRE EQUIP	2,400						

*TAX RATES ARE EXPRESSED IN MILLS.
** REVENUE NEUTRAL RATE AS DEFINED BY KSA 79-2988

Sherri D. Lewis
CLERK

PROOF OF PUBLICATION

STATE OF KANSAS, SEWARD COUNTY, ss:

_____, being first duly sworn, deposes and says: That _he is the publisher - principal clerk - of

HIGH PLAINS DAILY LEADER & TIMES

a newspaper printed in the State of Kansas, and published in and of general circulation in Seward County, Kansas, with a general paid circulation on a daily basis in Seward County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

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That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 8 day of September, 2024

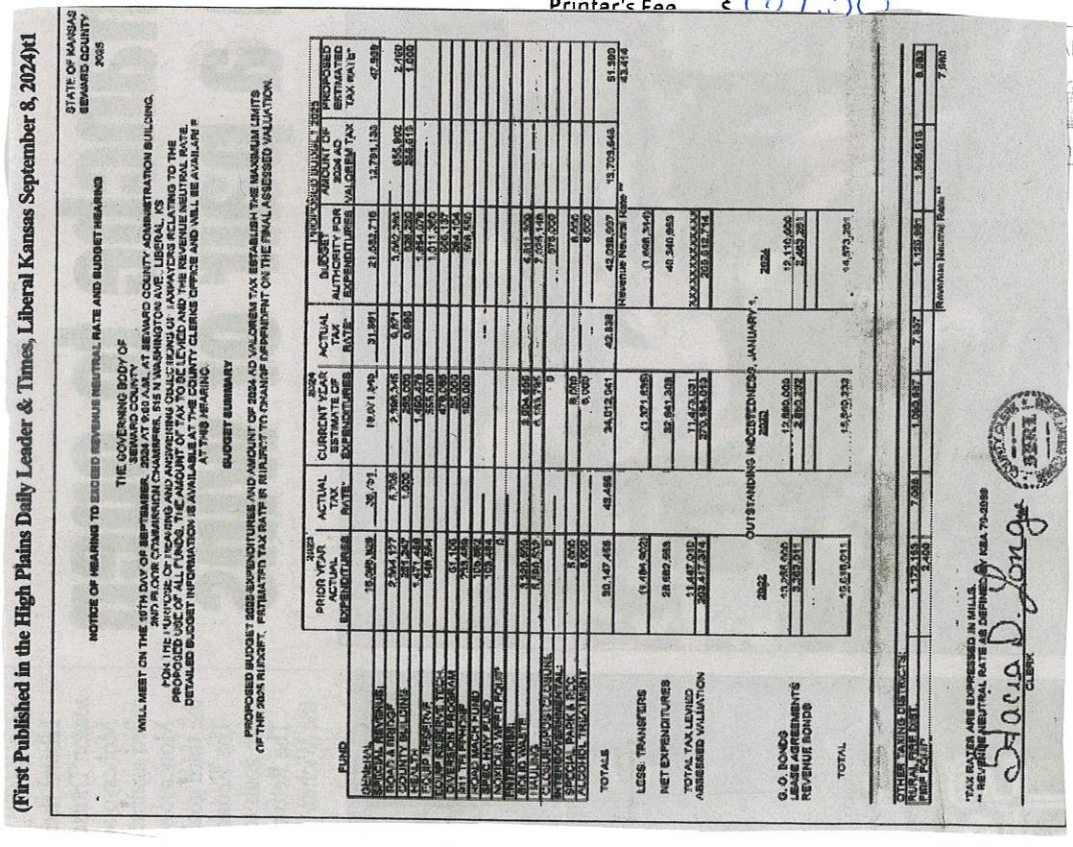
_____

SUBSCRIBED AND SWORN to before me this 8 day of September, 2024.

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee $ 107.50



(First Published in the High Plains Daily Leader & Times, Liberal Kansas September 8, 2024)t1

STATE OF KANSAS
SEWARD COUNTY
2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

THE GOVERNING BODY OF
SEWARD COUNTY
WILL MEET ON THE 16TH DAY OF SEPTEMBER, 2024 AT 9:00 A.M. AT SEWARD COUNTY ADMINISTRATION BUILDING, 2ND FLOOR, COMMISSION CHAMBERS, 515 N. WASHINGTON AVE., LIBERAL, KS
FOR THE PURPOSE OF HEARING AND ANSWERING OBJECTIONS OF TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS, THE AMOUNT OF TAX TO BE LEVIED AND THE REVENUE NEUTRAL RATE.
DETAILED BUDGET INFORMATION IS AVAILABLE AT THE COUNTY CLERKS OFFICE AND WILL BE AVAILABLE AT THE HEARING.

BUDGET SUMMARY

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FUND	2023 PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	2024 CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	BUDGET AUTHORITY FOR EXPENDITURES	INCREASE/DECREASE FROM PRIOR YEAR BUDGET AUTHORITY	2025 ESTIMATED TAX RATE*
Operation	15,065,858	36.701	19,911,946	31.891	21,684,716	12,791,139	47,589
SPECIAL REVENUE	2,564,127	6.768	3,560,345	6.071	3,540,390	655,995	2,480
ROAD & BRIDGE	387,267	1.022	368,000	0.589	368,000	-58,000	1,500
COUNTY BUILDING	5,421,488		1,450,478		1,284,478	288,418	
EMS	648,564		355,000		1,011,300		
EMS BUILDING & EQUIP			474,705		666,197		
EQUIPMENT RESERVE	64,105		85,000		85,000		
911 TAX FUND	210,862		180,000		915,167		
ROAD MACH FUND	179,484						
NOXIOUS WEED FUND	8						
INSURANCE							
BOND & INTEREST	4,189,600		3,864,600		4,811,300		
CAPITAL PROJECT FUNDS	4,189,600		4,189,600		7,704,148		
INTERGOVERNMENTAL	0		0		973,000		
SPECIAL PARK & REC	8,000		8,000		8,000		
ACCRUED TREATMENT	8,000		8,000		8,000		
TOTALS	30,147,488	43.490	34,512,041	43.838	42,088,697	13,703,649	51,569
					Revenue Neutral Rate**		43,414
LESS: TRANSFERS	(3,494,902)		(1,971,836)		(1,668,346)		
NET EXPENDITURES	26,652,586		32,541,205		40,340,663		
TOTAL TAX LEVIED	11,447,010		11,453,191		XXXXXXXXXXXX		
ASSESSED VALUATION	263,447,844		261,184,974		269,118,744		
			OUTSTANDING INDEBTEDNESS, JANUARY 1,				
	2022		2023		2024		
G.O. BONDS	13,258,000		12,860,000		12,110,000		
LEASE AGREEMENTS	3,387,911		2,810,332		2,463,281		
REVENUE BONDS							
TOTAL	16,645,911		15,670,332		14,573,281		
OTHER TAXING DISTRICTS:							
SUB TOTAL	1,172,153	7.588	1,090,187	7.337	1,155,581	1,056,615	8,083
PRF FUND	2,469		2,469		2,469		7,560

*TAX RATES ARE EXPRESSED IN MILLS.
** REVENUE NEUTRAL RATE AS DEFINED BY KSA 79-2988

Carla D. Long
CLERK

RY PUBLIC - STATE OF KANSAS
Leslie Bales
mission Expires 7-22-28

ALLOCATION OF MOTOR (MVT), RECREATIONAL (RVT) & 16/20M VEHICLE TAXES

2024 BUDGETED FUND	TAX LEVY AMOUNT IN 2024 BUDGET		ALLOCATION FOR YEAR 2025 MVT	RVT	16/20 VEH TAX
GENERAL	8,565,317		651,330	8,750	45,654
ROAD & BRIDGE	2,643,699		201,034	2,701	14,091
BUILDIING FUND	264,015		20,076	270	1,407
TOTAL	11,473,031		872,440	11,721	61,152

MVT FACTOR 0.07604
RVT FACTOR 0.00102
16/20M FACTOR 0.00533

SCHEDULE OF TRANSFERS

TRANSFERRED FROM	TRANSFERRED TO	2023 AMOUNT	2024 AMOUNT	2025 AMOUNT	STATUTE
GENERAL FUND	SPECIAL EQUIP	300,000	650,000	170,000	KSA 19-119
ROAD & BRIDGE	SPECIAL HWY	500,000	0	0	KSA 68-589
ROAD & BRIDGE	SPECIAL EQUIP	250,000	250,000	750,000	KSA 68-141g
GENERAL FUND	SPECIAL EQUIP TECH	434,902	471,635	548,344	KSA 19-119
TOTAL		1,484,902	1,371,635	1,468,344	

STATE OF KANSAS
2025

SEWARD COUNTY
STATEMENT OF INDEBTEDNESS

PURPOSE OF DEBT	DATE OF ISSUE	INT RATE %	AMOUNT OF BONDS ISSUED	AMOUNT OUTSTAND. 1/1/2024	DATE DUE		AMOUNT DUE 2024		AMOUNT DUE 2025	
					INTEREST	PRINC	INTEREST	PRINC	INTEREST	PRINC
GENERAL OBLIGATION:										
HOSPITAL ISSUE 2016	03/30/16	VARIOUS	9,480,000	8,880,000	2/01	8/01	293,600	85,000	291,050	90,000
HOSPITAL ISSUE 2021	03/31/21	VARIOUS	4,650,000	3,230,000	2/01	8/01	75,000	515,000	59,550	525,000
TOTAL GENERAL OBLIGATION BONDS				$ 12,110,000			$ 368,600	$ 600,000	$ 350,600	$ 615,000
NOTE - PAID BY HOSPITAL FROM HOSPITAL REVENUE										

SEWARD COUNTY
STATEMENT OF INDEBTEDNESS

PURPOSE OF DEBT	DATE OF ISSUE	INT RATE %	AMOUNT OF BONDS ISSUED	AMOUNT OUTSTAND. 1/1/2024	DATE DUE		AMOUNT DUE 2024		AMOUNT DUE 2025	
					INTEREST	PRINC	INTEREST	PRINC	INTEREST	PRINC
REVENUE BONDS										
NONE										
TOTAL REVENUE BONDS				-			-	-	-	-

SEWARD COUNTY
STATEMENT OF CONDITIONAL LEASE, LEASE-
PURCHASE AND CERTIFICATE OF PARTICIPATION

ITEMS PURCHASED	DATE OF CONTRACT	TERM OF CONTRACT (MONTHS)	INT. RATE %	TOTAL OUTRIGHT PURCHASE PRICE	OTHER CHARGES IN CONTRACT	TOTAL AMOUNT FINANCED (BEG PRINC)	PRINCIPAL BALANCE DUE 1/1/2024	AMOUNT DUE 2024		AMOUNT DUE 2025	
								INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
Contractual expense - Solid Waste:											
07 CAT 826H COMPACTOR	2019		4.70	501,852		501,852	23,531	283	23,531		
2 TRACK TRUCKS & BODIES	2019		4.97	407,444		407,444	27,106	393	27,106		
CAT D6T REBUILD	2020		4.47	235,000		235,000	60,885	2,043	50,575	164	10,310
CAT MODEL 930 MHL WHEEL LOADER	2022		3.67	146,084		146,084	64,604	1,880	30,191	744	34,413
WESTERN STAR TRUCK	2023		5.25	195,103		195,103	168,583	8,301	36,446	6,297	38,451
COUNTY GENERAL											
LEASE PURCHASE IMPROVEMENTS	2017	15 YRS	4.20	2,439,717		2,439,717	1,609,947	40,732	161,533	36,645	165,620
COUNTY HEALTH											
HEALTH FACILITY	2018	10 YRS	3.30	550,000		550,000	297,870	9,837	55,639	7,974	57,502
COUNTY BUILDING											
FIRE EDUCATION BLDG	2018	10 YRS	3.90	385,000		385,000	210,735	8,371	38,995	6,806	40,560
TOTALS							2,463,261	71,840	424,016	58,630	346,856

STATE OF KANSAS
SEWARD COUNTY
2025

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		6,912,358	7,681,970	3,263,512
TAXES AND SHARED REVENUES:				
AD VALOREM TAX		9,431,192	8,565,317	XXXXXXXXXXXXX
DELINQUENT TAX		153,940	150,000	150,000
MOTOR VEHICLE TAX		835,827	725,134	651,330
RENTAL/ RECREATIONAL VEH. TAX		8,181	4,784	8,750
16/20M VEHICLE TAX		67,261	45,812	45,653
MINERAL PRODUCTION TAX		49,434	15,000	20,000
LOCAL ALCOHOLIC LIQUOR FUND		15,560	6,040	16,338
LOCAL SALES TAX		2,001,943	1,800,000	1,800,000
INTEREST ON TAXES		175,503	130,000	130,000
CIVIL DEFENSE		30,421	30,000	30,000
LICENSES, PERMITS & FEES:				
OFFICER'S FEES		173,466	200,000	175,000
OTHER FEES		129,390	125,000	125,000
USE OF MONEY AND PROPERTY:				
INTEREST ON IDLE FUNDS		1,332,732	1,250,000	750,000
CHARGES FOR SALES AND SERVICES:				
AMBULANCE RECEIPTS		466,519	325,000	350,000
JAIL SERVICES		95,950	70,000	75,000
CEMETERY LOTS AND FEES		20,150	15,000	15,000
LANDFILL ADMIN FEE		159,225	270,000	270,000
NOXIOUS WEED RECEIPTS		69,259	50,000	50,000
MISCELLANEOUS:				
ROYALTY INTEREST		121,000	1,000	1,000
OTHER REVENUE		322,941	25,000	25,000
ECONOMIC DEVELOPMENT - CITY OF LIBERAL		200,000	200,000	200,000
HEALTH INITIATIVES SALES TAX		1,006,647	650,000	750,000
SALE OF ASSETS		0	0	0
TOTAL RECEIPTS		16,866,541	14,653,087	5,638,071
RESOURCES AVAILABLE		**23,778,899**	**22,335,057**	**8,901,583**

STATE OF KANSAS
SEWARD COUNTY
2025

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
EXPENDITURES:				
GENERAL GOVERNMENT				
ADMINISTRATION				
PERSONAL SERVICE		155,055	160,085	160,302
COMMODITIES		730	1,600	2,500
CONTRACTUAL		4,432	5,589	6,900
CAPITAL OUTLAY/Special (Act Ctr)		0	0	0
TOTAL		160,217	167,274	169,702
CO. COMMISSIONERS				
PERSONAL SERVICE		85,241	87,483	87,500
COMMODITIES		4,885	4,320	5,400
CONTRACTUAL		29,900	37,100	37,350
CAPITAL OUTLAY/Special (Act Ctr)		0	0	0
TOTAL		120,026	128,903	130,250
COUNTY COUNSELOR				
PERSONAL SERVICE		0	0	0
COMMODITIES		0	0	100
CONTRACTUAL		95,845	127,551	128,300
CAPITAL OUTLAY		0	0	
TOTAL		95,845	127,551	128,400
COUNTY CLERK				
PERSONAL SERVICE		146,707	171,000	167,225
COMMODITIES		1,746	0	0
CONTRACTUAL		3,406	6,000	7,000
CAPITAL OUTLAY/Special (Act Ctr)		0	0	0
TOTAL		151,859	177,000	174,225
COUNTY TREASURER				
PERSONAL SERVICE		248,359	247,000	179,602
COMMODITIES		70	0	0
CONTRACTUAL		5,500	20,300	70,540
CAPITAL OUTLAY		0	0	0
TOTAL		253,929	267,300	250,142
COUNTY ATTORNEY				
PERSONAL SERVICE		571,343	602,453	714,581
COMMODITIES		14,245	16,547	18,000
CONTRACTUAL		42,857	52,515	52,400
CAPITAL OUTLAY/SPEC WORK		0	0	0
TOTAL		628,445	671,515	784,981
PLANNING & ZONING				
PERSONAL SERVICES		145,212	153,644	150,573
COMMODITIES		71	10,600	9,900
CONTRACTUAL		11,714	8,750	13,800
CAPITAL OUTLAY/Special (Act Ctr and clean)		0	0	0
TOTAL		156,997	172,994	174,273
CLERK OF DISTRICT COURT				
PERSONAL SERVICES		41,939	39,601	39,601
COMMODITIES		25,002	6,500	6,500
CONTRACTUAL		222,866	408,800	414,800
CAPITAL OUTLAY		0	0	0
TOTAL		289,807	454,901	460,901

STATE OF KANSAS
SEWARD COUNTY
2025

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
GIS DEPARTMENT				
PERSONAL SERVICES		90,319	92,621	91,043
COMMODITIES		124	1,000	1,000
CONTRACTUAL		(142)	4,000	5,000
CAPITAL OUTLAY		0	0	0
TOTAL		90,301	97,621	97,043
COURTHOUSE GENERAL - MAINT				
PERSONAL SERVICES		243,984	252,355	265,169
COMMODITIES		33,481	43,900	43,900
CONTRACTUAL		12,167	0	0
CAPITAL OUTLAY		0	0	0
TOTAL		289,632	296,255	309,069
ELECTION				
PERSONAL SERVICE		13,834	30,000	21,440
COMMODITIES		4,611		0
CONTRACTUAL		26,350	45,000	40,980
CAPITAL OUTLAY		0	0	0
TOTAL		44,795	75,000	62,420
INFORMATION TECHNOLOGY				
PERSONAL SERVICE		189,989	191,937	190,552
COMMODITIES		13	150	200
CONTRACTUAL		26	1,000	4,750
CAPITAL OUTLAY/Special Expenditure		0	0	0
TOTAL		190,028	193,087	195,502
ECONOMIC DEVELOPMENT				
PERSONAL SERVICE		349,635	350,000	350,000
COMMODITIES		0	0	0
CONTRACTUAL		0	0	0
CAPITAL OUTLAY/Special Expenditure		0	0	0
TOTAL		349,635	350,000	350,000
REGISTER OF DEEDS				
PERSONAL SERVICE		121,933	127,595	129,119
COMMODITIES		(2,024)	(1,366)	1,000
CONTRACTUAL		(1,203)	(650)	1,600
CAPITAL OUTLAY (SPECIAL EXPENDITURE)		0		
TOTAL		118,706	125,579	131,719
APPRAISER'S COST				
PERSONAL SERVICE		315,378	305,901	304,021
COMMODITIES		1,562	9,000	11,000
CONTRACTUAL		72,641	187,800	62,800
CAPITAL OUTLAY		0	0	
TOTAL		389,581	502,701	377,821

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
HUMAN RESOURCES				
PERSONAL SERVICE		81,611	83,442	84,715
COMMODITIES		4,346	4,405	4,800
CONTRACTUAL		12,266	17,624	17,300
CAPITAL OUTLAY		0	0	0
TOTAL		98,223	105,471	106,815
TOTAL GENERAL GOVERNMENT		3,428,026	3,913,152	3,903,263
EMPLOYEE BENEFITS				
FICA / MEDICARE		653,112	864,756	900,000
BLUE CROSS (Self Funding)		3,265,445	3,475,472	4,265,772
BLUE CROSS MAINT		695,368	853,379	800,000
KPERS		861,962	876,729	884,500
KPF		483,808	494,839	525,000
PTO Retired		36,751	55,431	60,000
AHCA		1,539	1,587	1,700
COMMISSION PROJECTS		22,500	30,800	30,800
MISCELLANEOUS		17,710	4,424	5,500
WELLNESS/FITNESS		15,241	13,138	7,500
ADVANCE		37,710	32,663	36,729
UNEMPLOYMENT		4,234	5,928	7,500
Reimb. Jcaps/LF/ RF/CBCC/ & EB Ins.		(1,892,722)	(1,701,353)	(1,850,000)
TOTAL EMPLOYEE BENEFITS		4,202,658	5,007,793	5,675,001
SHERIFF				
PERSONAL SERVICE		1,291,484	1,402,712	1,360,631
COMMODITIES		140,857	172,000	172,000
CONTRACTUAL		47,007	50,100	51,100
CAPITAL OUTLAY/Special		0	0	0
TOTAL		1,479,348	1,624,812	1,583,731
EMERGENCY PREPAREDNESS				
PERSONAL SERVICE		59,327	110,324	150,570
COMMODITIES		6,085	21,000	24,500
CONTRACTUAL		13,642	10,400	5,500
CAPITAL OUTLAY/Special		0	0	0
TOTAL		79,054	141,724	180,570
EMS (AMBULANCE)				
PERSONAL SERVICE		739,618	725,787	709,361
COMMODITIES		0	63,000	64,000
CONTRACTUAL		148,719	139,557	141,000
CAPITAL OUTLAY/SPECIAL (ACT CTR)		0	0	0
TOTAL		888,337	928,344	914,361
JAIL				
PERSONAL SERVICE		1,368,716	1,437,152	1,394,037
COMMODITIES		127,705	158,000	160,000
CONTRACTUAL		147,404	311,900	370,600
CAPITAL OUTLAY		0	0	0
TOTAL		1,643,825	1,907,052	1,924,637
CIVIL DEFENSE				
PERSONAL SERVICE		0	0	0
COMMODITIES		0	0	0
CONTRACTUAL		88,970	0	0
CAPITAL OUTLAY		0	0	0
TOTAL		88,970	0	0
JUVENILE GRANTS				

STATE OF KANSAS
SEWARD COUNTY
2025

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
TRUANCY PROGRAM		53,666	53,666	54,192
YOUTH PROGRAMS / CIMARRON BASIN		79,500	74,370	79,500
ADOLESCENT SUPPORT/YOUTH EMPOWERMENT		151,500	151,500	170,808
TEEN COURT		20,686	20,686	0
TOTAL		305,352	300,222	304,500
JUVENILE DETENTION				
CONTRACTUAL		173,651	223,056	245,117
TOTAL		173,651	223,056	245,117
JOINT COMMUNICATIONS				
CONTRACTUAL		405,900	377,540	396,554
TOTAL		405,900	377,540	396,554
CORONER				
PERSONAL SERVICE		0	0	0
CONTRACTUAL		115,707	70,465	75,000
TOTAL		115,707	70,465	75,000
COUNCIL ON AGING				
CONTRACTUAL - Kismet Center		37,200	37,200	37,200
CONTRACTUAL - Liberal		226,353	226,815	229,413
TOTAL		263,553	264,015	266,613
NOXIOUS WEED CONTROL				
PERSONAL SERVICES		79,363	72,982	72,705
COMMODITIES		0	112,750	113,280
CONTRACTUAL		95,618	10,933	15,020
CAPITAL OUTLAY		0	0	0
TOTAL		174,981	196,665	201,005
SOIL CONSERVATION				
CONTRACTUAL/WATER PROGRAM		38,000	38,000	38,000
TOTAL SOIL CONSERVATION		38,000	38,000	38,000
COUNTY EXTENSION				
CONTRACTUAL		0	0	0
TOTAL COUNTY EXTENSION		0	0	0
MENTAL HEALTH - SWGC				
CONTRACTUAL		84,500	84,500	84,500
TOTAL MENTAL HEALTH		84,500	84,500	84,500
DEVELOPMENTAL DISABLED				
CONTRACTUAL - SDSI		95,000	95,000	95,000
CONTRACTUAL - RUSSELL CHILD DEVEL.		25,000	25,000	25,000
TOTAL DEVELOPMENTAL DISABLED		120,000	120,000	120,000

STATE OF KANSAS
SEWARD COUNTY
2025

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
EVENT CENTER/FAIR GROUNDS				
PERSONAL SERVICES		209,125	231,108	275,045
COMMODITIES		11,733	25,381	35,885
CONTRACTUAL		150,756	158,600	194,060
CAPITAL OUTLAY/Special projects		0	0	0
TOTAL ACTIVITY CENTER		371,614	415,089	504,990
HISTORICAL MUSEUM				
CONTRACTUAL		75,000	75,000	75,000
TOTAL HISTORICAL MUSEUM		75,000	75,000	75,000
CEMETERY				
PERSONAL SERVICES		49,902	54,815	53,388
COMMODITIES		5,620	8,235	12,250
CONTRACTUAL		8,877	11,423	13,149
CAPITAL OUTLAY		0	0	0
TOTAL		64,399	74,473	78,787
EMPLOYEE COMMITTEE		11,847	10,000	10,000
TOTAL EMPLOYEE COMMITTEE		11,847	10,000	10,000
COURTHOUSE OPERATING EXPENSE				
PERSONAL SERVICES-General Courthouse		0	0	0
COMMODITIES		871,134	1,079,533	1,134,650
CONTRACTUAL		0	0	0
CAPITAL OUTLAY		0	0	0
TOTAL		871,134	1,079,533	1,134,650
OTHER APPROPRIATION				
KS SMALL BUS DEV CTR		12,000	12,000	12,000
FAIR		50,000	50,000	50,000
BUILDING LEASE - 360 IMPROV.		202,265	202,265	202,265
WESTERN KS ADVOCACY		5,000	5,000	5,000
CITY ON A HILL		0	0	0
GRACE PLACE		0	0	0
STEPPING STONE		0	0	0
OTHER APPROPRIATION		0	0	0
TOTAL OTHER APPROPRIATION		269,265	269,265	269,265
RESERVE FOR CLAIMS				
SALARY PROPOSAL		0	0	0
RESERVE FOR CLAIMS		206,906	329,210	350,000
EMS BUILDING		0	0	0
AD VALOREM WITHHOLDING - ARKALON		0	500,000	500,000
TOTAL		206,906	829,210	850,000

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
BUDGETED CIP TRANSFERS				
EQUIPMENT TRANSFERS		300,000	650,000	170,000
CO. TECH		434,902	471,635	548,344
TOTAL		734,902	1,121,635	718,344
TOTAL EXPENDITURES		16,096,929	19,071,545	19,553,888
UNENCUMBERED CASH BALANCE, DECEMBER 31		7,681,970	3,263,512	XXXXXXXXXXXXXX
BUDGET AUTHORITY AMOUNT				
			NON-APPR BAL	
			EXP /NON-APPR BAL	19,553,888
			TAX REQUIRED	10,652,305
			DEL COMP	
			AMOUNT OF 2024 AD VALOREM	10,652,305

ADOPTED BUDGET

ROAD AND BRIDGE FUND	CODE	PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		432,522	380,893	1,468,658
AD VALOREM TAX		1,465,197	2,643,699	XXXXXXXXXXXXXX
DELINQUENT TAX		22,328	20,000	20,000
MOTOR VEHICLE TAX		131,739	112,557	201,034
RECREATIONAL VEHICLE TAX		845	743	2,701
COMMERCIAL / 16/20M VEHICLE TAX		12,041	7,111	14,091
STATE OF KANSAS		680,348	700,000	700,000
MISCELLANEOUS		0	0	0
TOTAL RECEIPTS		2,312,498	3,484,110	937,826
RESOURCES AVAILABLE		2,745,020	3,865,003	2,406,484
EXPENDITURES:				
PERSONAL SERVICE		852,439	901,444	930,539
COMMODITIES		650,341	1,122,800	1,235,200
CONTRACTUAL		111,347	122,101	146,647
CAPITAL OUTLAY		0	0	0
TOTAL		1,614,127	2,146,345	2,312,386
TRANSFERS (TO SPECIAL HIGHWAY IMPROV.)		500,000	0	0
TRANSFERS (TO MACHINERY EQUIP)		250,000	250,000	750,000
TOTAL EXPENDITURES		2,364,127	2,396,345	3,062,386
UNENCUMBERED CASH BALANCE, DECEMBER 31		380,893	1,468,658	XXXXXXXXXXXXXX
BUDGET AUTHORITY AMOUNT				
			NON APPR BAL	
			EXP/NON APPR BAL	3,062,386
			TAX REQUIRED	655,902
			DEL COMP	
			AMOUNT OF 2024 AD VALOREM	655,902

ADOPTED BUDGET

COUNTY BUILDING FUND	CODE	PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		432,001	476,521	523,254
AD VALOREM TAX		256,726	264,015	XXXXXXXXXXXXXX
DELINQUENT TAX		3,912	4,000	4,000
MOTOR VEHICLE TAX		20,650	19,741	20,076
RECREATIONAL VEHICLE TAX		130	130	270
16/20M VEHICLE TAX		1,749	1,247	1,407
RENT (CBCC)		12,600	12,600	12,600
TOTAL RECEIPTS		295,767	301,733	38,353
RESOURCES AVAILABLE		727,768	778,254	561,607
EXPENDITURES:				
GENERAL GOVERNMENT				
CONTRACTUAL (1)		251,247	255,000	828,220
CAPITAL OUTLAY				
ENCUMBRANCE-4H BUILDING				
LEASE PAYMENT				
TOTAL EXPENDITURES		251,247	255,000	828,220
UNENCUMBERED CASH BALANCE, DECEMBER 31		476,521	523,254	XXXXXXXXXXXXXX
BUDGET AUTHORITY AMOUNT				

NON APPR BAL	
EXP /NON APPR BAL	828,220
TAX REQUIRED	266,613
DEL COMP	
AMOUNT OF 2024 AD VALOREM	266,613

STATE OF KANSAS
SEWARD COUNTY
2025

ADOPTED BUDGET

HEALTH FUND - GENERAL SERVICES		PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		380,325	238,263	165,781
TAXES AND SHARED REVENUES:				
AD VALOREM TAX				XXXXXXXXXXXXXX
BACK TAX				
MOTOR VEHICLE TAX				
INTERGOVERNMENTAL:				
STATE OF KS - GRANTS		825,060	787,994	839,076
OTHER:				
PRIVATE PAY		102,364	90,000	80,000
HEALTH INITIATIVE SALES TAX		402,000	500,000	650,000
DONATIONS		0	0	0
INSURANCE REIMBURSEMENTS				
TOTAL RECEIPTS		1,329,424	1,377,994	1,569,076
RESOURCES AVAILABLE		1,709,749	1,616,257	1,734,857
EXPENDITURES:				
HEALTH				
PERSONAL SERVICES		861,113	975,000	1,113,100
COMMODITIES		154,007	150,000	185,000
CONTRACTUAL		390,890	225,000	260,000
CAPITAL OUTLAY		0	5,000	10,500
CAPITAL LEASE PAYMENT		65,476	65,476	65,476
EHR SYSTEM		0	0	0
CONTINUING EDUCATION		0	30,000	20,000
TOTAL EXPENDITURES		1,471,486	1,450,476	1,654,076
UNENCUMBERED CASH BALANCE, DECEMBER 31		238,263	165,781	XXXXXXXXXXXXXX
BUDGET AUTHORITY AMOUNT				
			NON APPR. BAL.	80,781
			TOTAL EXP./ NON APPR. BAL.	1,654,076
			TAX REQUIRED	
			DEL. COMPUTATION	
			AMOUNT OF 2024 AD VALOREM	0

ADOPTED BUDGET

EQUIPMENT RESERVE CIP PROGRAM	CODE	PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		764,924	516,360	521,887
AD VALOREM TAX				
DELINQUENT TAXES		0	0	0
MOTOR VEHICLE TAX				
RV TAX				
PARTNERSHIP GRANT				
TRANSFERS-HEALTH FUND				
TRANSFERS-GENERAL FUND		300,000	650,000	170,000
REIMBURSEMENTS				
TOTAL RECEIPTS		300,000	650,000	170,000
RESOURCES AVAILABLE		1,064,924	1,166,360	691,887
EXPENDITURES:				
CONTRACTUAL				
COMMODITIES				
CAPITAL OUTLAY		548,564	644,473	691,887
TOWER PROJECT				
TOTAL EXPENDITURES		548,564	644,473	691,887
UNENCUMBERED CASH BALANCE, DECEMBER 31		516,360	521,887	0
BUDGET AUTHORITY AMOUNT				

STATE OF KANSAS
SEWARD COUNTY
2025

ADOPTED BUDGET

EQUIPMENT RESERVE CO TECH	CODE	PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		73,870	65,243	57,793
REVENUE:				
COUNTY GENERAL FUND		434,902	471,635	548,344
TOTAL RECEIPTS		434,902	471,635	548,344
RESOURCES AVAILABLE		508,772	536,878	606,137
EXPENDITURES:				
CONTRACTUAL SERVICES				
CAPITAL OUTLAY		443,529	479,085	606,137
COMMODITIES				
TOTAL EXPENDITURES		443,529	479,085	606,137
UNENCUMBERED CASH BALANCE, DECEMBER 31		65,243	57,793	0

FINANCIAL STATEMENT AND ADOPTED BUDGET

DIVERSION PROGRAM	CODE	PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		192,487	189,104	214,104
REVENUE:				
DIVERSION FEES		47,723	50,000	50,000
TOTAL RECEIPTS		47,723	50,000	50,000
RESOURCES AVAILABLE		240,210	239,104	264,104
EXPENDITURES:				
PERSONAL SERVICES				
CONTRACTUAL SERVICES				
COMMODITIES				
CAPITAL OUTLAY		51,106	25,000	264,104
TOTAL EXPENDITURES		51,106	25,000	264,104
UNENCUMBERED CASH BALANCE, DECEMBER 31		189,104	214,104	0
BUDGET AUTHORITY AMOUNT				

STATE OF KANSAS
SEWARD COUNTY
2025

ADOPTED BUDGET

911 TELEPHONE / E- 911	CODE	PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		411,317	306,550	356,550
REVENUES:				
PHONE CHARGES 911				
WIRELESS STATE				
SB 50 911		128,722	150,000	150,000
TOTAL RECEIPTS		128,722	150,000	150,000
RESOURCES AVAILABLE		540,039	456,550	506,550
EXPENDITURES:				
CAPITAL OUTLAY		233,489	100,000	506,550
TOTAL EXPENDITURES		233,489	100,000	506,550
UNENCUMBERED CASH BALANCE, DECEMBER 31		306,550	356,550	0
BUDGET AUTHORITY				

SOLID WASTE DISPOSAL FUND (LANDFILL)	CODE	PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		2,182,681	2,560,957	3,094,802
REVENUES:				
LANDFILL FEES		3,698,875	4,038,540	4,241,540
E-WASTE CHARGES				
COMPOST FUND BALANCE				
TOTAL RECEIPTS		3,698,875	4,038,540	4,241,540
RESOURCES AVAILABLE		5,881,556	6,599,497	7,336,342
EXPENDITURES:				
PERSONAL SERVICES		1,246,316	1,291,970	1,470,000
CONTRACTUAL		968,880	929,925	1,441,300
COMMODITIES		339,613	308,800	435,000
CLOSURE FUND		272,359	500,000	500,000
CAPITAL OUTLAY		334,206	294,000	775,000
TIPPING FEE PD TO GENERAL		159,225	180,000	190,000
TOTAL EXPENDITURES		3,320,599	3,504,695	4,811,300
UNENCUMBERED CASH BALANCE, DECEMBER 31		2,560,957	3,094,802	2,525,042
BUDGET AUTHORITY AMOUNT				

ADOPTED BUDGET

WASTE HAULING	CODE	PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		1,566,635	2,092,093	2,128,298
REVENUES:				
HAULING FEES		6,115,990	6,200,000	6,150,000
TOTAL RECEIPTS		6,115,990	6,200,000	6,150,000
RESOURCES AVAILABLE		7,682,625	8,292,093	8,278,298
EXPENDITURES:				
PERSONAL SERVICES		1,794,291	1,839,964	1,970,000
CONTRACTUAL SERVICE		2,829,225	2,748,925	3,176,400
COMMODITIES		744,296	762,000	920,000
CAPITAL OUTLAY		222,720	812,906	958,748
LANDFILL FEES				
TOTAL EXPENDITURES		5,590,532	6,163,795	7,025,148
UNENCUMBERED CASH BALANCE, DECEMBER 31		2,092,093	2,128,298	1,253,150
BUDGET AUTHORITY				

STATE OF KANSAS
SEWARD COUNTY
2025

ADOPTED BUDGET

CLOSURE/POSTCLOSURE FUND	CODE	PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		3,834,109	4,249,390	4,894,390
REVENUES:				
INTEREST ON IDLE FUNDS		142,922	145,000	140,000
CLOSRE/POST CLOSURE FUND		272,359	500,000	500,000
TOTAL RECEIPTS		415,281	645,000	640,000
RESOURCES AVAILABLE		4,249,390	4,894,390	5,534,390
EXPENDITURES:				
CONTRACTUAL				
CAPITAL OUTLAY		0	0	575,000
Transfers				
TOTAL EXPENDITURES		0	0	575,000
UNENCUMBERED CASH BALANCE, DECEMBER 31		4,249,390	4,894,390	4,959,390
BUDGET AUTHORITY				

ADOPTED BUDGET

Fund 285 SPECIAL PARK & RECREATION FUND	CODE	PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		5,257	5,817	5,317
PRIVATE CLUB LIQUOR TAX		5,560	5,500	5,500
TOTAL RECEIPTS		5,560	5,500	5,500
RESOURCES AVAILABLE		10,817	11,317	10,817
EXPENDITURES:				
CULTURE & RECREATION				
CONTRACTUAL SERVICES		5,000	6,000	6,000
TOTAL EXPENDITURES		5,000	6,000	6,000
UNENCUMBERED CASH BALANCE, DECEMBER 31		5,817	5,317	4,817
BUDGET AUTHORITY				

ADOPTED BUDGET

Fund 280 SPECIAL ALCOHOL TREATMENT FUND	CODE	PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		5,257	5,817	4,817
PRIVATE CLUB LIQUOR TAX		5,560	5,000	5,000
OTHER				
TOTAL RECEIPTS		5,560	5,000	5,000
RESOURCES AVAILABLE		10,817	10,817	9,817
EXPENDITURES:				
HEALTH & SANITATION				
CONTRACTUAL SERVICES				
S.K.A.D.A.F.		5,000	6,000	6,000
TOTAL EXPENDITURES		5,000	6,000	6,000
UNENCUMBERED CASH BALANCE, DECEMBER 31		5,817	4,817	3,817
BUDGET AUTHORITY				

ROAD MACHINERY FUND K.S.A. 68-141G	PRIOR YEAR ACTUAL 2023
UNENCUMBERED CASH BAL., JANUARY 1	838,346
TRANSFER FROM	
ROAD AND BRIDGE FUND	250,000
INSURANCE CLAIMS	0
MISCELLANEOUS	69,917
TOTAL RECEIPTS	319,917
RESOURCE AVAILABLE	1,158,263
EXPENDITURES:	
CAPITAL OUTLAY	105,892
TOTAL EXPENDITURES	105,892
UNENCUMBERED CASH BAL., DECEMBER 31	1,052,371

SPECIAL HIGHWAY IMPROVEMENT FUND K.S.A. 68-590	PRIOR YEAR ACTUAL 2023
UNENCUMBERED CASH BALANCE, JANUARY 1	3,486,732
REVENUE:	
TRANSFERS - ROAD & BRIDGE	500,000
OTHER REVENUE	116,887
TOTAL RECEIPTS	616,887
RESOURCES AVAILABLE	4,103,619
EXPENDITURES:	
TRANSPORTATION	
HIGHWAYS AND STREETS	103,484
TOTAL EXPENDITURES	103,484
UNENCUMBERED CASH BALANCE, DECEMBER 31	4,000,135

NOXIOUS WEED EQUIPMENT FUND K.S.A. 19-119	PRIOR YEAR ACTUAL 2023
UNENCUMBERED CASH BAL., JANUARY 1	9,935
TRANSFER FROM	
NOXIOUS WEED FUND	
MISCELLANEOUS	
TOTAL RECEIPTS	0
RESOURCES AVAILABLE	9,935
EXPENDITURES:	
EQUIPMENT	
CAPITAL OUTLAY	
TOTAL EXPENDITURES	0
UNENCUMBERED CASH BAL., DECEMBER 31	9,935

SEWARD COUNTY RURAL FIRE DISTRICT

STATE OF KANSAS
2025

SEWARD COUNTY
STATEMENT OF CONDITIONAL LEASE, LEASE-
PURCHASE AND CERTIFICATE OF PARTICIPATION

ITEMS PURCHASED	DATE OF CONTRACT	TERM OF CONTRACT (MONTHS)	INT. RATE %	TOTAL OUTRIGHT PURCHASE PRICE	OTHER CHARGES IN CONTRACT	TOTAL AMOUNT FINANCED (BEG PRINC)	PRINCIPAL BALANCE DUE 1/1/2024	AMOUNT DUE 2024		AMOUNT DUE 2025	
								INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
2018 FREIGHTLINER & INTER. WORK STAR	2017		3.90	512,251		512,251	227,481	7,996	54,111	3,614	56,260
TOTALS							227,481	7,996	54,111	3,614	56,260

STATE OF KANSAS
SEWARD COUNTY
2025

FINANCIAL STATEMENT AND ADOPTED BUDGET

RURAL FIRE DISTRICT	CODE	PRIOR YEAR ACTUAL 2023	CURRENT YEAR ESTIMATE 2024	PROPOSED BUDGET YEAR 2025
UNENCUMBERED CASH BALANCE, JANUARY 1		170,259	23,540	0
CURRENT TAX		972,318	1,006,609	XXXXXXXXXXXX
DELINQUENT TAX		12,883	0	0
MOTOR VEHICLE TAX		40,233	30,788	40,478
GRANT PROCEEDS		0	0	0
TOTAL RECEIPTS		1,025,434	1,037,397	40,478
RESOURCES AVAILABLE		1,195,693	1,060,937	40,478
EXPENDITURES:				
PERSONAL SERVICES		675,649	442,597	364,571
COMMODITIES		84,922	43,000	52,650
CONTRACTUAL		198,820	510,340	564,953
CAPITAL OUTLAY		0	0	0
TRANSFER - SPEC EQUIPMENT		150,000	0	0
CAPITAL LEASE PAYMENT		62,762	65,000	65,000
AD VALOREM WITHHOLDING - DCP		0	0	0
TOTAL EXPENDITURES		1,172,153	1,060,937	1,047,174
UNENCUMBERED CASH BALANCE, DECEMBER 31		23,540	0	
BUDGET AUTHORITY				
			NON APPR BAL	
			EXP/NON APPR BAL	1,047,174
			TAX REQUIRED	1,006,696
			DEL COMP	
			AMOUNT OF 2024 AD VALOREM	1,006,696

ALLOCATION OF MOTOR (MVT), RECREATIONAL (RVT) & 16/20M VEHICLE TAXS

2024 BUDGETED FUND	ACTUAL AMOUNT OF 2024 LEVY	ALLOCATION FOR YEAR 2025 MVT	RVT	16/20M
GENERAL	1,006,609	33,990	331	6157
TOTAL	1,006,609	33,990	331	6,157
	MVT FACTOR	0.03377		
	RVT FACTOR		0.00033	
	16/20M FACTOR			0.00612

SPECIAL FIRE EQUIPMENT FUND K.S.A. 19-3612c	PRIOR YEAR ACTUAL 2023
UNENCUMBERED CASH BAL., JANUARY 1	25,461
TRANSFER FROM	
RURAL FIRE FUND	150,000
REIMBURSEMENTS	0
TOTAL RECEIPTS	150,000
RESOURCE AVAILABLE	175,461
EXPENDITURES:	
PUBLIC SAFETY:	
CAPITAL OUTLAY	2,400
TOTAL EXPENDITURES	2,400
UNENCUMBERED CASH BAL., DECEMBER 31	173,061

STATE OF KANSAS
SEWARD COUNTY
2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

THE GOVERNING BODY OF
SEWARD COUNTY
WILL MEET ON THE 19TH DAY OF SEPTEMBER, 2024 AT 9:00 A.M., AT SEWARD COUNTY ADMINISTRATION BUILDING, 2ND FLOOR COMMISSION CHAMBERS, 515 N WASHINGTON AVE., LIBERAL, KS FOR THE PURPOSE OF HEARING AND ANSWERING OBJECTIONS OF TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS, THE AMOUNT OF TAX TO BE LEVIED AND THE REVENUE NEUTRAL RATE. DETAILED BUDGET INFORMATION IS AVAILABLE AT THE COUNTY CLERKS OFFICE AND WILL BE AVAILABLE AT THIS HEARING.

BUDGET SUMMARY

PROPOSED BUDGET 2025 EXPENDITURES AND AMOUNT OF 2024 AD VALOREM TAX ESTABLISH THE MAXIMUM LIMITS OF THE 2025 BUDGET. ESTIMATED TAX RATE IS SUBJECT TO CHANGE DEPENDENT ON THE FINAL ASSESSED VALUATION.

	2023		2024		PROPOSED BUDGET 2025		
FUND	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	BUDGET AUTHORITY FOR EXPENDITURES	AMOUNT OF 2024 AD VALOREM TAX	PROPOSED ESTIMATED TAX RATE*
GENERAL	16,096,929	36.751	19,071,545	31.981	21,682,716	12,781,133	47.939
SPECIAL REVENUE:							
ROAD & BRIDGE	2,364,127	5.705	2,396,345	9.871	3,062,386	655,902	2.460
COUNTY BUILDING	251,247	1.000	255,000	0.986	828,220	266,613	1.000
HEALTH	1,471,486		1,450,476		1,654,076		
EQUIP RESERVE	548,564		555,000		1,011,360		
EQUIP RESERVE TECH.			479,085		606,137		
DIVERSION PROGRAM	51,106		25,000		264,104		
911 TELEPHONE	233,489		100,000		506,550		
ROAD MACH FUND	105,892						
SPEC HWY FUND	103,484						
NOXIOUS WEED EQUIP	0						
ENTERPRISE:							
SOLID WASTE	3,320,599		3,504,695		4,811,300		
HAULING	5,590,532		6,163,795		7,025,148		
CLOSURE/POSTCLOSURE	0		0		575,000		
INTERGOVERNMENTAL:							
SPECIAL PARK & REC	5,000		6,000		6,000		
ALCOHOL TREATMENT	5,000		6,000		6,000		
TOTALS	30,147,455	43.456	34,012,941	42.838	42,038,997	13,703,648	51.399
					Revenue Neutral Rate **		43.414
LESS: TRANSFERS	(1,484,902)		(1,371,635)		(1,698,344)		
NET EXPENDITURES	28,662,553		32,641,306		40,340,653		
TOTAL TAX LEVIED	11,447,010		11,473,031		XXXXXXXXXXXX		
ASSESSED VALUATION	263,417,374		270,184,013		266,612,714		

OUTSTANDING INDEBTEDNESS, JANUARY 1,

	2022	2023	2024
G. O. BONDS	13,255,000	12,690,000	12,110,000
LEASE AGREEMENTS	3,363,011	2,850,232	2,463,261
REVENUE BONDS			
TOTAL	16,618,011	15,540,232	14,573,261

OTHER TAXING DISTRICTS:							
RURAL FIRE DIST.	1,172,153	7.088	1,060,937	7.337	1,125,991	1,085,513	8.583
FIRE EQUIP	2,400						
					Revenue Neutral Rate **		7.960

*TAX RATES ARE EXPRESSED IN MILLS.
** REVENUE NEUTRAL RATE AS DEFINED BY KSA 79-2988

CLERK

SEWARD COUNTY BOARD OF COMMISSION

DATE:	September 3, 2024
TIME:	5:30 p.m.
CALL TO ORDER:	Chair Scott Carr
PLEDGE OF ALLEGIANCE:	Chair Scott Carr
INVOCATION:	Vice Chair Tammy Sutherland-Abbott
LOCATION:	515 N. Washington Commission Chambers Liberal, KS 67901

COMMISSIONERS:

Present:	Scott Carr, Commissioner - District 3 Chair
	Tammy Sutherland-Abbott, Commissioner - District 4 Vice Chair
	CJ Wettstein, Commissioner - District 1
	Presephoni Fuller, Commissioner - District 2
	Steven Helm, Commissioner - District 5

COUNTY ADMINISTRATION:	April Warden
CLERK'S OFFICE:	Vanessa Reever
COUNTY COUNSEL:	Nathan Foreman
CITIZEN COMMENTS:	None

1. Approve Agenda: Additions or Deletions

Moved by Commissioner - District 5 Steven Helm to approve the agenda, seconded by Commissioner - District 4 Vice Chair Tammy Sutherland-Abbott

Vote: 5 - 0 Carried

2. Consent Agenda

Minutes	August 19, 2024 - Reg Mtg August 21, 2024 - R&B Work Session August 26, 2024 - Spc Mtg - Rural Water District
Payroll	August 30, 2024 - Sage: $18,252.01 Reg: $439,133.89
Vouchers	$344,915.39 (CK# 32067-32122; ACH# 142853-142900)
Abates and Escapes	None
Crossing Permits	None
Requisitions	None

Moved by Commissioner - District 4 Vice Chair Tammy Sutherland-Abbott to approve the consent agenda as printed, seconded by Commissioner - District 5 Steven Helm

Vote: 5 - 0 Carried

3. New Employees

None present.

4. Revenue Neutral Rate

April Warden, Seward County Administrator, provided the Commission with information on the Revenue Neutral Rate.

No action was taken on this item. Informational Only.

5. Revenue Neutral Rate - Budget Hearing

Chair Scott Carr opened the Revenue Neutral Rate public hearing.

Justin Alexander made comments.

Kyle Hays made comments.

Rachel Strickland made comments.

Sam Strickland made comments.

Marlin Meisenheimer made comments.

Daniel Strickland made comments.

Chair Scott Carr closed the public hearing.

Brad Beer made comments.

Jose Lara made comments.

Moved by Chair Scott Carr to pass Resolution 2024-10, A Resolution of Seward County, Kansas to exceed the Revenue Neutral Rate and its property tax levy for the tax year of 2025 and Resolution 2024-11, A Resolution of Seward County, Kansas Rural Fire District to exceed the Revenue Neutral Rate and its property tax levy for the tax year 2025

Motion died for a lack of second.

6. Budget Hearing and Adoption of 2025 Budget

No discussion or action was taken on this item.