STATE OF KANSAS
SEWARD COUNTY
2024

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 2024: AND (3) THE AMOUNT OF 2023 AD VALOREM TAX ARE WITHIN STATUTORY LIMITATIONS FOR THE 2024 BUDGET.

TABLE OF CONTENTS:			2024 ADOPTED BUDGET		
ADOPTED BUDGET		PAGE NO.	BUDGET AUTHORITY FOR EXPENDITURES	AMOUNT OF 2023 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	20,033,643	8,565,317	31.981
ROAD & BRIDGE	68-5,101	5	3,702,864	2,643,699	9.871
COUNTY BUILDING	19-117	6	785,934	264,015	0.986
HEALTH	65-204	7	1,696,969	0	
EQUIPMENT RESERVE	19-119	8	1,414,924	0	
EQUIP RESERVE - TECH	19-119	9	534,085	0	
DIVERSION PROGRAM		10	222,487	0	
911 TELEPHONE		11	511,600	0	
SOLID WASTE	65-204	12	4,591,500	0	
HAULING	65-204	13	6,559,600	0	
CLOSURE/POSTCLOSURE	65-204	14	575,000	0	
SPECIAL PARK & REC	79-41a01	15	5,000	0	
ALCOHOL TREATMENT	79-41a01	16	5,000	0	
ROAD MACHINERY	68-141g	17	0	0	
SPECIAL HIGHWAY	68-589	18	0	0	
NOXIOUS WEED EQUIPMENT	2-1318	19	0	0	
TOTALS			40,638,606	11,473,031	42.838
OTHER DISTRICTS:					
RURAL FIRE	19-3610	20	1,067,397	1,006,609	7.337
FIRE EQUIPMENT	19-3612c	21	0	0	
BUDGET HEARING NOTICE					
COMBINED RATE - BUDGET HEARING NOTICE					
RNR HEARING NOTICE					
NEIGHBORHOOD REVITALIZATION REBATE					

NTE 1 MILL
RESOLUTION
2017-14

RF VALUATION
137,208,483

	County Clerk's Use Only
SW VALUATION	267,825,941
	Nov. 1, 2023 Total Assessed Valuation
Revenue Neutral Rate	43.358

ASSISTED BY:
HAY - RICE & ASSOCIATES, CHTD.

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

ATTEST: Sept. 5, 2023

Stacia D. Long
COUNTY CLERK

GOVERNING BODY

RESOLUTION NO. 2017-14

A RESOLUTION RE-ESTABLISHING A SPECIAL BUILDING FUND

NOW, on this 3rd day of July, 2017, being one of the regular meeting days of the Board of County Commissioners of Seward County, Kansas; and

WHEREAS, on the 3rd day of July, 2017, the Board of County Commissioners, Seward County, Kansas, hereby determine that a special building fund is needed to provide funds to be used for the purpose of improving or erecting Seward County public buildings as defined in K.S.A. 19-15,114(a)-(b); and K.S.A. 19-15,115; and

WHEREAS, the total amount necessary to be raised shall not exceed one mill for a period of not to exceed 10 years upon all taxable tangible property in the county pursuant to K.S.A. 19-15,116; and

WHEREAS, K.S.A 19-15-116(d) authorizes and provides for an annual tax levy of not to exceed one (1) mill for a period of not to exceed ten (10) years upon all taxable tangible property in the County for the purpose of re-establishing a building fund as above described; and

WHEREAS, the Commissioners have previously authorized the above described levy by Resolution No. 2007-08, dated July 16, 2007; and

WHEREAS, a levy has been made for ten years,

NOW THEREFORE, BE IT RESOLVED:

1. That a special building fund be re-established to provide for improving the Seward County Buildings.

2. That the total amount necessary to be raised for said fund shall not exceed one mill for a period of not to exceed 10 years upon all taxable tangible property in the county pursuant to K.S.A. 19-15,116.

3. That an annual tax levy of not to exceed one (1) mill upon the taxable tangible property of the County is hereby authorized to be made for the purpose of providing funds, pursuant to K.S.A. 19-16,116(d)

4. That such levy be made annually for a period of ten (10) years, and that the funds accumulated by resolution over the previous ten (10) years be included in this special building fund.

5. That this resolution be published in the official county newspaper once each week for three consecutive weeks.

6. A protest petition may be filed pursuant to K.S.A. 19-15,116(d).

ADOPTED this 3rd day of July, 2017 by a majority of the Board of County Commissioners.

BOARD OF COUNTY COMMISSIONERS OF SEWARD COUNTY, KANSAS

Nathan McCaffrey, Chairman

ATTEST:

Stacia D. Long, County Clerk

(To be published in the Daily Leader & Times on 10th day of July, 2017; 17th day of July, 2017; and the 24th day of July, 2017.)

Resolution No. 2023-12

A RESOLUTION OF SEWARD COUNTY, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2024.

WHEREAS, the Seward County Board of County Commissioners is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, Seward County provided notice of the hearing on the Revenue Neutral Rate on August 20, 2023 and

WHEREAS, the Revenue Neutral Rate for tax year 2023 for Seward County was calculated as 43.356 mills by the County Clerk; and

WHEREAS, the budget proposed by the Seward County Board of County Commissioners for tax year 2024 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Seward County Board of County Commissioners held a hearing on September 5, 2023 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Seward County Board of County Commissioners having heard testimony, have determined that it is in the best interests of Seward County to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE SEWARD COUNTY BOARD OF COUNTY COMMISSIONERS:

Seward County shall levy a property tax rate exceeding the Revenue Neutral Rate for Tax Year 2024.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Seward County Board of County Commissioners.

ADOPTED this 5th day of September, 2023.

Attested:

Scott Carr
Chair, Board of County Commissioners

Stacia D. Long
Stacia D. Long
County Clerk

COUNTY CLERK SEAL SEWARD COUNTY KANSAS

Board Member Name	Vote		Board Member Name	Vote	
	Yes	No		Yes	No
Tammy Sutherland-Abbott	X		CJ Wettstein	X	
Steven Helm	X		Scott Carr	X	
Presephoni Fuller	X				

Resolution No. 2023-13

A RESOLUTION OF SEWARD COUNTY, KANSAS RURAL FIRE DISTRICT TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2024.

WHEREAS, the Seward County Board of County Commissioners is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, Seward County provided notice of the hearing on the Revenue Neutral Rate on August 20, 2023 and

WHEREAS, the Revenue Neutral Rate for tax year 2023 for Seward County Rural Fire District was calculated as 7.347 mills by the County Clerk; and

WHEREAS, the budget proposed by the Seward County Board of County Commissioners for tax year 2024 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Seward County Board of County Commissioners held a hearing on September 5, 2023 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Seward County Board of County Commissioners having heard testimony, have determined that it is in the best interests of Seward County to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE SEWARD COUNTY BOARD OF COUNTY COMMISSIONERS:

Seward County shall levy a property tax rate for Rural Fire exceeding the Revenue Neutral Rate for Tax Year 2024.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Seward County Board of County Commissioners.

ADOPTED this 5th day of September, 2023.

Scott Carr
Chair, Board of County Commissioners

Attested:

Stacia D. Long
County Clerk

COUNTY CLERK SEAL SEWARD COUNTY KANSAS

Board Member Name	Vote		Board Member Name	Vote	
	Yes	No		Yes	No
Tammy Sutherland-Abbott	X		CJ Wettstein	X	
Steven Helm	X		Scott Carr	X	
Presephoni Fuller	X				

STATE OF KANSAS
SEWARD COUNTY
2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

THE GOVERNING BODY OF
SEWARD COUNTY
WILL MEET ON THE 5TH DAY OF SEPTEMBER, 2023 AT 5:30 P.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 2024 EXPENDITURES AND AMOUNT OF 2023 AD VALOREM TAX ESTABLISH THE MAXIMUM LIMITS OF THE 2024 BUDGET. ESTIMATED TAX RATE IS SUBJECT TO CHANGE DEPENDENT ON THE FINAL ASSESSED VALUATION.

	2022		2023		PROPOSED BUDGET 2024		
FUND	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	BUDGET AUTHORITY FOR EXPENDITURES	AMOUNT OF 2023 AD VALOREM TAX	PROPOSED ESTIMATED TAX RATE*
GENERAL	14,469,680	40.091	17,119,515	36.751	20,033,643	8,565,317	32.443
SPECIAL REVENUE:							
ROAD & BRIDGE	2,073,300	6.953	2,589,051	5.705	3,702,864	2,643,899	10.013
COUNTY BUILDING	193,882	1.000	250,000	1.000	785,934	264,015	1.000
HEALTH	1,444,202		1,624,538		1,696,969		
EQUIP RESERVE	270,233		300,000		1,414,924		
EQUIP RESERVE TECH.			478,372		534,085		
DIVERSION PROGRAM	27,439		50,000		222,487		
911 TELEPHONE	78,745		350,000		511,600		
ROAD MACH FUND	654,689						
SPEC HWY FUND	5,265						
NOXIOUS WEED EQUIP	0						
ENTERPRISE:							
SOLID WASTE	3,164,074		3,546,256		4,591,500		
HAULING	5,946,343		5,905,006		6,559,600		
CLOSURE/POSTCLOSURE	0		0		575,000		
INTERGOVERNMENTAL:							
SPECIAL PARK & REC	4,000		4,000		5,000		
ALCOHOL TREATMENT	4,000		4,000		5,000		
TOTALS	28,335,752	48.044	32,220,738	43.456	40,638,606	11,473,031	43.456
					Revenue Neutral Rate **		43.358
LESS: TRANSFERS	(1,421,616)		(1,484,902)		(2,562,241)		
NET EXPENDITURES	26,914,136		30,735,836		38,076,365		
TOTAL TAX LEVIED	11,759,562		11,447,010		XXXXXXXXXXXX		
ASSESSED VALUATION	247,029,956		263,417,374		264,014,795		

OUTSTANDING INDEBTEDNESS, JANUARY 1,

	2021	2022	2023
G. O. BONDS	14,375,000	13,255,000	12,690,000
LEASE AGREEMENTS	4,156,520	3,363,011	2,850,232
REVENUE BONDS			
TOTAL	18,531,520	16,618,011	15,540,232

OTHER TAXING DISTRICTS:							
RURAL FIRE DIST.	870,420	8.000	1,125,782	7.088	1,067,397	1,006,609	7.517
FIRE EQUIP	2,760						
					Revenue Neutral Rate **		7.347

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

Stacia D. Long
CLERK

COUNTY CLERK SEWARD COUNTY KANSAS

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, 2023

Shay Bales

N to before me this 20 day of
2023

Leslie Bales
Notary Public

22, 2024

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-24

(First Published in the High Plains Daily Leader & Times, Liberal Kansas August 20, 2023)t1

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

THE GOVERNING BODY OF
SEWARD COUNTY
WILL MEET ON THE 5TH DAY OF SEPTEMBER, 2023 AT 5:30 P.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 2024 EXPENDITURES AND AMOUNT OF 2023 AD VALOREM TAX ESTABLISH THE MAXIMUM LIMITS OF THE 2024 BUDGET. ESTIMATED TAX RATE IS SUBJECT TO CHANGE DEPENDENT ON THE FINAL ASSESSED VALUATION.

	2022		2023		PROPOSED BUDGET 2024		
FUND	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	BUDGET AUTHORITY FOR EXPENDITURES	AMOUNT OF 2023 AD VALOREM TAX	PROPOSED ESTIMATED TAX RATE*
GENERAL	14,469,580	40.091	17,119,515	39.751	20,033,643	9,565,317	32.443
SPECIAL REVENUE:							
ROAD & BRIDGE	2,073,300	5.953	2,588,061	5.705	3,702,684	2,643,099	10.013
COUNTY BUILDING	193,882	1.000	250,000	1.000	765,934	264,015	1.000
HEALTH	1,444,202		1,524,536		1,856,969		
EQUIP RESERVE	270,233		300,000		1,414,624		
EQUIP RESERVE TECH.			478,372		534,088		
DIVERSION PROGRAM	37,439		60,000		222,487		
911 TELEPHONE	78,745		350,000		511,600		
ROAD MACH FUND	654,589						
SPEC HWY FUND	5,265						
NOXIOUS WEED EQUIP	0						
ENTERPRISE:							
SOLID WASTE	3,104,074		3,546,256		4,591,500		
HAULING	5,946,343		5,905,008		6,559,600		
CLOSURE/POSTCLOSURE	0		0		975,000		
INTERGOVERNMENTAL:							
SPECIAL PARK & REC	4,000		4,000		5,000		
ALCOHOL TREATMENT	4,000		4,000		5,000		
TOTALS	28,335,752	49.044	32,220,738	43.456	40,638,606	11,473,031	43.456
					Revenue Neutral Rate **		43.359
LESS: TRANSFERS	(1,421,616)		(1,484,902)		(2,562,241)		
NET EXPENDITURES	26,914,136		30,735,836		38,076,365		
TOTAL TAX LEVIED	11,789,562		11,447,010		XXXXXXXXXXXX		
ASSESSED VALUATION	247,029,956		263,417,374		284,014,795		

OUTSTANDING INDEBTEDNESS, JANUARY 1,

	2021	2022	2023
G. O. BONDS	14,375,000	13,255,000	12,690,000
LEASE AGREEMENTS	4,156,520	3,363,011	2,850,232
REVENUE BONDS			
TOTAL	18,531,520	16,618,011	15,540,232

OTHER TAXING DISTRICTS:							
RURAL FIRE DIST.	870,420	8.000	1,125,782	7.088	1,057,397	1,008,609	7.517
FIRE EQUIP	2,780						
					Revenue Neutral Rate **		7.347

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

Stacia D. Long
CLERK

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

2023 BUDGETED FUND	TAX LEVY AMOUNT IN 2023 BUDGET		ALLOCATION FOR YEAR 2024		
			MVT	RVT	16/20 VEH TAX
GENERAL	9,680,778		725,134	4,784	45,812
ROAD & BRIDGE	1,502,679		112,557	743	7,111
BUILDIING FUND	263,553		19,741	130	1,247
TOTAL	11,447,010		857,433	5,657	54,170

MVT FACTOR 0.07490
RVT FACTOR 0.00049
16/20M FACTOR 0.00473

SCHEDULE OF TRANSFERS

TRANSFERRED FROM	TRANSFERRED TO	2022 AMOUNT	2023 AMOUNT	2024 AMOUNT	STATUTE
GENERAL FUND	SPECIAL EQUIP	300,000	300,000	660,000	KSA 19-119
ROAD & BRIDGE	SPECIAL HWY	500,000	500,000	1,190,606	KSA 68-589
ROAD & BRIDGE	SPECIAL EQUIP	250,000	250,000	250,000	KSA 68-141g
GENERAL FUND	SPECIAL EQUIP TECH	371,616	434,902	471,635	KSA 19-119
TOTAL		1,421,616	1,484,902	2,562,241	

STATE OF KANSAS
2024

SEWARD COUNTY
STATEMENT OF INDEBTEDNESS

PURPOSE OF DEBT	DATE OF ISSUE	INT RATE %	AMOUNT OF BONDS ISSUED	AMOUNT OUTSTAND. 1/1/2023	DATE DUE		AMOUNT DUE 2023		AMOUNT DUE 2024	
					INTEREST	PRINC	INTEREST	PRINC	INTEREST	PRINC
GENERAL OBLIGATION:										
HOSPITAL ISSUE 2016	03/30/16	VARIOUS	9,480,000	8,965,000	2/01	8/01	296,150	85,000	293,600	85,000
HOSPITAL ISSUE 2021	03/31/21	VARIOUS	4,650,000	3,725,000	2/01	8/01	89,850	495,000	75,000	515,000
TOTAL GENERAL OBLIGATION BONDS				$ 12,690,000			$ 386,000	$ 580,000	$ 368,600	$ 600,000
NOTE - PAID BY HOSPITAL FROM HOSPITAL REVENUE										

STATE OF KANSAS
2024

SEWARD COUNTY
STATEMENT OF INDEBTEDNESS

PURPOSE OF DEBT	DATE OF ISSUE	INT RATE %	AMOUNT OF BONDS ISSUED	AMOUNT OUTSTAND. 1/1/2023	DATE DUE		AMOUNT DUE 2023		AMOUNT DUE 2024	
					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 1/1/2023	AMOUNT DUE 2023		AMOUNT DUE 2024	
								INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
Contractual expense - Solid Waste:											
CAT 615C SCRAPER	2018		3.85	253,766		253,766	26,352	473	26,352		
07 CAT 826H COMPACTOR	2019		4.70	501,852		501,852	104,946	3,609	104,946		
2 TRACK TRUCKS & BODIES	2019		4.97	407,444		407,444	115,513	3,988	88,452	3,752	27,061
CAT D6T REBUILD	2020		4.47	235,000		235,000	96,940	3,367	49,252	545	47,688
CAT MODEL 930 MHL WHEEL LOADER	2022		3.67	146,084		146,084	139,106	4,728	27,343	3,703	28,368
COUNTY GENERAL											
LEASE PURCHASE IMPROVEMENTS	2017	15 YRS	4.20	2,439,717		2,439,717	1,767,494	44,718	157,547	40,732	161,533
COUNTY HEALTH											
HEALTH FACILITY	2018	10 YRS	3.30	550,000		550,000	352,293	11,588	53,888	9,837	55,639
COUNTY BUILDING											
FIRE EDUCATION BLDG	2018	10 YRS	3.90	385,000		385,000	247,588	9,832	37,534	8,371	38,995
TOTALS							2,850,232	82,303	545,314	66,940	359,284

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		5,934,380	6,912,358	5,645,556
TAXES AND SHARED REVENUES:				
AD VALOREM TAX		9,593,361	9,680,778	XXXXXXXXXXXXX
DELINQUENT TAX		202,138	150,000	150,000
MOTOR VEHICLE TAX		870,653	817,819	725,134
RENTAL/ RECREATIONAL VEH. TAX		11,104	5,614	4,784
16/20M VEHICLE TAX		10,422	56,502	45,812
MINERAL PRODUCTION TAX		54,855	15,000	15,000
LOCAL ALCOHOLIC LIQUOR FUND		5,976	6,000	6,040
LOCAL SALES TAX		2,021,922	1,600,000	1,600,000
INTEREST ON TAXES		186,596	130,000	130,000
CIVIL DEFENSE		63,713	50,000	50,000
LICENSES, PERMITS & FEES:				
OFFICER'S FEES		288,661	200,000	200,000
OTHER FEES		148,147	125,000	125,000
USE OF MONEY AND PROPERTY:				
INTEREST ON IDLE FUNDS		159,827	1,500,000	1,250,000
CHARGES FOR SALES AND SERVICES:				
AMBULANCE RECEIPTS		382,081	325,000	325,000
JAIL SERVICES		110,065	70,000	70,000
CEMETERY LOTS AND FEES		19,800	15,000	15,000
LANDFILL ADMIN FEE		173,161	180,000	185,000
NOXIOUS WEED RECEIPTS		54,123	50,000	50,000
MISCELLANEOUS:				
ROYALTY INTEREST		21	1,000	1,000
OTHER REVENUE		26,827	25,000	25,000
ECONOMIC DEVELOPMENT - CITY OF LIBERAL		0	200,000	200,000
HEALTH INITIATIVES SALES TAX		985,105	650,000	650,000
SALE OF ASSETS		79,000	0	0
TOTAL RECEIPTS		15,447,558	15,852,713	5,822,770
RESOURCES AVAILABLE		**21,381,938**	**22,765,071**	**11,468,326**

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
EXPENDITURES:				
GENERAL GOVERNMENT				
ADMINISTRATION				
PERSONAL SERVICE		149,830	161,158	162,361
COMMODITIES		1,134	1,344	2,500
CONTRACTUAL		6,916	6,600	6,600
CAPITAL OUTLAY/Special (Act Ctr)		0	0	0
TOTAL		157,880	169,102	171,461
CO. COMMISSIONERS				
PERSONAL SERVICE		82,706	84,760	84,760
COMMODITIES		3,723	1,670	2,700
CONTRACTUAL		22,816	28,667	36,350
CAPITAL OUTLAY/Special (Act Ctr)		0	0	0
TOTAL		109,245	115,097	123,810
COUNTY COUNSELOR				
PERSONAL SERVICE		0	0	0
COMMODITIES		24	0	100
CONTRACTUAL		194,296	66,579	113,070
CAPITAL OUTLAY		0	0	
TOTAL		194,320	66,579	113,170
COUNTY CLERK				
PERSONAL SERVICE		182,185	170,000	184,000
COMMODITIES		3,031	0	0
CONTRACTUAL		2,325	6,000	6,000
CAPITAL OUTLAY/Special (Act Ctr)		0	0	0
TOTAL		187,541	176,000	190,000
COUNTY TREASURER				
PERSONAL SERVICE		210,158	240,000	247,000
COMMODITIES		1,229	1,800	1,500
CONTRACTUAL		6,437	17,910	18,800
CAPITAL OUTLAY		0	0	0
TOTAL		217,824	259,710	267,300
COUNTY ATTORNEY				
PERSONAL SERVICE		527,560	570,594	681,000
COMMODITIES		21,178	12,603	21,000
CONTRACTUAL		56,575	34,067	72,500
CAPITAL OUTLAY/SPEC WORK		0	0	0
TOTAL		605,313	617,264	774,500
PLANNING & ZONING				
PERSONAL SERVICES		95,051	143,387	143,387
COMMODITIES		0	5,350	13,750
CONTRACTUAL		18,789	7,300	13,800
CAPITAL OUTLAY/Special (Act Ctr and clean)		0	15,000	0
TOTAL		113,840	171,037	170,937
CLERK OF DISTRICT COURT				
PERSONAL SERVICES		40,860	39,601	41,892
COMMODITIES		25,030	6,500	6,500
CONTRACTUAL		248,995	350,800	371,800
CAPITAL OUTLAY		0	0	
TOTAL		314,885	396,901	420,192

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
GIS DEPARTMENT				
PERSONAL SERVICES		89,021	90,972	90,972
COMMODITIES		0	600	1,000
CONTRACTUAL		370	4,500	5,000
CAPITAL OUTLAY		0	0	0
TOTAL		89,391	96,072	96,972
COURTHOUSE GENERAL - MAINT				
PERSONAL SERVICES		213,080	260,834	260,834
COMMODITIES		28,911	43,900	43,900
CONTRACTUAL		11,174	2,500	0
CAPITAL OUTLAY		0	0	0
TOTAL		253,165	307,234	304,734
ELECTION				
PERSONAL SERVICE		19,144	20,000	30,075
COMMODITIES		3,740	0	0
CONTRACTUAL		35,515	32,640	45,240
CAPITAL OUTLAY		0	0	0
TOTAL		58,399	52,640	75,315
INFORMATION TECHNOLOGY				
PERSONAL SERVICE		171,326	183,052	186,346
COMMODITIES		0	200	200
CONTRACTUAL		54	4,750	4,750
CAPITAL OUTLAY/Special Expenditure		0	0	0
TOTAL		171,380	188,002	191,296
ECONOMIC DEVELOPMENT				
PERSONAL SERVICE		134,608	350,000	350,000
COMMODITIES		0	0	0
CONTRACTUAL		0	0	0
CAPITAL OUTLAY/Special Expenditure		0	0	0
TOTAL		134,608	350,000	350,000
REGISTER OF DEEDS				
PERSONAL SERVICE		116,958	121,854	121,854
COMMODITIES		(1,801)	(1,596)	1,000
CONTRACTUAL		(1,012)	(438)	1,745
CAPITAL OUTLAY (SPECIAL EXPENDITURE)		0		
TOTAL		114,145	119,820	124,599
APPRAISER'S COST				
PERSONAL SERVICE		307,241	305,901	305,901
COMMODITIES		1,481	9,000	9,000
CONTRACTUAL		89,077	187,800	187,800
CAPITAL OUTLAY		0	0	
TOTAL		397,799	502,701	502,701

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
HUMAN RESOURCES				
PERSONAL SERVICE		75,117	79,909	83,408
COMMODITIES		6,824	4,300	4,585
CONTRACTUAL		14,352	22,000	24,600
CAPITAL OUTLAY		0	0	0
TOTAL		96,293	106,209	112,593
TOTAL GENERAL GOVERNMENT		3,216,028	3,694,368	3,989,580
EMPLOYEE BENEFITS				
FICA / MEDICARE		757,521	866,454	870,000
BLUE CROSS (Self Funding)		3,212,389	3,276,187	4,608,697
BLUE CROSS MAINT		635,176	658,571	800,000
KPERS		774,874	867,110	872,500
KPF		438,757	494,527	500,000
PTO Retired		0	42,496	50,000
AHCA		1,459	1,431	1,600
COMMISSION PROJECTS		37,500	30,800	30,800
MISCELLANEOUS		6,853	4,879	6,000
WELLNESS/FITNESS		10,424	29,576	30,000
ADVANCE		30,641	48,854	55,000
UNEMPLOYMENT		0	9,342	10,000
Reimb. Jcaps/LF/ RF/CBCC/ & EB Ins.		(1,913,484)	(2,059,301)	(2,222,757)
TOTAL EMPLOYEE BENEFITS		3,992,110	4,270,926	5,611,840
SHERIFF				
PERSONAL SERVICE		1,205,603	1,381,326	1,281,100
COMMODITIES		137,558	163,500	170,000
CONTRACTUAL		95,505	47,900	48,900
CAPITAL OUTLAY/Special		25,000	0	0
TOTAL		1,463,666	1,592,726	1,500,000
EMERGENCY PREPAREDNESS				
PERSONAL SERVICE		113,963	106,750	110,324
COMMODITIES		6,815	15,000	15,750
CONTRACTUAL		10,268	5,400	5,500
CAPITAL OUTLAY/Special		0	0	25,000
TOTAL		131,046	127,150	156,574
EMS (AMBULANCE)				
PERSONAL SERVICE		655,265	690,000	710,000
COMMODITIES		0	66,000	64,000
CONTRACTUAL		160,285	123,000	130,000
CAPITAL OUTLAY/SPECIAL (ACT CTR)		0	0	0
TOTAL		815,550	879,000	904,000
JAIL				
PERSONAL SERVICE		1,074,350	1,403,934	1,415,600
COMMODITIES		98,219	132,000	132,000
CONTRACTUAL		86,065	291,900	352,400
CAPITAL OUTLAY		0	0	0
TOTAL		1,258,634	1,827,834	1,900,000
CIVIL DEFENSE				
PERSONAL SERVICE		0	0	0
COMMODITIES		0	0	0
CONTRACTUAL		26,459	0	0
CAPITAL OUTLAY		0	0	0
TOTAL		26,459	0	0
JUVENILE GRANTS				

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
TRUANCY PROGRAM		53,666	53,666	53,666
YOUTH PROGRAMS / CIMARRON BASIN		30,000	79,717	87,200
ADOLESCENT SUPPORT		151,500	151,500	151,500
TEEN COURT		20,686	20,686	20,686
TOTAL		255,852	305,569	313,052
JUVENILE DETENTION				
CONTRACTUAL		154,202	173,651	223,056
TOTAL		154,202	173,651	223,056
JOINT COMMUNICATIONS				
CONTRACTUAL		388,050	405,900	377,540
TOTAL		388,050	405,900	377,540
CORONER				
PERSONAL SERVICE		0	0	0
CONTRACTUAL		26,643	50,000	75,000
TOTAL		26,643	50,000	75,000
COUNCIL ON AGING				
CONTRACTUAL - Kismet Center		37,200	37,200	37,200
CONTRACTUAL - Liberal		209,832	226,353	226,815
TOTAL		247,032	263,553	264,015
NOXIOUS WEED CONTROL				
PERSONAL SERVICES		68,238	66,580	70,700
COMMODITIES		0	0	0
CONTRACTUAL		105,799	115,065	125,686
CAPITAL OUTLAY		0	0	0
TOTAL		174,037	181,645	196,386
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

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
EVENT CENTER/FAIR GROUNDS				
PERSONAL SERVICES		195,906	218,911	200,000
COMMODITIES		12,255	13,500	26,500
CONTRACTUAL		183,434	163,266	174,500
CAPITAL OUTLAY/Special projects		0	0	0
TOTAL ACTIVITY CENTER		391,597	395,677	400,000
HISTORICAL MUSEUM				
CONTRACTUAL		75,000	75,000	75,000
TOTAL HISTORICAL MUSEUM		75,000	75,000	75,000
CEMETERY				
PERSONAL SERVICES		45,643	43,200	47,400
COMMODITIES		11,110	16,958	27,600
CONTRACTUAL		8,789	0	0
CAPITAL OUTLAY		0	0	0
TOTAL		65,542	60,158	75,000
EMPLOYEE COMMITTEE		7,692	10,125	10,000
TOTAL EMPLOYEE COMMITTEE		7,692	10,125	10,000
COURTHOUSE OPERATING EXPENSE				
PERSONAL SERVICES-General Courthouse		0	0	0
COMMODITIES		516,126	909,566	879,200
CONTRACTUAL		0	0	0
CAPITAL OUTLAY		0	0	0
TOTAL		516,126	909,566	879,200
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
OTHER CITY ON A HILL		50,000	0	0
OTHER APPROPRIATION		0	0	0
TOTAL OTHER APPROPRIATION		319,265	269,265	269,265
RESERVE FOR CLAIMS				
SALARY PROPOSAL		0	0	300,000
RESERVE FOR CLAIMS		30,933	650,000	650,000
EMS BUILDING		0	0	0
AD VALOREM WITHHOLDING - ARKALON		0	0	500,000
TOTAL		30,933	650,000	1,450,000

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
BUDGETED CIP TRANSFERS				
EQUIPMENT TRANSFERS		300,000	300,000	650,000
CO, TECH		371,616	434,902	471,635
TOTAL		671,616	734,902	1,121,635
TOTAL EXPENDITURES		14,469,580	17,119,515	20,033,643
UNENCUMBERED CASH BALANCE, DECEMBER 31		6,912,358	5,645,556	XXXXXXXXXXXXXX
BUDGET AUTHORITY AMOUNT				
			NON-APPR BAL	
			EXP /NON-APPR BAL	20,033,643
			TAX REQUIRED	8,565,317
			DEL COMP	
			AMOUNT OF 2023 AD VALOREM	8,565,317

ADOPTED BUDGET

ROAD AND BRIDGE FUND	CODE	PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		319,051	432,522	218,754
AD VALOREM TAX		1,317,574	1,502,679	XXXXXXXXXXXXXX
DELINQUENT TAX		28,960	20,000	20,000
MOTOR VEHICLE TAX		135,728	141,831	112,557
RECREATIONAL VEHICLE TAX		909	974	743
COMMERCIAL / 16/20M VEHICLE TAX		10,151	9,799	7,111
STATE OF KANSAS		692,889	700,000	700,000
MISCELLANEOUS		560	0	0
TOTAL RECEIPTS		2,186,771	2,375,283	840,411
RESOURCES AVAILABLE		2,505,822	2,807,805	1,059,165
EXPENDITURES:				
PERSONAL SERVICE		665,512	704,587	931,461
COMMODITIES		526,215	1,010,800	1,188,800
CONTRACTUAL		131,573	121,164	139,497
CAPITAL OUTLAY		0	2,500	2,500
TOTAL		1,323,300	1,839,051	2,262,258
TRANSFERS (TO SPECIAL HIGHWAY IMPROV.)		500,000	500,000	1,190,606
TRANSFERS (TO MACHINERY EQUIP)		250,000	250,000	250,000
TOTAL EXPENDITURES		2,073,300	2,589,051	3,702,864
UNENCUMBERED CASH BALANCE, DECEMBER 31		432,522	218,754	XXXXXXXXXXXXXX
BUDGET AUTHORITY AMOUNT				
			NON APPR BAL	
			EXP/NON APPR BAL	3,702,864
			TAX REQUIRED	2,643,699
			DEL COMP	
			AMOUNT OF 2023 AD VALOREM	2,643,699

ADOPTED BUDGET

COUNTY BUILDING FUND	CODE	PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		352,612	432,001	484,201
AD VALOREM TAX		233,585	263,553	XXXXXXXXXXXXXX
DELINQUENT TAX		4,994	4,000	4,000
MOTOR VEHICLE TAX		20,419	20,490	19,741
RECREATIONAL VEHICLE TAX		137	141	130
16/20M VEHICLE TAX		1,536	1,416	1,247
RENT (CBCC)		12,600	12,600	12,600
TOTAL RECEIPTS		273,271	302,200	37,718
RESOURCES AVAILABLE		625,883	734,201	521,919
EXPENDITURES:				
GENERAL GOVERNMENT				
CONTRACTUAL (1)		193,882	250,000	785,934
CAPITAL OUTLAY				
ENCUMBRANCE-4H BUILDING				
LEASE PAYMENT				
TOTAL EXPENDITURES		193,882	250,000	785,934
UNENCUMBERED CASH BALANCE, DECEMBER 31		432,001	484,201	XXXXXXXXXXXXXX
BUDGET AUTHORITY AMOUNT				

NON APPR BAL	
EXP /NON APPR BAL	785,934
TAX REQUIRED	264,015
DEL COMP	
AMOUNT OF 2023 AD VALOREM	264,015

STATE OF KANSAS
SEWARD COUNTY
2024

ADOPTED BUDGET

HEALTH FUND - GENERAL SERVICES		PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		639,990	380,325	168,975
TAXES AND SHARED REVENUES:				
AD VALOREM TAX				XXXXXXXXXXXXXX
BACK TAX				
MOTOR VEHICLE TAX				
INTERGOVERNMENTAL:				
STATE OF KS - GRANTS		479,409	876,188	787,994
OTHER:				
PRIVATE PAY		303,514	135,000	140,000
HEALTH INITIATIVE SALES TAX		401,614	402,000	650,000
DONATIONS		0	0	0
INSURANCE REIMBURSEMENTS				
TOTAL RECEIPTS		1,184,537	1,413,188	1,577,994
RESOURCES AVAILABLE		1,824,527	1,793,513	1,746,969
EXPENDITURES:				
HEALTH				
PERSONAL SERVICES		916,153	974,400	1,040,000
COMMODITIES		16,218	180,000	200,981
CONTRACTUAL		446,355	300,000	320,000
CAPITAL OUTLAY		0	5,000	10,000
CAPITAL LEASE PAYMENT		65,476	65,296	65,476
EHR SYSTEM		0	44,488	10,512
CONTINUING EDUCATION		0	55,354	50,000
TOTAL EXPENDITURES		1,444,202	1,624,538	1,696,969
UNENCUMBERED CASH BALANCE, DECEMBER 31		380,325	168,975	XXXXXXXXXXXXXX
BUDGET AUTHORITY AMOUNT				
			NON APPR. BAL.	50,000
			TOTAL EXP./ NON APPR. BAL.	1,696,969
			TAX REQUIRED	
			DEL. COMPUTATION	
			AMOUNT OF 2023 AD VALOREM	0

ADOPTED BUDGET

EQUIPMENT RESERVE CIP PROGRAM	CODE	PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		735,156	764,924	764,924
AD VALOREM TAX				
DELINQUENT TAXES		1	0	0
MOTOR VEHICLE TAX				
RV TAX				
PARTNERSHIP GRANT				
TRANSFERS-HEALTH FUND				
TRANSFERS-GENERAL FUND		300,000	300,000	650,000
REIMBURSEMENTS				
TOTAL RECEIPTS		300,001	300,000	650,000
RESOURCES AVAILABLE		1,035,157	1,064,924	1,414,924
EXPENDITURES:				
CONTRACTUAL				
COMMODITIES				
CAPITAL OUTLAY		270,233	300,000	1,414,924
TOWER PROJECT				
TOTAL EXPENDITURES		270,233	300,000	1,414,924
UNENCUMBERED CASH BALANCE, DECEMBER 31		764,924	764,924	0
BUDGET AUTHORITY AMOUNT				

STATE OF KANSAS
SEWARD COUNTY
2024

ADOPTED BUDGET

EQUIPMENT RESERVE CO TECH	CODE	PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		242,754	105,920	62,450
REVENUE:				
COUNTY GENERAL FUND		371,616	434,902	471,635
TOTAL RECEIPTS		371,616	434,902	471,635
RESOURCES AVAILABLE		614,370	540,822	534,085
EXPENDITURES:				
CONTRACTUAL SERVICES				
CAPITAL OUTLAY		508,450	478,372	534,085
COMMODITIES				
TOTAL EXPENDITURES		508,450	478,372	534,085
UNENCUMBERED CASH BALANCE, DECEMBER 31		105,920	62,450	0

FINANCIAL STATEMENT AND ADOPTED BUDGET

DIVERSION PROGRAM	CODE	PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		180,110	192,487	182,487
REVENUE:				
DIVERSION FEES		39,816	40,000	40,000
TOTAL RECEIPTS		39,816	40,000	40,000
RESOURCES AVAILABLE		219,926	232,487	222,487
EXPENDITURES:				
PERSONAL SERVICES				
CONTRACTUAL SERVICES				
COMMODITIES				
CAPITAL OUTLAY		27,439	50,000	222,487
TOTAL EXPENDITURES		27,439	50,000	222,487
UNENCUMBERED CASH BALANCE, DECEMBER 31		192,487	182,487	0
BUDGET AUTHORITY AMOUNT				

STATE OF KANSAS
SEWARD COUNTY
2024

ADOPTED BUDGET

911 TELEPHONE / E- 911	CODE	PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		361,600	411,317	261,317
REVENUES:				
PHONE CHARGES 911				
WIRELESS STATE				
SB 50 911		128,462	200,000	300,000
TOTAL RECEIPTS		128,462	200,000	300,000
RESOURCES AVAILABLE		490,062	611,317	561,317
EXPENDITURES:				
CAPITAL OUTLAY		78,745	350,000	511,600
TOTAL EXPENDITURES		78,745	350,000	511,600
UNENCUMBERED CASH BALANCE, DECEMBER 31		411,317	261,317	49,717
BUDGET AUTHORITY				

SOLID WASTE DISPOSAL FUND (LANDFILL)	CODE	PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		1,455,041	2,182,681	2,827,965
REVENUES:				
LANDFILL FEES		3,891,714	4,191,540	4,241,540
E-WASTE CHARGES				
COMPOST FUND BALANCE				
TOTAL RECEIPTS		3,891,714	4,191,540	4,241,540
RESOURCES AVAILABLE		5,346,755	6,374,221	7,069,505
EXPENDITURES:				
PERSONAL SERVICES		1,276,208	1,388,000	1,465,000
CONTRACTUAL		779,969	932,556	1,231,500
COMMODITIES		410,106	284,000	435,000
CLOSURE FUND		288,599	300,000	500,000
CAPITAL OUTLAY		236,031	461,700	775,000
TIPPING FEE PD TO GENERAL		173,161	180,000	185,000
TOTAL EXPENDITURES		3,164,074	3,546,256	4,591,500
UNENCUMBERED CASH BALANCE, DECEMBER 31		2,182,681	2,827,965	2,478,005
BUDGET AUTHORITY AMOUNT				

ADOPTED BUDGET

WASTE HAULING	CODE	PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		2,142,501	1,566,635	1,461,629
REVENUES:				
HAULING FEES		5,370,477	5,800,000	5,850,000
TOTAL RECEIPTS		5,370,477	5,800,000	5,850,000
RESOURCES AVAILABLE		7,512,978	7,366,635	7,311,629
EXPENDITURES:				
PERSONAL SERVICES		1,592,178	1,820,000	1,890,000
CONTRACTUAL SERVICE		2,573,846	2,673,006	2,999,600
COMMODITIES		964,919	762,000	920,000
CAPITAL OUTLAY		815,400	650,000	750,000
LANDFILL FEES				
TOTAL EXPENDITURES		5,946,343	5,905,006	6,559,600
UNENCUMBERED CASH BALANCE, DECEMBER 31		1,566,635	1,461,629	752,029
BUDGET AUTHORITY				

STATE OF KANSAS
SEWARD COUNTY
2024

ADOPTED BUDGET

CLOSURE/POSTCLOSURE FUND	CODE	PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		3,542,191	3,834,109	4,142,109
REVENUES:				
INTEREST ON IDLE FUNDS		3,319	8,000	8,000
CLOSRE/POST CLOSURE FUND		288,599	300,000	500,000
TOTAL RECEIPTS		291,918	308,000	508,000
RESOURCES AVAILABLE		3,834,109	4,142,109	4,650,109
EXPENDITURES:				
CONTRACTUAL				
CAPITAL OUTLAY		0	0	575,000
Transfers				
TOTAL EXPENDITURES		0	0	575,000
UNENCUMBERED CASH BALANCE, DECEMBER 31		3,834,109	4,142,109	4,075,109
BUDGET AUTHORITY				

ADOPTED BUDGET

Fund 285 SPECIAL PARK & RECREATION FUND	CODE	PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		3,281	5,257	7,257
PRIVATE CLUB LIQUOR TAX		5,976	6,000	6,040
TOTAL RECEIPTS		5,976	6,000	6,040
RESOURCES AVAILABLE		9,257	11,257	13,297
EXPENDITURES:				
CULTURE & RECREATION				
CONTRACTUAL SERVICES		4,000	4,000	5,000
TOTAL EXPENDITURES		4,000	4,000	5,000
UNENCUMBERED CASH BALANCE, DECEMBER 31		5,257	7,257	8,297
BUDGET AUTHORITY				

ADOPTED BUDGET

Fund 280 SPECIAL ALCOHOL TREATMENT FUND	CODE	PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		3,281	5,257	7,257
PRIVATE CLUB LIQUOR TAX		5,976	6,000	6,040
OTHER				
TOTAL RECEIPTS		5,976	6,000	6,040
RESOURCES AVAILABLE		9,257	11,257	13,297
EXPENDITURES:				
HEALTH & SANITATION				
CONTRACTUAL SERVICES				
S.K.A.D.A.F.		4,000	4,000	5,000
TOTAL EXPENDITURES		4,000	4,000	5,000
UNENCUMBERED CASH BALANCE, DECEMBER 31		5,257	7,257	8,297
BUDGET AUTHORITY				

ROAD MACHINERY FUND K.S.A. 68-141G	PRIOR YEAR ACTUAL 2022
UNENCUMBERED CASH BAL., JANUARY 1	1,243,035
TRANSFER FROM	
ROAD AND BRIDGE FUND	250,000
INSURANCE CLAIMS	0
MISCELLANEOUS	0
TOTAL RECEIPTS	250,000
RESOURCE AVAILABLE	1,493,035
EXPENDITURES:	
CAPITAL OUTLAY	654,689
TOTAL EXPENDITURES	654,689
UNENCUMBERED CASH BAL., DECEMBER 31	838,346

SPECIAL HIGHWAY IMPROVEMENT FUND K.S.A. 68-590	PRIOR YEAR ACTUAL 2022
UNENCUMBERED CASH BALANCE, JANUARY 1	2,873,276
REVENUE:	
TRANSFERS - ROAD & BRIDGE	500,000
OTHER REVENUE	118,721
TOTAL RECEIPTS	618,721
RESOURCES AVAILABLE	3,491,997
EXPENDITURES:	
TRANSPORTATION	
HIGHWAYS AND STREETS	5,265
TOTAL EXPENDITURES	5,265
UNENCUMBERED CASH BALANCE, DECEMBER 31	3,486,732

NOXIOUS WEED EQUIPMENT FUND K.S.A. 19-119	PRIOR YEAR ACTUAL 2022
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
2024

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 1/1/2023	AMOUNT DUE 2023		AMOUNT DUE 2024	
								INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
2018 FREIGHTLINER & INTER. WORK STAR	2017		3.90	512,251		512,251	278,558	10,062	52,046	7,996	54,111
TOTALS							278,558	10,062	52,046	7,996	54,111

STATE OF KANSAS
SEWARD COUNTY
2024

FINANCIAL STATEMENT AND ADOPTED BUDGET

RURAL FIRE DISTRICT	CODE	PRIOR YEAR ACTUAL 2022	CURRENT YEAR ESTIMATE 2023	PROPOSED BUDGET YEAR 2024
UNENCUMBERED CASH BALANCE, JANUARY 1		35,560	170,259	30,000
CURRENT TAX		963,809	958,765	XXXXXXXXXXXXX
DELINQUENT TAX		12,873	0	0
MOTOR VEHICLE TAX		28,437	26,758	30,788
RENT		0	0	0
TOTAL RECEIPTS		1,005,119	985,523	30,788
RESOURCES AVAILABLE		1,040,679	1,155,782	60,788
EXPENDITURES:				
PERSONAL SERVICES		319,230	405,681	442,597
COMMODITIES		59,707	59,000	43,000
CONTRACTUAL		450,057	489,923	516,800
CAPITAL OUTLAY		41,426	65,000	65,000
TRANSFER - SPEC EQUIPMENT		0	106,178	0
CAPITAL LEASE PAYMENT		0	0	0
AD VALOREM WITHHOLDING - DCP		0	0	0
TOTAL EXPENDITURES		870,420	1,125,782	1,067,397
UNENCUMBERED CASH BALANCE, DECEMBER 31		170,259	30,000	
BUDGET AUTHORITY				
			NON APPR BAL	
			EXP/NON APPR BAL	1,067,397
			TAX REQUIRED	1,006,609
			DEL COMP	
			AMOUNT OF 2023 AD VALOREM	1,006,609

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

2023 BUDGETED FUND	ACTUAL AMOUNT OF 2023 LEVY	ALLOCATION FOR YEAR 2024 MVT	RVT	16/20M
GENERAL	983,765	28,225	322	2241
TOTAL	983,765	28,225	322	2,241
MVT FACTOR		0.02869		
RVT FACTOR			0.00033	
16/20M FACTOR				0.00228

SPECIAL FIRE EQUIPMENT FUND K.S.A. 19-3612c	PRIOR YEAR ACTUAL 2022
UNENCUMBERED CASH BAL., JANUARY 1	5,221
TRANSFER FROM	
RURAL FIRE FUND	0
REIMBURSEMENTS	23,000
TOTAL RECEIPTS	23,000
RESOURCE AVAILABLE	28,221
EXPENDITURES:	
PUBLIC SAFETY:	
CAPITAL OUTLAY	2,760
TOTAL EXPENDITURES	2,760
UNENCUMBERED CASH BAL., DECEMBER 31	25,461

STATE OF KANSAS
SEWARD COUNTY
2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

THE GOVERNING BODY OF
SEWARD COUNTY
WILL MEET ON THE 5TH DAY OF SEPTEMBER, 2023 AT 5:30 P.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 2024 EXPENDITURES AND AMOUNT OF 2023 AD VALOREM TAX ESTABLISH THE MAXIMUM LIMITS OF THE 2024 BUDGET. ESTIMATED TAX RATE IS SUBJECT TO CHANGE DEPENDENT ON THE FINAL ASSESSED VALUATION.

	2022		2023		PROPOSED BUDGET 2024		
FUND	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	BUDGET AUTHORITY FOR EXPENDITURES	AMOUNT OF 2023 AD VALOREM TAX	PROPOSED ESTIMATED TAX RATE*
GENERAL	14,469,580	40.091	17,119,515	36.751	20,033,643	8,565,317	32.443
SPECIAL REVENUE:							
ROAD & BRIDGE	2,073,300	6.953	2,589,051	5.705	3,702,884	2,643,699	10.013
COUNTY BUILDING	193,882	1.000	250,000	1.000	785,934	264,015	1.000
HEALTH	1,444,202		1,624,538		1,696,969		
EQUIP RESERVE	270,233		300,000		1,414,924		
EQUIP RESERVE TECH.			478,372		534,085		
DIVERSION PROGRAM	27,439		50,000		222,487		
911 TELEPHONE	78,745		350,000		511,600		
ROAD MACH FUND	654,689						
SPEC HWY FUND	5,265						
NOXIOUS WEED EQUIP	0						
ENTERPRISE:							
SOLID WASTE	3,164,074		3,546,256		4,591,500		
HAULING	5,948,343		5,905,006		6,559,600		
CLOSURE/POSTCLOSURE	0		0		575,000		
INTERGOVERNMENTAL:							
SPECIAL PARK & REC	4,000		4,000		5,000		
ALCOHOL TREATMENT	4,000		4,000		5,000		
TOTALS	28,335,752	48.044	32,220,738	43.456	40,638,606	11,473,031	43.456
					Revenue Neutral Rate **		43.358
LESS: TRANSFERS	(1,421,616)		(1,484,902)		(2,562,241)		
NET EXPENDITURES	26,914,136		30,735,836		38,076,365		
TOTAL TAX LEVIED	11,759,562		11,447,010		XXXXXXXXXXXX		
ASSESSED VALUATION	247,029,956		263,417,374		264,014,795		

OUTSTANDING INDEBTEDNESS, JANUARY 1,

	2021	2022	2023
G. O. BONDS	14,375,000	13,255,000	12,690,000
LEASE AGREEMENTS	4,156,520	3,363,011	2,850,232
REVENUE BONDS			
TOTAL	18,531,520	16,618,011	15,540,232

OTHER TAXING DISTRICTS:							
RURAL FIRE DIST.	870,420	8.000	1,125,782	7.088	1,067,397	1,006,609	7.517
FIRE EQUIP	2,760						
					Revenue Neutral Rate **		7.347

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

CLERK