STATE OF KANSAS
SEWARD COUNTY
2026

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 2026: AND (3) THE AMOUNT OF 2025 AD VALOREM TAX ARE WITHIN STATUTORY LIMITATIONS FOR THE 2026 BUDGET.

TABLE OF CONTENTS:

| ADOPTED BUDGET | | PAGE NO. | 2026 ADOPTED BUDGET<br>BUDGET AUTHORITY FOR EXPENDITURES | AMOUNT OF 2025 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 | 17,812,233 | 11,176,839 | 39.794 |
| ROAD & BRIDGE | 68-5,101 | 5 | 1,820,563 | 285,047 | 1.015 |
| COUNTY BUILDING | 19-117 | 6 | 632,277 | 112,896 | 0.402 |
| HEALTH | 65-204 | 7 | 1,634,971 | 0 | |
| EQUIPMENT RESERVE | 19-119 | 8 | 401,822 | 0 | |
| EQUIP RESERVE - TECH | 19-119 | 9 | 581,475 | 0 | |
| DIVERSION PROGRAM | | 10 | 303,264 | 0 | |
| 911 TELEPHONE | | 11 | 578,646 | 0 | |
| SOLID WASTE | 65-204 | 12 | 4,606,788 | 0 | |
| HAULING | 65-204 | 13 | 6,875,447 | 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 | | | 35,834,486 | 11,574,782 | 41.211 |
| | | | | | |
| OTHER DISTRICTS: | | | | | |
| RURAL FIRE | 19-3610 | 20 | 1,183,476 | 1,006,724 | 8.209 |
| FIRE EQUIPMENT | 19-3612c | 21 | 0 | 0 | |

| | |
|---|---|
| BUDGET HEARING NOTICE | |
| COMBINED RATE - BUDGET HEARING NOTICE | |
| RNR HEARING NOTICE | |
| NEIGHBORHOOD REVITALIZATION REBATE | |

RF VALUATION
122,636,661

County Clerk's Use Only

| | |
|---|---|
| 280,866,331 | Nov. 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 41.211 |
| **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: 2-19, 2026

Stacia D. Long
COUNTY CLERK

GOVERNING BODY

STATE OF KANSAS
SEWARD COUNTY
2026

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

| 2024 BUDGETED FUND | TAX LEVY AMOUNT IN 2025 BUDGET | | ALLOCATION FOR YEAR 2025 | | |
|---|---|---|---|---|---|
| | | | MVT | RVT | 16/20 VEH TAX |
| GENERAL | 10,652,305 | | 839,839 | 5,326 | 69,651 |
| ROAD & BRIDGE | 655,902 | | 51,712 | 328 | 4,289 |
| BUILDING FUND | 266,613 | | 21,020 | 133 | 1,743 |
| | | | | | |
| | | | | | |
| | | | | | |
| TOTAL | 11,574,820 | | 912,571 | 5,787 | 75,683 |

MVT FACTOR 0.07884
RVT FACTOR 0.00050
16/20M FACTOR 0.00654

SCHEDULE OF TRANSFERS

| TRANSFERRED FROM | TRANSFERRED TO | 2024 AMOUNT | 2025 AMOUNT | 2026 AMOUNT | STATUTE |
|---|---|---|---|---|---|
| GENERAL FUND | SPECIAL EQUIP | 650,000 | 170,000 | 94,000 | KSA 19-119 |
| ROAD & BRIDGE | SPECIAL HWY | 0 | 0 | 0 | KSA 68-589 |
| ROAD & BRIDGE | SPECIAL EQUIP | 250,000 | 750,000 | 110,000 | KSA 68-141g |
| GENERAL FUND | SPECIAL EQUIP TECH | 471,635 | 548,344 | 396,948 | KSA 19-119 |
| | | | | | |
| | | | | | |
| TOTAL | | 1,371,635 | 1,468,344 | 600,948 | |

STATE OF KANSAS
2026

SEWARD COUNTY
STATEMENT OF INDEBTEDNESS

| PURPOSE OF DEBT | DATE OF ISSUE | INT RATE % | AMOUNT OF BONDS ISSUED | AMOUNT OUTSTAND. 1/1/2025 | DATE DUE | | AMOUNT DUE 2025 | | AMOUNT DUE 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | INTEREST | PRINC | INTEREST | PRINC | INTEREST | PRINC |
| GENERAL OBLIGATION: | | | | | | | | | | |
| HOSPITAL ISSUE 2016 | 03/30/16 | VARIOUS | 9,480,000 | 8,795,000 | 2/01 | 8/01 | 291,050 | 90,000 | 288,350 | 585,000 |
| HOSPITAL ISSUE 2021 | 03/31/21 | VARIOUS | 4,650,000 | 2,715,000 | 2/01 | 8/01 | 59,550 | 525,000 | 43,800 | 50,000 |
| TOTAL GENERAL OBLIGATION BONDS | | | | $ 11,510,000 | | | $ 350,600 | $ 615,000 | $ 332,150 | $ 635,000 |

**NOTE - PAID BY HOSPITAL FROM HOSPITAL REVENUE**

STATE OF KANSAS
2026

SEWARD COUNTY
STATEMENT OF INDEBTEDNESS

| PURPOSE OF DEBT | DATE OF ISSUE | INT RATE % | AMOUNT OF BONDS ISSUED | AMOUNT OUTSTAND. 1/1/2025 | DATE DUE | | AMOUNT DUE 2025 | | AMOUNT DUE 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | INTEREST | PRINC | INTEREST | PRINC | INTEREST | PRINC |
| REVENUE BONDS | | | | | | | | | | |
| NONE | | | | | | | | | | |
| TOTAL REVENUE BONDS | | | | - | | | - | - | - | - |

STATE OF KANSAS
2026

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 1/1/2025 | AMOUNT DUE 2025 | | AMOUNT DUE 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL |
| **Contractual expense - Solid Waste:** | | | | | | | | | | | |
| CAT D6T REBUILD | 2020 | | 4.47 | 235,000 | | 235,000 | 10,128 | 130 | 10,128 | | |
| WESTERN STAR TRUCK | 2023 | | 5.25 | 195,103 | | 195,103 | 132,089 | 6,297 | 38,451 | 4,209 | 40,539 |
| 02 CATERPILLAR 826 REBUILD | Jul-05 | | 4.95 | 599,944 | | 599,944 | 516,536 | 23,954 | 112,450 | 18,203 | 118,200 |
| **COUNTY GENERAL** | | | | | | | | | | | |
| LEASE PURCHASE IMPROVEMENTS | 2017 | 15 YRS | 4.20 | 2,439,717 | | 2,439,717 | 1,448,414 | 36,645 | 165,620 | 32,455 | 169,810 |
| **COUNTY HEALTH** | | | | | | | | | | | |
| HEALTH FACILITY | 2018 | 10 YRS | 3.30 | 550,000 | | 550,000 | 242,497 | 7,974 | 57,502 | 6,077 | 59,399 |
| **COUNTY BUILDING** | | | | | | | | | | | |
| FIRE EDUCATION BLDG | 2018 | 10 YRS | 3.90 | 385,000 | | 385,000 | 171,853 | 6,806 | 40,560 | 5,202 | 42,164 |
| TOTALS | | | | | | | 2,521,517 | 81,806 | 424,711 | 66,146 | 430,112 |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| GENERAL FUND | | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 7,681,970 | 5,164,346 | 5,722,631 |
| TAXES AND SHARED REVENUES: | | | | |
| AD VALOREM TAX | | 8,257,708 | 10,652,305 | XXXXXXXXXXXXX |
| DELINQUENT TAX | | 122,524 | 120,000 | 120,000 |
| MOTOR VEHICLE TAX | | 761,692 | 651,300 | 839,839 |
| RENTAL/ RECREATIONAL VEH. TAX | | 10,735 | 8,750 | 5,326 |
| 16/20M VEHICLE TAX | | 60,931 | 45,653 | 69,651 |
| MINERAL PRODUCTION TAX | | 0 | 0 | 0 |
| LOCAL ALCOHOLIC LIQUOR FUND | | 15,540 | 16,338 | 28,338 |
| LOCAL SALES TAX | | 1,943,744 | 1,800,000 | 2,000,000 |
| INTEREST ON TAXES | | 185,609 | 130,000 | 130,000 |
| CIVIL DEFENSE | | 99,840 | 30,000 | 20,000 |
| | | | | |
| LICENSES, PERMITS & FEES: | | | | |
| OFFICER'S FEES | | 176,993 | 175,000 | 291,257 |
| OTHER FEES | | 148,964 | 125,000 | 160,500 |
| USE OF MONEY AND PROPERTY: | | | | |
| INTEREST ON IDLE FUNDS | | 1,483,755 | 750,000 | 1,000,000 |
| | | | | |
| CHARGES FOR SALES AND SERVICES: | | | | |
| AMBULANCE RECEIPTS | | 577,535 | 400,000 | 510,000 |
| JAIL SERVICES | | 102,961 | 300,000 | 300,000 |
| CEMETERY LOTS AND FEES | | 17,075 | 15,000 | 15,000 |
| LANDFILL ADMIN FEE | | 252,616 | 270,000 | 270,000 |
| NOXIOUS WEED RECEIPTS | | 83,028 | 50,000 | 74,000 |
| MISCELLANEOUS: | | | | |
| ROYALTY INTEREST | | 0 | 1,000 | 1,000 |
| OTHER REVENUE | | 116,477 | 25,000 | 25,000 |
| ECONOMIC DEVELOPMENT - CITY OF LIBERAL | | 229,780 | 200,000 | 0 |
| CITY OF LIBERAL GIS REIMB. | | 0 | 0 | 46,000 |
| HEALTH INITIATIVES SALES TAX | | 844,093 | 750,000 | 595,000 |
| SALE OF ASSETS | | 0 | 0 | 0 |
| | | | | |
| TOTAL RECEIPTS | | 15,491,600 | 16,515,346 | 6,500,911 |
| **RESOURCES AVAILABLE** | | **23,173,570** | **21,679,692** | **12,223,542** |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| GENERAL FUND | | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| **EXPENDITURES:** | | | | |
| GENERAL GOVERNMENT | | | | |
| **ADMINISTRATION** | | | | |
| PERSONAL SERVICE | | 160,594 | 165,482 | 165,440 |
| COMMODITIES | | 1,245 | 1,900 | 0 |
| CONTRACTUAL | | 6,265 | 4,853 | 0 |
| CAPITAL OUTLAY/Special (Act Ctr) | | 0 | 0 | 0 |
| TOTAL | | 168,104 | 172,235 | 165,440 |
| **CO. COMMISSIONERS** | | | | |
| PERSONAL SERVICE | | 87,483 | 87,483 | 87,500 |
| COMMODITIES | | 3,785 | 3,915 | 4,000 |
| CONTRACTUAL | | 20,126 | 28,295 | 12,088 |
| CAPITAL OUTLAY/Special (Act Ctr) | | 0 | 0 | 0 |
| TOTAL | | 111,394 | 119,693 | 103,588 |
| **COUNTY COUNSELOR** | | | | |
| PERSONAL SERVICE | | 0 | 0 | 0 |
| COMMODITIES | | 0 | 100 | 0 |
| CONTRACTUAL | | 244,582 | 128,300 | 120,602 |
| CAPITAL OUTLAY | | 0 | 0 | 0 |
| TOTAL | | 244,582 | 128,400 | 120,602 |
| **COUNTY CLERK** | | | | |
| PERSONAL SERVICE | | 167,251 | 167,225 | 170,254 |
| COMMODITIES | | 5,677 | 0 | 0 |
| CONTRACTUAL | | 2,324 | 7,000 | 0 |
| CAPITAL OUTLAY/Special (Act Ctr) | | 0 | 0 | |
| TOTAL | | 175,252 | 174,225 | 170,254 |
| **COUNTY TREASURER** | | | | |
| PERSONAL SERVICE | | 252,765 | 327,625 | 238,000 |
| COMMODITIES | | 4,854 | 0 | 5,000 |
| CONTRACTUAL | | 9,046 | 8,680 | 6,254 |
| RNR ALLOCATION | | 0 | 0 | 25,000 |
| TOTAL | | 266,665 | 336,305 | 274,254 |
| **COUNTY ATTORNEY** | | | | |
| PERSONAL SERVICE | | 478,740 | 662,396 | 732,422 |
| COMMODITIES | | 16,602 | 15,000 | 7,500 |
| CONTRACTUAL | | 57,600 | 32,650 | 8,339 |
| CAPITAL OUTLAY/SPEC WORK | | 0 | 0 | 0 |
| TOTAL | | 552,942 | 710,046 | 748,261 |
| **PLANNING & ZONING** | | | | |
| PERSONAL SERVICES | | 148,785 | 143,305 | 139,435 |
| COMMODITIES | | 3,955 | 3,826 | 4,900 |
| CONTRACTUAL | | 7,920 | 12,550 | 2,432 |
| CAPITAL OUTLAY/Special (Act Ctr and clean) | | 0 | 0 | 0 |
| TOTAL | | 160,660 | 159,681 | 146,767 |
| **CLERK OF DISTRICT COURT** | | | | |
| PERSONAL SERVICES | | 43,139 | 39,601 | 43,140 |
| COMMODITIES | | 23,598 | 6,500 | 9,500 |
| CONTRACTUAL | | 253,932 | 414,800 | 323,360 |
| CAPITAL OUTLAY | | 0 | 0 | 0 |
| TOTAL | | 320,669 | 460,901 | 376,000 |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| GENERAL FUND | | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| **GIS DEPARTMENT** | | | | |
| PERSONAL SERVICES | | 95,247 | 91,043 | 101,402 |
| COMMODITIES | | 345 | 1,000 | 0 |
| CONTRACTUAL | | (1,820) | 5,000 | 0 |
| CAPITAL OUTLAY | | 0 | 0 | 0 |
| TOTAL | | 93,772 | 97,043 | 101,402 |
| **COURTHOUSE GENERAL - MAINT** | | | | |
| PERSONAL SERVICES | | 250,546 | 248,756 | 236,093 |
| COMMODITIES | | 28,564 | 27,218 | 24,233 |
| CONTRACTUAL | | 8,486 | 8,051 | 0 |
| CAPITAL OUTLAY | | 0 | 0 | 0 |
| TOTAL | | 287,596 | 284,025 | 260,326 |
| **ELECTION** | | | | |
| PERSONAL SERVICE | | 21,747 | 27,984 | 25,300 |
| COMMODITIES | | 7,540 | 0 | 4,100 |
| CONTRACTUAL | | 30,626 | 32,960 | 50,500 |
| CAPITAL OUTLAY | | 0 | 0 | 0 |
| TOTAL | | 59,913 | 60,944 | 79,900 |
| **INFORMATION TECHNOLOGY** | | | | |
| PERSONAL SERVICE | | 193,279 | 190,552 | 185,377 |
| COMMODITIES | | 104 | 200 | 0 |
| CONTRACTUAL | | 790 | 4,750 | 0 |
| CAPITAL OUTLAY/Special Expenditure | | 0 | 0 | 0 |
| TOTAL | | 194,173 | 195,502 | 185,377 |
| **ECONOMIC DEVELOPMENT** | | | | |
| PERSONAL SERVICE | | 350,351 | 350,000 | 200,000 |
| COMMODITIES | | 0 | 0 | 0 |
| CONTRACTUAL | | 0 | 0 | 0 |
| CAPITAL OUTLAY/Special Expenditure | | 0 | 0 | 0 |
| TOTAL | | 350,351 | 350,000 | 200,000 |
| **REGISTER OF DEEDS** | | | | |
| PERSONAL SERVICE | | 125,770 | 127,457 | 127,852 |
| COMMODITIES | | (1,118) | (2,938) | 0 |
| CONTRACTUAL | | (1,074) | 3,500 | 0 |
| CAPITAL OUTLAY (SPECIAL EXPENDITURE) | | 0 | 0 | 0 |
| TOTAL | | 123,578 | 128,019 | 127,852 |
| **APPRAISER'S COST** | | | | |
| PERSONAL SERVICE | | 315,770 | 300,648 | 265,437 |
| COMMODITIES | | 1,318 | 7,500 | 5,000 |
| CONTRACTUAL | | 103,381 | 49,850 | 144,326 |
| CAPITAL OUTLAY | | 0 | 0 | 0 |
| TOTAL | | 420,469 | 357,998 | 414,763 |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| GENERAL FUND | | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| **HUMAN RESOURCES** | | | | |
| PERSONAL SERVICE | | 86,100 | 90,140 | 131,928 |
| COMMODITIES | | 4,053 | 2,300 | 3,000 |
| CONTRACTUAL | | 15,273 | 10,420 | 9,576 |
| CAPITAL OUTLAY | | 0 | 0 | 0 |
| TOTAL | | 105,426 | 102,860 | 144,504 |
| TOTAL GENERAL GOVERNMENT | | 3,635,546 | 3,837,877 | 3,619,290 |
| **EMPLOYEE BENEFITS** | | | | |
| FICA / MEDICARE | | 1,044,107 | 869,779 | 955,000 |
| BLUE CROSS (Self Funding) | | 3,426,848 | 3,599,558 | 3,180,526 |
| BLUE CROSS MAINT | | 728,234 | 760,500 | 850,000 |
| KPERS | | 940,556 | 995,416 | 981,000 |
| KPF | | 520,205 | 582,198 | 600,000 |
| PTO Retired | | 32,260 | 35,061 | 50,000 |
| AHCA | | 1,587 | 1,700 | 2,000 |
| COMMISSION PROJECTS | | 37,500 | 30,000 | 30,000 |
| MISCELLANEOUS | | 5,295 | 3,880 | 6,000 |
| WELLNESS/FITNESS | | 13,858 | 13,000 | 13,000 |
| ADVANCE | | 38,172 | 41,082 | 37,260 |
| UNEMPLOYMENT | | 9,044 | 7,500 | 7,500 |
| Reimb. Jcaps/LF/ RF/CBCC/ & EB Ins. | | (1,803,625) | (1,824,663) | (1,900,000) |
| TOTAL EMPLOYEE BENEFITS | | 4,994,041 | 5,115,011 | 4,812,286 |
| **SHERIFF** | | | | |
| PERSONAL SERVICE | | 1,441,157 | 1,458,874 | 1,431,150 |
| COMMODITIES | | 258,371 | 144,300 | 134,373 |
| CONTRACTUAL | | 75,667 | 48,605 | 0 |
| CAPITAL OUTLAY/Special | | 0 | 0 | 0 |
| TOTAL | | 1,775,195 | 1,651,779 | 1,565,523 |
| **EMERGENCY PREPAREDNESS** | | | | |
| PERSONAL SERVICE | | 92,343 | 124,670 | 71,600 |
| COMMODITIES | | 12,274 | 8,457 | 7,403 |
| CONTRACTUAL | | 24,432 | (11,342) | 0 |
| CAPITAL OUTLAY/Special | | 23,163 | 0 | 22,000 |
| TOTAL | | 152,212 | 121,785 | 101,003 |
| **EMS (AMBULANCE)** | | | | |
| PERSONAL SERVICE | | 714,332 | 713,517 | 731,655 |
| COMMODITIES | | 0 | 44,653 | 56,000 |
| CONTRACTUAL | | 190,758 | 116,107 | 86,065 |
| CAPITAL OUTLAY/SPECIAL (ACT CTR) | | 0 | 0 | 0 |
| TOTAL | | 905,090 | 874,277 | 873,720 |
| **JAIL** | | | | |
| PERSONAL SERVICE | | 1,263,932 | 1,346,284 | 1,387,745 |
| COMMODITIES | | 105,585 | 215,315 | 381,000 |
| CONTRACTUAL | | 171,862 | 71,300 | 36,849 |
| CAPITAL OUTLAY | | 0 | 0 | 0 |
| TOTAL | | 1,541,379 | 1,632,899 | 1,805,594 |
| **CIVIL DEFENSE** | | | | |
| PERSONAL SERVICE | | 0 | 0 | 0 |
| COMMODITIES | | 0 | 0 | 0 |
| CONTRACTUAL | | 99,840 | 30,000 | 20,000 |
| CAPITAL OUTLAY | | 0 | 0 | 0 |
| TOTAL | | 99,840 | 30,000 | 20,000 |
| **JUVENILE GRANTS** | | | | |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| GENERAL FUND | | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| TRUANCY PROGRAM | | 53,666 | 54,192 | 42,972 |
| YOUTH PROGRAMS / CIMARRON BASIN | | 87,200 | 79,500 | 0 |
| ADOLESCENT SUPPORT/YOUTH EMPOWERMENT | | 151,500 | 170,808 | 146,475 |
| TEEN COURT | | 20,686 | 0 | 0 |
| | | | | |
| TOTAL | | 313,052 | 304,500 | 189,447 |
| | | | | |
| **JUVENILE DETENTION** | | | | |
| CONTRACTUAL | | 223,216 | 245,117 | 259,315 |
| | | | | |
| TOTAL | | 223,216 | 245,117 | 259,315 |
| | | | | |
| **JOINT COMMUNICATIONS** | | | | |
| CONTRACTUAL | | 377,540 | 396,554 | 478,600 |
| | | | | |
| TOTAL | | 377,540 | 396,554 | 478,600 |
| | | | | |
| **CORONER** | | | | |
| PERSONAL SERVICE | | 0 | 0 | 0 |
| CONTRACTUAL | | 59,001 | 75,000 | 70,500 |
| | | | | |
| TOTAL | | 59,001 | 75,000 | 70,500 |
| | | | | |
| | | | | |
| **COUNCIL ON AGING** | | | | |
| CONTRACTUAL - Kismet Center | | 37,200 | 37,200 | 34,968 |
| CONTRACTUAL - Liberal | | 226,815 | 229,413 | 206,800 |
| | | | | |
| TOTAL | | 264,015 | 266,613 | 241,768 |
| | | | | |
| | | | | |
| **NOXIOUS WEED CONTROL** | | | | |
| PERSONAL SERVICES | | 83,075 | 72,878 | 74,500 |
| COMMODITIES | | 0 | 124,000 | 128,430 |
| CONTRACTUAL | | 130,123 | 11,271 | 1,708 |
| CAPITAL OUTLAY | | 0 | 0 | 0 |
| | | | | |
| TOTAL | | 213,198 | 208,149 | 204,638 |
| | | | | |
| | | | | |
| **SOIL CONSERVATION** | | | | |
| | | | | |
| CONTRACTUAL/WATER PROGRAM | | 38,000 | 38,000 | 32,148 |
| | | | | |
| TOTAL SOIL CONSERVATION | | 38,000 | 38,000 | 32,148 |
| | | | | |
| | | | | |
| **COUNTY EXTENSION** | | | | |
| CONTRACTUAL | | 0 | 0 | 0 |
| | | | | |
| TOTAL COUNTY EXTENSION | | 0 | 0 | 0 |
| | | | | |
| **MENTAL HEALTH - SWGC** | | | | |
| CONTRACTUAL | | 84,500 | 84,500 | 79,430 |
| | | | | |
| TOTAL MENTAL HEALTH | | 84,500 | 84,500 | 79,430 |
| | | | | |
| **DEVELOPMENTAL DISABLED** | | | | |
| CONTRACTUAL - SDSI | | 95,000 | 95,000 | 80,370 |
| CONTRACTUAL - RUSSELL CHILD DEVEL. | | 25,000 | 25,000 | 21,150 |
| | | | | |
| TOTAL DEVELOPMENTAL DISABLED | | 120,000 | 120,000 | 101,520 |
| | | | | |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| GENERAL FUND | | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| **EVENT CENTER/FAIR GROUNDS** | | | | |
| PERSONAL SERVICES | | 233,239 | 258,798 | 222,292 |
| COMMODITIES | | 13,777 | 13,800 | 22,350 |
| CONTRACTUAL | | 172,525 | 208,263 | 202,917 |
| CAPITAL OUTLAY/Special projects | | 0 | 0 | |
| TOTAL ACTIVITY CENTER | | 419,541 | 480,861 | 447,559 |
| **HISTORICAL MUSEUM** | | | | |
| CONTRACTUAL | | 75,000 | 75,000 | 63,450 |
| TOTAL HISTORICAL MUSEUM | | 75,000 | 75,000 | 63,450 |
| **CEMETERY** | | | | |
| PERSONAL SERVICES | | 57,835 | 51,310 | 48,915 |
| COMMODITIES | | 7,716 | 8,550 | 20,100 |
| CONTRACTUAL | | 12,399 | 13,298 | 7,515 |
| CAPITAL OUTLAY | | 0 | | |
| TOTAL | | 77,950 | 73,158 | 76,530 |
| **EMPLOYEE COMMITTEE** | | 11,801 | 10,000 | 8,460 |
| TOTAL EMPLOYEE COMMITTEE | | 11,801 | 10,000 | 8,460 |
| **COURTHOUSE OPERATING EXPENSE** | | | | |
| PERSONAL SERVICES-General Courthouse | | 0 | 0 | 0 |
| COMMODITIES | | 1,068,726 | 1,383,703 | 19,500 |
| CONTRACTUAL | | 0 | 0 | 1,202,209 |
| CAPITAL OUTLAY | | 0 | 0 | |
| TOTAL | | 1,068,726 | 1,383,703 | 1,221,709 |
| **OTHER APPROPRIATION** | | | | |
| KS SMALL BUS DEV CTR | | 12,000 | 12,000 | 0 |
| FAIR | | 50,000 | 50,000 | 42,300 |
| BUILDING LEASE - 360 IMPROV. | | 202,265 | 202,265 | 202,265 |
| WESTERN KS ADVOCACY | | 5,000 | 5,000 | 4,230 |
| 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 | 248,795 |
| **RESERVE FOR CLAIMS** | | | | |
| SALARY PROPOSAL | | 0 | 0 | 0 |
| RESERVE FOR CLAIMS | | 169,481 | 300,000 | 300,000 |
| CASH CARRYOVER ADJUSTMENTS | | 0 | (3,355,331) | 0 |
| AD VALOREM WITHHOLDING - PROTESTED TAX | | 0 | 1,000,000 | 500,000 |
| TOTAL | | 169,481 | (2,055,331) | 800,000 |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| GENERAL FUND | | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| **BUDGETED CIP TRANSFERS** | | | | |
| EQUIPMENT TRANSFERS | | 650,000 | 170,000 | 94,000 |
| CO, TECH | | 471,635 | 548,344 | 396,948 |
| | | | | |
| TOTAL | | 1,121,635 | 718,344 | 490,948 |
| TOTAL EXPENDITURES | | 18,009,224 | 15,957,061 | 17,812,233 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 5,164,346 | 5,722,631 | XXXXXXXXXXXXXX |
| BUDGET AUTHORITY AMOUNT | | | | |
| | | | NON-APPR BAL | 5,588,148 |
| | | | EXP /NON-APPR BAL | 23,400,381 |
| | | | TAX REQUIRED | 11,176,839 |
| | | | DEL COMP | |
| | | | AMOUNT OF 2025 AD VALOREM | 11,176,839 |

ADOPTED BUDGET

| ROAD AND BRIDGE FUND | CODE | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 380,893 | 1,687,551 | 759,187 |
| AD VALOREM TAX | | 2,547,352 | 655,902 | XXXXXXXXXXXXXX |
| DELINQUENT TAX | | 20,784 | 20,000 | 20,000 |
| MOTOR VEHICLE TAX | | 118,240 | 201,034 | 51,712 |
| RECREATIONAL VEHICLE TAX | | 755 | 2,701 | 328 |
| COMMERCIAL / 16/20M VEHICLE TAX | | 10,191 | 14,091 | 4,289 |
| STATE OF KANSAS | | 691,974 | 700,000 | 700,000 |
| MISCELLANEOUS | | 0 | 160,971 | 0 |
| | | | | |
| | | | | |
| TOTAL RECEIPTS | | 3,389,296 | 1,754,699 | 776,329 |
| RESOURCES AVAILABLE | | 3,770,189 | 3,442,250 | 1,535,516 |
| EXPENDITURES: | | | | |
| PERSONAL SERVICE | | 946,092 | 947,604 | 936,498 |
| COMMODITIES | | 743,022 | 895,000 | 694,000 |
| CONTRACTUAL | | 143,524 | 188,732 | 80,065 |
| CAPITAL OUTLAY | | 0 | (98,273) | 0 |
| TOTAL | | 1,832,638 | 1,933,063 | 1,710,563 |
| TRANSFERS (TO SPECIAL HIGHWAY IMPROV.) | | 0 | 0 | 0 |
| TRANSFERS (TO MACHINERY EQUIP) | | 250,000 | 750,000 | 110,000 |
| TOTAL EXPENDITURES | | 2,082,638 | 2,683,063 | 1,820,563 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 1,687,551 | 759,187 | XXXXXXXXXXXXXX |
| BUDGET AUTHORITY AMOUNT | | | | |
| | | | NON APPR BAL | |
| | | | EXP/NON APPR BAL | 1,820,563 |
| | | | TAX REQUIRED | 285,047 |
| | | | DEL COMP | |
| | | | AMOUNT OF 2025 AD VALOREM | 285,047 |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| COUNTY BUILDING FUND | CODE | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 476,521 | 438,625 | 479,885 |
| AD VALOREM TAX | | 253,680 | 266,613 | XXXXXXXXXXXXXX |
| DELINQUENT TAX | | 3,248 | 4,000 | 4,000 |
| MOTOR VEHICLE TAX | | 20,726 | 20,076 | 21,020 |
| RECREATIONAL VEHICLE TAX | | 132 | 270 | 133 |
| 16/20M VEHICLE TAX | | 1,790 | 1,407 | 1,743 |
| RENT (CBCC) | | 12,600 | 12,600 | 12,600 |
| | | | 80,123 | |
| | | | | |
| | | | | |
| TOTAL RECEIPTS | | 292,176 | 385,089 | 39,496 |
| RESOURCES AVAILABLE | | 768,697 | 823,714 | 519,381 |
| EXPENDITURES: | | | | |
| GENERAL GOVERNMENT | | | | |
| CONTRACTUAL (1) | | 330,072 | 350,000 | 632,277 |
| CAPITAL OUTLAY | | | (6,171) | |
| ENCUMBRANCE-4H BUILDING | | | | |
| LEASE PAYMENT | | | | |
| TOTAL EXPENDITURES | | 330,072 | 343,829 | 632,277 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 438,625 | 479,885 | XXXXXXXXXXXXXX |
| BUDGET AUTHORITY AMOUNT | | | | |

| | |
|---|---|
| NON APPR BAL | |
| EXP /NON APPR BAL | 632,277 |
| TAX REQUIRED | 112,896 |
| DEL COMP | |
| AMOUNT OF 2025 AD VALOREM | 112,896 |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| HEALTH FUND - GENERAL SERVICES | | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 238,263 | 109,948 | 24,948 |
| TAXES AND SHARED REVENUES: | | | | |
| AD VALOREM TAX | | | | XXXXXXXXXXXXXX |
| BACK TAX | | | | |
| MOTOR VEHICLE TAX | | | | |
| INTERGOVERNMENTAL: | | | | |
| STATE OF KS - GRANTS | | 760,641 | 839,076 | 680,023 |
| OTHER: | | | | |
| PRIVATE PAY | | 85,046 | 80,000 | 45,000 |
| HEALTH INITIATIVE SALES TAX | | 650,000 | 650,000 | 885,000 |
| DONATIONS | | 0 | 0 | 0 |
| INSURANCE REIMBURSEMENTS | | | | |
| TOTAL RECEIPTS | | 1,495,687 | 1,569,076 | 1,610,023 |
| RESOURCES AVAILABLE | | 1,733,950 | 1,679,024 | 1,634,971 |
| EXPENDITURES: | | | | |
| HEALTH | | | | |
| PERSONAL SERVICES | | 1,012,926 | 1,113,100 | 1,046,000 |
| COMMODITIES | | 221,176 | 185,000 | 234,935 |
| CONTRACTUAL | | 389,900 | 260,000 | 279,060 |
| CAPITAL OUTLAY | | 0 | 10,500 | 9,500 |
| CAPITAL LEASE PAYMENT | | 0 | 65,476 | 65,476 |
| EHR SYSTEM | | 0 | 0 | 0 |
| CONTINUING EDUCATION | | 0 | 20,000 | 0 |
| TOTAL EXPENDITURES | | 1,624,002 | 1,654,076 | 1,634,971 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 109,948 | 24,948 | XXXXXXXXXXXXXX |
| BUDGET AUTHORITY AMOUNT | | | | |

| | |
|---|---|
| NON APPR. BAL. | 0 |
| TOTAL EXP./ NON APPR. BAL. | 1,634,971 |
| TAX REQUIRED | |
| DEL. COMPUTATION | |
| AMOUNT OF 2025 AD VALOREM | 0 |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| EQUIPMENT RESERVE CIP PROGRAM | CODE | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 516,360 | 355,846 | 305,822 |
| | | | | |
| AD VALOREM TAX | | | | |
| DELINQUENT TAXES | | 0 | 0 | 0 |
| MOTOR VEHICLE TAX | | | | |
| RV TAX | | | | |
| PARTNERSHIP GRANT | | | | |
| TRANSFERS-HEALTH FUND | | | | |
| TRANSFERS-GENERAL FUND | | 650,000 | 170,000 | 96,000 |
| REIMBURSEMENTS | | | | |
| | | | | |
| TOTAL RECEIPTS | | 650,000 | 170,000 | 96,000 |
| RESOURCES AVAILABLE | | 1,166,360 | 525,846 | 401,822 |
| | | | | |
| EXPENDITURES: | | | | |
| CONTRACTUAL | | | | |
| COMMODITIES | | | | |
| CAPITAL OUTLAY | | 810,514 | 525,846 | 401,822 |
| PROJECTION ADJUSTMENT | | | (305,822) | |
| | | | | |
| TOTAL EXPENDITURES | | 810,514 | 220,024 | 401,822 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 355,846 | 305,822 | 0 |
| BUDGET AUTHORITY AMOUNT | | | | |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| EQUIPMENT RESERVE CO TECH | CODE | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 65,243 | 85,593 | 184,527 |
| REVENUE: | | | | |
| COUNTY GENERAL FUND | | 471,635 | 548,344 | 396,948 |
| SALE OF ASSETS | | 0 | 3,623 | 0 |
| TOTAL RECEIPTS | | 471,635 | 551,967 | 396,948 |
| RESOURCES AVAILABLE | | 536,878 | 637,560 | 581,475 |
| EXPENDITURES: | | | | |
| CONTRACTUAL SERVICES | | | | |
| CAPITAL OUTLAY | | 451,285 | 586,137 | 581,475 |
| PROJECTION ADJUSTMENT | | | (133,104) | |
| TOTAL EXPENDITURES | | 451,285 | 453,033 | 581,475 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 85,593 | 184,527 | 0 |

STATE OF KANSAS
SEWARD COUNTY
2026

FINANCIAL STATEMENT AND ADOPTED BUDGET

| DIVERSION PROGRAM | CODE | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 189,104 | 228,264 | 253,264 |
| REVENUE: | | | | |
| DIVERSION FEES | | 56,138 | 50,000 | 50,000 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL RECEIPTS | | 56,138 | 50,000 | 50,000 |
| RESOURCES AVAILABLE | | 245,242 | 278,264 | 303,264 |
| EXPENDITURES: | | | | |
| PERSONAL SERVICES | | | | |
| CONTRACTUAL SERVICES | | | | |
| COMMODITIES | | | | |
| CAPITAL OUTLAY | | 16,978 | 25,000 | 303,264 |
| | | | | |
| TOTAL EXPENDITURES | | 16,978 | 25,000 | 303,264 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 228,264 | 253,264 | 0 |
| BUDGET AUTHORITY AMOUNT | | | | |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| 911 TELEPHONE / E- 911 | CODE | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 306,550 | 358,646 | 428,646 |
| REVENUES: | | | | |
| PHONE CHARGES 911 | | | | |
| WIRELESS STATE | | | | |
| SB 50 911 | | 130,143 | 150,000 | 150,000 |
| TOTAL RECEIPTS | | 130,143 | 150,000 | 150,000 |
| RESOURCES AVAILABLE | | 436,693 | 508,646 | 578,646 |
| EXPENDITURES: | | | | |
| CAPITAL OUTLAY | | 78,047 | 80,000 | 578,646 |
| TOTAL EXPENDITURES | | 78,047 | 80,000 | 578,646 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 358,646 | 428,646 | 0 |
| BUDGET AUTHORITY | | | | |

STATE OF KANSAS
SEWARD COUNTY
2026

| SOLID WASTE DISPOSAL FUND (LANDFILL) | CODE | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 2,560,957 | 2,511,494 | 1,941,734 |
| REVENUES: | | | | |
| LANDFILL FEES | | 3,589,880 | 4,241,540 | 4,076,540 |
| E-WASTE CHARGES | | | | |
| COMPOST FUND BALANCE | | | | |
| | | | | |
| | | | | |
| TOTAL RECEIPTS | | 3,589,880 | 4,241,540 | 4,076,540 |
| RESOURCES AVAILABLE | | 6,150,837 | 6,753,034 | 6,018,274 |
| EXPENDITURES: | | | | |
| PERSONAL SERVICES | | 1,249,406 | 1,470,000 | 1,369,000 |
| CONTRACTUAL | | 1,056,575 | 1,441,300 | 1,424,300 |
| COMMODITIES | | 255,330 | 435,000 | 426,500 |
| CLOSURE FUND | | 516,346 | 500,000 | 500,000 |
| CAPITAL OUTLAY | | 444,070 | 775,000 | 751,988 |
| TIPPING FEE PD TO GENERAL | | 117,616 | 190,000 | 135,000 |
| TOTAL EXPENDITURES | | 3,639,343 | 4,811,300 | 4,606,788 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 2,511,494 | 1,941,734 | 1,411,486 |
| BUDGET AUTHORITY AMOUNT | | | | |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| WASTE HAULING | CODE | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 2,092,093 | 2,271,130 | 1,395,982 |
| REVENUES: | | | | |
| HAULING FEES | | 6,176,999 | 6,150,000 | 6,210,000 |
| TOTAL RECEIPTS | | 6,176,999 | 6,150,000 | 6,210,000 |
| RESOURCES AVAILABLE | | 8,269,092 | 8,421,130 | 7,605,982 |
| EXPENDITURES: | | | | |
| PERSONAL SERVICES | | 1,827,808 | 1,970,000 | 1,993,000 |
| CONTRACTUAL SERVICE | | 2,620,786 | 3,176,400 | 3,023,700 |
| COMMODITIES | | 614,725 | 920,000 | 910,000 |
| CAPITAL OUTLAY | | 799,643 | 958,748 | 948,747 |
| PAYMENT TO GENERAL FUND | | 135,000 | | |
| LANDFILL FEES | | | | |
| TOTAL EXPENDITURES | | 5,997,962 | 7,025,148 | 6,875,447 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 2,271,130 | 1,395,982 | 730,535 |
| BUDGET AUTHORITY | | | | |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| CLOSURE/POSTCLOSURE FUND | CODE | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 4,249,390 | 4,884,879 | 5,524,879 |
| REVENUES: | | | | |
| INTEREST ON IDLE FUNDS | | 119,143 | 140,000 | 115,000 |
| CLOSRE/POST CLOSURE FUND | | 516,346 | 500,000 | 500,000 |
| | | | | |
| | | | | |
| TOTAL RECEIPTS | | 635,489 | 640,000 | 615,000 |
| RESOURCES AVAILABLE | | 4,884,879 | 5,524,879 | 6,139,879 |
| EXPENDITURES: | | | | |
| CONTRACTUAL | | | | |
| CAPITAL OUTLAY | | 0 | 0 | 575,000 |
| Transfers | | | | |
| TOTAL EXPENDITURES | | 0 | 0 | 575,000 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 4,884,879 | 5,524,879 | 5,564,879 |
| BUDGET AUTHORITY | | | | |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| Fund 285<br>SPECIAL PARK & RECREATION FUND | CODE | PRIOR YEAR<br>ACTUAL 2024 | CURRENT YEAR<br>ESTIMATE 2025 | PROPOSED BUDGET<br>YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 5,817 | 6,357 | 5,857 |
| | | | | |
| | | | | |
| | | | | |
| PRIVATE CLUB LIQUOR TAX | | 5,540 | 5,500 | 5,500 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL RECEIPTS | | 5,540 | 5,500 | 5,500 |
| RESOURCES AVAILABLE | | 11,357 | 11,857 | 11,357 |
| | | | | |
| | | | | |
| EXPENDITURES: | | | | |
| CULTURE & RECREATION | | | | |
| CONTRACTUAL SERVICES | | 5,000 | 6,000 | 6,000 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL EXPENDITURES | | 5,000 | 6,000 | 6,000 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 6,357 | 5,857 | 5,357 |
| BUDGET AUTHORITY | | | | |

STATE OF KANSAS
SEWARD COUNTY
2026

ADOPTED BUDGET

| Fund 280<br>SPECIAL ALCOHOL TREATMENT FUND | CODE | PRIOR YEAR<br>ACTUAL 2024 | CURRENT YEAR<br>ESTIMATE 2025 | PROPOSED BUDGET<br>YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 5,817 | 6,357 | 5,357 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| PRIVATE CLUB LIQUOR TAX | | 5,540 | 5,000 | 5,000 |
| OTHER | | | | |
| | | | | |
| TOTAL RECEIPTS | | 5,540 | 5,000 | 5,000 |
| RESOURCES AVAILABLE | | 11,357 | 11,357 | 10,357 |
| EXPENDITURES: | | | | |
| HEALTH & SANITATION | | | | |
| CONTRACTUAL SERVICES | | 5,000 | 6,000 | 6,000 |
| | | | | |
| | | | | |
| | | | | |
| TOTAL EXPENDITURES | | 5,000 | 6,000 | 6,000 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 6,357 | 5,357 | 4,357 |
| BUDGET AUTHORITY | | | | |

STATE OF KANSAS
SEWARD COUNTY
2026

| ROAD MACHINERY FUND<br>K.S.A. 68-141G | PRIOR YEAR<br>ACTUAL 2024 |
|---|---|
| UNENCUMBERED CASH BAL., JANUARY 1 | 1,052,371 |
| TRANSFER FROM | |
| ROAD AND BRIDGE FUND | 250,000 |
| INSURANCE CLAIMS | 0 |
| MISCELLANEOUS | 0 |
| TOTAL RECEIPTS | 250,000 |
| RESOURCE AVAILABLE | 1,302,371 |
| EXPENDITURES: | |
| CAPITAL OUTLAY | 495,971 |
| TOTAL EXPENDITURES | 495,971 |
| UNENCUMBERED CASH BAL., DECEMBER 31 | 806,400 |

STATE OF KANSAS
SEWARD COUNTY
2026

| SPECIAL HIGHWAY IMPROVEMENT FUND<br>K.S.A. 68-590 | PRIOR YEAR<br>ACTUAL 2024 |
|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | 4,000,135 |
| REVENUE: | |
| TRANSFERS - ROAD & BRIDGE | 0 |
| OTHER REVENUE | 100,656 |
| | |
| | |
| TOTAL RECEIPTS | 100,656 |
| RESOURCES AVAILABLE | 4,100,791 |
| EXPENDITURES: | |
| TRANSPORTATION | |
| HIGHWAYS AND STREETS | 193,201 |
| | |
| | |
| | |
| TOTAL EXPENDITURES | 193,201 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | 3,907,590 |

STATE OF KANSAS
SEWARD COUNTY
2026

| NOXIOUS WEED EQUIPMENT FUND<br>K.S.A. 19-119 | PRIOR YEAR<br>ACTUAL 2024 |
|---|---|
| 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
2026

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 1/1/2025 | AMOUNT DUE 2025 | | AMOUNT DUE 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | | INTEREST | PRINCIPAL | INTEREST | PRINCIPAL |
| 2018 FREIGHTLINER & INTER. WORK STAR | 2017 | | 3.90 | 512,251 | | 512,251 | 173,463 | 5,848 | 56,260 | 3,614 | 58,493 |
| TOTALS | | | | | | | 173,463 | 5,848 | 56,260 | 3,614 | 58,493 |

STATE OF KANSAS
SEWARD COUNTY
2026

FINANCIAL STATEMENT AND ADOPTED BUDGET

| RURAL FIRE DISTRICT | CODE | PRIOR YEAR ACTUAL 2024 | CURRENT YEAR ESTIMATE 2025 | PROPOSED BUDGET YEAR 2026 |
|---|---|---|---|---|
| UNENCUMBERED CASH BALANCE, JANUARY 1 | | 23,540 | 97,642 | 138,756 |
| | | | | |
| CURRENT TAX | | 997,402 | 1,006,696 | XXXXXXXXXXXXX |
| DELINQUENT TAX | | 3,343 | 0 | 0 |
| MOTOR VEHICLE TAX | | 34,774 | 40,478 | 37,996 |
| GRANT PROCEEDS | | 0 | 0 | 0 |
| TOTAL RECEIPTS | | 1,035,519 | 1,047,174 | 37,996 |
| RESOURCES AVAILABLE | | 1,059,059 | 1,144,816 | 176,752 |
| EXPENDITURES: | | | | |
| PERSONAL SERVICES | | 418,158 | 423,635 | 435,943 |
| COMMODITIES | | 85,342 | 61,768 | 71,550 |
| CONTRACTUAL | | 407,519 | 457,161 | 611,983 |
| CAPITAL OUTLAY | | 3,558 | 0 | 0 |
| TRANSFER - SPEC EQUIPMENT | | 0 | 0 | 0 |
| CAPITAL LEASE PAYMENT | | 46,840 | 62,108 | 64,000 |
| AD VALOREM WITHHOLDING | | 0 | 1,388 | 0 |
| TOTAL EXPENDITURES | | 961,417 | 1,006,060 | 1,183,476 |
| UNENCUMBERED CASH BALANCE, DECEMBER 31 | | 97,642 | 138,756 | |
| BUDGET AUTHORITY | | | | |
| | | | NON APPR BAL | |
| | | | EXP/NON APPR BAL | 1,183,476 |
| | | | TAX REQUIRED | 1,006,724 |
| | | | DEL COMP | |
| | | | AMOUNT OF 2025 AD VALOREM | 1,006,724 |

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

| 2025 BUDGETED FUND | ACTUAL AMOUNT OF 2025 LEVY | ALLOCATION FOR YEAR 2026 MVT | RVT | 16/20M |
|---|---|---|---|---|
| GENERAL | 1,006,696 | 33,640 | 397 | 3959 |
| | | | | |
| TOTAL | 1,006,696 | 33,640 | 397 | 3,959 |

MVT FACTOR 0.03342
RVT FACTOR 0.00039
16/20M FACTOR 0.00393

STATE OF KANSAS
SEWARD COUNTY
2026

| SPECIAL FIRE EQUIPMENT FUND<br>K.S.A. 19-3612c | PRIOR YEAR<br>ACTUAL 2024 |
|---|---|
| UNENCUMBERED CASH BAL., JANUARY 1 | 173,061 |
| TRANSFER FROM | |
| RURAL FIRE FUND | 0 |
| REIMBURSEMENTS | 0 |
| TOTAL RECEIPTS | 0 |
| RESOURCE AVAILABLE | 173,061 |
| EXPENDITURES: | |
| PUBLIC SAFETY: | |
| CAPITAL OUTLAY | 127,732 |
| TOTAL EXPENDITURES | 127,732 |
| UNENCUMBERED CASH BAL., DECEMBER 31 | 45,329 |

# 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

day of May, 2026

Shay Bales

to before me this 7 day of

026

Leslie Bales

Notary Public

7-22, 2028

NOTARY PUBLIC - STATE OF KANSAS
Leslie Bales
My Commission Expires 7-22-28

**(First Published in the High Plains Daily Leader & Times, Liberal Kansas May 7, 2026)t1**

NOTICE OF BUDGET HEARING

THE GOVERNING BODY OF
SEWARD COUNTY
WILL MEET ON THE 18TH DAY OF MAY, 2026 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 QUESTIONS OF TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS AND THE AMOUNT OF AD VALOREM TAX.
DETAILED BUDGET INFORMATION IS AVAILABLE AT THE COUNTY CLERKS OFFICE AND WILL BE AVAILABLE AT THIS HEARING.

BUDGET SUMMARY

PROPOSED BUDGET 2026 EXPENDITURES AND AMOUNT OF 2025 AD VALOREM TAX ESTABLISH THE MAXIMUM LIMITS OF THE 2026 BUDGET. ESTIMATED TAX RATE IS SUBJECT TO CHANGE DEPENDENT ON THE FINAL ASSESSED VALUATION

| FUND | 2024 PRIOR YEAR ACTUAL EXPENDITURES | 2024 ACTUAL TAX RATE* | 2025 CURRENT YEAR ESTIMATE OF EXPENDITURES | 2025 ACTUAL TAX RATE* | PROPOSED BUDGET 2026 BUDGET AUTHORITY FOR EXPENDITURES | PROPOSED BUDGET 2026 AMOUNT OF 2025 AD VALOREM TAX | PROPOSED BUDGET 2026 PROPOSED ESTIMATED TAX RATE* |
|---|---|---|---|---|---|---|---|
| GENERAL | 18,009,224 | 31.981 | 15,957,061 | 39.967 | 17,812,233 | 11,176,839 | 39.794 |
| **SPECIAL REVENUE:** | | | | | | | |
| ROAD & BRIDGE | 2,082,638 | 9.871 | 2,683,063 | 2.461 | 1,820,563 | 285,047 | 1.015 |
| COUNTY BUILDING | 330,072 | 0.986 | 343,829 | 0.886 | 632,277 | 112,896 | 0.402 |
| HEALTH | 1,624,002 | | 1,654,076 | | 1,834,971 | | |
| EQUIP RESERVE | 810,514 | | 220,024 | | 401,822 | | |
| EQUIP RESERVE TECH | 451,285 | | 453,033 | | 581,475 | | |
| DIVERSION PROGRAM | 16,978 | | 25,000 | | 303,264 | | |
| 911 TELEPHONE | 78,047 | | 80,000 | | 578,646 | | |
| ROAD MACH FUND | 495,971 | | | | | | |
| SPEC HWY FUND | 193,201 | | | | | | |
| NOXIOUS WEED EQUIP | 0 | | | | | | |
| **ENTERPRISE:** | | | | | | | |
| SOLID WASTE | 3,639,343 | | 4,811,300 | | 4,606,788 | | |
| HAULING | 5,997,962 | | 7,025,148 | | 6,875,447 | | |
| 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 | 33,739,237 | 42.838 | 33,264,534 | 43.414 | 35,834,486 | 11,574,782 | 41.211 |
| | | | | | Revenue Neutral Rate ** | | 41.211 |
| LESS: TRANSFERS | (1,371,635) | | (1,468,344) | | (600,948) | | |
| NET EXPENDITURES | 32,367,602 | | 31,796,190 | | 35,233,538 | | |
| TOTAL TAX LEVIED | 11,473,031 | | 11,574,820 | | XXXXXXXXXXXX | | |
| ASSESSED VALUATION | 270,184,013 | | 265,203,125 | | 280,866,331 | | |

OUTSTANDING INDEBTEDNESS, JANUARY 1

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. BONDS | 12,690,000 | 12,110,000 | 11,510,000 |
| LEASE AGREEMENTS | 2,850,232 | 2,463,261 | 2,521,517 |
| REVENUE BONDS | | | |
| TOTAL | 15,540,232 | 14,573,261 | 14,031,517 |

| OTHER TAXING DISTRICTS | | | | | | | |
|---|---|---|---|---|---|---|---|
| RURAL FIRE DIST | 961,417 | 7.337 | 1,006,060 | 7.960 | 1,183,476 | 1,006,696 | 8.209 |
| FIRE EQUIP | 127,732 | | | | | | |
| | | | | | Revenue Neutral Rate ** | | 8.209 |

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

CLERK