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 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	22,247,447	14,113,993	50.252
ROAD & BRIDGE	68-5,101	5	3,029,748	1,753,476	6.243
COUNTY BUILDING	19-117	6	717,458	284,371	1.000
HEALTH	65-204	7	1,678,036	0	
EQUIPMENT RESERVE	19-119	8	250,000	0	
EQUIP RESERVE - TECH	19-119	9	548,708	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			41,422,542	16,151,840	57.495
OTHER DISTRICTS:					
RURAL FIRE	19-3610	20	1,594,860	1,416,720	11.553
FIRE EQUIPMENT	19-3612c	21	0	0	
BUDGET HEARING NOTICE					
COMBINED RATE - BUDGET HEARING NOTICE					
RNR HEARING NOTICE					
NEIGHBORHOOD REVITALIZATION REBATE					

NTE 1 MILL
RES. 2017-14

RF VALUATION= 122,636,661

283,741,668 - 2,875,337 (TIF & RHID)

County Clerk's Use Only

280,866,331

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate 40.490

Does budget require a resolution to exceed the Revenue Neutral Rate? **YES**

ASSISTED BY:
HAY - RICE & ASSOCIATES, CHTD.

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

ATTEST: 9-15, 2025

Stacia D. Long
COUNTY CLERK

GOVERNING BODY

STATE OF KANSAS
SEWARD COUNTY
2026

CERTIFICATE

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SEWARD COUNTY

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EQUIPMENT RESERVE	19-119	8	250,000	0	
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CLOSURE/POSTCLOSURE	65-204	14	575,000	0	
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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			41,422,542	16,151,840	
OTHER DISTRICTS:					
RURAL FIRE	19-3610	20	1,594,860	1,416,720	
FIRE EQUIPMENT	19-3612c	21	0	0	
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COMBINED RATE - BUDGET HEARING NOTICE					
RNR HEARING NOTICE					
NEIGHBORHOOD REVITALIZATION REBATE					

County Clerk's Use Only

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate 40.490

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ASSISTED BY:
HAY - RICE & ASSOCIATES, CHTD.

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

ATTEST: _____, 2025

_____
COUNTY CLERK

_____
_____
_____
_____
_____
GOVERNING BODY

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
BUILDIING 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	250,000	KSA 19-119
ROAD & BRIDGE	SPECIAL HWY	0	0	600,000	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	497,285	KSA 19-119
TOTAL		1,371,635	1,468,344	1,457,285	

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										

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				-			-	-	-	-

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	9
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

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	2,367,300
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	16,338
LOCAL SALES TAX		1,943,744	1,800,000	1,800,000
INTEREST ON TAXES		185,609	130,000	130,000
CIVIL DEFENSE		99,840	30,000	99,000
LICENSES, PERMITS & FEES:				
OFFICER'S FEES		176,993	175,000	175,000
OTHER FEES		148,964	125,000	125,000
USE OF MONEY AND PROPERTY:				
INTEREST ON IDLE FUNDS		1,483,755	750,000	500,000
CHARGES FOR SALES AND SERVICES:				
AMBULANCE RECEIPTS		577,535	400,000	475,000
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	50,000
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	200,000
HEALTH INITIATIVES SALES TAX		844,093	750,000	550,000
SALE OF ASSETS		0	0	0
TOTAL RECEIPTS		15,491,600	16,515,346	5,766,154
RESOURCES AVAILABLE		**23,173,570**	**21,679,692**	**8,133,454**

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	270,617
COMMODITIES		1,245	1,900	4,060
CONTRACTUAL		6,265	4,853	6,448
CAPITAL OUTLAY/Special (Act Ctr)		0	0	0
TOTAL		168,104	172,235	281,125
CO. COMMISSIONERS				
PERSONAL SERVICE		87,483	87,483	87,500
COMMODITIES		3,785	3,915	4,000
CONTRACTUAL		20,126	28,295	26,700
CAPITAL OUTLAY/Special (Act Ctr)		0	0	0
TOTAL		111,394	119,693	118,200
COUNTY COUNSELOR				
PERSONAL SERVICE		0	0	0
COMMODITIES		0	100	0
CONTRACTUAL		244,582	128,300	128,300
CAPITAL OUTLAY		0	0	0
TOTAL		244,582	128,400	128,300
COUNTY CLERK				
PERSONAL SERVICE		167,251	167,225	172,921
COMMODITIES		5,677	0	2,900
CONTRACTUAL		2,324	7,000	5,300
CAPITAL OUTLAY/Special (Act Ctr)		0	0	
TOTAL		175,252	174,225	181,121
COUNTY TREASURER				
PERSONAL SERVICE		252,765	327,625	263,000
COMMODITIES		4,854	0	5,000
CONTRACTUAL		9,046	8,680	23,760
CAPITAL OUTLAY		0	0	0
TOTAL		266,665	336,305	291,760
COUNTY ATTORNEY				
PERSONAL SERVICE		478,740	662,396	732,422
COMMODITIES		16,602	15,000	7,500
CONTRACTUAL		57,600	32,650	56,100
CAPITAL OUTLAY/SPEC WORK		0	0	0
TOTAL		552,942	710,046	796,022
PLANNING & ZONING				
PERSONAL SERVICES		148,785	143,305	139,435
COMMODITIES		3,955	3,826	4,900
CONTRACTUAL		7,920	12,550	16,800
CAPITAL OUTLAY/Special (Act Ctr and clean)		0	0	0
TOTAL		160,660	159,681	161,135
CLERK OF DISTRICT COURT				
PERSONAL SERVICES		43,139	39,601	43,140
COMMODITIES		23,598	6,500	9,500
CONTRACTUAL		253,932	414,800	413,800
CAPITAL OUTLAY		0	0	0
TOTAL		320,669	460,901	466,440

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
GIS DEPARTMENT				
PERSONAL SERVICES		95,247	91,043	69,392
COMMODITIES		345	1,000	550
CONTRACTUAL		(1,820)	5,000	3,324
CAPITAL OUTLAY		0	0	0
TOTAL		93,772	97,043	73,266
COURTHOUSE GENERAL - MAINT				
PERSONAL SERVICES		250,546	248,756	246,093
COMMODITIES		28,564	27,218	30,400
CONTRACTUAL		8,486	8,051	10,450
CAPITAL OUTLAY		0	0	0
TOTAL		287,596	284,025	286,943
ELECTION				
PERSONAL SERVICE		21,747	27,984	25,300
COMMODITIES		7,540	0	4,100
CONTRACTUAL		30,626	32,960	55,600
CAPITAL OUTLAY		0	0	0
TOTAL		59,913	60,944	85,000
INFORMATION TECHNOLOGY				
PERSONAL SERVICE		193,279	190,552	193,610
COMMODITIES		104	200	1,150
CONTRACTUAL		790	4,750	2,250
CAPITAL OUTLAY/Special Expenditure		0	0	0
TOTAL		194,173	195,502	197,010
ECONOMIC DEVELOPMENT				
PERSONAL SERVICE		350,351	350,000	350,000
COMMODITIES		0	0	0
CONTRACTUAL		0	0	0
CAPITAL OUTLAY/Special Expenditure		0	0	0
TOTAL		350,351	350,000	350,000
REGISTER OF DEEDS				
PERSONAL SERVICE		125,770	127,457	129,512
COMMODITIES		(1,118)	(2,938)	2,500
CONTRACTUAL		(1,074)	3,500	4,000
CAPITAL OUTLAY (SPECIAL EXPENDITURE)		0	0	0
TOTAL		123,578	128,019	136,012
APPRAISER'S COST				
PERSONAL SERVICE		315,770	300,648	265,437
COMMODITIES		1,318	7,500	5,000
CONTRACTUAL		103,381	49,850	170,800
CAPITAL OUTLAY		0	0	0
TOTAL		420,469	357,998	441,237

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
HUMAN RESOURCES				
PERSONAL SERVICE		86,100	90,140	90,928
COMMODITIES		4,053	2,300	3,000
CONTRACTUAL		15,273	10,420	18,800
CAPITAL OUTLAY		0	0	0
TOTAL		105,426	102,860	112,728
TOTAL GENERAL GOVERNMENT		3,635,546	3,837,877	4,106,299
EMPLOYEE BENEFITS				
FICA / MEDICARE		1,044,107	869,779	955,000
BLUE CROSS (Self Funding)		3,426,848	3,599,558	4,987,693
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	6,619,453
SHERIFF				
PERSONAL SERVICE		1,441,157	1,458,874	1,431,150
COMMODITIES		258,371	144,300	202,000
CONTRACTUAL		75,667	48,605	52,300
CAPITAL OUTLAY/Special		0	0	0
TOTAL		1,775,195	1,651,779	1,685,450
EMERGENCY PREPAREDNESS				
PERSONAL SERVICE		92,343	124,670	122,680
COMMODITIES		12,274	8,457	12,500
CONTRACTUAL		24,432	(11,342)	50,700
CAPITAL OUTLAY/Special		23,163	0	0
TOTAL		152,212	121,785	185,880
EMS (AMBULANCE)				
PERSONAL SERVICE		714,332	713,517	731,655
COMMODITIES		0	44,653	56,000
CONTRACTUAL		190,758	116,107	141,834
CAPITAL OUTLAY/SPECIAL (ACT CTR)		0	0	0
TOTAL		905,090	874,277	929,489
JAIL				
PERSONAL SERVICE		1,263,932	1,346,284	1,387,745
COMMODITIES		105,585	215,315	381,000
CONTRACTUAL		171,862	71,300	152,100
CAPITAL OUTLAY		0	0	0
TOTAL		1,541,379	1,632,899	1,920,845
CIVIL DEFENSE				
PERSONAL SERVICE		0	0	0
COMMODITIES		0	0	0
CONTRACTUAL		99,840	30,000	99,000
CAPITAL OUTLAY		0	0	0
TOTAL		99,840	30,000	99,000
JUVENILE GRANTS				

ADOPTED BUDGET

GENERAL FUND		PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
TRUANCY PROGRAM		53,666	54,192	50,795
YOUTH PROGRAMS / CIMARRON BASIN		87,200	79,500	0
ADOLESCENT SUPPORT/YOUTH EMPOWERMENT		151,500	170,808	173,139
TEEN COURT		20,686	0	0
TOTAL		313,052	304,500	223,934
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	75,000
TOTAL		59,001	75,000	75,000
COUNCIL ON AGING				
CONTRACTUAL - Kismet Center		37,200	37,200	37,200
CONTRACTUAL - Liberal		226,815	229,413	220,000
TOTAL		264,015	266,613	257,200
NOXIOUS WEED CONTROL				
PERSONAL SERVICES		83,075	72,878	74,500
COMMODITIES		0	124,000	128,430
CONTRACTUAL		130,123	11,271	14,770
CAPITAL OUTLAY		0	0	0
TOTAL		213,198	208,149	217,700
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 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	231,485
CAPITAL OUTLAY/Special projects		0	0	
TOTAL ACTIVITY CENTER		419,541	480,861	476,127
HISTORICAL MUSEUM				
CONTRACTUAL		75,000	75,000	75,000
TOTAL HISTORICAL MUSEUM		75,000	75,000	75,000
CEMETERY				
PERSONAL SERVICES		57,835	51,310	48,915
COMMODITIES		7,716	8,550	20,100
CONTRACTUAL		12,399	13,298	12,400
CAPITAL OUTLAY		0		
TOTAL		77,950	73,158	81,415
EMPLOYEE COMMITTEE		11,801	10,000	10,000
TOTAL EMPLOYEE COMMITTEE		11,801	10,000	10,000
COURTHOUSE OPERATING EXPENSE				
PERSONAL SERVICES-General Courthouse		0	0	0
COMMODITIES		1,068,726	1,383,703	19,500
CONTRACTUAL		0	0	1,430,190
CAPITAL OUTLAY		0	0	
TOTAL		1,068,726	1,383,703	1,449,690
OTHER APPROPRIATION				
KS SMALL BUS DEV CTR		12,000	12,000	0
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	257,265
RESERVE FOR CLAIMS				
SALARY PROPOSAL		0	0	0
RESERVE FOR CLAIMS		169,481	300,000	350,000
EMS BUILDING		0	0	0
AD VALOREM WITHHOLDING - PROTESTED TAX		0	1,000,000	1,500,000
TOTAL		169,481	1,300,000	1,850,000

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	250,000
CO, TECH		471,635	548,344	497,285
TOTAL		1,121,635	718,344	747,285
TOTAL EXPENDITURES		18,009,224	19,312,392	22,247,447
UNENCUMBERED CASH BALANCE, DECEMBER 31		5,164,346	2,367,300	XXXXXXXXXXXXXX
BUDGET AUTHORITY AMOUNT				
			NON-APPR BAL	0
			EXP /NON-APPR BAL	22,247,447
			TAX REQUIRED	14,113,993
			DEL COMP	
			AMOUNT OF 2025 AD VALOREM	14,113,993

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	499,943
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	0	0
TOTAL RECEIPTS		3,389,296	1,593,728	776,329
RESOURCES AVAILABLE		3,770,189	3,281,279	1,276,272
EXPENDITURES:				
PERSONAL SERVICE		946,092	947,604	936,498
COMMODITIES		743,022	895,000	1,194,000
CONTRACTUAL		143,524	188,732	189,250
CAPITAL OUTLAY		0	0	0
TOTAL		1,832,638	2,031,336	2,319,748
TRANSFERS (TO SPECIAL HIGHWAY IMPROV.)		0	0	600,000
TRANSFERS (TO MACHINERY EQUIP)		250,000	750,000	110,000
TOTAL EXPENDITURES		2,082,638	2,781,336	3,029,748
UNENCUMBERED CASH BALANCE, DECEMBER 31		1,687,551	499,943	XXXXXXXXXXXXXX
BUDGET AUTHORITY AMOUNT			NON APPR BAL	
			EXP/NON APPR BAL	3,029,748
			TAX REQUIRED	1,753,476
			DEL COMP	
			AMOUNT OF 2025 AD VALOREM	1,753,476

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	393,591
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
TOTAL RECEIPTS		292,176	304,966	39,496
RESOURCES AVAILABLE		768,697	743,591	433,087
EXPENDITURES:				
GENERAL GOVERNMENT				
CONTRACTUAL (1)		330,072	350,000	717,458
CAPITAL OUTLAY				
ENCUMBRANCE-4H BUILDING				
LEASE PAYMENT				
TOTAL EXPENDITURES		330,072	350,000	717,458
UNENCUMBERED CASH BALANCE, DECEMBER 31		438,625	393,591	XXXXXXXXXXXXXX
BUDGET AUTHORITY AMOUNT				

NON APPR BAL	
EXP /NON APPR BAL	717,458
TAX REQUIRED	284,371
DEL COMP	
AMOUNT OF 2025 AD VALOREM	284,371

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	930,000
DONATIONS		0	0	0
INSURANCE REIMBURSEMENTS				
TOTAL RECEIPTS		1,495,687	1,569,076	1,655,023
RESOURCES AVAILABLE		1,733,950	1,679,024	1,679,971
EXPENDITURES:				
HEALTH				
PERSONAL SERVICES		1,012,926	1,113,100	1,046,000
COMMODITIES		221,176	185,000	278,000
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	1,678,036
UNENCUMBERED CASH BALANCE, DECEMBER 31		109,948	24,948	XXXXXXXXXXXXXX
BUDGET AUTHORITY AMOUNT				
			NON APPR. BAL.	1,935
			TOTAL EXP./ NON APPR. BAL.	1,678,036
			TAX REQUIRED	
			DEL. COMPUTATION	
			AMOUNT OF 2025 AD VALOREM	0

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	0
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	250,000
REIMBURSEMENTS				
TOTAL RECEIPTS		650,000	170,000	250,000
RESOURCES AVAILABLE		1,166,360	525,846	250,000
EXPENDITURES:				
CONTRACTUAL				
COMMODITIES				
CAPITAL OUTLAY		810,514	525,846	250,000
TOWER PROJECT				
TOTAL EXPENDITURES		810,514	525,846	250,000
UNENCUMBERED CASH BALANCE, DECEMBER 31		355,846	0	0
BUDGET AUTHORITY AMOUNT				

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	51,423
REVENUE:				
COUNTY GENERAL FUND		471,635	548,344	497,285
SALE OF ASSETS		0	3,623	0
TOTAL RECEIPTS		471,635	551,967	497,285
RESOURCES AVAILABLE		536,878	637,560	548,708
EXPENDITURES:				
CONTRACTUAL SERVICES				
CAPITAL OUTLAY		451,285	586,137	548,708
COMMODITIES				
TOTAL EXPENDITURES		451,285	586,137	548,708
UNENCUMBERED CASH BALANCE, DECEMBER 31		85,593	51,423	0

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				

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				

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				

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				

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				

ADOPTED BUDGET

Fund 285 SPECIAL PARK & RECREATION FUND	CODE	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET 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				

ADOPTED BUDGET

Fund 280 SPECIAL ALCOHOL TREATMENT FUND	CODE	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET 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				

ROAD MACHINERY FUND K.S.A. 68-141G	PRIOR YEAR 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

SPECIAL HIGHWAY IMPROVEMENT FUND K.S.A. 68-590	PRIOR YEAR 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

NOXIOUS WEED EQUIPMENT FUND K.S.A. 19-119	PRIOR YEAR 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
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	140,144
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	178,140
EXPENDITURES:				
PERSONAL SERVICES		418,158	423,635	481,859
COMMODITIES		85,342	61,768	66,612
CONTRACTUAL		407,519	457,161	621,389
CAPITAL OUTLAY		3,558	0	60,000
TRANSFER - SPEC EQUIPMENT		0	0	0
CAPITAL LEASE PAYMENT		46,840	62,108	65,000
AD VALOREM WITHHOLDING		0	0	300,000
TOTAL EXPENDITURES		961,417	1,004,672	1,594,860
UNENCUMBERED CASH BALANCE, DECEMBER 31		97,642	140,144	
BUDGET AUTHORITY				

NON APPR BAL	
EXP/NON APPR BAL	1,594,860
TAX REQUIRED	1,416,720
DEL COMP	
AMOUNT OF 2025 AD VALOREM	1,416,720

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

SPECIAL FIRE EQUIPMENT FUND K.S.A. 19-3612c	PRIOR YEAR 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

STATE OF KANSAS
SEWARD COUNTY

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2026

THE GOVERNING BODY OF
SEWARD COUNTY
WILL MEET ON THE 15TH DAY OF SEPTEMBER, 2025 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 2026 EXPENDITURES AND AMOUNT OF 2025 AD VALOREM TAX ESTABLISH THE MAXIMUM LIMITS
OF THE 2025 BUDGET. ESTIMATED TAX RATE IS SUBJECT TO CHANGE DEPENDENT ON THE FINAL ASSESSED VALUATION.

	2024		2025		PROPOSED BUDGET 2026		
FUND	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	BUDGET AUTHORITY FOR EXPENDITURES	AMOUNT OF 2025 AD VALOREM TAX	PROPOSED ESTIMATED TAX RATE*
GENERAL	18,009,224	31.981	19,312,392	39.967	25,797,447	17,663,993	62.116
SPECIAL REVENUE:							
ROAD & BRIDGE	2,082,638	9.871	2,781,336	2.461	3,029,748	1,753,476	6.166
COUNTY BUILDING	330,072	0.986	350,000	0.986	717,458	284,371	1.000
HEALTH	1,624,002		1,654,076		1,678,036		
EQUIP RESERVE	810,514		525,846		250,000		
EQUIP RESERVE TECH.	451,285		586,137		548,708		
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	37,163,235	43.414	44,972,542	19,701,840	69.282
					Revenue Neutral Rate **		40.490
LESS: TRANSFERS	(1,371,635)		(1,468,344)		(1,457,285)		
NET EXPENDITURES	32,367,602		35,694,891		43,515,257		
TOTAL TAX LEVIED	11,473,031		11,574,820		XXXXXXXXXXXX		
ASSESSED VALUATION	270,184,013		265,203,125		284,371,278		

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	1,004,672	7.960	2,251,860	2,073,720	16.869
FIRE EQUIP	127,732						
					Revenue Neutral Rate **		8.192

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

CLERK

Resolution No. 2025-17

A RESOLUTION OF SEWARD COUNTY, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2026.

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 September 4, 2025 and

WHEREAS, the Revenue Neutral Rate for tax year 2025 for Seward County was calculated as 40.490 mills by the County Clerk; and

WHEREAS, the budget proposed by the Seward County Board of County Commissioners for tax year 2026 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 15, 2025 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 2026.

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 15th day of September, 2025.

Attested:

COUNTY CLERK SEAL SEWARD COUNTY KANSAS

Scott Carr
Chair, Board of County Commissioners

Stacia D. Long
County Clerk

Board Member Name	Vote		Board Member Name	Vote	
	Yes	No		Yes	No
Tammy Sutherland-Abbott	X		Todd Stanton		X
Steven A. Helm		X	Scott Carr	X	
Presephoni Fuller	X				

Resolution No. 2025-18

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 2026.

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 September 4, 2025 and

WHEREAS, the Revenue Neutral Rate for tax year 2025 for Seward County Rural Fire District was calculated as 8.192 mills by the County Clerk; and

WHEREAS, the budget proposed by the Seward County Board of County Commissioners for tax year 2026 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 15, 2025 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 2026.

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 15th day of September, 2025.

Scott Carr
Chair, Board of County Commissioners

Attested: 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		Todd Stanton	X	
Steven A. Helm		X	Scott Carr	X	
Presephoni Fuller	X				

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.)

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 4 day of September, 2025

Shay Bales

SUBSCRIBED AND SWORN to before me this 4 day of September, 2025

Leslie Bales
Notary Public

My Commission Expires, 7-22, 2028

Printer's Fee . . . $ 103.95

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

(First Published in the High Plains Daily Leader & Times, Liberal Kansas September 4, 2025)t1

STATE OF KANSAS
SEWARD COUNTY
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

THE GOVERNING BODY OF
SEWARD COUNTY
WILL MEET ON THE 15TH DAY OF SEPTEMBER, 2025 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 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.

	2024		2025		PROPOSED BUDGET 2026		
FUND	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	BUDGET AUTHORITY FOR EXPENDITURES	AMOUNT OF 2025 AD VALOREM TAX	PROPOSED ESTIMATED TAX RATE*
GENERAL	18,009,224	31.981	19,312,392	39.967	25,797,447	17,663,993	62.116
SPECIAL REVENUE:							
ROAD & BRIDGE	2,082,638	9.871	2,781,338	2.461	3,929,748	1,753,478	6.166
COUNTY BUILDING	330,072	0.986	350,000	0.986	717,458	284,371	1.000
HEALTH	1,024,002		1,654,078		1,678,038		
EQUIP RESERVE	610,514		525,846		250,000		
EQUIP RESERVE TECH	451,285		586,137		548,708		
DIVERSION PROGRAM	16,978		25,000		303,264		
911 TELEPHONE	78,047		80,000		578,648		
ROAD MACH FUND	495,971						
SPEC HWY FUND	193,201						
NOXIOUS WEED EQUIP	0						
ENTERPRISE:							
SOLID WASTE	3,639,343		4,611,300		4,808,788		
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	37,163,235	43.414	44,972,542	19,701,840	69.282
					Revenue Neutral Rate **		40.490
LESS: TRANSFERS	(1,371,635)		(1,468,344)		(1,457,285)		
NET EXPENDITURES	32,367,602		35,694,891		43,515,257		
TOTAL TAX LEVIED	11,473,031		11,574,820		XXXXXXXXXXXXX		
ASSESSED VALUATION	270,184,013		265,203,125		284,371,278		

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	1,004,672	7.980	2,251,880	2,073,720	16.089
FIRE EQUIP	127,732						
					Revenue Neutral Rate **		8.192

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

Stacia D. Long
CLERK

COUNTY CLERK SEAL SEWARD COUNTY KANSAS