State of Kansas
City

2022

CERTIFICATE

To the Clerk of Nemaha, State of Kansas
We, the undersigned, officers of
Seneca
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2022; and
(3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	1,480,535	645,207	
Debt Service	10-113	8			
Library	12-1220	8	150,393	133,695	
Fire Equipment	12-110a	9	51,109	25,466	
Industrial Development	12-1617h	9	240,515	25,466	
Special Highway		10	63,909		
Fire Truck		10	405,500		
Airport		11	11,616		
Special Parks & Recreation		11	80,357		
Ambulance		12	6,464		
Meter Deposit		12	54,866		
Pool Debt Service		13	3,073,953		
Special Parks Improvement		13	859		
Convention & Tourism		14	41,068		
Cemetery Trust		14	2,393		
Law Enforcement Diversion		15	8,723		
Law Enforcement Trust		15	5,315		
Water Utility		16	668,213		
Electric Utility		17	6,620,605		
Sewer Utility		18	973,545		
Swimming Pool		19	111,500		
Non-Budgeted Funds-A		20			
Totals		xxxxxx	14,051,438	829,834	
					County Clerk's Use Only
Budget Summary		21			
Neighborhood Revitalization Rebate		22			Nov 1, 2021 Total Assessed Valuation

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2021

County Clerk

Governing Body

CPA Summary

Seneca

2022

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	621,900	74,099	1,350	765	18,151	99
Debt Service						
Library	128,843	15,352	279	159	3,760	20
Fire Equipment	24,532	2,923	53	30	716	4
Industrial Development	24,532	2,923	53	30	716	4
TOTAL	799,807	95,297	1,735	984	23,343	127

County Treas Motor Vehicle Estimate 95,297
County Treas Recreational Vehicle Estimate 1,735
County Treas 16/20M Vehicle Estimate 984
County Treas Commercial Vehicle Tax Estimate 23,343
County Treas Watercraft Tax Estimate 127

Motor Vehicle Factor 0.11915
Recreational Vehicle Factor 0.00217
16/20M Vehicle Factor 0.00123
Commercial Vehicle Factor 0.02919
Watercraft Factor 0.00016

Seneca

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Water Utility	Capital Improvement	81,838	85,538	89,138	12-1, 118
Electric Utility	Capital Improvement	282,796	300,000	300,000	12-1, 118
Sewer Utility	Capital Improvement	55,300	54,300	58,300	12-1, 118
Pool Capital Improveme	Capital Improvement	246,919	400,708	145,400	12-1, 118
Pool Capital Improveme	Swimming Pool	39,787	50,000	70,000	12-1, 117
3rd Street Project Fund	General Fund	-	37,031	-	10-117a
	Totals	706,640	927,577	662,838	
	Adjustments				
	Adjusted Totals	706,640	927,577	662,838	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Seneca

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Main Street	5/25/2011	12/1/2021	.75 - 3.75	880,000	105,000	6/1		1,969		0	0
						12/1	12/1	1,969	105,000		
Refunding & Improvement	5/1/2013	9/1/2030	2.00-2.65	2,520,000	1,175,000	3/1		12,669		10,069	
						9/1	9/1	12,669	260,000	10,069	175,000
Branch Street	10/1/2014	9/1/2024	1.15-3.6	830,000	360,000	3/1		6,230		3,850	
						9/1	9/1	5,040	85,000	3,850	90,000
Total G.O. Bonds					**1,640,000**			**40,546**	**450,000**	**27,838**	**265,000**
Revenue Bonds:											
Series 2013-PBC	5/1/2013	9/1/2027	2.00-2.5	3,295,000	1,660,000	3/1		18,338		16,088	
						9/1	9/1	18,338	225,000	16,088	230,000
Total Revenue Bonds					**1,660,000**			**36,676**	**225,000**	**32,176**	**230,000**
Other:											
Seneca Fireman Relief Asso	4/24/2006	9/1/2024	1.00	119,299	4,292	1/1	1/1	137	4,155		
Seneca Fireman Relief Assoc						6/1	6/1				
KDHE Sewer Rehab	7/21/2016	7/21/2036	1.91	2,231,391	2,002,953	3/1	3/1	15,357	45,622	14,635	46,345
KDHE Sewer Rehab						9/1	9/1	14,998	45,982	14,269	46,710
State of KS Elec Utility Loa	3/18/2021	1/1/2031	.25-	695,306	0	1/1	1/1			413	17,641
State of KS Elec Utility Loan						4/1	4/1			401	17,652
State of KS Elec Utility Loan						7/1	7/1	497	17,556	390	17,663
State of KS Elec Utility Loan						10/1	10/1	424	17,630	380	17,675
Total Other					**2,007,245**			**31,413**	**130,945**	**30,488**	**163,686**
Total Indebtedness					**5,307,245**			**108,635**	**805,945**	**90,502**	**658,686**

State of Kansas
City

Seneca

2022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2021	Payments Due 2021	Payments Due 2022
Fire Truck	12/1/2021	60	3.50	368,000	0	0	80,340
				Totals	**0**	**0**	**80,340**

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	1,438,815	1,541,073	838,538
Expenditures:			
General Government	167,010	178,005	214,280
Police Department	384,978	415,231	472,000
Street & Highway Department	396,878	401,358	429,000
Parks Department	140,447	161,808	170,200
Other Departments	3,348	5,300	10,600
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,092,661	1,161,702	1,296,080
Cash Forward (2022 column)			184,455
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,092,661**	**1,161,702**	**1,480,535**
Unencumbered Cash Balance Dec 31	346,154	379,371	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	1,366,826	1,340,040	1,480,535
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,480,535
		Tax Required	641,997
	Delinquent Comp Rate:	0.5%	3,210
		Amount of 2021 Ad Valorem Tax	645,207

CPA Summary

Seneca 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	312,324	346,154	379,371
Receipts:			
Ad Valorem Tax	524,546	621,900	xxxxxxxxxxxxxxxx
Delinquent Tax	10,059	12,387	4,000
Motor Vehicle Tax	73,640	72,000	74,099
Recreational Vehicle Tax	1,151	1,000	1,350
16/20M Vehicle Tax	642	562	765
Commercial Vehicle Tax	18,385	16,752	18,151
Watercraft Tax			99
Gross Earning (Intangible) Tax			0
LAVTR			544
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	13,557	10,846	11,835
Compensating Use Tax			
Local Sales Tax	266,033	260,000	260,000
Franchise Tax	41,399	55,000	55,000
Licenses	20,791	20,800	20,800
PILOT Payment	16,432	17,780	17,000
Reimbursement	53,670	53,650	53,360
Excise Tax		312	312
In Lieu of Taxes (IRB)			
Interest on Idle Funds	30,038	18,930	8,000
Neighborhood Revitalization Rebate			-66,148
Miscellaneous	56,148	33,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,126,491**	**1,194,919**	**459,167**
Resources Available:	**1,438,815**	**1,541,073**	**838,538**

Seneca

FUND PAGE - GENERAL

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2022

Library found in: Seneca
Nemaha

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2021	Proposed Year 2022
Ad Valorem	$128,843	$133,695
Delinquent Tax	$1,880	$1,500
Motor Vehicle Tax	$14,500	$15,352
Recreational Vehicle Tax	$200	$279
16/20M Vehicle Tax	$120	$159
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$145,543	$150,985
Difference in Total Taxes:	$5,442	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$24,546,516	$25,466,520
Did Assessed Valuation Decrease?	No	
Levy Rate	5.249	5.250
Difference in Levy Rate:	0.001	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Seneca 2022

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Salaries	69,128	79,612	94,010
Contractual	69,862	69,083	73,570
Commodities	17,070	19,310	21,700
Capital Outlay	10,950	10,000	25,000
Total	**167,010**	**178,005**	**214,280**
Police Department			
Salaries	289,602	255,550	322,230
Contractual	63,882	101,998	114,320
Commodities	25,460	28,233	29,450
Capital Outlay	6,034	29,450	6,000
Total	**384,978**	**415,231**	**472,000**
Street & Highway Department			
Salaries	183,119	174,448	200,000
Contractual	27,676	47,500	48,000
Commodities	66,049	63,610	66,000
Capital Outlay	120,034	115,800	115,000
Total	**396,878**	**401,358**	**429,000**
Parks Department			
Salaries	93,662	98,708	99,700
Contractual	23,206	34,300	34,500
Commodities	23,579	28,800	36,000
Capital Outlay			
Total	**140,447**	**161,808**	**170,200**
Other Departments			
Salaries	1,639	3,800	4,300
Contractual	1,514	500	500
Commodities		1,000	800
Capital Outlay	195		5,000
Total	**3,348**	**5,300**	**10,600**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 1 - Total	**1,092,661**	**1,161,702**	**1,296,080**

Seneca 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.5%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	108,360	128,843	xxxxxxxxxxxxxxxx
Delinquent Tax	1,987	1,880	1,500
Motor Vehicle Tax	14,494	14,500	15,352
Recreational Vehicle Tax	226	200	279
16/20M Vehicle Tax	126	120	159
Commercial Vehicle Tax	3,617	2,408	3,760
Watercraft Tax	76	30	20
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-13,707
Miscellaneous			10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**128,886**	**147,981**	**17,363**
Resources Available:	**128,886**	**147,981**	**17,363**
Expenditures:			
Library Appropriations	128,886	147,981	150,393
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**128,886**	**147,981**	**150,393**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	140,746	147,981	150,393
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	150,393
		Tax Required	133,030
	Delinquent Comp Rate:	0.5%	665
		Amount of 2021 Ad Valorem Tax	133,695

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Equipment**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	17,335	22,995	24,455
Receipts:			
Ad Valorem Tax	20,657	24,532	xxxxxxxxxxxxxxx
Delinquent Tax	387	444	
Motor Vehicle Tax	2,820	2,500	2,923
Recreational Vehicle Tax	43	30	53
16/20M Vehicle Tax	31	20	30
Commercial Vehicle Tax	673	610	716
Watercraft Tax	14	6	4
Interest on Idle Funds	388	250	200
Neighborhood Revitalization Rebate			-2,611
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,013**	**28,392**	**1,315**
Resources Available:	42,348	51,387	25,770
Expenditures:			
Commodities	4,969	6,000	6,000
Contractual	6,966	8,000	6,100
Dispatch Support	3,932	3,932	3,932
Capital Outlay	3,486	9,000	8,000
Cash Forward (2022 column)			27,077
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,353**	**26,932**	**51,109**
Unencumbered Cash Balance Dec 31	22,995	24,455	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	51,707	54,934	51,109
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	51,109
		Tax Required	25,339
	Delinquent Comp Rate:	0.5%	127
		Amount of 2021 Ad Valorem Tax	25,466

Adopted Budget **Industrial Development**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	172,967	190,919	214,061
Receipts:			
Ad Valorem Tax	19,006	24,532	xxxxxxxxxxxxxxx
Delinquent Tax	382	444	
Motor Vehicle Tax	2,769	2,500	2,923
Recreational Vehicle Tax	45	30	53
16/20M Vehicle Tax	18	20	30
Commercial Vehicle Tax	717	610	716
Watercraft Tax	15	6	4
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-2,611
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,952**	**28,142**	**1,115**
Resources Available:	**195,919**	**219,061**	**215,176**
Expenditures:			
Contractual	5,000	5,000	5,000
Cash Forward (2022 column)			235,515
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,000**	**5,000**	**240,515**
Unencumbered Cash Balance Dec 31	190,919	214,061	xxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	198,605	217,495	240,515
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	240,515
		Tax Required	25,339
	Delinquent Comp Rate:	0.5%	127
		Amount of 2021 Ad Valorem Tax	25,466

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,333	3,333	10,549
Receipts:			
State of Kansas Gas Tax	53,670	53,650	53,360
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**53,670**	**53,650**	**53,360**
Resources Available:	**57,003**	**56,983**	**63,909**
Expenditures:			
Capital Improvements	53,670	46,434	63,909
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,670**	**46,434**	**63,909**
Unencumbered Cash Balance Dec 31	3,333	10,549	0
2020/2021/2022 Budget Authority Amount	57,305	46,434	63,909

Adopted Budget

Fire Truck	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	227,512	239,531	284,431
Receipts:			
Service Revenue	113,408	108,569	118,569
Interest on Idle Funds	3,746	2,320	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**117,154**	**110,889**	**121,069**
Resources Available:	**344,666**	**350,420**	**405,500**
Expenditures:			
Contractual	6,791	6,800	7,500
Commodities	19,336	18,000	18,660
Dispatch Support	11,189	11,189	11,189
Capital Outlay	67,819	30,000	80,340
Cash Forward (2022 column)			287,811
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**105,135**	**65,989**	**405,500**
Unencumbered Cash Balance Dec 31	239,531	284,431	0
2020/2021/2022 Budget Authority Amount	289,063	366,834	405,500

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,116	10,116	10,616
Receipts:			
Service	0	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**1,000**	**1,000**
Resources Available:	**10,116**	**11,116**	**11,616**
Expenditures:			
	0	500	500
Cash Forward (2022 column)			11,116
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**500**	**11,616**
Unencumbered Cash Balance Dec 31	10,116	10,616	0
2020/2021/2022 Budget Authority Amount	10,066	11,616	11,616

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	56,464	61,651	68,522
Receipts:			
Local Alcohol Fund	11,737	10,846	11,835
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,737**	**10,846**	**11,835**
Resources Available:	**68,201**	**72,497**	**80,357**
Expenditures:			
Commodities	180	100	200
Capital Outlay	6,370	3,875	3,875
Cash Forward (2022 column)			76,282
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,550**	**3,975**	**80,357**
Unencumbered Cash Balance Dec 31	61,651	68,522	0
2020/2021/2022 Budget Authority Amount	61,182	79,395	80,357

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,228	8,242	6,464
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**10,228**	**8,242**	**6,464**
Expenditures:			
Commodities	667	0	
Contractual	1,319	1,778	1,500
Cash Forward (2022 column)			4,964
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,986**	**1,778**	**6,464**
Unencumbered Cash Balance Dec 31	8,242	6,464	0
2020/2021/2022 Budget Authority Amoun	9,992	8,729	6,464

Adopted Budget **Meter Deposit**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	50,235	49,866	49,866
Receipts:			
Deposits	4,080	4,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,080**	**4,000**	**5,000**
Resources Available:	**54,315**	**53,866**	**54,866**
Expenditures:			
Refunds	4,449	4,000	5,500
Cash Forward (2022 column)			49,366
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,449**	**4,000**	**54,866**
Unencumbered Cash Balance Dec 31	49,866	49,866	0
2020/2021/2022 Budget Authority Amoun	58,385	56,435	54,866

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Pool Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,147,247	2,363,637	2,386,953
Receipts:			
Sales Tax	714,342	680,000	680,000
Interest on Idle Funds	16,644	6,200	7,000
Miscellaneous	35,285		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**766,271**	**686,200**	**687,000**
Resources Available:	**2,913,518**	**3,049,837**	**3,073,953**
Expenditures:			
Capital Outlay	2,100	500	
Lease: Principal	220,000	225,000	230,000
Lease: Interest	41,075	36,676	32,176
Operating Transfer	286,706	400,708	195,400
Cash Forward (2022 column)			2,616,377
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**549,881**	**662,884**	**3,073,953**
Unencumbered Cash Balance Dec 31	2,363,637	2,386,953	0
2020/2021/2022 Budget Authority Amoun	2,639,343	2,624,572	3,073,953

Adopted Budget

Special Parks Improvement	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	359	359	359
Receipts:			
		500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**500**	**500**
Resources Available:	**359**	**859**	**859**
Expenditures:			
Capital Outlay		500	500
Cash Forward (2022 column)			359
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**500**	**859**
Unencumbered Cash Balance Dec 31	359	359	0
2020/2021/2022 Budget Authority Amoun	859	859	859

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Convention & Tourism**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	25,980	29,568	25,068
Receipts:			
Guest Tax	14,930	15,500	16,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,930**	**15,500**	**16,000**
Resources Available:	**40,910**	**45,068**	**41,068**
Expenditures:			
Capital Outlay	11,342	20,000	20,534
Cash Forward (2022 column)			20,534
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,342**	**20,000**	**41,068**
Unencumbered Cash Balance Dec 31	29,568	25,068	0
2020/2021/2022 Budget Authority Amoun	39,624	39,379	41,068

Adopted Budget **Cemetery Trust**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,393	2,393	2,393
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**2,393**	**2,393**	**2,393**
Expenditures:			
Commodities	0		0
Cash Forward (2022 column)			2,393
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**2,393**
Unencumbered Cash Balance Dec 31	2,393	2,393	0
2020/2021/2022 Budget Authority Amoun	2,393	2,393	2,393

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Law Enforcement Diversion**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,828	4,528	5,723
Receipts:			
Diversion Fees	2,700	3,195	3,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,700**	**3,195**	**3,000**
Resources Available:	**4,528**	**7,723**	**8,723**
Expenditures:			
Diversions		2,000	5,000
Cash Forward (2022 column)			3,723
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,000**	**8,723**
Unencumbered Cash Balance Dec 31	4,528	5,723	0
2020/2021/2022 Budget Authority Amoun	8,013	4,929	8,723

Adopted Budget

Law Enforcement Trust	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		3,815	4,315
Receipts:			
Seized Property	3,815	500	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,815**	**500**	**1,000**
Resources Available:	**3,815**	**4,315**	**5,315**
Expenditures:			
		0	5,315
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**5,315**
Unencumbered Cash Balance Dec 31	3,815	4,315	0
2020/2021/2022 Budget Authority Amoun	0	0	5,315

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	215,305	227,478	243,413
Receipts:			
Service Revenue	408,031	408,000	415,000
Penalties	1,945	1,500	2,000
Interest on Idle Funds	3,465	1,600	1,800
Miscellaneous	14,943	6,000	6,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**428,385**	**417,100**	**424,800**
Resources Available:	**643,690**	**644,578**	**668,213**
Expenditures:			
Salaries & Wages	183,001	169,800	216,200
Contractual	50,115	53,155	93,000
Commodities	101,258	92,672	6,300
Transfers Out	81,838	85,538	89,138
Capital Outlay	0		
Cash Forward (2022 column)			263,575
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**416,212**	**401,165**	**668,213**
Unencumbered Cash Balance Dec 31	227,478	243,413	0
2020/2021/2022 Budget Authority Amount	751,629	668,788	668,213

See Tab E

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,265,164	3,350,342	3,450,755
Receipts:			
Service Revenue	2,738,820	2,750,000	2,995,000
Penalties	7,801	6,000	7,000
Franchise Fees	78,094	82,500	89,850
Transfer In (Low Int Util Loan Proceeds)		695,307	
Interest on Idle Funds	55,705	25,000	18,000
Miscellaneous	9,870	0	60,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,890,290**	**3,558,807**	**3,169,850**
Resources Available:	**6,155,454**	**6,909,149**	**6,620,605**
Expenditures:			
Salaries & Wages	293,312	268,500	339,310
Commodities	123,494	138,351	110,000
Contractual	116,715	105,262	115,290
Capital Outlay	265,849	189,290	800,000
Wholesale Power	1,720,646	2,481,841	2,200,000
Transfers Out	282,796	275,000	300,000
Cash Forward (2022 column)			2,756,005
Miscellaneous	2,300	150	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,805,112**	**3,458,394**	**6,620,605**
Unencumbered Cash Balance Dec 31	3,350,342	3,450,755	0
2020/2021/2022 Budget Authority Amount	6,313,414	6,753,251	6,620,605

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	506,166	617,949	622,457
Receipts:			
Service Revenue	358,769	350,338	350,338
Penalties	14	2	
Interest on Idle Funds			
Miscellaneous	401	400	750
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**359,184**	**350,740**	**351,088**
Resources Available:	**865,350**	**968,689**	**973,545**
Expenditures:			
Salaries & Wages	40,666	37,600	48,050
Contractual	15,263	17,000	17,500
Commodities	14,213	22,310	43,900
Capital Outlay	4,786	93,063	97,241
Transfers Out	55,300	54,300	58,300
Principal	85,393	91,604	93,055
Interest	31,780	30,355	28,904
Cash Forward (2022 column)			586,595
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**247,401**	**346,232**	**973,545**
Unencumbered Cash Balance Dec 31	617,949	622,457	0
2020/2021/2022 Budget Authority Amount	586,090	909,789	973,545

See Tab E

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Swimming Pool**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	0	500
Receipts:			
Admissions	24,824	25,000	30,000
Concessions	8,263	8,500	11,000
Transfer In from Pool Debt Fund	39,788	50,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**72,875**	**83,500**	**111,000**
Resources Available:	**72,875**	**83,500**	**111,500**
Expenditures:			
Salaries & Wages	37,091	47,000	61,000
Contractual	14,080	10,000	14,000
Commodities	21,154	22,000	21,500
Capital Outlay	550	4,000	15,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**72,875**	**83,000**	**111,500**
Unencumbered Cash Balance Dec 31	0	500	0
2020/2021/2022 Budget Authority Amount	109,941	107,697	111,500

CPA Summary

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name: Capital Equipment		(2) Fund Name: Capital Improvement		(3) Fund Name: 3rd Street Construction		(4) Fund Name: ewer Capital Improveme		(5) Fund Name: Branch Street Constructio		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,408	Cash Balance Jan 1	384,300	Cash Balance Jan 1	37,030	Cash Balance Jan 1	0	Cash Balance Jan 1	135,269	562,007
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Revenue	92	Other	76,926					Other	157,600	
		Land Purchase income	34,080							
		Transfers In	666,852							
Total Receipts	92	Total Receipts	777,858	Total Receipts	0	Total Receipts	0	Total Receipts	157,600	935,550
Resources Available:	5,500	Resources Available:	1,162,158	Resources Available:	37,030	Resources Available:	0	Resources Available:	292,869	1,497,557
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	375,391					Principal	85,000	
		Bond Principal	350,000					Interest	12,460	
		Bond Interest	37,775							
Total Expenditures	0	Total Expenditures	763,166	Total Expenditures	0	Total Expenditures	0	Total Expenditures	97,460	860,626
Cash Balance Dec 31	5,500	Cash Balance Dec 31	398,992	Cash Balance Dec 31	37,030	Cash Balance Dec 31	0	Cash Balance Dec 31	195,409	**636,931** **
										636,931 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of

Seneca

will meet on September 1, 2021 at 7:30 p.m. at 531 Main Street, Seneca, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at 531 Main Street, Seneca, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	1,092,661	25.418	1,161,702	25.336	1,480,535	645,207	25.335
Debt Service							
Library	128,886	5.000	147,981	5.249	150,393	133,695	5.250
Fire Equipment	19,353	0.922	26,932	1.000	51,109	25,466	1.000
Industrial Development	5,000	1.000	5,000	1.000	240,515	25,466	1.000
Special Highway	53,670		46,434		63,909		
Fire Truck	105,135		65,989		405,500		
Airport			500		11,616		
Special Parks & Recreation	6,550		3,975		80,357		
Ambulance	1,986		1,778		6,464		
Meter Deposit	4,449		4,000		54,866		
Pool Debt Service	549,881		662,884		3,073,953		
Special Parks Improvement			500		859		
Convention & Tourism	11,342		20,000		41,068		
Cemetery Trust					2,393		
Law Enforcement Diversion			2,000		8,723		
Law Enforcement Trust					5,315		
Water Utility	416,212		401,165		668,213		
Electric Utility	2,805,112		3,458,394		6,620,605		
Sewer Utility	247,401		346,232		973,545		
Swimming Pool	72,875		83,000		111,500		
Non-Budgeted Funds-A	860,626						
Totals	6,381,139	32.340	6,438,466	32.585	14,051,438	829,834	32.585
*Revenue Neutral Rate***							*31.409*
Less: Transfers	706,640		927,577		662,838		
Net Expenditure	5,674,499		5,510,889		13,388,600		
Total Tax Levied	778,831		799,807		xxxxxxxxxxxxxxxxx		
Assessed Valuation	23,897,988		24,546,516		25,466,520		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	2,421,496	2,075,000	1,640,000
Revenue Bonds	2,055,224	1,880,000	1,660,000
Other	2,252,260	2,114,136	2,007,245
Lease Purchase Principal	0	0	0
Total	6,728,980	6,069,136	5,307,245

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Michele E. Spring

City Official Title: City Clerk

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	645,207	25.335	66,148
Debt Service			0
Library	133,695	5.250	13,707
Fire Equipment	25,466	1.000	2,611
Industrial Developmer	25,466	1.000	2,611
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	829,834	32.585	85,077

2021 July 1 Valuation: 25,466,520

Valuation Factor: 25,466.520

Neighborhood Revitalization Subj to Rebate: 2,610,884

Neighborhood Revitalization factor: 2,610.884

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Seneca

will meet on September 1, 2021 at 7:30 p.m. for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at City Hall, 531 Main St, Seneca, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	1,092,661	25.418	1,161,702	25.336	1,480,535	645,207	25.335
Debt Service							
Library	128,886	5.000	147,981	5.249	150,393	133,695	5.250
Fire Equipment	19,353	0.922	26,932	1.000	51,109	25,466	1.000
Industrial Development	5,000	1.000	5,000	1.000	240,515	25,466	1.000
Special Highway	53,670		46,434		63,909		
Fire Truck	105,135		65,989		405,500		
Airport			500		11,616		
Special Parks & Recreation	6,550		3,975		80,357		
Ambulance	1,986		1,778		6,464		
Meter Deposit	4,449		4,000		54,866		
Pool Debt Service	549,881		662,884		3,073,953		
Special Parks Improvement			500		859		
Convention & Tourism	11,342		20,000		41,068		
Cemetery Trust					2,393		
Law Enforcement Diversion			2,000		8,723		
Law Enforcement Trust					5,315		
Water Utility	416,212		401,165		668,213		
Electric Utility	2,805,112		3,458,394		6,620,605		
Sewer Utility	247,401		346,232		973,545		
Swimming Pool	72,875		83,000		111,500		
Non-Budgeted Funds	860,626						
Totals	6,381,139	32.340	6,438,466	32.585	14,051,438	829,834	32.585
						*Revenue Neutral Rate***	*31.409*
Less: Transfers	706,640		927,577		662,838		
Net Expenditure	5,674,499		5,510,889		13,388,600		
Total Tax Levied	778,831		799,807				
Assessed Valuation	23,897,988		24,546,516		25,466,520		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	2,421,496	2,075,000	1,640,000
Revenue Bonds	2,055,224	1,880,000	1,660,000
Other	2,252,260	2,114,136	2,007,245
Lease Purchase Principal			
Total	6,728,980	6,069,136	5,307,245

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Michele E. Spring

City Official Title: City Clerk

STATE OF KANSAS
County of Nemaha

Matt Diehl, being first duly sworn, deposes and states: That he is of lawful age, that affiant is editor of The Courier-Tribune, a weekly newspaper wholly printed within the City of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of general circulation in said city and county, and which has been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly published in said city and county as at least weekly (50) times a year for more than five (5) years prior to the first publication of the Notice – Ordinance –Report, a copy of which is hereto attached marked "Exhibit A", and that said Notice-Ordinance-Report was published in said newspaper for 1 consecutive weeks on the following dates, to-wit:

Beginning with the First insertion of said Notice – Ordinance – Report
In the issue thereof date Aug. 11, 2021
Second insertion thereof in the issue thereof date _____, 2021
Third insertion thereof in the issue thereof date _____, 2021

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication.
Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees $ 135.00
Subscribed to in my presence and sworn to before me by said Matt Diehl Matt Diehl
This 11 day of August, 2021

STATE OF KANSAS NOTARY PUBLIC
JOYCE K. DIEHL
My Appointment Expires
January 15, 2025

Joyce K Diehl

My commission expires on the 15th day of January, 2025

Affidavit and proof of publication examined, approved and filed the ____ day of _____, 2021

_____

Resolution No 09012021-1

A RESOLUTION OF THE CITY OF SENECA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Seneca was calculated as 31.409 mills by the Nemaha County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Seneca will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 1, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Seneca, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF SENECA:

The City of Seneca shall levy a property tax rate exceeding the Revenue Neutral Rate of 31.409 mills.

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 Governing Body.

ADOPTED this 1st day of September, 2021, and **SIGNED** by the Mayor.

Joe Mitchell, Mayor

Attested:

Michele E. Spring, City Clerk