State of Kansas
City

2022

CERTIFICATE

To the Clerk of Sheridan County, State of Kansas
We, the undersigned, officers of
City of Selden
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 expenditure for the various funds for the year 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	342,300	68,355	
Debt Service	10-113	8			
Library	12-1220	8	3,325	2,616	
Special Highway		9	7,709		
Water		9	114,292		
Sewer Operating		10	35,479		
Solid Waste		10	90,435		
Non-Budgeted Funds		11			
Totals		xxxxxx	593,540	70,971	
Budget Summary		12			County Clerk's Use Only
Neighborhood Revitalization		13			
					Nov 1, 2021 Total Assessed Valuation

Assisted by:
James V. Myers
Certified Public Accountant
Address:
PO Box 772
Hoxie, KS 67740
Email:
delcpa@ruraltel.net

Date Attested: Aug 19 2021

County Clerk

Governing Body

Page No. 1

City of Selden

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	68,367	10,914	469	143	1,786	0
Debt Service						
Library	2,623	419	18	6	69	0
TOTAL	70,990	11,333	487	149	1,855	0

County Treas Motor Vehicle Estimate 11,333

County Treas Recreational Vehicle Estimate 487

County Treas 16/20M Vehicle Estimate 149

County Treas Commercial Vehicle Tax Estimate 1,855

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.15964

Recreational Vehicle Factor 0.00686

16/20 Vehicle Factor 0.00210

Commercial Vehicle Factor 0.02613

Watercraft Factor 0.00000

City of Selden

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
General	Capital Improvement	14,349	15,000	15,000	12-1,118
	Totals	14,349	15,000	15,000	
	Adjustments*				
	Adjusted Totals	14,349	15,000	15,000	

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

City of Selden

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2021	Payments Due 2021	Payments Due 2022
				Totals	**0**	**0**	**0**

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

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

Budgeted Year: 2022

Library found in: City of Selden
Sheridan County

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 Tax	$2,623	$2,616
Delinquent Tax	$0	$0
Motor Vehicle Tax	$407	$419
Recreational Vehicle Tax	$18	$18
16/20M Vehicle Tax	$4	$6
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$3,052	$3,059
Difference in Total Taxes:	$7	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,268,249	$1,261,566
Did Assessed Valuation Decrease?	Yes	
Levy Rate	2.068	2.074
Difference in Levy Rate:	0.006	
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.

City of Selden 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	198,569	200,412	223,642
Receipts:			
Ad Valorem Tax	65,120	68,367	xxxxxxxxxxxxxxxx
Delinquent Tax	1,734	0	0
Motor Vehicle Tax	10,266	10,590	10,914
Recreational Vehicle Tax	485	477	469
16/20M Vehicle Tax	30	86	143
Commercial Vehicle Tax	1,892	1,839	1,786
Watercraft Tax	95	47	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Capital Credit	344	350	400
Court Costs	8,318	9,000	1,000
Distributions	3,137	3,150	3,200
Donations	200	0	0
Grant Income	10,000	0	0
Franchise Taxes	6,079	6,500	7,000
Licenses/Permits	310	350	400
Reimbursements	294	0	0
Rent	4,281	4,250	4,500
Sales & Use Tax	19,131	19,500	20,000
Special Assessments	1,900	2,000	2,500
Interest on Idle Funds	672	700	700
Neighborhood Revitalization Rebate	-2,017	-1,476	-1,107
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**132,271**	**125,730**	**51,905**
Resources Available:	**330,840**	**326,142**	**275,547**
Expenditures:			
Capital Outlay	47,970	15,000	19,800
Commodities	9,038	10,000	12,500
Contractual	33,702	35,000	40,000
Municipal Court	2,554	2,500	2,500
Personal Services	22,815	25,000	27,500
Transfer to Capital Improvements	14,349	15,000	15,000
Cash Forward (2022 column)	0	0	225,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**130,428**	**102,500**	**342,300**
Unencumbered Cash Balance Dec 31	200,412	223,642	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	325,425	348,400	342,300
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	342,300
		Tax Required	66,753
	Delinquent Comp Rate:	2.4%	1,602
		Amount of 2021 Ad Valorem Tax	**68,355**

CPA Summary

City of Selden 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
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% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.4%	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	0
Receipts:			
Ad Valorem Tax	2,519	2,623	xxxxxxxxxxxxxxxx
Delinquent Tax	66	0	0
Motor Vehicle Tax	395	407	419
Recreational Vehicle Tax	19	18	18
16/20M Vehicle Tax	1	4	8
Commercial Vehicle Tax	74	72	69
Watercraft Tax	4	2	0
State of Kansas-Library Grant	293	300	300
Neighborhood Revitalization Rebate	-78	-57	-42
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,293**	**3,369**	**770**
Resources Available:	**3,293**	**3,369**	**770**
Expenditures:			
Appropriations	3,293	3,369	3,325
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,293**	**3,369**	**3,325**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	3,425	3,000	3,325
		Non-Appropriated Balance	0
See Tab C		Total Expenditure/Non-Appr Balance	3,325
		Tax Required	2,555
	Delinquent Comp Rate:	2.4%	61
		Amount of 2021 Ad Valorem Tax	2,616

CPA Summary

City of Selden 2022

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	1,020	1,559	1,609
Receipts:			
State of Kansas Gas Tax	5,517	5,550	5,600
County Transfers Gas	0	0	0
Mowing	500	500	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,017**	**6,050**	**6,100**
Resources Available:	**7,037**	**7,609**	**7,709**
Expenditures:			
Commodities	1,560	1,750	2,709
Contractual	2,263	2,500	3,000
Personal Services	1,655	1,750	2,000
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,478**	**6,000**	**7,709**
Unencumbered Cash Balance Dec 31	1,559	1,609	0
2020/2021/2022 Budget Authority Amoun	7,335	6,360	7,709

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	56,133	67,292	70,292
Receipts:			
Charges to Customers	42,159	43,000	44,000
Sparks	6,030	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**48,189**	**43,000**	**44,000**
Resources Available;	**104,322**	**110,292**	**114,292**
Expenditures:			
Commodities	11,667	12,500	15,000
Contractual	9,703	10,000	12,500
Personal Services	15,660	17,500	20,000
Capital Outlay	0	0	66,792
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,030**	**40,000**	**114,292**
Unencumbered Cash Balance Dec 31	67,292	70,292	0
2020/2021/2022 Budget Authority Amoun	100,563	106,133	114,292

CPA Summary

City of Selden 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Operating**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	10,743	16,979	23,479
Receipts:			
Charges to Customers	10,308	11,000	12,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,308**	**11,000**	**12,000**
Resources Available:	**21,051**	**27,979**	**35,479**
Expenditures:			
Commodities	0	250	500
Contractual	4,072	4,250	4,500
Personal Services	0	0	0
Capital Outlay			30,479
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,072**	**4,500**	**35,479**
Unencumbered Cash Balance Dec 31	16,979	23,479	0
2020/2021/2022 Budget Authority Amount	27,424	17,894	35,479

Adopted Budget **Solid Waste**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	52,010	51,935	50,435
Receipts:			
Charges to Customers	37,243	38,500	40,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**37,243**	**38,500**	**40,000**
Resources Available:	**89,253**	**90,435**	**90,435**
Expenditures:			
Commodities	8,945	10,000	12,500
Contractual	1,736	2,500	5,000
Personal Services	26,637	27,500	30,000
Capital Outlay	0	0	42,935
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,318**	**40,000**	**90,435**
Unencumbered Cash Balance Dec 31	51,935	50,435	0
2020/2021/2022 Budget Authority Amount	88,267	87,010	90,435

CPA Summary

City of Selden

NON-BUDGETED FUNDS

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

2022

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Community Center**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	28,214	Cash Balance Jan 1	5,204	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		33,418
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
General Transfer	14,349	Rent	4,440							
Total Receipts	14,349	Total Receipts	4,440	Total Receipts	0	Total Receipts	0	Total Receipts	0	18,789
Resources Available:	42,563	Resources Available:	9,644	Resources Available:	0	Resources Available:	0	Resources Available:	0	52,207
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	27,248	Commodities	296							
		Contractual	3,529							
		Personal Services	1,004							
Total Expenditures	27,248	Total Expenditures	4,829	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	32,077
Cash Balance Dec 31	15,315	Cash Balance Dec 31	4,815	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	20,130 **
										20,130 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Selden
will meet on August 16, 2021 at 7:00 PM at Selden City Office 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 Selden City Office 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.
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 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	130.428	52.772	102.500	53.907	342.300	68.355	54.183
Debt Service							
Library	3.293	2.041	3.369	2.068	3.325	2.616	2.074
Special Highway	5.478		6.000		7.709		
Water	37.030		40.000		114.292		
Sewer Operating	4.072		4.500		35.479		
Solid Waste	37.318		40.000		90.435		
Non-Budgeted Funds	32.077						
Totals	249.696	54.813	196.369	55.975	593.540	70.971	56.257
*Revenue Neutral Rate***							56.272
Less: Transfers	14.349		15.000		15.000		
Net Expenditure	235.347		181.369		578.540		
Total Tax Levied	69.714		70.990		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1.271.859		1.268.249		1.261.566		

Outstanding Indebtedness, January 1.	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Jacqueline Neff
City Official Title: Selden City Clerk

City of Selden

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	67,222	53.285	1,107
Debt Service			0
Library	2,573	2.040	42
			0
			0
			0
			0
TOTAL	69,795	55.324	1,149

2021 July 1 Valuation: 1,261,566

Valuation Factor: 1.261.566

Neighborhood Revitalization Subj to Rebate: 20,767

Neighborhood Revitalization factor: 20.767

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

The Sheridan Sentinel

PROOF OF PUBLICATION

STATE OF KANSAS, SHERIDAN COUNTY, SS:

RACHEL FARBER, being first duly sworn, says she is the Authorized Agent of THE SHERIDAN SENTINEL, which is a weekly newspaper, printed and of general circulation in said County of Sheridan, State of Kansas; and that the attachment hereto contains a true and correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

Publication being on the 29th day of July, 2021

Publication Fee $47.20

Rachel Farber

(Signature)

SUBSCRIBED AND SWORN TO before me

this 29th day of July, 2021.

Viktorija Briggs

(Signature)

NOTARY PUBLIC - State of Kansas
VIKTORIJA BRIGGS
My Appt. Expires August 22, 2024

(Published in The Sheridan Sentinel July 29, 2021)

NOTICE OF BUDGET HEARING

The governing body of
City of Selden
will meet on August 16, 2021 at 7:00 PM at Selden City Office 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 Selden City Office 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.
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 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	150,428	52.772	102,500	53.907	342,300	68,355	54.183
Debt Service							
Library	3,293	2.041	3,369	2.068	3,325	2,616	2.074
Special Highway	5,478		6,000		2,709		
Water	37,030		40,000		114,292		
Sewer Operating	4,072		4,500		35,479		
Solid Waste	37,318		40,000		90,435		
Non-Budgeted Funds	32,077						
Totals	249,696	54.813	196,369	55.975	593,540	70,971	56.257
*Revenue Neutral Rate***							56.272
Less: Transfers	14,349		15,000		15,000		
Net Expenditure	235,347		181,369		578,540		
Total Tax Levied	69,714		70,990		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,271,859		1,268,249		1,261,566		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Jacqueline Neff
City Official Title: Selden City Clerk