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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		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, 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	481,590	81,973	52.273
Library	12-1220	8	3,172	2,802	1.787
Special Highway		9	8,476		
Water		9	156,032		
Sewer Operating		10	49,338		
Solid Waste		10	67,932		
Non-Budgeted Funds		11			
Totals		xxxxxx	766,540	84,775	54.060
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			15681164
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization		13			

Revenue Neutral Rate	54.237
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Date Attested: _____ 2025

County Clerk

Governing Body

City of Selden

State of Kansas
City
2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	81,973	12,866	547	190	1,952	0
Library	2,802	440	19	7	67	0
TOTAL	84,775	13,306	566	197	2,019	0

County Treas Motor Vehicle Estimate 13,306

County Treas Recreational Vehicle Estimate 566

County Treas 16/20M Vehicle Estimate 197

County Treas Commercial Vehicle Tax Estimate 2,019

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.15696

Recreational Vehicle Factor 0.00668

16/20 Vehicle Factor 0.00232

Commercial Vehicle Factor 0.02382

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Capital Improvement	20,036	21,000	21,000	12-1,118
	Totals	20,036	21,000	21,000	
	Adjustments*				
	Adjusted Totals	20,036	21,000	21,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Selden

State of Kansas 2026
City

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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**

State of Kansas
City

City of Selden

2026

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 2025	Payments Due 2025	Payments Due 2026
				Totals	0	0	0

***If 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: 2026

Library found in: City of Selden
Sheridan County

As provided in KSA 75-2553 *et seq.*, 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 2025	Proposed Year 2026
Ad Valorem Tax	$2,774	$2,802
Delinquent Tax	$0	$0
Motor Vehicle Tax	$393	$440
Recreational Vehicle Tax	$19	$19
16/20M Vehicle Tax	$4	$7
	$0	$0
TOTAL TAXES	$3,190	$3,268
Difference in Total Taxes:	$78	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,394,879	$1,568,164
Did Assessed Valuation Decrease?	No	
Levy Rate	2.015	1.787
Difference in Levy Rate:	(0.228)	
Qualify for grant: Not Qualify		

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

If the municipality would not have qualified for a grant, please seek assistance from the State

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	271,447	293,329	314,305
Receipts:			
Ad Valorem Tax	74,082	81,153	xxxxxxxxxxxxxxxx
Delinquent Tax	725	500	500
Motor Vehicle Tax	12,039	10,652	12,866
Recreational Vehicle Tax	648	508	547
16/20M Vehicle Tax	126	122	190
Commercial Vehicle Tax	1,840	2,456	1,952
Watercraft Tax	128	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	1,050	1,050	1,050
Capital Credits/Dividends	1,245	3,500	3,500
Court Costs	11,073	25,000	25,000
Distributions	1,950	2,000	2,000
Donations	280	250	250
Grants	0	0	0
Franchise Taxes	5,627	5,700	5,700
Insurance Reimbursed	1,738	0	0
Licenses/Permits	250	250	250
Reimbursements	2,739	2,500	2,500
Rent	3,708	3,500	3,500
Sale of Assets	0	0	0
Sales & Use of Tax	26,714	27,000	27,000
Interest on Idle Funds	2,455	2,000	2,000
Delinquent Personal Property Tax	294	200	200
Special Assessments	300	300	300
Neighborhood Revitalization Rebate	-3,397	-3,165	-5,681
Miscellaneous	2,933	2,500	2,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**148,548**	**167,976**	**86,124**
Resources Available:	**419,995**	**461,305**	**400,429**
Expenditures:			
Capital Outlay	0	10,000	10,000
Commodities	19,000	20,000	20,000
Contractual	56,923	60,000	90,000
Municipal Court	2,644	4,000	4,000
Personal Services	28,063	32,000	34,000
Transfer to Capital Inprovements	20,036	21,000	21,000
Cash Reserve (2026 column)	0	0	302,590
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**126,666**	**147,000**	**481,590**
Unencumbered Cash Balance Dec 31	293,329	314,305	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	481,819	446,675	481,590
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	481,590
		Tax Required	81,161
	Delinquent Comp Rate:	1.0%	812
		Amount of 2025 Ad Valorem Tax	81,973

CPA Summary

City of Selden

2026

State of Kansas
City

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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			
Miscellaneous			0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	2,732	2,774	xxxxxxxxxxxxxxxx
Delinquent Tax	28	0	0
Motor Vehicle Tax	477	393	440
Recreational Vehicle Tax	25	19	19
16/20M Vehicle Tax	5	4	7
Commercial Vehicle Tax	74	91	67
Watercraft Tax	5	0	0
State of Kansas - Library Grant	0	60	60
Delinquent Personal Property Tax	11	0	0
Grant	51	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	-125	-118	-195
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,283**	**3,223**	**398**
Resources Available:	**3,283**	**3,223**	**398**
Expenditures:			
Appropriations	3,283	3,223	3,172
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,283**	**3,223**	**3,172**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	3,300	3,252	3,172
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,172
		Tax Required	2,774
	Delinquent Comp Rate:	1.0%	28
		Amount of 2025 Ad Valorem Tax	2,802

See Tab B See Tab D

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,570	3,002	3,126
Receipts:			
State of Kansas Gas Tax	4,948	5,000	5,000
County Transfers Gas		0	0
Mowing	300	350	350
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,248**	**5,350**	**5,350**
Resources Available:	**6,818**	**8,352**	**8,476**
Expenditures:			
Commodities	1,972	2,226	2,226
Contractual	1,632	2,500	2,500
Personal Services	212	500	500
Cash Reserve (2026 column)	0	0	3,250
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,816**	**5,226**	**8,476**
Unencumbered Cash Balance Dec 31	3,002	3,126	0
2024/2025/2026 Budget Authority Amoun	7,226	7,670	8,476

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	92,602	97,532	103,032
Receipts:			
Charges to Customers	53,426	53,000	53,000
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**53,426**	**53,000**	**53,000**
Resources Available:	**146,028**	**150,532**	**156,032**
Expenditures:			
Capital Outlay	0	0	25,000
Commodities	12,605	7,500	7,500
Contractual	22,309	20,000	20,000
Personal Services	13,582	20,000	20,000
Cash Reserve (2026 column)	0	0	83,532
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,496**	**47,500**	**156,032**
Unencumbered Cash Balance Dec 31	97,532	103,032	0
2024/2025/2026 Budget Authority Amoun	142,231	137,101	156,032

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Operating**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,088	25,338	26,338
Receipts:			
Charges to Customers	23,604	23,000	23,000
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**23,604**	**23,000**	**23,000**
Resources Available:	**46,692**	**48,338**	**49,338**
Expenditures:			
Capital Outlay	0	0	23,503
Commodities	8,408	8,500	8,500
Contractual	1,095	1,500	1,500
Personal Services	11,851	12,000	12,000
Cash Reserve (2026 column)	0	0	3,835
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**21,354**	**22,000**	**49,338**
Unencumbered Cash Balance Dec 31	25,338	26,338	0
2024/2025/2026 Budget Authority Amount	29,503	47,088	49,338

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	38,457	33,682	27,932
Receipts:			
Charges to Customers	39,338	40,000	40,000
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**39,338**	**40,000**	**40,000**
Resources Available:	**77,795**	**73,682**	**67,932**
Expenditures:			
Capital Outlay	0	0	5,000
Commodities	4,159	4,250	4,250
Contractual	17,134	17,500	17,500
Personal Services	22,820	24,000	26,000
Cash Reserve (2026 column)	0	0	15,182
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**44,113**	**45,750**	**67,932**
Unencumbered Cash Balance Dec 31	33,682	27,932	0
2024/2025/2026 Budget Authority Amount	71,085	77,457	67,932

CPA Summary

City or Selden

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

State of Kansas 2024
City

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 Cash Balance Jan 1	26,362	Unencumbered Cash Balance Jan 1	4,792	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 31,154
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
General Transfer	20,036	Rent	6,565							
Total Receipts	20,036	Total Receipts	6,565	Total Receipts	0	Total Receipts	0	Total Receipts	0	26,601
Resources Available:	46,398	Resources Available:	11,357	Resources Available:	0	Resources Available:	0	Resources Available:	0	57,755
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Commodities	1,458							
Contractual	25,000	Contractual	5,021							
		Personal Services	0							
Total Expenditures	25,000	Total Expenditures	6,479	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	31,479
Cash Balance Dec 31	21,398	Cash Balance Dec 31	4,878	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	26,276 **
										26,276 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of

City of Selden

will meet on August 11, 2025, 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 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	126.666	55.292	147.000	58.960	481.590	81.973	52.273
Library	3.283	2.039	3.223	2.015	3.172	2.802	1.787
Special Highway	3.816		5.226		8.476		
Water	48.496		47.500		156.032		
Sewer Operating	21.354		22.000		49.338		
Solid Waste	44.113		45.750		67.932		
Non-Budgeted Funds	31.479						
Totals	279.207	57.331	270.699	60.975	766.540	84.775	54.060
						*Revenue Neutral Rate***	*54.237*
Less: Transfers	20.036		21.000		21.000		
Net Expenditure	259.171		249.699		745.540		
Total Tax Levied	78.117		84.775		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1.357.457		1.394.879		1.568.164		

Outstanding Indebtedness, January 1.	2023	2024	2025
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 KSA 79-2988*

Jacqueline Neff

City Official Title: City Clerk

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	81,694	52.095	5,681
			0
Library	2,810	1.792	195
			0
			0
			0
			0
TOTAL	84,504	53.887	5,876

2025 July 1 Valuation: 1,568,164

Valuation Factor: 1,568.164

Neighborhood Revitalization Subj to Rebate: 109,046

Neighborhood Revitalization factor: 109.046

**This information comes from the 2026 Budget Summary page. See instructions tab #12 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 17th day of July, 2025
Publication Fee $ 51-

Rachel Farber
(Signature)

SUBSCRIBED AND SWORN TO before me
this 17th day of July, 2025
Viktorija Briggs
(Signature)

NOTARY PUBLIC - State of Kansas
VIKTORIJA BRIGGS
My Appt. Expires August 22, 2028

(Published in The Sheridan Sentinel July 17, 2025)

State of Kansas
City
2026

NOTICE OF BUDGET HEARING

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City of Selden
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Detailed budget information is available at Selden City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	126,666	55.292	147,000	58.960	681,950	81,973	52.373
Library	3,293	2.039	3,253	2.015	3,192	2,802	1.787
Special Highway	3,816		3,236		8,436		
Water	42,496		47,500		150,032		
Sewer Operating	31,354		33,000		49,358		
Solid Waste	44,183		35,710		67,933		
Non-Budgeted Funds	31,439						
Totals	279,207	57.331	270,699	60.975	766,540	84,775	54.160
					Revenue Neutral Rate**		54.733
Less: Transfers	10,016		21,000		21,000		
Net Expenditure	269,191		249,699		745,540		
Total Tax Levied	78,117		84,775		XXXXXXXXXXXXX		
Assessed Valuation	1,387,457		1,391,879		1,566,164		

Outstanding Indebtedness,

January 1,	2023	2024	2025
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 KSA 79-2988*

Jacqueline Neff
City Official Title: City Clerk