State of Kansas
City

2023

CERTIFICATE

To the Clerk of Sheridan, 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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: 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	442,579	68,237	52.721
Debt Service	10-113	8			
Library	12-1220	8	3,300	2,731	2.110
Special Highway		9	8,249		
Water		9	119,918		
Sewer Operating		10	19,632		
Solid Waste		10	93,592		
Non-Budgeted Funds		11			
Totals		xxxxxx	687,270	70,968	54.831
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization		13			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 54.835

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

Date Attested: Aug 19 2022

COUNTY CLERK SEAL SHERIDAN COUNTY, KANSAS

County Clerk

Governing Body

City of Selden

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	68,355	10,772	548	234	2,353	0
Debt Service						
Library	2,616	412	21	9	90	0
TOTAL	70,971	11,184	569	243	2,443	0

County Treas Motor Vehicle Estimate 11,184

County Treas Recreational Vehicle Estimate 569

County Treas 16/20M Vehicle Estimate 243

County Treas Commercial Vehicle Tax Estimate 2,443

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.15759

Recreational Vehicle Factor 0.00802

16/20 Vehicle Factor 0.00342

Commercial Vehicle Factor 0.03442

Watercraft Factor 0.00000

City of Selden 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Capital Improvement	18,045	18,500	19,000	12-1,118
	Totals	18,045	18,500	19,000	
	Adjustments*				
	Adjusted Totals	18,045	18,500	19,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Selden

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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**

City of Selden

2023

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 2022	Payments Due 2022	Payments Due 2023
				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: 2023

Library found in: City of Selden
Sheridan

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 2022	Proposed Year 2023
Ad Valorem Tax	$2,616	$2,731
Delinquent Tax	$0	$0
Motor Vehicle Tax	$461	$412
Recreational Vehicle Tax	$21	$21
16/20M Vehicle Tax	$8	$9
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$3,106	$3,173
Difference in Total Taxes:	$67	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,261,566	$1,294,298
Did Assessed Valuation Decrease?	No	
Levy Rate	2.074	2.110
Difference in Levy Rate:	0.036	
Qualify for grant: 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 Library.

City of Selden 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	200,412	290,993	302,968
Receipts:			
Ad Valorem Tax	66,581	68,355	xxxxxxxxxxxxxxx
Delinquent Tax	2,046	0	0
Motor Vehicle Tax	13,144	11,958	10,772
Recreational Vehicle Tax	535	542	548
16/20M Vehicle Tax	190	212	234
Commercial Vehicle Tax	2,352	2,353	2,353
Watercraft Tax	102	51	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Capital Credits/Dividends	5,551	3,000	4,000
Court Costs	14,416	14,500	15,000
Distributions	2,850	3,000	3,250
Donations	60	0	0
Grants	14,609	0	0
Franchise Taxes	6,289	6,500	7,000
Insurance Reimbursement	40,603	0	0
Licenses/Permits	430	450	500
Reimbursements	2,266	0	0
Rent	3,708	3,800	4,000
Sale of Assets	1,000	0	0
Sales & Use Tax	23,987	24,500	25,000
Interest on Idle Funds	218	250	300
Neighborhood Revitalization Rebate	-1,476	-1,442	-1,379
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**199,461**	**138,029**	**71,578**
Resources Available:	**399,873**	**429,022**	**374,546**
Expenditures:			
Capital Outlay	0	10,000	18,525
Commodities	15,676	20,000	20,000
Contractual	44,959	45,000	50,000
Municipal Court	2,554	2,554	2,554
Personal Services	27,646	30,000	32,500
Transfer to Capital Improvements	18,045	18,500	19,000
Cash Forward (2023 column)	0	0	300,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**108,880**	**126,054**	**442,579**
Unencumbered Cash Balance Dec 31	290,993	302,968	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	348,400	342,300	442,579
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	442,579
		Tax Required	68,033
	Delinquent Comp Rate:	0.3%	204
		Amount of 2022 Ad Valorem Tax	**68,237**

CPA Summary

City of Selden 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.3%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	2,554	2,616	xxxxxxxxxxxxxxxx
Delinquent Tax	78	0	0
Motor Vehicle Tax	510	461	412
Recreational Vehicle Tax	21	21	21
16/20M Vehicle Tax	7	8	9
Commercial Vehicle Tax	91	90	90
Watercraft Tax	4	2	0
State of Kansas-Library Grant	60	100	100
Neighborhood Revitalization Rebate	-56	-55	-55
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,269**	**3,243**	**577**
Resources Available:	**3,269**	**3,243**	**577**
Expenditures:			
Appropriations	3,269	3,243	3,300
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,269**	**3,243**	**3,300**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	3,000	3,325	3,300
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,300
		Tax Required	2,723
	Delinquent Comp Rate:	0.3%	8
		Amount of 2022 Ad Valorem Tax	2,731

CPA Summary

City of Selden 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,559	2,249	1,549
Receipts:			
State of Kansas Gas Tax	6,124	6,150	6,200
County Transfers Gas	0	0	0
Mowing	378	400	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**6,502**	**6,550**	**6,700**
Resources Available:	**8,061**	**8,799**	**8,249**
Expenditures:			
Commodities	2,077	3,000	3,249
Contractual	1,560	2,000	2,500
Personal Services	2,175	2,250	2,500
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,812**	**7,250**	**8,249**
Unencumbered Cash Balance Dec 31	2,249	1,549	0
2021/2022/2023 Budget Authority Amoun	6,360	7,709	8,249

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	67,292	75,418	75,918
Receipts:			
Charges to Customers	42,792	43,000	44,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**42,792**	**43,000**	**44,000**
Resources Available:	**110,084**	**118,418**	**119,918**
Expenditures:			
Capital Outlay	0	0	69,918
Commodities	2,147	5,000	7,500
Contractual	20,402	22,500	25,000
Personal Services	12,117	15,000	17,500
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**34,666**	**42,500**	**119,918**
Unencumbered Cash Balance Dec 31	75,418	75,918	0
2021/2022/2023 Budget Authority Amoun	106,133	114,292	119,918

CPA Summary

City of Selden 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Operating**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,979	12,632	7,632
Receipts:			
Charges to Customers	10,503	11,000	12,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,503**	**11,000**	**12,000**
Resources Available:	**27,482**	**23,632**	**19,632**
Expenditures:			
Capital Outlay	0	0	1,632
Commodities	781	1,500	2,500
Contractual	1,620	2,000	2,500
Personal Services	12,449	12,500	13,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**14,850**	**16,000**	**19,632**
Unencumbered Cash Balance Dec 31	12,632	7,632	0
2021/2022/2023 Budget Authority Amount	17,894	35,479	19,632

Adopted Budget **Solid Waste**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	51,935	55,092	53,592
Receipts:			
Charges to Customers	36,420	38,500	40,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**36,420**	**38,500**	**40,000**
Resources Available:	**88,355**	**93,592**	**93,592**
Expenditures:			
Capital Outlay	0	0	46,092
Commodities	2,846	5,000	7,500
Contractual	8,010	10,000	12,500
Personal Services	22,407	25,000	27,500
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**33,263**	**40,000**	**93,592**
Unencumbered Cash Balance Dec 31	55,092	53,592	0
2021/2022/2023 Budget Authority Amount	87,010	90,435	93,592

CPA Summary

City of Selden

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

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	15,315	Cash Balance Jan 1	4,815	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		20,130
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
General Transfer	18,045	Rent	4,655							
Total Receipts	18,045	Total Receipts	4,655	Total Receipts	0	Total Receipts	0	Total Receipts	0	22,700
Resources Available:	33,360	Resources Available:	9,470	Resources Available:	0	Resources Available:	0	Resources Available:	0	42,830
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities	341							
		Contractual	4,169							
		Personal Services	1,264							
Total Expenditures	0	Total Expenditures	5,774	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	5,774
Cash Balance Dec 31	33,360	Cash Balance Dec 31	3,696	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	37,056 **
										37,056 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
City of Selden
will meet on August 15, 2022 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	108,880	53.907	126,054	54.183	442,579	68,237	52.721
Debt Service							
Library	3,269	2.068	3,243	2.074	3,300	2,731	2.110
Special Highway	5,812		7,250		8,249		
Water	34,666		42,500		119,918		
Sewer Operating	14,850		16,000		19,632		
Solid Waste	33,263		40,000		93,592		
Non-Budgeted Funds	5,774						
Totals	206,514	55.975	235,047	56.257	687,270	70,968	54.831
						*Revenue Neutral Rate***	*54.835*
Less: Transfers	18,045		18,500		19,000		
Net Expenditure	188,469		216,547		668,270		
Total Tax Levied	70,990		70,971		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,268,249		1,261,566		1,294,298		

Outstanding Indebtedness, January 1,	2020	2021	2022
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: Selden City Clerk

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	66,829	51.633	1,379
Debt Service			0
Library	2,676	2.068	55
			0
			0
			0
			0
TOTAL	69,505	53.701	1,434

2022 July 1 Valuation: 1,294,298

Valuation Factor: 1,294.298

Neighborhood Revitalization Subj to Rebate: 26,706

Neighborhood Revitalization factor: 26.706

**This information comes from the 2023 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 21st day of July, 2022
Publication Fee $ 47.20

Rachel Farber
(Signature)

SUBSCRIBED AND SWORN TO before me

this 21st day of July, 2022

Viktorija Briggs
(Signature)

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

(Published in The Sheridan Sentinel July 21, 2022)

NOTICE OF BUDGET HEARING

The governing body of
City of Selden
will meet on August 15, 2022 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	108,880	53.907	126,054	54.183	442,579	68,237	52.721
Debt Service							
Library	3,755	2.068	3,243	2.074	3,300	2,731	2.110
Special Highway	5,812		7,250		8,249		
Water	34,666		42,500		119,918		
Sewer Operating	14,850		16,000		19,632		
Solid Waste	33,263		40,000		93,592		
Non-Budgeted Funds	5,774						
Totals	206,514	55.975	235,047	56.257	687,270	70,968	54.831
						Revenue Neutral Rate**	54.859
Less: Transfers	18,045		18,500		19,000		
Net Expenditure	188,469		216,547		668,270		
Total Tax Levied	70,990		70,971		XXXXXXXXXXXXXXX		
Assessed Valuation	1,268,249		1,261,566		1,294,298		

Outstanding Indebtedness, January 1,	2020	2021	2022
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: Selden City Clerk