State of Kansas
City

2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 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	481,819	75,339	55.292
Debt Service	10-113	8			
Library	12-1220	8	3,300	2,778	2.039
Special Highway		9	7,226		
Water		9	142,231		
Sewer Operating		10	29,503		
Solid Waste		10	71,085		
Non-Budgeted Funds		11			
Totals		xxxxxx	735,164	78,117	57.331
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization		13			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 52.331

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

Date Attested: Sept 13 2023

County Clerk

Governing Body

City of Selden

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	68,237	10,270	576	142	2,395	0
Debt Service						
Library	2,731	411	23	6	96	0
TOTAL	70,968	10,681	599	148	2,491	0

County Treas Motor Vehicle Estimate 10,681

County Treas Recreational Vehicle Estimate 599

County Treas 16/20M Vehicle Estimate 148

County Treas Commercial Vehicle Tax Estimate 2,491

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.15050

Recreational Vehicle Factor 0.00844

16/20 Vehicle Factor 0.00209

Commercial Vehicle Factor 0.03510

Watercraft Factor 0.00000

City of Selden

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Capital Improvement	19,890	20,000	21,000	12-1,118
	Totals	19,890	20,000	21,000	
	Adjustments*				
	Adjusted Totals	19,890	20,000	21,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Selden

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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

2024

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 2023	Payments Due 2023	Payments Due 2024
				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: 2024

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 2023	Proposed Year 2024
Ad Valorem Tax	$2,731	$2,778
Delinquent Tax	$0	$0
Motor Vehicle Tax	$413	$411
Recreational Vehicle Tax	$23	$23
16/20M Vehicle Tax	$7	$6
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$3,174	$3,218
Difference in Total Taxes:	$44	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,300,424	$1,362,555
Did Assessed Valuation Decrease?	No	
Levy Rate	2.11	2.039
Difference in Levy Rate:	(0.071)	
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 Library.

City of Selden 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	290,993	282,691	325,270
Receipts:			
Ad Valorem Tax	66,803	68,237	xxxxxxxxxxxxxxxx
Delinquent Tax	3,802	0	0
Motor Vehicle Tax	10,816	10,543	10,270
Recreational Vehicle Tax	571	573	576
16/20M Vehicle Tax	227	184	142
Commercial Vehicle Tax	2,608	2,501	2,395
Watercraft Tax	110	55	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Capital Credits/Dividends	3,621	3,500	3,500
Court Costs	25,405	25,000	25,000
Distributions	2,850	2,850	2,850
Donations	619	0	0
Grants	0	0	0
Franchise Taxes	6,506	6,500	6,500
Insurance Reimbursement	7,419	0	0
Licenses/ Permits	385	400	400
Reimbursements	0	0	0
Rent	3,399	3,500	3,500
Sale of Assets	0	0	0
Sales & Use Tax	26,520	26,500	27,000
Interest on Idle Funds	893	900	1,000
Neighborhood Revitalization Rebate	-1,125	-1,110	-1,094
Miscellaneous	169	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**161,598**	**150,133**	**82,039**
Resources Available:	**452,591**	**432,824**	**407,309**
Expenditures:			
Capital Outlay	14,668	0	23,265
Commodities	5,863	7,500	10,000
Contractual	101,374	50,000	55,000
Municipal Court	2,554	2,554	2,554
Personal Services	25,351	27,500	30,000
Transfer to Capital Improvements	19,890	20,000	21,000
Cash Forward (2024 column)	0	0	340,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**169,900**	**107,554**	**481,819**
Unencumbered Cash Balance Dec 31	282,691	325,270	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	342,300	442,579	481,819
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	481,819
		Tax Required	74,510
	Delinquent Comp Rate:	1.1%	829
		Amount of 2023 Ad Valorem Tax	75,339

CPA Summary

City of Selden 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.1%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	2,557	2,731	xxxxxxxxxxxxxxxx
Delinquent Tax	147	0	0
Motor Vehicle Tax	416	413	411
Recreational Vehicle Tax	22	23	23
16/20M Vehicle Tax	9	7	6
Commercial Vehicle Tax	100	98	96
Watercraft Tax	4	2	0
State of Kansas-Library Grant	60	60	60
Neighborhood Revitalization Rebate	-43	-43	-43
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,272**	**3,291**	**553**
Resources Available:	**3,272**	**3,291**	**553**
Expenditures:			
Appropriations	3,272	3,291	3,300
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,272**	**3,291**	**3,300**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	3,325	3,300	3,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,300
		Tax Required	2,747
	Delinquent Comp Rate:	1.1%	31
		Amount of 2023 Ad Valorem Tax	2,778

CPA Summary

City of Selden 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,249	1,776	876
Receipts:			
State of Kansas Gas Tax	5,403	5,500	6,000
County Transfers Gas	0	0	0
Mowing	300	350	350
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,703**	**5,850**	**6,350**
Resources Available:	**7,952**	**7,626**	**7,226**
Expenditures:			
Commodities	2,454	2,500	2,226
Contractual	1,809	2,000	2,500
Personal Services	1,913	2,250	2,500
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**6,176**	**6,750**	**7,226**
Unencumbered Cash Balance Dec 31	1,776	876	0
2022/2023/2024 Budget Authority Amount:	7,709	8,249	7,226

Adopted Budget Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	75,418	88,231	96,231
Receipts:			
Charges to Customers	45,300	45,500	46,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	**45,300**	**45,500**	**46,000**
Resources Available:	**120,718**	**133,731**	**142,231**
Expenditures:			
Capital Outlay	0	0	94,731
Commodities	2,396	5,000	7,500
Contractual	13,038	15,000	20,000
Personal Services	17,053	17,500	20,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	**32,487**	**37,500**	**142,231**
Unencumbered Cash Balance Dec 31	88,231	96,231	0
2022/2023/2024 Budget Authority Amount:	114,292	119,918	142,231

CPA Summary

City of Selden 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Operating**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,632	13,503	19,003
Receipts:			
Charges to Customers	9,883	10,000	10,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,883**	**10,000**	**10,500**
Resources Available:	**22,515**	**23,503**	**29,503**
Expenditures:			
Capital Outlay	0	0	23,503
Commodities	0	500	1,000
Contractual	7,136	2,000	2,500
Personal Services	1,876	2,000	2,500
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**9,012**	**4,500**	**29,503**
Unencumbered Cash Balance Dec 31	13,503	19,003	0
2022/2023/2024 Budget Authority Amount:	35,479	19,632	29,503

Adopted Budget **Solid Waste**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	55,092	38,085	33,585
Receipts:			
Charges to Customers	36,614	37,000	37,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,614**	**37,000**	**37,500**
Resources Available:	**91,706**	**75,085**	**71,085**
Expenditures:			
Capital Outlay	0	0	24,085
Commodities	2,912	5,000	7,500
Contractual	24,659	10,000	12,500
Personal Services	26,050	26,500	27,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**53,621**	**41,500**	**71,085**
Unencumbered Cash Balance Dec 31	38,085	33,585	0
2022/2023/2024 Budget Authority Amount:	90,435	93,592	71,085

CPA Summary

City of Selden

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

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	33,360	Unencumbered Cash Balance Jan 1	3,696	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 37,056
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
General Transfer	19,890	Rent	4,940							
Total Receipts	19,890	Total Receipts	4,940	Total Receipts	0	Total Receipts	0	Total Receipts	0	24,830
Resources Available:	53,250	Resources Available:	8,636	Resources Available:	0	Resources Available:	0	Resources Available:	0	61,886
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	19,995	Commodities	270							
		Contractual	4,289							
		Personal Services	268							
Total Expenditures	19,995	Total Expenditures	4,827	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	24,822
Cash Balance Dec 31	33,255	Cash Balance Dec 31	3,809	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	37,064 **
										37,064 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Selden
will meet on September 11, 2023 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, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Selden City Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	169,900	54.183	107,554	52.721	481,819	75,339	55.292
Debt Service							
Library	3,272	2.074	3,291	2.110	3,300	2,778	2.039
Special Highway	6,176		6,750		7,226		
Water	32,487		37,500		142,231		
Sewer Operating	9,012		4,500		29,503		
Solid Waste	53,621		41,500		71,085		
Non-Budgeted Funds	24,822						
Totals	299,290	56.257	201,095	54.831	735,164	78,117	57.331
						*Revenue Neutral Rate***	*52.331*
Less: Transfers	19,890		20,000		21,000		
Net Expenditure	279,400		181,095		714,164		
Total Tax Levied	70,971		70,968		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,261,566		1,300,424		1,362,555		

Outstanding Indebtedness, January 1,	2021	2022	2023
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

City of Selden

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	69,809	51.234	1,094
Debt Service	0		0
Library	2,734	2.007	43
			0
			0
			0
			0
TOTAL	72,543	53.240	1,137

2023 July 1 Valuation: 1,362,555

Valuation Factor: 1,362.555

Neighborhood Revitalization Subj to Rebate: 21,344

Neighborhood Revitalization factor: 21.344

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 72

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

WHEREAS, the Revenue Neutral Rate for the City Selden was calculated as 52.331 mills by the Sheridan County Clerk; and

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

WHEREAS, the Governing Body held on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Selden, 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 SELDEN:

The City of Selden shall levy a property tax rate exceeding the Revenue Neutral Rate of 52.331 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 11th day of September 2023 and SIGNED by the Mayor.

Bernard J. Koperich, Mayor

Attested:

Jacqueline A. Neff, City Clerk

Roll Call Vote

A Roll Call Vote of the Selden (Governing Body Name) To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on (Date) 9-11-2023

Resolution No. 72

Governing Body Member	Yes	No	No Vote
Danielle Schiltz	✓		
[illegible]	X		
[illegible] Roger	X		
[illegible]	X		
Jacquelyn D. Boulting Lowe	X		
[illegible]			
[illegible]	X		
TOTAL			

Certified:

Jacqueline A. Neff

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 27th day of July, 2023
Publication Fee $ 47.20

Rachel Farber
(Signature)

SUBSCRIBED AND SWORN TO before me
this 27th day of July, 2023
Viktorija Briggs
(Signature)

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

(Published in The Sheridan Sentinel July 27, 2023)

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City of Selden
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Special Highway	6,176		6,750		7,226		
Water	32,487		37,500		142,231		*
Sewer Operating	9,012		4,500		29,503		
Solid Waste	53,621		41,500		71,085		
Non-Budgeted Funds	24,822						
Totals	299,290	56.257	201,095	54.831	735,164	78,117	57.331
					*Revenue Neutral Rate**		52.331
Less: Transfers	19,890		20,000		21,000		
Net Expenditure	279,400		181,095		714,164		
Total Tax Levied	78,971		70,968		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,261,566		1,300,424		1,362,565		

Outstanding Indebtedness, January 1,	2021	2022	2023
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