State of Kansas
City

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	446,675	81,973	
Debt Service	10-113	8			
Library	12-1220	8	3,252	2,802	
Special Highway		9	7,670		
Water		9	137,101		
Sewer Operating		10	47,088		
Solid Waste		10	77,457		
Non-Budgeted Funds		11			
Totals		xxxxxx	719,243	84,775	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization		13			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	55.976
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

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

COUNTY CLERK SEAL SHERIDAN COUNTY, KANSAS

Date Attested: Sept 19 2024

County Clerk

Governing Body

City of Selden

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	75,339	10,652	508	122	2,456	0
Debt Service						
Library	2,778	393	19	4	91	0
TOTAL	78,117	11,045	527	126	2,547	0

County Treas Motor Vehicle Estimate 11,045

County Treas Recreational Vehicle Estimate 527

County Treas 16/20M Vehicle Estimate 126

County Treas Commercial Vehicle Tax Estimate 2,547

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.14139

Recreational Vehicle Factor 0.00675

16/20 Vehicle Factor 0.00161

Commercial Vehicle Factor 0.03260

Watercraft Factor 0.00000

City of Selden

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Capital Improvement	18,106	21,000	21,000	12-1,118
	Totals	18,106	21,000	21,000	
	Adjustments*				
	Adjusted Totals	18,106	21,000	21,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Selden

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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

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 2024	Payments Due 2024	Payments Due 2025
				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: 2025

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 2024	Proposed Year 2025
Ad Valorem Tax	$2,778	$2,802
Delinquent Tax	$0	$0
Motor Vehicle Tax	$411	$393
Recreational Vehicle Tax	$23	$19
16/20M Vehicle Tax	$6	$4
	$0	$0
TOTAL TAXES	$3,218	$3,218
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,357,457	$1,390,327
Did Assessed Valuation Decrease?	No	
Levy Rate	2.039	2.015
Difference in Levy Rate:	(0.024)	
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

City of Selden 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	282,691	271,447	285,271
Receipts:			
Ad Valorem Tax	67,559	75,339	xxxxxxxxxxxxxxxx
Delinquent Tax	1,315	0	0
Motor Vehicle Tax	11,591	10,270	10,652
Recreational Vehicle Tax	512	576	508
16/20M Vehicle Tax	95	142	122
Commercial Vehicle Tax	2,468	2,395	2,456
Watercraft Tax	131	0	0
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Capital Credits/Dividends	1,474	3,500	3,500
Court Costs	13,849	25,000	25,000
Distributions	1,950	2,850	2,850
Donations	0	0	0
Grants	0	0	0
Franchise Taxes	6,555	6,500	6,500
Insurance Reimbursement	2,385	0	0
Licenses/Permits	360	400	400
Reimbursements	0	0	0
Rent	3,708	3,500	3,500
Sale of Assets	0	0	0
Sales & Use of Tax	24,142	27,000	27,000
Interest on Idle Funds	2,629	1,000	1,000
Delinquent Personal Property Tax	1,855	0	0
Special Assesments	1,350	0	0
Neighborhood Revitalization Rebate	-1,408	-1,094	-3,165
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**142,520**	**157,378**	**80,323**
Resources Available:	**425,211**	**428,825**	**365,594**
Expenditures:			
Capital Outlay	0	0	10,000
Commodities	4,184	10,000	10,000
Contractual	99,548	80,000	90,000
Municipal Court	2,554	2,554	4,000
Personal Services	29,372	30,000	32,000
Transfer to Capital Improvements	18,106	21,000	21,000
Cash Reserve (2025 column)		0	279,675
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**153,764**	**143,554**	**446,675**
Unencumbered Cash Balance Dec 31	271,447	285,271	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	442,579	481,819	446,675
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	446,675
		Tax Required	81,081
	Delinquent Comp Rate:	1.1%	892
		Amount of 2024 Ad Valorem Tax	81,973

CPA Summary

City of Selden 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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 I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.1%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	31
Receipts:			
Ad Valorem Tax	2,704	2,778	xxxxxxxxxxxxxxx
Delinquent Tax	51	0	0
Motor Vehicle Tax	444	411	393
Recreational Vehicle Tax	20	23	19
16/20M Vehicle Tax	4	6	4
Commercial Vehicle Tax	94	96	91
Watercraft Tax	5	0	0
State of Kansas-Library Grant	53	60	60
Delinquent Personal Property Tax	81	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-56	-43	-118
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,400**	**3,331**	**449**
Resources Available:	**3,400**	**3,331**	480
Expenditures:			
Appropriations	3,400	3,300	3,252
Miscellaneous		0	0
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**3,400**	**3,300**	**3,252**
Unencumbered Cash Balance Dec 31	0	31	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	3,300	3,300	3,252
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,252
		Tax Required	2,772
	Delinquent Comp Rate:	1.1%	30
		Amount of 2024 Ad Valorem Tax	2,802

Qualifies for

CPA Summary

City of Selden 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,776	1,570	2,320
Receipts:			
State of Kansas Gas Tax	5,001	5,000	5,000
County Transfers Gas	0	0	0
Mowing	375	350	350
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,376**	**5,350**	**5,350**
Resources Available:	**7,152**	**6,920**	**7,670**
Expenditures:			
Commodities	2,587	2,000	2,226
Contractual	2,410	2,000	2,500
Personal Services	585	600	2,500
Cash Reserve (2025 column)	0	0	444
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,582**	**4,600**	**7,670**
Unencumbered Cash Balance Dec 31	1,570	2,320	0
2023/2024/2025 Budget Authority Amoun	8,249	7,226	7,670

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	88,231	92,601	91,101
Receipts:			
Charges to Customers	46,237	46,000	46,000
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**46,237**	**46,000**	**46,000**
Resources Available:	**134,468**	**138,601**	**137,101**
Expenditures:			
Captial Outlay	0	0	25,000
Commodities	13,404	7,500	7,500
Contractual	12,558	20,000	20,000
Personal Services	15,905	20,000	20,000
Cash Reserve (2025 column)	0	0	64,601
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**41,867**	**47,500**	**137,101**
Unencumbered Cash Balance Dec 31	92,601	91,101	0
2023/2024/2025 Budget Authority Amoun	119,918	142,231	137,101

CPA Summary

City of Selden 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Operating**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,503	23,088	32,088
Receipts:			
Charges to Customers	13,960	15,000	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**13,960**	**15,000**	**15,000**
Resources Available:	**27,463**	**38,088**	**47,088**
Expenditures:			
Capital Outlay	0	0	23,503
Commodities	0	1,000	1,000
Contractual	2,483	2,500	2,500
Personal Services	1,892	2,500	2,500
Cash Reserve (2025 column)	0	0	17,585
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,375**	**6,000**	**47,088**
Unencumbered Cash Balance Dec 31	23,088	32,088	0
2023/2024/2025 Budget Authority Amount	19,632	29,503	47,088

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	38,085	38,457	37,457
Receipts:			
Charges to Customers	38,700	39,000	40,000
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total R			
Total Receipts	**38,700**	**39,000**	**40,000**
Resources Available:	**76,785**	**77,457**	**77,457**
Expenditures:			
Capital Outlay	0	0	5,000
Commodities	2,622	3,000	7,500
Contractual	6,617	7,000	12,500
Personal Services	29,089	30,000	32,000
Cash Reserve (2025 column)	0	0	20,457
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**38,328**	**40,000**	**77,457**
Unencumbered Cash Balance Dec 31	38,457	37,457	0
2023/2024/2025 Budget Authority Amount	93,592	71,085	77,457

CPA Summary

City of Selden

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

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	33,255	Cash Balance Jan 1	3,809	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		37,064
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
General Transfer	18,107	Rent	6,565							
Total Receipts	18,107	Total Receipts	6,565	Total Receipts	0	Total Receipts	0	Total Receipts	0	24,672
Resources Available:	51,362	Resources Available:	10,374	Resources Available:	0	Resources Available:	0	Resources Available:	0	61,736
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Commodities	544							
Contractual	25,000	Contractual	5,038							
		Personal Services	0							
Total Expenditures	25,000	Total Expenditures	5,582	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	30,582
Cash Balance Dec 31	26,362	Cash Balance Dec 31	4,792	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	31,154 **
										31,154 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Selden
will meet on September 16, 2024 at 6:45 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	153,764	52.721	143,554	55.292	446,675	81,973	58.960
Debt Service							
Library	3,400	2.110	3,300	2.039	3,252	2,802	2.015
Special Highway	5,582		4,600		7,670		
Water	41,867		47,500		137,101		
Sewer Operating	4,375		6,000		47,088		
Solid Waste	38,328		40,000		77,457		
Non-Budgeted Funds	30,582						
Totals	277,898	54.831	244,954	57.331	719,243	84,775	60.975
						*Revenue Neutral Rate***	*55.976*
Less: Transfers	18,106		21,000		21,000		
Net Expenditure	259,792		223,954		698,243		
Total Tax Levied	70,968		78,117		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,300,424		1,357,457		1,390,327		

Outstanding Indebtedness, January 1,	2022	2023	2024
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 Clerk

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	75,022	53.960	3,165
Debt Service	0		0
Library	2,802	2.015	118
			0
			0
			0
			0
TOTAL	77,824	55.975	3,283

2024 July 1 Valuation: 1,390,327

Valuation Factor: 1,390.327

Neighborhood Revitalization Subj to Rebate: 58,650

Neighborhood Revitalization factor: 58.65

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Resolution No. 74

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 55.976 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 16, 2024 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 55.976 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 16th day of September 2024 and SIGNED by the Mayor.

Bernard J. Koperich, Mayor

Attested:

Jacqueline A. Neff, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Selden To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on Sept 11, 2024

Resolution No. 74

Governing Body Member	Yes	No	No Vote
Danielle Schilly	✓		
Dusty Spresser	✓		
[illegible] Rogers	✓		
Jacquelyn D. Buntlingstead	✓		
[illegible] Stevenson	✓		
TOTAL	5		

Certified:

Jacqueline A. Raff

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 15th day of August, 2024
Publication Fee $ 53.10

Rachel Farber
(Signature)

SUBSCRIBED AND SWORN TO before me

this 15th day of August, 2024

Viktorija Briggs
(Signature)

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

(Published in The Sheridan Sentinel August 15, 2024)

State of Kansas
City
2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Selden
will meet on September 16, 2024 at 6:45 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.
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Debt Service							
Library	3,400	2.110	3,300	2.039	3,252	2,802	2.015
Special Highway	5,582		4,600		7,670		
Water	41,867		47,500		137,101		
Sewer Operating	4,375		6,000		47,088		
Solid Waste	38,328		40,000		77,457		
Non-Budgeted Funds	30,582						
Totals	277,898	54.831	244,954	57.331	719,243	84,775	60.975
						Revenue Neutral Rate**	55.976
Less: Transfers	18,106		21,000		21,000		
Net Expenditure	259,792		223,954		698,243		
Total Tax Levied	70,968		78,117		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,300,424		1,357,457		1,390,327		

ng Indebtedness,
/ 1.

	2022	2023	2024
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 Clerk