State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Sheridan County, State of Kansas
We, the undersigned, officers of
Selden Cemetery

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-330	5	43,946	7,150	.875
Totals		xxxxxxxxx	43,946	7,150	.875
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate		7			

County Clerk's Use Only

6292731

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	0.878
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
James V. Myers
Certified Public Accountant
Address:
PO Box 722
Hoxie, KS 67740
Email:
delcpa@ruralte1.net

Jacquelyn D. Boulting Lowe
Ellis L Walker
Elaine Koerperich

COUNTY CLERK SEAL SHERIDAN COUNTY KANSAS

Attest: Aug 22, 2025
Lori Bracht
County Clerk

Governing Body

CPA Summary

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	7,150	506	18	81	42	0
0	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	7,150	506	18	81	42	0

County Treas Motor Vehicle Estimate 506

County Treas Recreational Vehicle Estimate 18

County Treas 16/20M Vehicle Estimate 81

County Treas Commercial Vehicle Tax Estimate 42

County Treas Watercraft Tax Estimate 0

MVT Factor 0.07077

RVT Factor 0.00252

16/20M Factor 0.01133

Comm Veh Facto 0.00587

Watercraft Factor 0.00000

Selden Cemetery
Sheridan County

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Selden Cemetery
Sheridan County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
~~General Obligation:~~										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**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 On Jan 1, 2025	Payments Due 2025	Payments Due 2026
			Total	**0**	**0**	**0**	**0**

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

Selden Cemetery
Sheridan County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	31,876	29,828	34,274
Receipts:			
Ad Valorem Tax	6,824	7,079	xxxxxxxxxxxxxxxx
Delinquent Tax	48	0	0
Motor Vehicle Tax	478	375	506
Recreational Vehicle Tax	28	15	18
16/20M Vehicle Tax	66	69	81
Commercial Vehicle Tax	40	47	42
Watercraft Tax	6	1	0
LAVTR	0	0	0
Lot Sales	455	225	225
Donations	2,000	2,000	2,000
Interest on Idle Funds	239	0	0
Neighborhood Revitalization Rebate	0	0	-279
Miscellaneous	0	0	0
Does misc. exceed 10% of Total Receipts			
Total Receipts	**10,184**	**9,811**	**2,593**
Resources Available:	**42,060**	**39,639**	**36,867**
Expenditures:			
Budget Publication	50	50	50
Contract Labor	1,465	1,500	1,500
Filing Fees	0	40	40
Fuel	118	225	225
Labor	840	200	2,300
Professional Fees	495	450	450
Repairs	1,845	2,300	2,300
Utilities	550	400	400
Capital Outlay	5,800	0	0
Insurance	0	200	200
Cash Reserve (2026 column)			36,481
Miscellaneous	1,069	0	0
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**12,232**	**5,365**	**43,946**
Unencumbered Cash Balance Dec 31	29,828	34,274	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	42,203	40,668	43,946
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	43,946
		Tax Required	7,079
	Delinquent Comp Rate:	1.0%	71
		Amount of 2025 Ad Valorem Tax	7,150

CPA Summary

State of Kansas
Special District 2026

NOTICE OF BUDGET HEARING

The governing body of

Selden Cemetery

Sheridan County

will meet on August 7, 2025 at 5:00 PM at Selden City Office, Selden, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

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

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,232	0.847	5,365	0.878	43,946	7,150	0.875
Totals	12,232	0.847	5,365	0.878	43,946	7,150	0.875
						*Revenue Neutral Rate***	*0.878*
Less: Transfers	0		0		0		
Net Expenditures	12,232		5,365		43,946		
Total Tax Levied	7,150		7,150		xxxxxxxxxxxxxxxx		
Assessed Valuation	8,518,931		8,492,576		8,170,773		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

***Revenue Neutral Rate as defined by KSA 79-2988*

Jacqulyn Boultinghouse
Clerk

Selden Cemetery

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	7,150	0.875	279
			0
			0
			0
			0
			0
TOTAL	7,150	0.875	279

2025 July 1 Valuation: 8,170,773

Valuation Factor: 8,170.773

Neighborhood Revitalization Subj to Rebate: 318,941

Neighborhood Revitalization factor: 318.941

**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 14th day of July, 2025
Publication Fee $ 51.00

Rachel Farber
(Signature)

SUBSCRIBED AND SWORN TO before me

this 14th day of July, 2025

Viktoria Briggs
(Signature)

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

(Published in The Sheridan Sentinel July 14, 2025)

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General	12,232	0.847	5,365	0.878	43,946	7,150	0.875
Totals	12,232	0.847	5,365	0.878	43,946	7,150	0.875
						Revenue Neutral Rate**	0.878
Less: Transfers	0		0		0		
Net Expenditures	12,232		5,365		43,946		
Total Tax Levied	7,150		7,150		xxxxxxxxxxxxxxxxx		
Assessed Valuation	8,518,931		8,492,576		8,170,773		

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Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988

Jacquelyn Boultinghouse
Clerk

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