State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
Virgil 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	17-1330	5	13,133	8,088	
Debt Service	10-113				
Totals		xxxxxxxxxx	13,133	8,088	
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					2.358
RNR Hearing Notice					Nov. 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	2.362
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: Aug 13, 2025
DeAnn McCaffree
County Clerk

Keith Walter
Cherie L. Mahon treasurer
Ron Reschkleman
Crystal Johnson
Julie McKenzie, secretary
Governing Body

CPA Summary

Virgil Cemetery
Greenwood County

2026

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	8,088	247	13	20	19	2
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	8,088	247	13	20	19	2

County Treas Motor Vehicle Estimate 247

County Treas Recreational Vehicle Estimate 13

County Treas 16/20M Vehicle Estimate 20

County Treas Commercial Vehicle Tax Estimate 19

County Treas Watercraft Tax Estimate 2

MVT Factor 0.03054

RVT Factor 0.00161

16/20M Factor 0.00247

Comm Veh Factor 0.00235

Watercraft Factor 0.00025

Donna Olson

Greenwood County Treasurer * 311 N MAIN * EUREKA KS 67045 * Telephone 620-583-8146 * Fax 620-583-8127

COUNTY TREASURER BUDGET INFORMATION

Virgil Cemetery
Cherie Mahon
P O Box 54
Virgil, KS 66870

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2026 BUDGET**:

Local Ad Valorem Tax Reduction Fund (LAVTR) K.S.A. 79-2960	
County and City Revenue Sharing Fund K.S.A. 79-2967	
Local Alcoholic Liquor Fund K.S.A. 1986 Supp. 79-41a04(f)	
Motor Vehicle Tax K.S.A. 79-5111	247.04
Special City & County Highway K.S.A. 79-3425c	
County and City Retailers Sales Tax K.S.A. 1986 Supp. 12-187	
Recreational Vehicle Tax K.S.A. 1996 Supp. 79-5111	12.89
16m/20m Truck Tax	19.68
Commercial Motor Vehicle	19.27
Watercraft Tax	1.88

May 1, 2025 Provided By: Donna Olson
Date Greenwood County Treasurer

County Clerk's Budget Information for 2026 Budget Year
Greenwood County values
VIRGIL CEMETERY

1. Estimated Assesed Valuation as of THURSDAY, JUNE 12, 2025:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	1,578,688	0	0	10,772
State Assessed	1,425,055	0		
Severed Minerals	0			
Personal Property	50,464			
Oil & Gas	369,812			
Total Value	3,424,019	0		

2. Personal Property: 420,276
(Use this amount on Computation to Determine Limit for 2026 budget, line 5a)

Revenue Neutral Rate 2.362

3. Actual tax rates levied for the 2025 budget: (2024 levies)

SAC	Fund	Rate	RN Rate
045	VIRGIL CEMETERY	2.428	2.362
	Total Levied	2.428	

4. Final Assessed Valuation from the November 2024 abstract: 3,330,734

5. 2024 Personal Property: 539,613
(Use this amount on Computation to Determine Limit for 2026 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2023 average tax delinquency percentage: .449547

9. 2023 delinquency percentage for special assessments: .000000

Date Provided: 6/13/2025 Provided by: Dawn McCaffree
Greenwood County Clerk

GREENWOOD COUNTY CLERK SEAL KANSAS

2026

Virgil Cemetery
Greenwood 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
None					
	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.

Virgil Cemetery
Greenwood 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
None							
			Total	**0**	**0**	**0**	**0**

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

Virgil Cemetery
Greenwood 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	12,021	13,546	4,744
Receipts:			
Ad Valorem Tax	8,303	8,088	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		214	247
Recreational Vehicle Tax		11	13
16/20M Vehicle Tax		29	20
Commercial Vehicle Tax		23	19
Watercraft Tax		2	2
Sale of Lots			
Openings & Closing			
Grave Markings	50		
Donations			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**8,353**	**8,367**	**301**
Resources Available:	**20,374**	**21,913**	**5,045**
Expenditures:			
Mowing	5,240	6,000	6,000
Stone Maintenance	425	2,000	2,000
Tree Maintenance		1,000	2,383
Insurance	774	1,000	1,000
Office Supplies		500	500
Supplies		500	500
Equipment		5,419	
Equipment Repairs			
Budget & Publications	125	250	250
Operations	264	500	500
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**6,828**	**17,169**	**13,133**
Unencumbered Cash Balance Dec 31	13,546	4,744	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	21,500	17,169	13,133
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,133
		Tax Required	8,088
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	8,088

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Virgil Cemetery
Greenwood County
will meet on August 6, 2025 at 10:30 AM at Virgil City Hall, Cherokee St, Virgil KS 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 Cherie Mahon, 2429 EE Road, Virgil 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	6,828	2.404	17,169	2.428	13,133	8,088	2.362
Totals	6,828	2.404	17,169	2.428	13,133	8,088	2.362
						*Revenue Neutral Rate***	*2.362*
Less: Transfers	0		0		0		
Net Expenditures	6,828		17,169		13,133		
Total Tax Levied	8,088		8,088		xxxxxxxxxxxxxxx		
Assessed Valuation	3,364,972		3,330,734		3,424,019		

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

Cherie Mahon

(Published in *The Eureka Herald* Wednesday, Jul. 23, 2025)

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	6,828	2.404	17,169	2.428	13,133	8,088	2.362
Totals	6,828	2.404	17,169	2.428	13,133	8,088	2.362
Less: Transfers	0		0		0		
Net Expenditures	6,828		17,169		13,133		
Total Tax Levied	8,088		8,088		XXXXXXXXXXXXXXX		
Assessed Valuation	3,364,972		3,330,734		3,424,019	*Revenue Neutral Rate***	2.362

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

Cherie Mahon

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF Virgil Cemetery, HEREBY NOTIFIES THE Greenwood County

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 2.362. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

`* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)`

XXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 9, 2025.

(Seal)

Cheri L Mahon

Clerk or Officer of Governing Body