2026

CERTIFICATE

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
City of Virgil
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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			
Fund	**K.S.A.**				
General	12-101a	6	39,339	16,763	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	3,175		
Water and Sewer		7	91,920		
Fellowship Hall		8	5,952		
		8			
		9			
Totals		xxxxxx	140,386	16,763	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					34.813
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	34.814
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

Date Attested: Aug 18, 2025

Deanna McCoffree
County Clerk

Governing Body

City of Virgil

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	16,763	3,181	120	0	366	8
Debt Service						
Library						
TOTAL	16,763	3,181	120	0	366	8

County Treas Motor Vehicle Estimate 3,181

County Treas Recreational Vehicle Estimate 120

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 366

County Treas Watercraft Tax Estimate 8

Motor Vehicle Factor 0.18976

Recreational Vehicle Factor 0.00716

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.02183

Watercraft Factor 0.00048

Donna Olson

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

COUNTY TREASURER BUDGET INFORMATION

Virgil City Clerk
Orella Hosack
PO Box 79
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	3,181.02
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	119.87
16m/20m Truck Tax	
Commercial Motor Vehicle	365.85
Watercraft Tax	7.99

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

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

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

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	185,235	0	0	6,190
State Assessed	271,946	0		
Severed Minerals	0			
Personal Property	24,330			
Oil & Gas	0			
Total Value	481,511	0		

2. Personal Property: 24,330
(Use this amount on Computation to Determine Limit for 2026 budget, line 5a)

Revenue Neutral Rate 34.814

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

SAC	Fund	Rate	RN Rate
097	EMPL. BNFT.	.000	.000
135	GENERAL OPERATING	46.086	34.814
203	SPECIAL LIABILITY	.000	.000
	Total Levied	46.086	

4. Final Assessed Valuation from the November 2024 abstract: 363,732

5. 2024 Personal Property: 20,335
(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: 2.560031

9. 2023 delinquency percentage for special assessments: 54.969574

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

GREENWOOD COUNTY CLERK SEAL KANSAS

City of Virgil

2026

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.

State of Kansas
City

City of Virgil

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
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**

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 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

City of Virgil 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	29,439	24,761	16,201
Receipts:			
Ad Valorem Tax	20,003	16,763	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,298	3,181
Recreational Vehicle Tax		87	120
16/20M Vehicle Tax			0
Commercial Vehicle Tax		479	366
Watercraft Tax		13	8
Gross Earning (Intangible) Tax			0
Franchise Tax	2,241	2,200	2,200
Licenses			
Building Permits			
Special from County	150	500	500
Insurance Refund	187		
Parks & Rec	24		
IRS Refund	2		
Interest on Idle Funds	10		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**22,617**	**22,340**	**6,375**
Resources Available:	**52,056**	**47,101**	**22,576**
Expenditures:			
Salaries & Wages	8,231	10,900	10,900
Employee Benefits	2,595	2,600	2,600
Office Supplies	1,509	1,000	1,000
Utilities	5,853	6,000	7,000
Repairs & Maintenance	247	1,000	1,000
Mowing	5,192	5,200	5,200
Budget & Publications	335	500	500
Professional Fees	335	500	500
Insurance	2,709	2,800	2,900
Dues	289	400	400
Bank Chares			
Street Repairs			7,339
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,295**	**30,900**	**39,339**
Unencumbered Cash Balance Dec 31	24,761	16,201	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	43,750	37,727	39,339
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	39,339
		Tax Required	16,763
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**16,763**

CPA Summary

City of Virgil 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,759	1,955	1,465
Receipts:			
State of Kansas Gas Tax	1,357	1,710	1,710
County Transfers Gas		0	0
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,357**	**1,710**	**1,710**
Resources Available:	**4,116**	**3,665**	**3,175**
Expenditures:			
Street Repair and Maint	2,161	2,200	3,175
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,161**	**2,200**	**3,175**
Unencumbered Cash Balance Dec 31	1,955	1,465	0
2024/2025/2026 Budget Authority Amoun	5,600	3,878	3,175

Adopted Budget **Water and Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	56,133	55,520	40,920
Receipts:			
Water Customers	19,924	27,000	27,000
Sewer Customers	5,904	7,000	7,000
Trash Customers	12,046	12,000	12,000
Maintenance Fees	5,369	5,000	5,000
Sales Tax	19		
Penalties	1,082		
Meter Deposits	10,750		
Deliquent R E Taxes	264		
Interest on Idle Funds			
Miscellaneous	1		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**55,359**	**51,000**	**51,000**
Resources Available:	**111,492**	**106,520**	**91,920**
Expenditures:			
Salaries & Wages	10,955	11,500	11,500
Employee Benefits (Taxes)	2,313	2,500	2,500
Water Purchase	10,879	19,000	19,000
Utilities	1,713	2,000	2,000
Supplies & Testing	7,029	8,500	8,500
Repairs & Maintenance	3,249	10,000	36,320
Solid Waste	9,436	10,000	10,000
Waste Water Permit	185	200	200
Waste Water Certificate Fee	63	100	100
KS Water Protection Fees	90	150	150
KS Rural Water Dues		100	100
Sales Tax		50	50
Operator's Certificate		200	200
Mowing	166	200	200
CCR Report		500	500
Gas Mileage	411	600	600
New Chlorinator	9,483		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**55,972**	**65,600**	**91,920**
Unencumbered Cash Balance Dec 31	55,520	40,920	0
2024/2025/2026 Budget Authority Amoun	53,150	93,483	91,920

See Tab A

CPA Summary

City of Virgil 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Fellowship Hall**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,866	10,852	5,852
Receipts:			
June 23 City received Hall			
Church			
Rent	320	100	100
Sale of Church	5,500		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,820**	**100**	**100**
Resources Available:	**13,686**	**10,952**	**5,952**
Expenditures:			
Utilities	568	600	650
Property Tax	1,641	2,000	2,000
Insurance		500	1,000
Repairs & Maintenance		2,000	2,302
Supplies	625		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,834**	**5,100**	**5,952**
Unencumbered Cash Balance Dec 31	10,852	5,852	0
2024/2025/2026 Budget Authority Amoun	0	8,126	5,952

See Tab A

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Virgil
will meet on August 13, 2025 at 7:00 PM at Virgil City Hall, , 104 Cherokee 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 Virgil City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	27,295	49.124	30,900	46.086	39,339	16,763	34.813
Special Highway	2,161		2,200		3,175		
Water and Sewer	55,972		65,600		91,920		
Fellowship Hall	2,834		5,100		5,952		
ARPA	4,602						
Totals	92,864	49.124	103,800	46.086	140,386	16,763	34.813
						*Revenue Neutral Rate***	*34.814*
Less: Transfers	0		0		0		
Net Expenditure	92,864		103,800		140,386		
Total Tax Levied	16,763		16,763		xxxxxxxxxxxxxxxxx		
Assessed Valuation	341,242		363,732		481,511		

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

Jean Titus
City Official Title: Treasurer

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

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	27,295	49.124	30,900	46.086	39,339	16,763	34.813
Special Highway	2,161		2,200		3,175		
Water and Sewer	55,972		65,600		91,920		
Fellowship Hall	2,834		5,100		5,952		
ARPA	4,602						
Totals	92,864	49.124	103,800	46.086	140,386	16,763	34.813
						Revenue Neutral Rate**	34.814
Less: Transfers	0		0		0		
Net Expenditure	92,864		103,800		140,386		
Total Tax Levied	16,763		16,763		xxxxxxxxxxxxxxx		
Assessed Valuation	341,242		363,732		481,511		

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

Jean Titus
City Official Title: Treasurer

Notice of Revenue Neutral Rate Intent

2026

THE GOVERNING BODY OF City of Virgil, HEREBY NOTIFIES THE Greenwood County

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 0. The date of our hearing is =+'inputHearing'!B32 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)

Orella Hasack
Clerk or Officer of Governing Body