State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Phillips County, State of Kansas
We, the undersigned, officers of
Kirwin 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	7,380	4,719	1.976
Debt Service	10-113				
Totals		xxxxxxxxx	7,380	4,719	1.976
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

2,387,730
Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.296
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Stephanie Wroth
R Wilkinson
Vernon Roth

Attest: _____, 2025

County Clerk

Governing Body

CPA Summary

Kirwin Cemetery
Phillips 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	3,042	243	4	145	15	5
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	3,042	243	4	145	15	5

County Treas Motor Vehicle Estimate 243

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 145

County Treas Commercial Vehicle Tax Estimate 15

County Treas Watercraft Tax Estimate 5

MVT Factor 0.07988

RVT Factor 0.00131

16/20M Factor 0.04767

Comm Veh Facto 0.00493

Watercraft Facto 0.00164

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	6,160	4,227	1,619
Receipts:			
Ad Valorem Tax	3,500	3,042	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			243
Recreational Vehicle Tax			4
16/20M Vehicle Tax			145
Commercial Vehicle Tax			15
Watercraft Tax			5
In Lieu of Taxes			
Lots Sold	400	600	700
Other	41	250	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,941**	**3,892**	**1,112**
Resources Available:	**10,101**	**8,119**	**2,731**
Expenditures:			
Cemetery Maintenance	5,756	6,500	7,380
Cash Reserve (2026 column)			
Miscellaneous	118		
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**5,874**	**6,500**	**7,380**
Unencumbered Cash Balance Dec 31	4,227	1,619	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	7,865	7,650	7,380
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,380
		Tax Required	4,649
	Delinquent Comp Rate:	1.5%	70
		Amount of 2025 Ad Valorem Tax	4,719

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of
Kirwin Cemetery
Phillips County
will meet on Sept 02, 2025 at 5:30 pm at Kirwin City Office for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of tax to levied and the revenue neutral rate.
Detailed budget information is available at Kirwin City Office 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 202		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	5,874		6,500		7,380	4,719	1.995
Debt Service							
Totals	5,874	0.000	6,500	0.000	7,380	4,719	1.995
						*Revenue Neutral Rate***	*1.296*
Less: Transfers	0		0		0		
Net Expenditures	5,874		6,500		7,380		
Total Tax Levied	0		3,042		xxxxxxxxxxxxxxx		
Assessed Valuation	0		2,453,208		2,365,802		

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*

Ruby Wiehman

Resolution No. 2025-9-2

A RESOLUTION OF THE Kirwin Cemetery **, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for the Kirwin Cemetery was calculated as 1.296 mills by the Phillips County Clerk; and

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

WHEREAS, the Governing Body held a hearing on 9/2/25 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Kirwin Cemetery, 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~~ Cemetery OF Kirwin **:**

The Kirwin Cemetery shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.995 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 2nd day of September 2025 (month and year) and SIGNED by the Governing Body.

Vern Rolf
Stephanie Edwards
R Wilkerson

Attested: Laurie Matheson

Roll Call Vote

A Roll Call Vote of the Kirwin Cemetery To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 02, 2025
Resolution No. 2025-9-2

Governing Body Member	Yes	No	No Vote
Stephanie Watts	✓		
Vernon	✓		
Ruby Wichman	✓		
TOTAL			

Certified
Laurie Matteson