State of Kansas
City

2026

CERTIFICATE

To the Clerk of Phillips County, State of Kansas
We, the undersigned, officers of
City of Kirwin
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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	73,500	44,589	64.543
Debt Service	10-113	8			
Library	12-1220	8	5,000	3,180	4.603
Fire Fighting	12-110b	9	4,750	994	1.439
		9			
Special Highway			4,800		
Solid Waste			30,000		
Water			65,899		
Sewer			63,222		
Totals		xxxxxx	247,171	48,763	70.585
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					690,845
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Exceed Ceiling 70.786

70.585

Revenue Neutral Rate	63.820
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by: _____

Address: _____

Email: _____

Sandra Wynn
Rebecca Bott
Kirk Lapp
Vernon Roth

Date Attested: _____ 2025

Doris Markley
County Clerk

Governing Body

City of Kirwin

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	39,509	7,105	136	548	288	110
Debt Service						
Library	3,359	604	12	47	25	9
Fire Fighting	1,096	197	4	15	8	3
TOTAL	43,964	7,906	152	610	321	122

County Treas Motor Vehicle Estimate 7,906

County Treas Recreational Vehicle Estimate 152

County Treas 16/20M Vehicle Estimate 610

County Treas Commercial Vehicle Tax Estimate 321

County Treas Watercraft Tax Estimate 122

Motor Vehicle Factor 0.17983

Recreational Vehicle Factor 0.00346

16/20 Vehicle Factor 0.01387

Commercial Vehicle Factor 0.00730

Watercraft Factor 0.00277

State of Kansas
City

City of Kirwin

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:											
Water	8/22/2011	2/1/2031	3.77	162,321	65,516	8/1	8/1	2,163	9,074	1,850	9,420
Sewer	10/12/2011	3/12/2030	2.83	166,827	54,888	9/1	9/1	1,356	9,359	1,113	9,626
Total G.O. Bonds					**120,404**			**3,519**	**18,433**	**2,963**	**19,046**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**120,404**			**3,519**	**18,433**	**2,963**	**19,046**

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: City of Kirwin
Phillips 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 vear.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$3,359	$3,180
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	$604
Recreational Vehicle Tax	$0	$12
16/20M Vehicle Tax	$0	$59
	$0	$0
TOTAL TAXES	$3,359	$3,855
Difference in Total Taxes:	$496	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$639,936	$688,882
Did Assessed Valuation Decrease?	No	
Levy Rate	5.249	4.616
Difference in Levy Rate:	(0.633)	
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 Kirwin 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	14,685	13,557	1,725
Receipts:			
Ad Valorem Tax	39,846	39,509	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			7,105
Recreational Vehicle Tax			136
16/20M Vehicle Tax			534
Commercial Vehicle Tax			288
Watercraft Tax			110
Gross Earning (Intangible) Tax			784
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax			
Franchise Tax	11,699	12,000	13,500
Licenses			
Insurance Proceeds	1,324	2,500	2,500
State of Kansas			
Municipal Building	3,350	2,500	2,500
Transfer from Capital Improvement			
In Lieu of Tax (IRB)			
Interest on Idle Funds	325	320	320
Neighborhood Revitalization Rebate			0
Miscellaneous	495	1,000	1,000
Does miscellaneous exceed 10% of Total I			
Total Receipts	**57,039**	**57,829**	**28,777**
Resources Available:	**71,724**	**71,386**	**30,502**
Expenditures:			
Salaries & Wages	25,512	36,000	36,000
Employee Benefits			
Insurance	8,206	7,500	8,500
Utilities	9,607	13,500	14,850
Office Supplies	1,196	600	1,000
Postage	942	2,500	2,500
Miscellaneous	3,159		
Dues and Fees	1,436	1,500	1,650
Municipal Building	8,109	8,061	9,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**58,167**	**69,661**	**73,500**
Unencumbered Cash Balance Dec 31	13,557	1,725	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	58,351	69,661	73,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	73,500
		Tax Required	42,998
	Delinquent Comp Rate:	3.7%	1,591
		Amount of 2025 Ad Valorem Tax	**44,589**

CPA Summary

City of Kirwin 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.7%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,224	1,224	1,224
Receipts:			
Ad Valorem Tax	4,506	3,359	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			604
Recreational Vehicle Tax			12
16/20M Vehicle Tax			59
Commercial Vehicle Tax			25
Watercraft Tax			9
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	4,506	3,359	709
Resources Available:	5,730	4,583	1,933
Expenditures:			
Appropriation to Library	4,506	3,359	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	4,506	3,359	5,000
Unencumbered Cash Balance Dec 31	1,224	1,224	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	5,200	5,000	5,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,000
		Tax Required	3,067
	Delinquent Comp Rate:	3.7%	113
		Amount of 2025 Ad Valorem Tax	3,180

Qualifies for

CPA Summary

City of Kirwin 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Fighting**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,878	3,966	3,562
Receipts:			
Ad Valorem Tax	1,228	1,096	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			197
Recreational Vehicle Tax			4
16/20M Vehicle Tax			17
Commercial Vehicle Tax			8
Watercraft Tax			3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,228**	**1,096**	**229**
Resources Available:	**4,106**	**5,062**	**3,791**
Expenditures:			
Maintenance	140	1,500	4,750
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**140**	**1,500**	**4,750**
Unencumbered Cash Balance Dec 31	3,966	3,562	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,000	3,750	4,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,750
		Tax Required	959
	Delinquent Comp Rate:	3.7%	35
		Amount of 2025 Ad Valorem Tax	994

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
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.7%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Kirwin 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	40	863	883
Receipts:			
State of Kansas Gas Tax	3,574	4,220	4,240
County Transfers Gas		0	0
Miscellaneous	515		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,089**	**4,220**	**4,240**
Resources Available:	**4,129**	**5,083**	**5,123**
Expenditures:			
Utilities	918	1,500	1,750
Fuel	979	1,500	1,500
Insurance	861	1,000	1,000
Repairs	508	200	550
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,266**	**4,200**	**4,800**
Unencumbered Cash Balance Dec 31	863	883	323
2024/2025/2026 Budget Authority Amoun	4,220	4,479	4,800

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,704	16,659	11,159
Receipts:			
Charges to Customers	18,323	19,500	19,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**18,323**	**19,500**	**19,500**
Resources Available:	**33,027**	**36,159**	**30,659**
Expenditures:			
Phillips County Solid Waste	16,368	25,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,368**	**25,000**	**30,000**
Unencumbered Cash Balance Dec 31	16,659	11,159	659
2024/2025/2026 Budget Authority Amoun	16,368	30,000	30,000

CPA Summary

City of Kirwin 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,479	9,877	14,435
Receipts:			
Charges to Customers	44,649	53,699	61,754
RO Maintenance	6,201	7,293	8,387
New Installation	50	486	559
Water Meter Deposit	200	690	794
Water Plan	835	156	179
Interest on Idle Funds			
Miscellaneous	**51,935**	**62,324**	**71,673**
Resources Available:	**56,414**	**72,201**	**86,108**
Expenditures:			
Payroll	13,458	29,509	33,935
Chlorine	1,386	2,132	2,452
Insurance	2,840	658	757
Loan Interest and Principal	11,459	11,459	11,459
Repairs	4,875	1,474	2,554
RO Filters & Supplies	1,500	4,027	4,631
Utilities	4,984	6,672	7,672
Water Protection Fee	253	342	393
Water Testing	1,382	1,344	1,546
Miscellaneous	4,400	150	500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**46,537**	**57,766**	**65,899**
Unencumbered Cash Balance Dec 31	9,877	14,435	20,209
2024/2025/2026 Budget Authority Amount	59,125	77,409	65,899

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	56,565	47,419	34,054
Receipts:			
Charges to Customers	25,585	29,582	30,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**25,585**	**29,582**	**30,500**
Resources Available:	**82,150**	**77,001**	**64,554**
Expenditures:			
Chemical	470	250	300
Fees and Dues	185	350	350
Loan Interest & Principal	10,847	10,847	10,847
Sewer Improvement & Repairs	1,694	30,000	50,000
Utilities	538	1,500	1,725
Payroll	17,132		
Fuel	930		
Cash Reserve (2026 column)			
Miscellaneous	2,935		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**34,731**	**42,947**	**63,222**
Unencumbered Cash Balance Dec 31	47,419	34,054	1,332
2024/2025/2026 Budget Authority Amount	60,846	112,947	63,222

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Kirwin

will meet on September 02, 2025 at 05:45 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 ad valorem tax 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 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	Proposed Estimated Tax Rate*
General	58,167	55.082	69,661	61.739	73,500	44,589	64.727
Debt Service							
Library	4,506	6.131	3,359	5.249	5,000	3,180	4.616
Fire Fighting	140	1.722	1,500	1.713	4,750	994	1.443
Special Highway	3,266		4,200		4,800		
Solid Waste	16,368		25,000		30,000		
Water	46,537		57,766		65,899		
Sewer	34,731		42,947		63,222		
Totals	163,715	62.935	204,433	68.701	247,171	48,763	70.786
						*Revenue Neutral Rate***	*63.820*
Less: Transfers	0		0		0		
Net Expenditure	163,715		204,433		247,171		
Total Tax Levied	38,267		43,964		xxxxxxxxxxxxxxxxx		
Assessed Valuation	608,034		639,936		688,882		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	155,514	138,245	120,404
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	155,514	138,245	120,404

*Tax rates are expressed in mills

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

Ruby Wiehman

City Official Title: City Treasurer

Resolution No. 2025-9-1

A RESOLUTION OF THE CITY OF KIRWIN, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Kirwin was calculated as 13.820 mills by the Phillips County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City 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 City of Kirwin, 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 OF Kirwin:

The City of Kirwin shall levy a property tax rate exceeding the Revenue Neutral Rate of 10.780 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 Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 02,2025

Resolution No. 2025-9-1

Governing Body Member	Yes	No	No Vote
Sandra Wyrill	X		
Rebecca Roth	X		
Rick Lapp	X		
Vernon Roth	X		
TOTAL			

Certified:

Laurie Matteson