Sylvia City

Y

State of Kansas
City

2026

CERTIFICATE

To the Clerk of Reno County, State of Kansas

We, the undersigned, officers of

City of Sylvia

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 expenditures 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 Vehicle T		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	154,844	48,377	51.784
Debt Service	10-113	8			
Library	12-1220	8	3,120	2,658	2.845
Parks and Rec Fund	12-1927	9	1,454	826	.884
Cemetery		9	10,101	3,258	3.487
Special Highway		10	19,169		
Gas Fund		10	142,756		
Water Fund		11	91,479		
Sewer Fund		11	48,438		
Trash Fund		12	25,243		
		12			
Non-Budgeted Funds-A		13a			
Non-Budgeted Funds-B		13b			
Totals		xxxxx	496,604	55,119	
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

934,200

Revenue Neutral Rate	55.115
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Attest: _____ 2025

County Clerk

(FINANCE)

(CITY CLERK)

Governing Body

CPA Summary

FILED
SEP 15 2025
Jenna Fager
COUNTY CLERK

Page No. 1

City of Sylvia

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 Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	43,811	7,135	54	0	0	23
Debt Service						
Library	2,508	408	3	0	0	1
Parks and Rec Fund	780	127	1	0	0	0
Cemetery	4,392	715	5	0	0	2
TOTAL	51,491	8,385	63	0	0	26

County Treas Motor Vehicle Estimate 8,385
County Treas Recreational Vehicle Estimate 63
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 0
County Treas Watercraft Tax Estimate 26

Motor Vehicle Factor 0.16284
Recreational Vehicle Factor 0.00122
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.00000
Watercraft Factor 0.00050

City of Sylvia 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.

City of Sylvia

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due Interest	Date Due Principal	Amount Due 2025 Interest	Amount Due 2025 Principal	Amount Due 2026 Interest	Amount Due 2026 Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KS Low Int Utility Loan	3/26/2021	3/1/2031	0.25	149,133	80,542	monthly	monthly	2,466	13,974	2,068	14,372
Total Other					**80,542**			**2,466**	**13,974**	**2,068**	**14,372**
Total Indebtedness					**80,542**			**2,466**	**13,974**	**2,068**	**14,372**

City of Sylvia

2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
Totals					**0**	**0**	**0**

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

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

Budgeted Year: 2026

Library found in: City of Sylvia
Reno 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 year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem Tax	$2,508	$2,658
Delinquent Tax	$50	$50
Motor Vehicle Tax	$384	$408
Recreational Vehicle Tax	$4	$3
16/20M Vehicle Tax	$0	$0
TOTAL TAXES	$2,946	$3,119
Difference in Total Taxes:	$173	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$881,028	$934,200
Did Assessed Valuation Decrease?	No	
Levy Rate	2.846	2.845
Difference in Levy Rate:	(0.001)	
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 see the below narrative for assistance

City of Sylvia 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	7,355	34,464	24,655
Receipts:			
Ad Valorem Tax	33,275	43,811	xxxxxxxxxxxxxxxxx
Delinquent Tax	419	500	500
Motor Vehicle Tax	7,022	5,958	7,135
Recreational Vehicle Tax	56	64	54
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax		39	23
Gross Earning (Intangible) Tax			0
Sales and Use Taxes	41,934	42,000	42,000
Franchise Fees	10,023	12,000	12,000
Licenses and Permits	199	100	100
Rental Income	3,700	5,000	5,000
Reimbursed Expenses	3,093	10,000	10,000
Other	4,997	1,000	5,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	104,718	120,472	81,812
Resources Available:	112,073	154,936	106,467

City of Sylvia

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	112,073	154,936	106,467
Expenditures:			
General Government	77,126	119,901	88,500
Streets	0	6,076	10,192
Municipal Court	118	3,804	6,382
Street Lights	365	500	500
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	77,609	130,281	105,574
Cash Reserve (2026 column)			49,270
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**77,609**	**130,281**	**154,844**
Unencumbered Cash Balance Dec 31	34,464	24,655	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	119,864	130,281	154,844
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	154,844
		Tax Required	48,377
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	48,377

CPA Summary

City of Sylvia 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	24,919	61,901	25,000
Health Insurance		3,500	8,500
Contractual	31,884	35,000	35,000
Insurance	9,214	9,500	9,500
Commodities	6,636	7,000	7,000
Capital Outlay	685		
Other/Taxes	3,788	3,000	3,500
Total	**77,126**	**119,901**	**88,500**
Streets			
Salaries		6,076	10,192
Total	**0**	**6,076**	**10,192**
Municipal Court			
Salaries	118	3,804	6,382
Total	**118**	**3,804**	**6,382**
Street Lights			
Contractual	365	500	500
Total	**365**	**500**	**500**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**77,609**	**130,281**	**105,574**

(Note: Should agree with general sub-totals.)

City of Sylvia 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	xxxxxxxxxxxxxxxx
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% Total Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	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	515	409	0
Receipts:			
Ad Valorem Tax	2,128	2,508	xxxxxxxxxxxxxxxx
Delinquent Tax	26	50	50
Motor Vehicle Tax	401	384	408
Recreational Vehicle Tax	3	4	3
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax		2	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	2,558	2,948	462
Resources Available:	3,073	3,357	462
Expenditures:			
Appropriations	2,664	3,357	3,120
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	2,664	3,357	3,120
Unencumbered Cash Balance Dec 31	409	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,664	3,592	3,120
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,120
		Tax Required	2,658
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,658

CPA Summary

City of Sylvia 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Parks and Rec Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,838	849	450
Receipts:			
Ad Valorem Tax	670	780	xxxxxxxxxxxxxxxxx
Delinquent Tax	8	50	50
Motor Vehicle Tax	139	119	127
Recreational Vehicle Tax	1	1	1
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax		1	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**818**	**951**	**178**
Resources Available:	2,656	1,800	628
Expenditures:			
Contractual	1,655	1,100	1,204
Commodities	152	150	150
Refunds/Remittances		100	100
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,807**	**1,350**	**1,454**
Unencumbered Cash Balance Dec 31	849	450	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,088	2,581	1,454
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,454
		Tax Required	826
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	826

Adopted Budget **Cemetery**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,668	2,650	4,021
Receipts:			
Ad Valorem Tax	3,710	4,392	xxxxxxxxxxxxxxxxx
Delinquent Tax	44	100	100
Motor Vehicle Tax	705	673	715
Recreational Vehicle Tax	5	7	5
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax		4	2
Graves and Lots	1,400	2,000	2,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,864**	**7,176**	**2,822**
Resources Available:	**8,532**	**9,826**	**6,843**
Expenditures:			
Salaries	1,455	4,305	4,601
Contractual	1,674	1,500	1,500
Commodities	2,753		
Cash Reserve (2026 column)			4,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,882**	**5,805**	**10,101**
Unencumbered Cash Balance Dec 31	2,650	4,021	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	8,260	12,208	10,101
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	10,101
		Tax Required	3,258
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	3,258

CPA Summary

City of Sylvia 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	4,630	9,449	12,809
Receipts:			
State of Kansas Gas Tax	5,761	5,570	5,570
County Transfers Gas	888	790	790
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,649**	**6,360**	**6,360**
Resources Available:	**11,279**	**15,809**	**19,169**
Expenditures:			
Contractual	188	2,000	2,000
Commodities	1,642	1,000	1,000
Cash Reserve (2026 column)			16,169
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,830**	**3,000**	**19,169**
Unencumbered Cash Balance Dec 31	9,449	12,809	0
2024/2025/2026 Budget Authority Amount	12,779	14,291	19,169

Adopted Budget

Gas Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,510	5,583	5,656
Receipts:			
Gas Service Charges	99,441	135,000	135,000
Utility Hookup/Reconnect Fees	800	1,500	1,500
Reimbursed Expenses	691	600	600
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**100,932**	**137,100**	**137,100**
Resources Available:	**115,442**	**142,683**	**142,756**
Expenditures:			
Salaries	18,079	27,587	21,039
Health Insurance	8,381	5,000	
Contractual	11,922	10,000	15,000
Insurance	4,607	4,500	4,500
Commodities	3,942	4,000	4,000
Purchase Gas	46,390	69,500	70,000
Refunds/Reimbursements	98		
Debt Service			
Loan Principal	13,619	13,974	14,372
Loan Interest	2,821	2,466	2,068
Cash Reserve (2026 column)			11,777
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**109,859**	**137,027**	**142,756**
Unencumbered Cash Balance Dec 31	5,583	5,656	0
2024/2025/2026 Budget Authority Amount	177,175	156,176	142,756

CPA Summary

City of Sylvia 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,467	14,802	25,979
Receipts:			
Water Service Charges	58,118	65,000	65,000
Utility Hookup/Reconnect Fees	425	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**58,543**	**65,500**	**65,500**
Resources Available:	**82,010**	**80,302**	**91,479**
Expenditures:			
Salaries	25,933	25,923	39,253
Contractual	27,811	22,000	25,000
Insurance	4,607	4,800	4,800
Commodities	507	1,500	1,500
Purchase Bottled Water	5,935		
Capital Outlay	2,317		
Refunds	98	100	100
Cash Reserve (2026 column)			20,826
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**67,208**	**54,323**	**91,479**
Unencumbered Cash Balance Dec 31	14,802	25,979	0
2024/2025/2026 Budget Authority Amoun	157,421	101,838	91,479

Adopted Budget

Sewer Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,010	5,480	18,928
Receipts:			
Sewer Service Charges	22,358	25,935	29,510
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,358**	**25,935**	**29,510**
Resources Available:	**27,368**	**31,415**	**48,438**
Expenditures:			
Salaries	7,858	1,987	25,890
Contractual	13,498	10,000	10,000
Commodities	532	500	500
Cash Reserve (2026 column)			12,048
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,888**	**12,487**	**48,438**
Unencumbered Cash Balance Dec 31	5,480	18,928	0
2024/2025/2026 Budget Authority Amoun	120,947	30,702	48,438

CPA Summary

City of Sylvia 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,288	2,348	2,408
Receipts:			
Trash Service Charges	22,835	22,835	22,835
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,835**	**22,835**	**22,835**
Resources Available:	**25,123**	**25,183**	**25,243**
Expenditures:			
Trash Hauling	22,775	22,775	22,775
Cash Reserve (2026 column)			2,468
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,775**	**22,775**	**25,243**
Unencumbered Cash Balance Dec 31	2,348	2,408	0
2024/2025/2026 Budget Authority Amoun	42,637	25,612	25,243

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:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improve Res		**Community Fund**		**Capital Equip Res**		**Park Reserve Fund**		**Gas Reserve Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,980	Cash Balance Jan 1	84	Cash Balance Jan 1	2,279	Cash Balance Jan 1	205	Cash Balance Jan 1	12,452	19,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Hutch Comm Found	10,449			
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	10449	Total Receipts	0	10,449
Resources Available:	3,980	Resources Available:	84	Resources Available:	2,279	Resources Available:	10,654	Resources Available:	12,452	29,449
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
						Commodities	10,199	Commodities	47	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	10,199	Total Expenditures	47	10,246
Cash Balance Dec 31	3,980	Cash Balance Dec 31	84	Cash Balance Dec 31	2,279	Cash Balance Dec 31	455	Cash Balance Dec 31	12,405	**19,203** **
										19,203 **

**Note: These two block figures should agree.

CPA Summary

0 **NON-BUDGETED FUNDS (B)** 2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve Fund		**Sewer Reserve Fund**		**PJ Carlson Trust**		**Sales Tax Clearing**		**Penalty Clearing**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	43,411	Cash Balance Dec 31	8,509	Cash Balance Dec 31	32,135	Cash Balance Dec 31	232	Cash Balance Dec 31	5	84,292
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Interest Income	16	Sales Tax Clearing	2,634	Penalty Clearing	331	
				PJ Loan Pymt	200					
Total Receipts	0	Total Receipts	0	Total Receipts	216	Total Receipts	2634	Total Receipts	331	3,181
Resources Available:	43,411	Resources Available:	8,509	Resources Available:	32,351	Resources Available:	2,866	Resources Available:	336	87,473
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	15,500	Contractual	7,000			Sales Tax Clearing	2,491			
Total Expenditures	15,500	Total Expenditures	7,000	Total Expenditures	0	Total Expenditures	2,491	Total Expenditures	0	24,991
Cash Balance Dec 31	27,911	Cash Balance Dec 31	1,509	Cash Balance Dec 31	32,351	Cash Balance Dec 31	375	Cash Balance Dec 31	336	62,482 **
										62,482 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Sylvia
will meet on September 8, 2025 at 7:00 PM at Sylvia City Hall 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 Sylvia City Hall 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 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	77,609	44.134	130,281	49.727	154,844	48,377	51.784
Debt Service							
Library	2,664	2.846	3,357	2.846	3,120	2,658	2.845
Parks and Rec Fund	1,807	0.885	1,350	0.885	1,454	826	0.884
Cemetery	5,882	4.984	5,805	4.985	10,101	3,258	3.487
Special Highway	1,830		3,000		19,169		
Gas Fund	109,859		137,027		142,756		
Water Fund	67,208		54,323		91,479		
Sewer Fund	21,888		12,487		48,438		
Trash Fund	22,775		22,775		25,243		
Non-Budgeted Funds-A	10,246						
Non-Budgeted Funds-B	24,991						
Totals	346,759	52.849	370,405	58.443	496,604	55,119	59.000
						*Revenue Neutral Rate***	*55.115*
Less: Transfers	0		0		0		
Net Expenditure	346,759		370,405		496,604		
Total Tax Levied	42,995		51,491		xxxxxxxxxxxxxxxxx		
Assessed Valuation	813,517		881,028		934,200		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	15,000	0	0
Other	125,218	94,135	80,542
Lease Purchase Principal	0	0	0
Total	140,218	94,135	80,542

*Tax rates are expressed in mills

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

Tina Roelfs
Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF SYLVIA, HEREBY NOTIFIES THE RENO COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 59.000. The date of our hearing is September 8, 2025 at 7:00 PM and will be held at City Hall in Sylvia, Kansas.

*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

_____ 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, 20___.

WITNESS my hand and official seal on 7/14, 2025.

(Seal)

Clerk or Officer of Governing Body

SENT 7/14/25

SUBMIT TO PAPER BY AUG. 25TH

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS,
RENO COUNTY, ss

NANCY S STUCKY

of lawful age, being first duly sworn, deposeth and saith that she is editor of

THE NINNESCAH VALLEY NEWS

a weekly newspaper published in the City of Pretty Prairie, County of Reno, State of Kansas, and of general paid circulation in Reno County, and which newspaper has been admitted to the mails as second-class matter in said county, that the Ninnescah Valley News is not a trade, religious or fraternal publication, and has been continuously and uninterruptedly published in said county during the period of fifty-two (52) consecutive weeks immediately prior to the first publication of the notice hereinafter mentioned, and that the notice, of a true copy is hereto attached, was published in 1 consecutive issues of said newspaper, the first publication being in the issue of 8/1, 2025; the second publication being in the issue of _____, 20____; and the last publication in the issue of _____, 20____.

(See back)

FILED

SEP 15 2025

Jenna Fager

COUNTY CLERK

Nancy S. Stucky

Nancy S. Stucky, Editor

Subscribed and sworn to before me this 1st day of Aug, 20 25.

Myra G. Cole

Notary Public, Reno County, Kansas

My commission expires 4-04, 20 28.

Printer's Fee $_____

NOTARY PUBLIC - State of Kansas
MYRA G. COLE
My Appt Expires 4-04-28

Sylvia City

Y

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

(Published in The Record August 14, 2025)1t

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Sylvia
will meet on September 8, 2025 at 7:00 PM at Sylvia City Hall 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 Sylvia City Hall 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 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	77,609	44.134	130,281	49.727	154,844	48,377	51.784
Debt Service							
Library	2,664	2.846	3,357	2.846	3,120	2,658	2.845
Parks and Rec Fund	1,807	0.885	1,350	0.885	1,454	826	0.884
Cemetery	5,882	4.984	5,805	4.985	10,101	3,258	3.487
Special Highway	1,830		3,000		19,169		
Gas Fund	109,859		137,027		142,756		
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Totals	346,759	52.849	370,405	58.443	496,604	55,119	59,000
					*Revenue Neutral Rate***		55,115
Less: Transfers	0		0		0		
Net Expenditure	346,759		370,405		496,604		
Total Tax Levied	42,995		51,491		xxxxxxxxxxxxxxxxx		
Assessed Valuation	813,517		881,028		934,200		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	15,000	0	0
Other	125,218	94,135	80,542
Lease Purchase Principal	0	0	0
Total	140,218	94,135	80,542

*Tax rates are expressed in mills

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

Tina Roelfs
Official Title: City Clerk

FILED

SEP 24 2025

Jenna Fager

COUNTY CLERK

County of Reno
State of Kansas

PROOF OF PUBLICATION

SHERYL GREEN, being duly sworn, says on her oath that she is publisher of

THE RECORD

a weekly newspaper printed and published in the city of Turon, Reno County, Kansas, of general paid circulation on a weekly basis in Reno County, Kansas, and not a trade, religious or fraternal publication, which newspaper has been entered as second class mail matter in the United States Post Office, Turon, Kansas, in which newspaper has been continuously and uninterruptedly published for more than 50 weeks a year and has been published for more than five years prior to the first publication of the notice hereinafter mention, and that the notice, of a true copy is hereto attached, was published in 1 consecutive issues of said newspaper, the first publication being in the issue of August 14th, 2025 and the last publication in the issue of August 14th, 2025.

Sheryl Green
PUBLISHER

Subscribed and sworn before me this 14th day of August, 2025

Kayla Gould
Notary Public

KAYLA GOULD
Notary Public - State of Kansas
My Appt. Expires 04-30-28

My commission expires 04-30-28

Resolution No. 2025 - 1

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

WHEREAS, the Revenue Neutral Rate for the City of Sylvia was calculated as 55.115 mills by the Reno County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Sylvia, 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 SYLVIA:

The City of Sylvia shall levy a property tax rate exceeding the Revenue Neutral Rate of 55.115 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 8th day of September, 2025 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the Sylvia Governing Body To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 8, 2025

Resolution No. 2025-1

Governing Body Member	Yes	No	No Vote
KEITH BLASKE			X
DREW CONRAD	X		
JAMES DAVIS	X		
KATHI KEESLING	X		
TOTAL	3		1

Certified:

CITY CLERK

City of Sylvia

Y

County and Cities

Certificate Page (signed by governing body)	✓
Allocation ofMV, RV, 16/20M, commercial and watercraft tax estimates	✓
Schedule of Transfers	✓
Statement of Indebtedness	✓
Statement of Lease Purchase	✓
Library Grant Page (if applicable)	✓
All Applicable Fund Pages	✓
Published Notice of Budget Hearing	✓
Proof of Publication	✓
Published Notice of RNR Hearing (if applicable)	✓
Neighborhood Revitalization (if applicable)	N/A
TIF (if applicable)	N/A
solution to exceed RNR approved by governing body (if applicable)	✓
Certified Roll Call Vote on resolution to exceed RNR (if applicable)	✓