City of Sylvia

9/16/24
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NOTICE OF RNR BUDGET HEARING

(Published in The Record August 22, 2024)1t

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Sylvia
will meet on September 9, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	109,382	49.725	111,000	44.134	130,281	43,811	49.727
Debt Service							
Library	2,559	2.842	2,664	2.846	3,592	2,508	2.847
Parks and Rec Fund	1,054	0.981	1,100	0.885	2,581	780	0.885
Cemetery	3,406	4.996	4,500	4.984	12,208	4,392	4.985
Special Highway	2,126		3,000		14,291		
Gas Fund	129,497		132,534		156,176		
Water Fund	48,658		52,929		101,838		
Sewer Fund	25,392		21,750		30,702		
Trash Fund	22,444		22,444		25,612		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B	8,803						
Totals	353,321	58.544	351,921	52.849	477,281	51,491	58.444
						*Revenue Neutral Rate***	47.981
Less: Transfers	0		0		0		
Net Expenditure	353,321		351,921		477,281		
Total Tax Levied	42,291		42,995		xxxxxxxxxxxxxxxxx		
Assessed Valuation	434,440		813,517		881,028		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	30,000	15,000	0
Other	140,376	125,218	94,135
Lease Purchase Principal	0	0	0
Total	170,376	140,218	94,135

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

Tina Roelfs
Official Title: City Clerk

FILED
SEP 06 2024
Donna Patton
COUNTY CLERK

County of Reno
of Kansas

PROOF OF PUBLICATION

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

THE RECORD

ekly newspaper printed and published in the city uron, Reno County, Kansas, of general paid lation on a weekly basis in Reno County, sas, and not a trade, religious or fraternal ication, which newspaper has been entered as nd class mail matter in the United States Post e, Turon, Kansas, in which newspaper has been inuously and uninterruptedly published for more 50 weeks a year and has been published for e than five years prior to the first publication of notice hereinafter mention, and that the notice, true copy is hereto attached, was published in consecutive issues of said newspaper, the first ication being in the issue of Aug 22nd, 24 and the last publication in the issue of Aug 22nd, 20 24.

PUBLISHER

scribed and sworn before me this 22nd day of August 2022

LACEY HAYDEN
Notary Public - State of Kansas
My Appt. Expires 02-16-2027

Notary Public

My commission expires

City of Sylvia

Y

OTICE OF RNR BUDGET HEARING

(Published in The Record August 22, 2024)1t

State of Kansas
City

2025

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will meet on September 9, 2024 at 7:00 PM at Sylvia City Hall for the purpose of hearing and
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.

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

Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
109,382	49.725	111,000	44.134	130,281	43,811	49.727
2,559	2.842	2,664	2.846	3,592	2,508	2.847
1,054	0.981	1,100	0.685	2,581	780	0.885
3,406	4.996	4,500	4.984	12,208	4,392	4.985
2,126		3,000		14,291		
129,497		132,534		156,176		
48,658		52,929		101,838		
25,392		21,750		30,702		
22,444		22,444		25,612		
8,803						
353,321	58.544	351,921	52.849	477,281	51,491	58.444
					Revenue Neutral Rate**	47.981

0	0	0
353,321	551,921	477,281
42,291	42,995	xxxxxxxxxxxxxxxx
434,440	813,517	881,028

2022	2023	2024
0	0	0
30,000	15,000	0
140,376	125,218	94,135
0	0	0
170,376	140,218	94,135

ed in mills
te as defined by KSA 79-2988

Roelfs
Title: City 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 Aug 22nd, 20 24 and the last publication in the issue of Aug 22nd, 20 24.

PUBLISHER

Subscribed and sworn before me this 22nd day of August, 20 24

LACEY HAYDEN
Notary Public - State of Kansas
My Appt. Expires 2-16-2025

Notary Public

My commission expires 10/16/27

State of Kansas
City

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	130,281	43,811	49,727
Debt Service	10-113	8			
Library	12-1220	8	3,592	2,508	2.846
Parks and Rec Fund	12-1927	9	2,581	780	.885
Cemetery		9	12,208	4,392	4.985
Special Highway		10	14,291		
Gas Fund		10	156,176		
Water Fund		11	101,838		
Sewer Fund		11	30,702		
Trash Fund		12	25,612		
		12			
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		13a			
Totals		xxxxx	477,281	51,491	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14	881,028		
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

57.558 − .885 = 58.443

Revenue Neutral Rate	47.981
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: _____ 2024

County Clerk

Governing Body

FILED
SEP 16 2024
Donna Patton
COUNTY CLERK

CPA Summary

City of Sylvia

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	35,904	5,958	64	0	0	39
Debt Service						
Library	2,316	384	4	0	0	2
Parks and Rec Fund	720	119	1	0	0	1
Cemetery	4,055	673	7	0	0	4
TOTAL	42,995	7,134	76	0	0	46

County Treas Motor Vehicle Estimate	7,134
County Treas Recreational Vehicle Estimate	76
County Treas 16/20M Vehicle Estimate	0
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	46

Motor Vehicle Factor	0.16593
Recreational Vehicle Factor	0.00177
16/20M Vehicle Factor	0.00000
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00107

City of Sylvia 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

City of Sylvia

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due Interest	Date Due Principal	Amount Due 2024 Interest	Amount Due 2024 Principal	Amount Due 2025 Interest	Amount Due 2025 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	94,135	monthly	monthly	2,841	13,593	2,466	13,974
Total Other					**94,135**			**2,841**	**13,593**	**2,466**	**13,974**
Total Indebtedness					**94,135**			**2,841**	**13,593**	**2,466**	**13,974**

City of Sylvia

2025

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, 2024	Payments Due 2024	Payments Due 2025
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: 2025

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 2024	Proposed Year 2025
Ad Valorem Tax	$2,316	$2,508
Delinquent Tax	$50	$50
Motor Vehicle Tax	$424	$384
Recreational Vehicle Tax	$4	$4
16/20M Vehicle Tax	$0	$0
TOTAL TAXES	$2,794	$2,946
Difference in Total Taxes:	$152	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$813,517	$881,028
Did Assessed Valuation Decrease?	No	
Levy Rate	2.846	2.847
Difference in Levy Rate:	0.001	
Qualify for grant: 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 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,523	7,355	8,309
Receipts:			
Ad Valorem Tax	32,317	35,904	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,313	500	500
Motor Vehicle Tax	7,376	7,376	5,958
Recreational Vehicle Tax	74	74	64
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			39
Gross Earning (Intangible) Tax			0
Sales and Use Taxes	40,231	40,000	42,000
Franchise Fees	10,494	12,000	12,000
Licenses and Permits	71	100	100
Sales and Service	450		
Rental Income	1,800	5,000	5,000
Reimbursed Expenses	12,716	10,000	10,000
Gifts and Donations	734		
Transfer Agency Clearing	1,846		1,500
Other	792	1,000	1,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**112,214**	**111,954**	**78,161**
Resources Available:	**116,737**	**119,309**	**86,470**

City of Sylvia

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	116,737	119,309	86,470
Expenditures:			
General Government	101,315	102,500	105,000
Streets	5,283	5,500	5,500
Street Lights	2,784	3,000	3,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	109,382	111,000	113,500
Cash Reserve (2025 column)			16,781
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**109,382**	**111,000**	**130,281**
Unencumbered Cash Balance Dec 31	7,355	8,309	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	122,125	119,864	130,281
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	130,281
		Tax Required	43,811
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	43,811

CPA Summary

City of Sylvia 2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Salaries	39,881	45,000	45,000
Health Insurance	975		
Contractual Service	30,814	35,000	35,000
Materials and Supplies		5,000	7,500
Capital Outlay	2,628	5,000	5,000
Insurance		9,500	9,500
Other	2,898	3,000	3,000
Remittances	24,119		
Total	**101,315**	**102,500**	**105,000**
Streets			
Salaries	5,283	5,500	5,500
Total	**5,283**	**5,500**	**5,500**
Street Lights			
Contractual Services	2,784	3,000	3,000
Total	**2,784**	**3,000**	**3,000**
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**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**109,382**	**111,000**	**113,500**

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

City of Sylvia 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	622	514	644
Receipts:			
Ad Valorem Tax	1,831	2,316	xxxxxxxxxxxxxxxx
Delinquent Tax	192	50	50
Motor Vehicle Tax	424	424	384
Recreational Vehicle Tax	4	4	4
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,451	2,794	440
Resources Available:	3,073	3,308	1,084
Expenditures:			
Contractual	298		
Appropriations	2,261	2,664	3,592
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,559	2,664	3,592
Unencumbered Cash Balance Dec 31	514	644	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,951	2,664	3,592
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,592
		Tax Required	2,508
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,508

CPA Summary

City of Sylvia 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Parks and Rec Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,923	1,838	1,630
Receipts:			
Ad Valorem Tax	741	720	xxxxxxxxxxxxxxxx
Delinquent Tax	71	50	50
Motor Vehicle Tax	155	120	119
Recreational Vehicle Tax	2	2	1
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			1
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	969	892	171
Resources Available:	2,892	2,730	1,801
Expenditures:			
Contractual	1,054	1,100	1,100
Cash Reserve (2025 column)			1,481
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,054	1,100	2,581
Unencumbered Cash Balance Dec 31	1,838	1,630	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,900	3,088	2,581
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,581
		Tax Required	780
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	780

Adopted Budget **Cemetery**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	452	2,668	5,032
Receipts:			
Ad Valorem Tax	3,218	4,055	xxxxxxxxxxxxxxxx
Delinquent Tax	195	100	100
Motor Vehicle Tax	702	702	673
Recreational Vehicle Tax	7	7	7
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			4
Graves and Lots	1,500	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,622	6,864	2,784
Resources Available:	6,074	9,532	7,816
Expenditures:			
Salaries	2,672	3,000	3,500
Contractual	734	1,500	1,500
Cash Reserve (2025 column)			7,208
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,406	4,500	12,208
Unencumbered Cash Balance Dec 31	2,668	5,032	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	7,500	8,260	12,208
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,208
		Tax Required	4,392
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	4,392

CPA Summary

City of Sylvia 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	199	4,631	7,961
Receipts:			
State of Kansas Gas Tax	5,721	5,550	5,550
County Transfers Gas	837	780	780
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,558**	**6,330**	**6,330**
Resources Available:	**6,757**	**10,961**	**14,291**
Expenditures:			
Contractual	1,902	2,000	2,000
Materials and Supplies	224	1,000	1,000
Cash Reserve (2025 column)			11,291
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,126**	**3,000**	**14,291**
Unencumbered Cash Balance Dec 31	4,631	7,961	0
2023/2024/2025 Budget Authority Amoun	13,120	12,779	14,291

Adopted Budget

Gas Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,157	14,510	19,076
Receipts:			
Gas Service Charges	128,850	135,000	135,000
Utility Hookup Fees	1,400	1,500	1,500
Utility Reconnection Fees	600	600	600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**130,850**	**137,100**	**137,100**
Resources Available:	**144,007**	**151,610**	**156,176**
Expenditures:			
Salaries	17,536	20,000	20,000
Health Insurance	5,443	5,500	5,500
Contractual	15,005	15,100	15,500
Materials andSupplies	1,019	5,000	5,000
Purchase Gas	57,742	69,000	69,500
Remittances	1,142	1,500	1,500
Debt Service			
Revenue Bond Principal	15,000		
Revenue Bond Interest	371		
Gas Loan Principal	13,403	13,593	13,974
Gas Loan Interest	2,836	2,841	2,466
Cash Reserve (2025 column)			22,736
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**129,497**	**132,534**	**156,176**
Unencumbered Cash Balance Dec 31	14,510	19,076	0
2023/2024/2025 Budget Authority Amoun	150,982	177,175	156,176

CPA Summary

City of Sylvia 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,000	23,467	36,188
Receipts:			
Water Service Charges	61,483	65,000	65,000
Utility Hookup Fees	450	500	500
Utility Reconnection Fees	150	150	150
Other Utility Charges	42		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**62,125**	**65,650**	**65,650**
Resources Available:	**72,125**	**89,117**	**101,838**
Expenditures:			
Salaries	13,016	16,048	16,500
Health Insurance	975	1,381	2,800
Contractual	21,261	21,500	22,000
Materials and Supplies	7,330	7,500	8,000
Purchase Bottled Water	6,076	6,500	6,500
Cash Reserve (2025 column)			46,038
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**48,658**	**52,929**	**101,838**
Unencumbered Cash Balance Dec 31	23,467	36,188	0
2023/2024/2025 Budget Authority Amoun	130,579	157,421	101,838

Adopted Budget

Sewer Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,500	5,010	6,327
Receipts:			
Sewer Service Charges	22,902	23,067	24,375
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,902**	**23,067**	**24,375**
Resources Available:	**30,402**	**28,077**	**30,702**
Expenditures:			
Salaries	17,029	15,000	15,000
Health Insurance	853	0	1,000
Contractual	7,100	6,000	7,200
Materials and Supplies	410	750	500
Cash Reserve (2025 column)			7,002
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,392**	**21,750**	**30,702**
Unencumbered Cash Balance Dec 31	5,010	6,327	0
2023/2024/2025 Budget Authority Amoun	106,553	120,947	30,702

CPA Summary

City of Sylvia 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Trash Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,637	2,288	2,440
Receipts:			
Trash Service Charges	22,095	22,596	23,172
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,095**	**22,596**	**23,172**
Resources Available:	**24,732**	**24,884**	**25,612**
Expenditures:			
Trash Hauling	22,444	22,444	22,444
Cash Reserve (2025 column)			3,168
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,444**	**22,444**	**25,612**
Unencumbered Cash Balance Dec 31	2,288	2,440	0
2023/2024/2025 Budget Authority Amoun	38,000	42,637	25,612

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improve Res		**Bond & Interest Res**		**Community Fund**		**Capital Equip Res**		**Park Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,980	Cash Balance Jan 1	355	Cash Balance Jan 1	0	Cash Balance Jan 1	2,279	Cash Balance Jan 1	205	6,819
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Miscellaneous	84					
Total Receipts	0	Total Receipts	0	Total Receipts	84	Total Receipts	0	Total Receipts	0	84
Resources Available:	3,980	Resources Available:	355	Resources Available:	84	Resources Available:	2,279	Resources Available:	205	6,903
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	3,980	Cash Balance Dec 31	355	Cash Balance Dec 31	84	Cash Balance Dec 31	2,279	Cash Balance Dec 31	205	6,903 **
										6,903 **

**Note: These two block figures should agree.

CPA Summary

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NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Gas Reserve		**Water Reserve**		**Sewer Reserve**		**PJ Carlson**		**Agency Funds**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	12,452	Cash Balance Dec 31	43,411	Cash Balance Dec 31	8,509	Cash Balance Dec 31	32,119	Cash Balance Dec 31	3,763	100,254
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
						Interest Income	16	Sales Tax Clearing	3,639	
								Penalty Clearing	1,637	
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	16	Total Receipts	5276	5,292
Resources Available:	12,452	Resources Available:	43,411	Resources Available:	8,509	Resources Available:	32,135	Resources Available:	9,039	105,546
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
								Sales Tax	6,957	
								Trans Penalty Cl	1,846	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	8,803	8,803
Cash Balance Dec 31	12,452	Cash Balance Dec 31	43,411	Cash Balance Dec 31	8,509	Cash Balance Dec 31	32,135	Cash Balance Dec 31	236	96,743 **
										96,743 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Sylvia

will meet on September 9, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	109,382	49.725	111,000	44.134	130,281	43,811	49.727
Debt Service							
Library	2,559	2.842	2,664	2.846	3,592	2,508	2.847
Parks and Rec Fund	1,054	0.981	1,100	0.885	2,581	780	0.885
Cemetery	3,406	4.996	4,500	4.984	12,208	4,392	4.985
Special Highway	2,126		3,000		14,291		
Gas Fund	129,497		132,534		156,176		
Water Fund	48,658		52,929		101,838		
Sewer Fund	25,392		21,750		30,702		
Trash Fund	22,444		22,444		25,612		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B	8,803						
Totals	353,321	58.544	351,921	52.849	477,281	51,491	58.444
						*Revenue Neutral Rate***	*47.981*
Less: Transfers	0		0		0		
Net Expenditure	353,321		351,921		477,281		
Total Tax Levied	42,291		42,995		xxxxxxxxxxxxxxxxx		
Assessed Valuation	434,440		813,517		881,028		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	30,000	15,000	0
Other	140,376	125,218	94,135
Lease Purchase Principal	0	0	0
Total	170,376	140,218	94,135

*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 58.444. The date of our hearing is September 9, 2024 at 7:00 PM and will be held at City Hall in Sylvia, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on 07/12, 2024.

(Seal)

Clerk or Officer of Governing Body

Resolution No. 2024-9-9C

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 47.981 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 9, 2024 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 47.981 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 9th day of September, 2024 and SIGNED by the Mayor.

Larry R Walker
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 9, 2024

Resolution No. 2024-9-9C

Governing Body Member	Yes	No	No Vote
C. CONRAD		X	
D. CONRAD	X		
K. BLASKE	X		
J. DAVIS	X		
K. KEESLING	X		
TOTAL	4	1	

Certified:

D. Conrad

City of Sylvia

Counties 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
Resolution to exceed RNR approved by governing body (if applicable)	✓
Certified Roll Call Vote on resolution to exceed RNR (if applicable)	✓