State of Kansas
City

2026

CERTIFICATE

To the Clerk of Jackson County, State of Kansas -
We, the undersigned, officers of
City of Hoyt
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.

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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	359,017	187,930	42.627
Debt Service	10-113				
Library	12-1220				
Special Highway			51,948		
Water			226,000		
Sewer			176,408		
Solid Waste			68,000		
Non-Budgeted Funds					
Totals		xxxxxx	881,373	187,930	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					4,409,207
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	38.313
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Date Attested: _____ 2025

Robert Bell Mayor
Council Member
Joe Romero Council Member
Council Member
Debbie Dreher Council Member

County Clerk

Governing Body

Krista Rinter
11-14-25

City of Hoyt

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	169,748	20,124	375	349	0	198
Debt Service						
Library						
TOTAL	169,748	20,124	375	349	0	198

County Treas Motor Vehicle Estimate 20,124

County Treas Recreational Vehicle Estimate 375

County Treas 16/20M Vehicle Estimate 349

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 198

Motor Vehicle Factor 0.11855

Recreational Vehicle Factor 0.00221

16/20 Vehicle Factor 0.00206

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00117

City of Hoyt 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 Hoyt

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Sewer	8/22/2007	3/1/2029	2.69	735,029	128,071	3/1 & 9/1	3/1 & 9/1	2,600	27,808	1,221	29,187
Total Other					**128,071**			**2,600**	**27,808**	**1,221**	**29,187**
Total Indebtedness					**128,071**			**2,600**	**27,808**	**1,221**	**29,187**

State of Kansas
City

City of Hoyt

2026

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
				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 Hoyt
Jackson 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	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$4,199,770	$4,430,472
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

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

Public Notice

(Published in The Holton Recorder, Holton, Kan., on Wednesday, Aug. 6, 2025.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Hoyt

will meet on September 17, 2025 at 6:55 pm at Hoyt 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 Hoyt 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	Proposed Estimated Tax Rate*
General	337,475	43.198	341,035	40.418	359,017	187,930	42.418
Debt Service							
Library							
Special Highway					51,948		
Water	150,038		197,245		226,000		
Sewer	134,971		166,974		176,408		
Solid Waste	48,390		51,200		68,000		
Non-Budgeted Funds	74,728						
Totals	745,602	43.198	756,454	40.418	881,373	187,930	42.418
						*Revenue Neutral Rate***	*38.319*
Less: Transfers	0		0		0		
Net Expenditure	745,602		756,454		881,373		
Total Tax Levied	169,744		169,748		xxxxxxxxxxxxxxxxx		
Assessed Valuation	3,929,382		4,199,770		4,430,472		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	179,573	154,499	128,071
Lease Purchase Principal	0	0	0
Total	179,573	154,499	128,071

*Tax rates are expressed in mills

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

Robert Bell

City Official Title: Mayor

L32t1

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Delia **, HEREBY NOTIFIES THE**
X COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, 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 7-18, 2025.

(Seal)

Melody Matzyak
Clerk or Officer of Governing Body

RESOLUTION NO. 2025-3

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

WHEREAS, the Revenue Neutral Rate for the City of Hoyt was calculated as 38.313mills by the Jackson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 17, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Hoyt, 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 HOYT:

The City of Hoyt shall levy a property tax rate exceeding the Revenue Neutral Rate of 42.418.

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 17th day of September, 2025 and **SIGNED** by the Mayor.

Robert Bell

Mayor Robert Bell

CITY OF HOYT SEAL KANSAS

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Hoyt To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 17, 2025
Resolution No. 2025-3

Governing Body Member	Yes	No	No Vote
Rebecca McClane	X		
Debbie Dreasher	X		
Joe Romans	X		
Larry Valdez			X
Leonard Allen	X		
TOTAL	4		

Certified:

CITY OF HOYT SEAL KANSAS

City of Hoyt

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	2,659	18,754	35,351
Receipts:			
State of Kansas Gas Tax	16,095	16,597	16,597
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**16,095**	**16,597**	**16,597**
Resources Available:	**18,754**	**35,351**	**51,948**
Expenditures:			
Street Repair and Maint	0	0	51,948
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**51,948**
Unencumbered Cash Balance Dec 31	18,754	35,351	0
2024/2025/2026 Budget Authority Amoun	19,791	30,000	51,948

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	158,994	222,522	242,646
Receipts:			
Charges to Customers	213,566	217,369	215,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**213,566**	**217,369**	**215,000**
Resources Available:	**372,560**	**439,891**	**457,646**
Expenditures:			
Water purchases	99,804	100,000	110,000
Personnel	24,448	31,435	33,000
Contractual	3,593	3,504	4,000
Commodities	3,799	2,594	3,000
Deposits refunded	824	600	1,000
Capital outlay	17,570	59,112	75,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**150,038**	**197,245**	**226,000**
Unencumbered Cash Balance Dec 31	222,522	242,646	231,646
2024/2025/2026 Budget Authority Amoun	196,000	201,500	226,000

CPA Summary

City of Hoyt

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	107,120	99,802	59,152
Receipts:			
Charges to Customers	127,653	126,324	126,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**127,653**	**126,324**	**126,000**
Resources Available:	**234,773**	**226,126**	**185,152**
Expenditures:			
Personnel	10,436	8,903	11,000
Contractual	20,679	26,986	30,000
Commodities	3,448	677	5,000
KDHE Loan repayment	30,408	30,408	30,408
Transfer to sewer reserve	70,000	100,000	100,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**134,971**	**166,974**	**176,408**
Unencumbered Cash Balance Dec 31	99,802	59,152	8,744
2024/2025/2026 Budget Authority Amount	138,408	174,408	176,408

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	10,970	15,824	25,361
Receipts:			
Charges to Customers	53,244	60,737	64,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**53,244**	**60,737**	**64,000**
Resources Available:	**64,214**	**76,561**	**89,361**
Expenditures:			
Personnel	2,526	2,595	3,000
Contractual	45,864	48,605	65,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,390**	**51,200**	**68,000**
Unencumbered Cash Balance Dec 31	15,824	25,361	21,361
2024/2025/2026 Budget Authority Amount	50,000	51,200	68,000

CPA Summary