2026

CERTIFICATE

To the Clerk of Ottawa County, State of Kansas

We, the undersigned, officers of

City of Delphos

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)
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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	290,640	117,491	61.206
Debt Service	10-113	8			
Library	12-1220	8	14,032	5,749	2.995
Special Highway		9	27,938		
Parks and Rec Fund		9	9,924		
Water Fund		10	158,573		
Sewer Fund		10	107,823		
Non-Budgeted Funds-A		11a			
Non-Budgeted Funds-B		11b			
Totals		xxxxx	608,930	123,240	64.201
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			1,919,622
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	54.947
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: Dec 5

County Clerk

Governing Body

CPA Summary

City of Delphos

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	100,216	12,873	308	237	1,300	228
Debt Service						
Library	5,257	675	16	12	68	12
TOTAL	105,473	13,548	324	249	1,368	240

County Treas Motor Vehicle Estimate 13,548
County Treas Recreational Vehicle Estimate 324
County Treas 16/20M Vehicle Estimate 249
County Treas Commercial Vehicle Tax Estimate 1,368
County Treas Watercraft Tax Estimate 240

Motor Vehicle Factor 0.12845
Recreational Vehicle Factor 0.00307
16/20M Vehicle Factor 0.00236
Commercial Vehicle Factor 0.01297
Watercraft Factor 0.00228

City of Delphos

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
General Fund	Capital Equip Res	5,000	5,000	5,000	KSA 12-1,117
Water Fund	Water Res Fund	10,000	10,000	10,000	KSA 12-825d
Sewer Fund	Sewer Res Fund	5,000	5,000	5,000	KSA 12-631o
Penalty Clearing	Capital Improve Res	20,408			KSA 12-1,118
	Totals	40,408	20,000	20,000	
	Adjustments*				
	Adjusted Totals	40,408	20,000	20,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Delphos

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		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Line Series 2013	6/1/2013	6/1/2053	2.75	1,187,000	976,403	6/20	6/20	26,851	22,447	26,234	23,064
Total G.O. Bonds					**976,403**			**26,851**	**22,447**	**26,234**	**23,064**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**976,403**			**26,851**	**22,447**	**26,234**	**23,064**

City of Delphos

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
Mower Lease	6/4/2020	60	3.49	18,425	307	307	
Police Car Lease (Equip Res)	7/2/2025	24	7.75	11,350		2,561	6,145
Totals					**307**	**2,868**	**6,145**

*****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 Delphos
Ottawa 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	$5,257	$5,749
Delinquent Tax	$200	$200
Motor Vehicle Tax	$693	$675
Recreational Vehicle Tax	$13	$16
16/20M Vehicle Tax	$17	$12
TOTAL TAXES	$6,180	$6,652
Difference in Total Taxes:	$472	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,755,138	$1,919,629
Did Assessed Valuation Decrease?	No	
Levy Rate	2.996	2.995
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 Delphos 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	88,652	85,011	61,047
Receipts:			
Ad Valorem Tax	98,471	100,216	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,014	1,000	1,000
Motor Vehicle Tax	16,454	13,216	12,873
Recreational Vehicle Tax	345	248	308
16/20M Vehicle Tax	308	316	237
Commercial Vehicle Tax	50	1,377	1,300
Watercraft Tax		211	228
Gross Earning (Intangible) Tax			0
Sales Tax - City	13,432	17,000	17,000
Sales Tax - County	19,056	22,000	22,000
Alcoholic Beverage Tax	155		156
Franchise Fees	17,537	20,000	20,000
Licenses & Permits	1,127	1,500	1,500
Fines and Forfeitures	340	500	500
Interest Income	8,653	8,600	8,600
Rental Income	1,300	1,200	1,200
Reimbursed Expenses	13,877	17,700	17,700
Other	5,880	5,000	5,000
Fire Reimbursement	1,440	5,000	1,500
Refunds	2,244	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	**203,683**	**216,084**	**112,102**
Resources Available:	**292,335**	**301,095**	**173,149**

City of Delphos

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	292,335	301,095	173,149
Expenditures:			
General Government	179,613	201,548	224,165
Municipal Court	1,146	1,500	1,500
Police	4,357	10,000	6,000
Fire	7,149	8,500	8,500
Streets	9,052	13,500	13,500
Transfers Out	5,000	5,000	5,000
Debt Service	1,007	0	0
0	0	0	0
Sub-Total detail page	207,324	240,048	258,665
Cash Reserve (2026 column)			31,975
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**207,324**	**240,048**	**290,640**
Unencumbered Cash Balance Dec 31	85,011	61,047	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	277,040	316,685	290,640
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	290,640
		Tax Required	117,491
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	117,491

CPA Summary

City of Delphos 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	85,241	85,000	85,000
Contractual	86,048	86,048	86,100
Commodities	4,227	5,500	5,500
Capital Outlay	1,654	25,000	46,065
Grants and Donations	1,000		
Others	1,443		1,500
Total	**179,613**	**201,548**	**224,165**
Municipal Court			
Salaries	1,130	1,500	1,500
Contractual	16		
Total	**1,146**	**1,500**	**1,500**
Police			
Salaries	3,816	4,000	4,000
Contractual	55	1,000	1,000
Commodities	240	5,000	1,000
Other	246		
Total	**4,357**	**10,000**	**6,000**
Fire			
Salaries	4,690	5,500	5,500
Contractual	1,986	2,500	2,500
Commodities	417	500	500
Other	56		
Total	**7,149**	**8,500**	**8,500**
Streets			
Contractual	178	3,500	3,500
Commodities	8,674	10,000	10,000
Capital Outlay	200		
Total	**9,052**	**13,500**	**13,500**
Transfers Out			
Transfer to Cap Eq Res	5,000	5,000	5,000
Total	**5,000**	**5,000**	**5,000**
Debt Service			
Mower Lease Payment	1,007		
Police Car Lease Pymt			
Total	**1,007**	**0**	**0**

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**

Page Total	**207,324**	**240,048**	**258,665**

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

City of Delphos 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% Total Rec			
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:	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	383	0	0
Receipts:			
Ad Valorem Tax	5,172	5,257	xxxxxxxxxxxxxxx
Delinquent Tax	106	200	200
Motor Vehicle Tax	841	693	675
Recreational Vehicle Tax	68	13	16
16/20M Vehicle Tax	16	17	12
Commercial Vehicle Tax	3	72	68
Watercraft Tax		11	12
Sales Tax-City	6,516	7,300	7,300
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,722**	**13,563**	**8,283**
Resources Available:	**13,105**	**13,563**	**8,283**
Expenditures:			
Appropriations	13,105	13,563	14,032
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**13,105**	**13,563**	**14,032**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	15,250	13,563	14,032
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,032
		Tax Required	5,749
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,749

City of Delphos 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	15,303	16,518	18,978
Receipts:			
State of Kansas Gas Tax	8,156	8,960	8,960
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,156**	**8,960**	**8,960**
Resources Available:	**23,459**	**25,478**	**27,938**
Expenditures:			
Commodities	6,941	6,500	10,000
Cash Reserve (2026 column)			17,938
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,941**	**6,500**	**27,938**
Unencumbered Cash Balance Dec 31	16,518	18,978	0
2024/2025/2026 Budget Authority Amount	23,791	24,673	27,938

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	10,419	4,731	2,024
Receipts:			
Sales Tax - City	6,516	7,300	7,300
Gifts and Donations	250		
Reimbursed Expenses		600	600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,766**	**7,900**	**7,900**
Resources Available:	**17,185**	**12,631**	**9,924**
Expenditures:			
Salaries	5,208	5,000	5,000
Contractual	4,431	4,000	4,000
Commodities	1,308	1,300	924
Grants and Donations	500		
Debt Service			
Lease-Purchase Payments	1,007	307	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,454**	**10,607**	**9,924**
Unencumbered Cash Balance Dec 31	4,731	2,024	0
2024/2025/2026 Budget Authority Amount	25,760	15,012	9,924

CPA Summary

City of Delphos 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	47,552	37,971	34,173
Receipts:			
Water Service Charges	117,037	120,000	120,000
Other Utility Charges	2,923	4,000	4,000
Interest Income	495	400	400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**120,455**	**124,400**	**124,400**
Resources Available:	**168,007**	**162,371**	**158,573**
Expenditures:			
Salaries	26,251	33,000	33,000
Contractual	26,301	25,000	25,000
Commodities	10,523	10,000	10,000
Refunds/Remittances	976	900	1,000
Transfers Out			
Transfer to Water Res	10,000	10,000	10,000
Debt Service			
GO Bond Principal	21,846	22,447	23,064
GO Bond Interest	27,452	26,851	26,234
Loans	5,680		
Lease-Purchase Payments	1,007		
Cash Reserve (2026 column)			30,275
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**130,036**	**128,198**	**158,573**
Unencumbered Cash Balance Dec 31	37,971	34,173	0
2024/2025/2026 Budget Authority Amoun	173,850	167,637	158,573

Adopted Budget **Sewer Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	61,709	64,823	71,323
Receipts:			
Sewer Service Charges	35,739	36,000	36,000
Interest Income	599	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,338**	**36,500**	**36,500**
Resources Available:	**98,047**	**101,323**	**107,823**
Expenditures:			
Salaries	13,497	25,000	25,000
Contractual	12,287		
Commodities	1,433		
Transfers Out			
Transfer to Sewer Res	5,000	5,000	5,000
Debt Service			
Lease-Purchase Payments	1,007		
Cash Reserve (2026 column)			77,823
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**33,224**	**30,000**	**107,823**
Unencumbered Cash Balance Dec 31	64,823	71,323	0
2024/2025/2026 Budget Authority Amoun	93,297	96,701	107,823

CPA Summary

0

NON-BUDGETED FUNDS (A)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Park Fund		**ARPA Grant Fund**		**Capital Improve Res**		**Capital Equip Res**		**Water Res Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,247	Cash Balance Jan 1	10,161	Cash Balance Jan 1	64	Cash Balance Jan 1	13,346	Cash Balance Jan 1	54,911	79,729
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Gifts and Donations	1,755	Interest Income	30	Trans Penalty Clear	20,408	Interest Income	69	Trans from Water	10,000	
						Trans from General	5,000			
Total Receipts	1,755	Total Receipts	30	Total Receipts	20408	Total Receipts	5069	Total Receipts	10000	37,262
Resources Available:	3,002	Resources Available:	10,191	Resources Available:	20,472	Resources Available:	18,415	Resources Available:	64,911	116,991
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	7,341	Capital Outlay	18,794					
		Commodities	2,850							
Total Expenditures	0	Total Expenditures	10,191	Total Expenditures	18,794	Total Expenditures	0	Total Expenditures	0	28,985
Cash Balance Dec 31	3,002	Cash Balance Dec 31	0	Cash Balance Dec 31	1,678	Cash Balance Dec 31	18,415	Cash Balance Dec 31	64,911	**88,006** **
										88,006 **

**Note: These two block figures should agree.

CPA Summary

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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:		
Sewer Res Fund		**Auditorium Fund**		**Sales Tax Clearing**		**Penalty Clearing**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	62,412	Cash Balance Dec 31	1,729	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		64,141
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans from Sewer	5,000	Gift and Donations	50							
Total Receipts	5,000	Total Receipts	50	Total Receipts	0	Total Receipts	0	Total Receipts	0	5,050
Resources Available:	67,412	Resources Available:	1,779	Resources Available:	0	Resources Available:	0	Resources Available:	0	69,191
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	360							
Total Expenditures	0	Total Expenditures	360	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	360
Cash Balance Dec 31	67,412	Cash Balance Dec 31	1,419	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**68,831** **
										68,831 **

** 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 Delphos

will meet on September 9, 2025 at 7:00 PM at Delphos 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 Delphos 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	207,324	60.698	240,048	57.099	290,640	117,491	61.205
Debt Service		3.184					
Library	13,105		13,563	2.996	14,032	5,749	2.995
Special Highway	6,941		6,500		27,938		
Parks and Rec Fund	12,454		10,607		9,924		
Water Fund	130,036		128,198		158,573		
Sewer Fund	33,224		30,000		107,823		
Non-Budgeted Funds-A	28,985						
Non-Budgeted Funds-B	360						
Totals	432,429	63.882	428,916	60.095	608,930	123,240	64.200
						*Revenue Neutral Rate***	*54.947*
Less: Transfers	40,408		20,000		20,000		
Net Expenditure	392,021		408,916		588,930		
Total Tax Levied	106,661		105,473		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,669,674		1,755,138		1,919,629		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	1,019,510		998,249		976,403		
Revenue Bonds	0		0		0		
Other	11,023		5,578		0		
Lease Purchase Principal	8,342		4,333		307		
Total	1,038,875		1,008,160		976,710		

*Tax rates are expressed in mills

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

Karen Kiser

Official Title: City Clerk

PROOF OF PUBLICATION

STATE OF KANSAS, OTTAWA COUNTY, ss:

CALEB VANDERHOFF, being first duly sworn, says he is Publisher of THE MINNEAPOLIS MESSENGER which is a weekly newspaper, printed and of general circulation in said County of Ottawa, State of Kansas; that the annexed notice was published in said paper for 1 week(s), the first publication being on the 24 day of JUL 2025 and the last publication on the 24 day of JUL 2025, and that said newspaper has been continuously and uninterruptedly published in said County during the period of fifty-two consecutive weeks prior to the first publication of said notice, and said newspaper has been admitted to the mails as Second Class matter in said county.

Publisher

STACY KLEIN
Notary Public - State of Kansas
My Appt. Expires 7/10/28

Subscribed and sworn to before me this 1 day of AUG 2025

(First published in The Minneapolis Messenger on July 24, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2026

The governing body of

City of Delphos

will meet on September 9, 2025 at 7:00 PM at Delphos 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 Delphos 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	207,324	60.698	240,048	57.099	290,640	117,491	61.205
Debt Service		3.184					
Library	13,105		13,563	2.996	14,032	5,749	2.995
Special Highway	6,941		6,500		27,938		
Parks and Rec Fund	12,454		10,607		9,924		
Water Fund	130,036		128,198		158,573		
Sewer Fund	33,224		30,000		107,823		
Non-Budgeted Funds-A	28,985						
Non-Budgeted Funds-B	360						
Totals	432,429	63.882	428,916	60.095	608,930	123,240	64.200
						Revenue Neutral Rate**	54.947
Less: Transfers	40,408		20,000		20,000		
Net Expenditure	392,021		408,916		588,930		
Total Tax Levied	106,661		105,473		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,669,674		1,755,138		1,919,629		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	1,019,510		998,249		976,403		
Revenue Bonds	0		0		0		
Other	11,023		5,578		0		
Lease Purchase Principal	8,342		4,333		307		
Total	1,038,875		1,008,160		976,710		

*Tax rates are expressed in mills

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

Karen Kiser

Official Title: City Clerk

Resolution No. 2025-3

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

WHEREAS, the Revenue Neutral Rate for the City of Delphos was calculated as 54.947 mills by the Ottawa County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Delphos 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, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Delphos, 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 DELPHOS:

The City of Delphos shall levy a property tax rate exceeding the Revenue Neutral Rate of 54.947 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, 2025 and SIGNED by the Mayor.

Jim Bradshaw
Mayor

Attested:
Karen K Kisei
City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 9, 2025

Resolution No. 2025-3

Governing Body Member	Yes	No	No Vote
Terry Greer	✓		
Ronald Murk	✓		
Paul Mutschler	✓		
Katrina Pollet	✓		
Christopher Reilly	✓		
TOTAL			

Certified:

Karen K Krieg

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF DELPHOS, HEREBY NOTIFIES THE OTTAWA 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 64.200. The date of our hearing is September 9, 2025 at 7:00 PM and will be held at City Hall in Delphos, 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, 2025.

WITNESS my hand and official seal on September 9, 20 25.



Karen K Kusin

Clerk or Officer of Governing Body