2025

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 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	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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	316,685	100,216	57.099 2.996
Debt Service	10-113	8			
Library	12-1220	8	13,563	5,257	
Special Highway		9	24,673		
Parks and Rec Fund		9	15,012		
Water Fund		10	167,637		
Sewer Fund		10	96,701		
Non-Budgeted Funds-A		11			
Non-Budgeted Funds-B		11a			
Totals		xxxxxx	634,271	105,473	60.095
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			1,755,138
RNR Hearing Notice		13			Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	62.031
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: 9th December, 2024
Heather Madden
County Clerk Dawn Cox

Katina Pollet

Governing Body

CPA Summary

City of Delphos

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	101,345	13,216	248	316	1,377	211
Debt Service						
Library	5,316	693	13	17	72	11
TOTAL	106,661	13,909	261	333	1,449	222

County Treas Motor Vehicle Estimate 13,909
County Treas Recreational Vehicle Estimate 261
County Treas 16/20M Vehicle Estimate 333
County Treas Commercial Vehicle Tax Estimate 1,449
County Treas Watercraft Tax Estimate 222

Motor Vehicle Factor 0.13040
Recreational Vehicle Factor 0.00245
16/20M Vehicle Factor 0.00312
Commercial Vehicle Factor 0.01359
Watercraft Factor 0.00208

City of Delphos 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
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
	Totals	20,000	20,000	20,000	
	Adjustments*				
	Adjusted Totals	20,000	20,000	20,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Delphos

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:											
Water Line Series 2013	6/1/2013	6/1/2053	2.75	1,187,000	998,249	6/20	6/20	27,452	21,846	26,851	22,203
Total G.O. Bonds					998,249			27,452	21,846	26,851	22,203
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KPWSL Loan (Water)	6/1/2014	8/1/2024	2.08	83,593	5,578	2/1 & 8/1	2/1 & 8/1	102	5,578		
Total Other					5,578			102	5,578	0	0
Total Indebtedness					1,003,827			27,554	27,424	26,851	22,203

City of Delphos

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
Mower Lease	6/4/2020	60	3.49	18,425	4,333	4,026	307
Totals					**4,333**	**4,026**	**307**

***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 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 2024	Proposed Year 2025
Ad Valorem Tax	$5,316	$5,257
Delinquent Tax	$125	$200
Motor Vehicle Tax	$792	$693
Recreational Vehicle Tax	$16	$13
16/20M Vehicle Tax	$16	$17
TOTAL TAXES	$6,265	$6,180
Difference in Total Taxes:	($85)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$1,669,674	$1,651,061
Did Assessed Valuation Decrease?	Yes	
Levy Rate	3.184	3.184
Difference in Levy Rate:	0.000	
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 Delphos 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	68,039	89,503	113,101
Receipts:			
Ad Valorem Tax	96,176	101,345	xxxxxxxxxxxxxxxxx
Delinquent Tax	5,024	500	500
Motor Vehicle Tax	15,110	15,497	13,216
Recreational Vehicle Tax	295	323	248
16/20M Vehicle Tax	313	318	316
Commercial Vehicle Tax	1,519	1,590	1,377
Watercraft Tax		232	211
Gross Earning (Intangible) Tax			0
Sales Tax - City	12,195	15,000	15,000
Sales Tax - County	20,802	22,000	22,000
Franchise Fees	19,308	20,000	20,000
Licenses and Permits	990	1,500	1,500
Fines & Forfeitures	662	400	500
Interest Income	4,457	3,000	4,500
Rental Income	800	100	500
Reimbursed Expenses	12,585	12,000	12,500
Fire Reimbursement	1,620	5,000	5,000
Other	3,475	5,000	5,000
Refunds	919	5,000	1,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**196,250**	**208,805**	**103,368**
Resources Available:	**264,289**	**298,308**	**216,469**

City of Delphos

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	264,289	298,308	216,469
Expenditures:			
General Government	153,558	155,500	160,475
Municipal Court	170	1,500	1,500
Police	3,624	10,000	14,000
Fire	7,788	8,500	8,500
Streets	3,639	3,700	11,000
Transfers Out	5,000	5,000	5,000
Debt Service	1,007	1,007	307
0	0	0	0
Sub-Total detail page	174,786	185,207	200,782
Cash Reserve (2025 column)			115,903
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**174,786**	**185,207**	**316,685**
Unencumbered Cash Balance Dec 31	89,503	113,101	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	261,900	277,040	316,685
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	316,685
		Tax Required	100,216
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	100,216

CPA Summary

City of Delphos 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	82,094	83,000	83,000
Contractual	65,479	67,000	67,000
Commodities	3,985	5,500	5,475
Grants and Donations	1,100		
Other	900		5,000
Remittances			
Total	**153,558**	**155,500**	**160,475**
Municipal Court			
Salaries	161	1,500	1,500
Remittances	9		
Total	**170**	**1,500**	**1,500**
Police			
Salaries	2,702	8,000	12,000
Contractual	323	1,000	1,000
Commodities	460	1,000	1,000
Other	139		
Total	**3,624**	**10,000**	**14,000**
Fire			
Salaries	4,720	5,500	5,500
Contractual	2,561	2,500	2,500
Commodities	507	500	500
Total	**7,788**	**8,500**	**8,500**
Streets			
Contractual	1,927	3,500	8,000
Commodities	1,712	200	3,000
Total	**3,639**	**3,700**	**11,000**
Transfers Out			
Transfer to Capital Equip Res	5,000	5,000	5,000
Total	**5,000**	**5,000**	**5,000**
Debt Service			
Lease-Purchase Payment	1,007	1,007	307
Total	**1,007**	**1,007**	**307**

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

Page Total	**174,786**	**185,207**	**200,782**

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

City of Delphos 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	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 Re			
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	xxxxxxxxxxxxxxx
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	3,607	384	0
Receipts:			
Ad Valorem Tax	4,916	5,316	xxxxxxxxxxxxxxx
Delinquent Tax	260	125	200
Motor Vehicle Tax	773	792	693
Recreational Vehicle Tax	15	16	13
16/20M Vehicle Tax	16	16	17
Commercial Vehicle Tax	78	81	72
Watercraft Tax		12	11
Sales Tax - City	6,097	7,300	7,300
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	12,155	13,658	8,306
Resources Available:	15,762	14,042	8,306
Expenditures:			
Appropriation	15,378	14,042	13,563
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	15,378	14,042	13,563
Unencumbered Cash Balance Dec 31	384	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	15,378	15,250	13,563
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,563
		Tax Required	5,257
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	5,257

CPA Summary

City of Delphos 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	14,361	15,303	15,743
Receipts:			
State of Kansas Gas Tax	8,179	8,940	8,930
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,179**	**8,940**	**8,930**
Resources Available:	**22,540**	**24,243**	**24,673**
Expenditures:			
Commodities	7,237	8,500	8,500
Cash Reserve (2025 column)			16,173
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,237**	**8,500**	**24,673**
Unencumbered Cash Balance Dec 31	15,303	15,743	0
2023/2024/2025 Budget Authority Amoun	23,253	23,791	24,673

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	19,067	10,419	7,112
Receipts:			
Sales Tax - City	6,097	7,300	7,300
Reimbursed Expenses	214	600	600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,311**	**7,900**	**7,900**
Resources Available:	**25,378**	**18,319**	**15,012**
Expenditures:			
Salaries	3,622	1,500	3,750
Contractual	5,923	5,000	5,000
Commodities	1,172	1,200	1,200
Grants and Donations	750		
Other	2,485	2,500	1,805
Debt Service			
Lease Purchase Payments	1,007	1,007	
Cash Reserve (2025 column)			3,257
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,959**	**11,207**	**15,012**
Unencumbered Cash Balance Dec 31	10,419	7,112	0
2023/2024/2025 Budget Authority Amoun	25,259	25,760	15,012

CPA Summary

City of Delphos 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	48,235	47,522	43,237
Receipts:			
Water Service Charges	118,718	120,000	120,000
Other Utility Charges	4,365	2,600	4,000
Interest Income	389	400	400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**123,472**	**123,000**	**124,400**
Resources Available:	**171,707**	**170,522**	**167,637**
Expenditures:			
Salaries	24,655	24,800	25,000
Contractual	23,842	25,000	25,000
Commodities	8,601	10,000	10,000
Remittances	1,103	1,500	1,500
Transfers Out			
Transfer to Water Res	10,000	10,000	10,000
Debt Service			
GO Bond Principal	21,261	21,846	22,203
GO Bond Interest	28,036	27,452	26,851
KPWSL Loan Payment	5,680	5,680	
Lease Purchase Payment	1,007	1,007	
Cash Reserve (2025 column)			47,083
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**124,185**	**127,285**	**167,637**
Unencumbered Cash Balance Dec 31	47,522	43,237	0
2023/2024/2025 Budget Authority Amount	168,895	173,850	167,637

Adopted Budget

Sewer Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	61,704	61,708	60,201
Receipts:			
Sewer Service Charges	35,807	36,000	36,000
Reimbursed Expenses	130		
Interest Income	479	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**36,416**	**36,500**	**36,500**
Resources Available:	**98,120**	**98,208**	**96,701**
Expenditures:			
Salaries	12,709	13,000	13,250
Contractual	15,517	16,000	16,000
Commodities	2,179	3,000	5,000
Transfers Out			
Transfer to Sewer Res	5,000	5,000	5,000
Debt Service			
Lease Purchase Payment	1,007	1,007	
Cash Reserve (2025 column)			57,451
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,412**	**38,007**	**96,701**
Unencumbered Cash Balance Dec 31	61,708	60,201	0
2023/2024/2025 Budget Authority Amount	115,744	93,297	96,701

CPA Summary

0

NON-BUDGETED FUNDS (A)

2025

(Only the actual budget year for 2023 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	1,147	Cash Balance Jan 1	17,662	Cash Balance Jan 1	64	Cash Balance Jan 1	21,642	Cash Balance Jan 1	44,911	85,426
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Gifts and Donations	100	Interest Income	36			Trans from General	5,000	Trans from Water	10,000	
						Interest Income	58			
Total Receipts	100	Total Receipts	36	Total Receipts	0	Total Receipts	5058	Total Receipts	10000	15,194
Resources Available:	1,247	Resources Available:	17,698	Resources Available:	64	Resources Available:	26,700	Resources Available:	54,911	100,620
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities	7,536			Machinery & Equip	13,354			
Total Expenditures	0	Total Expenditures	7,536	Total Expenditures	0	Total Expenditures	13,354	Total Expenditures	0	20,890
Cash Balance Dec 31	1,247	Cash Balance Dec 31	10,162	Cash Balance Dec 31	64	Cash Balance Dec 31	13,346	Cash Balance Dec 31	54,911	79,730 **
										79,730 **

**Note: These two block figures should agree.

CPA Summary

0 **NON-BUDGETED FUNDS (B)** 2025

(Only the actual budget year for 2023 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	57,412	Cash Balance Dec 31	1,679	Cash Balance Dec 31	1,926	Cash Balance Dec 31	15,459	Cash Balance Dec 31		76,476
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans from Sewer	5,000	Gifts and Donations	50	Sales Tax Clearing	708	Penalty Clearing	2,390			
Total Receipts	5,000	Total Receipts	50	Total Receipts	708	Total Receipts	2390	Total Receipts	0	8,148
Resources Available:	62,412	Resources Available:	1,729	Resources Available:	2,634	Resources Available:	17,849	Resources Available:	0	84,624
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	62,412	Cash Balance Dec 31	1,729	Cash Balance Dec 31	2,634	Cash Balance Dec 31	17,849	Cash Balance Dec 31	0	84,624 **
										84,624 **

** 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 Delphos
will meet on September 10, 2024 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 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	174,786	60.790	185,207	60.698	316,685	100,216	60.698
Debt Service							
Library	15,378	3.107	14,042	3.184	13,563	5,257	3.184
Special Highway	7,237		8,500		24,673		
Parks and Rec Fund.	14,959		11,207		15,012		
Water Fund	124,185		127,285		167,637		
Sewer Fund	36,412		38,007		96,701		
Non-Budgeted Funds-A	20,890						
Non-Budgeted Funds-B							
Totals	393,847	63.897	384,248	63.882	634,271	105,473	63.882
						*Revenue Neutral Rate***	*62.031*
Less: Transfers	20,000		20,000		20,000		
Net Expenditure	373,847		364,248		614,271		
Total Tax Levied	103,204		106,661		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,615,145		1,669,674		1,651,061		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,040,202	1,019,510	998,249
Revenue Bonds	0	0	0
Other	16,338	11,023	5,578
Lease Purchase Principal	12,368	8,342	4,333
Total	1,068,908	1,038,875	1,008,160

*Tax rates are expressed in mills

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

Karen Kiser
Official Title: City Clerk

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 63.882. The date of our hearing is September 10, 2024 at 7:00 PM and will be held at City Hall in Delphos, 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, 2024.

WITNESS my hand and official seal on July 11, 2024.

(Seal)

Karen K Kiser
Clerk or Officer of Governing Body

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 63.882. The date of our hearing is September 10, 2024 at 7:00 PM and will be held at City Hall in Delphos, 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, 2024.

WITNESS my hand and official seal on July 11, 2024.



Karen K Kisiu
Clerk or Officer of Governing Body

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 one consecutive week(s), the first publication being on the 22 day of AUG and the last publication on the 22 day of AUG 2024, 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.

C. S. Vanderhoff Publisher

Subscribed and sworn to before me this 27 day of August 2024

NOTARY PUBLIC STATE OF KANSAS REBECCA K. MYERS My Appt. Exp. 9/14/27

Rebecca K. Myers

(First published in The Minneapolis Messenger on August 22, 2024)

State of Kansas
County

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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City of Delphos
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Detailed budget information is available at Delphos 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	174,796	60.790	185,207	60.698	316,685	100,310	60.698
Debt Service							
Library	15,378	3.207	14,042	3.184	13,583	5,757	3.184
Special Highway	7,237		8,500		24,673		
Parks and Rec Fund	14,959		11,207		15,012		
Water Fund	134,185		127,285		167,637		
Sewer Fund	36,412		38,007		96,701		
Non-Budgeted Funds-A	20,800						
Non-Budgeted Funds-B							
Totals	393,847	63.997	384,248	63.882	634,271	105,473	63.882
						Revenue Neutral Rate**	62.081
Less: Transfers	20,000		20,000		20,000		
Net Expenditure	373,847		364,248		614,271		
Total Tax Levied	103,204		106,601		XXXXXXXXXXXXXXXXX		
Assessed Valuation	1,615,345		1,669,674		1,651,961		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	1,040,292		1,019,510		998,249		
Revenue Bonds	0		0		0		
Other	16,358		11,023		5,578		
Lease Purchase Principal	12,348		8,342		4,333		
Total	1,068,998		1,038,875		1,008,160		

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

Karen Kluer
Official Title: City Clerk

Resolution No. 2024-02

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 62.031 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 10, 2024 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 62.031 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 10th day of September 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk