State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Ottawa County, State of Kansas
We, the undersigned, officers of
Delphos Cemetery #14

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

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 MVT, RVT,16/20M Vehicle Ta:		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-330	5	60,590	19,190	3.554
Debt Service	10-113				
Totals		xxxxxxxxx	60,590	19,190	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

5,399,131

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.552
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

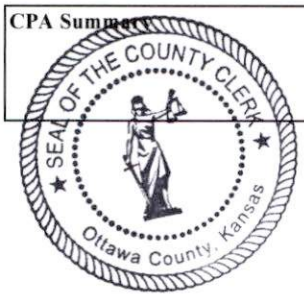
Assisted by:
Tammi Cox
Ottawa County Clerk
Address:
307 N Concord
Minneapolis, KS 67467
Email:
clerk@ottawacounty.org

Attest: Nov 14, 2025

Tammi Cox
County Clerk

Governing Body

CPA Summary



Delphos Cemetery #14
Ottawa County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	19,193	1,192	34	17	120	178
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	19,193	1,192	34	17	120	178

County Treas Motor Vehicle Estimate 1,192

County Treas Recreational Vehicle Estimate 34

County Treas 16/20M Vehicle Estimate 17

County Treas Commercial Vehicle Tax Estimate 120

County Treas Watercraft Tax Estimate 178

MVT Factor 0.06211

RVT Factor 0.00177

16/20M Factor 0.00089

Comm Veh Facto 0.00625

Watercraft Factor 0.00927

2026

Delphos Cemetery #14
Ottawa County

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.

Delphos Cemetery #14
Ottawa County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

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 On Jan 1, 2025	Payments Due 2025	Payments Due 2026
			Total	**0**	**0**	**0**	**0**

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

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	82,598	82,247	39,659
Receipts:			
Ad Valorem Tax	22,120	19,193	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,206	1,192
Recreational Vehicle Tax		29	34
16/20M Vehicle Tax		0	17
Commercial Vehicle Tax		118	120
Watercraft Tax		16	178
In Lieu of Taxes			
Sales of Lots	1,000		
Openings and Closings	900		
Donations	400		
Interest on Idle Funds	2,458	200	200
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**26,878**	**20,762**	**1,741**
Resources Available:	**109,476**	**103,009**	**41,400**
Expenditures:			
Salaries & Benefits		6,000	10,000
Operations	4,314		
Mowing	9,387	11,500	10,000
Stone Maintenance	4,486	2,000	2,000
Reimbursements	164		
Insurance	4,628	4,500	4,500
Road Repairs	430	8,000	2,000
Services	3,820		
Employee Benefits		0	3,000
Tree Removal		4,000	2,000
Building Repairs		10,000	10,000
Equipment		15,000	15,000
Budget and Publication		350	90
Memorial Day Services		2,000	2,000
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**27,229**	**63,350**	**60,590**
Unencumbered Cash Balance Dec 31	82,247	39,659	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	96,416	84,284	60,590
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,590
		Tax Required	19,190
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	19,190

CPA Summary

State of Kansas
2026 Special District

NOTICE OF BUDGET HEARING

The governing body of
Delphos Cemetery #14
Ottawa County

will meet on AUGUST 15, 2025 at 8:00AM at DELPHOS COOP, 413 W FIRST, DELPHOS, KS 67436 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at OTTAWA CLERK'S OFFICE 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 2024		Current Year Estimate for 202		Proposed Budget Year 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	27,229	3.577	63,350	3.509	60,590	19,190	3.550
Debt Service							
Totals	27,229	3.577	63,350	3.509	60,590	19,190	3.550
						*Revenue Neutral Rate***	*3.552*
Less: Transfers	0		0		0		
Net Expenditures	27,229		63,350		60,590		
Total Tax Levied	20,226		19,193		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,655,928		5,471,108		5,405,330		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

DAVID KISER

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 31 day of JUL 2025 and the last publication on the 31 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 7/16/28

Subscribed and sworn to before me this 14 day of AUG 2025

(First published in The Minneapolis Messenger on July 31, 2025)

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2026 Special District

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

DAVID KISER

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Delphos Cemetery **, HEREBY NOTIFIES THE** Ottawa **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).**

XXX 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 JULY 11, 2025.

(Seal)

Clerk or Officer of Governing Body