PROOF OF PUBLICATION

STATE OF KANSAS, OTTAWA COUNTY, ss:

ERIK SHUPE, 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, the first publication being on the 20th day of July 2023 and the last publication on the 20th day of July 2023 and that said newspaper has been continuously and uninterruptedly published in said County during the period of 52 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.

Jason C. Publisher

Subscribed and sworn to before me this 20th day of July 2023

Nancy Parks

STATE OF KANSAS NOTARY PUBLIC — NANCY PARKS My Appt. Exp. 10-30-23

(First published in the Minneapolis Messenger, Thursday, July 20, 2023)

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Delphos
will meet on September 12, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	175,205	61.077	197,507	60.790	277,040	101,345	60.712
Debt Service	11,920	3.123	15,378	3.107	15,250	5,316	3.185
Library							
Special Highway	7,252		8,500		23,791		
Parks and Rec Fund	9,347		8,507		25,760		
Water Fund	118,046		119,985		173,850		
Sewer Fund	56,484		41,007		93,297		
Non-Budgeted Funds-A	32,786						
Non-Budgeted Funds-B	8,245						
Totals	419,785	64.200	390,884	63.897	608,988	106,661	63.897
						*Revenue Neutral Rate**	61.827
Less: Transfers	20,000		20,000		20,000		
Net Expenditure	399,785		370,884		588,988		
Total Tax Levied	95,046		103,204		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,475,873		1,615,145		1,669,264		

Outstanding Indebtedness, January 1.	2021	2022	2023
G.O. Bonds	1,060,341	1,040,202	1,019,510
Revenue Bonds	0	0	0
Other	21,528	16,338	11,023
Lease Purchase Principal	16,394	12,368	8,342
Total	1,098,263	1,068,908	1,038,875

*Tax rates are expressed in mills

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

Karen Kiser
Official Title: City Clerk

2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	277,040	101,345	60.712 ~ 60,698
Debt Service	10-113	8			
Library	12-1220	8	15,250	5,316	3.184 ~
Special Highway		9	23,791		
Parks and Rec Fund		9	25,760		
Water Fund		10	173,850		
Sewer Fund		10	93,297		
Non-Budgeted Funds-A		11			
Non-Budgeted Funds-B		11a			
Totals		xxxxx	608,988	106,661	63.897
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			63.897
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 61.827

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719

Email:
cityaid2019@gmail.com

Attest: _____ 2023

County Clerk

Governing Body

CPA Summary

City of Delphos

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	98,185	15,497	323	318	1,590	232
Debt Service						
Library	5,019	792	16	16	81	12
TOTAL	103,204	16,289	339	334	1,671	244

County Treas Motor Vehicle Estimate 16,289
County Treas Recreational Vehicle Estimate 339
County Treas 16/20M Vehicle Estimate 334
County Treas Commercial Vehicle Tax Estimate 1,671
County Treas Watercraft Tax Estimate 244

Motor Vehicle Factor 0.15783
Recreational Vehicle Factor 0.00328
16/20M Vehicle Factor 0.00324
Commercial Vehicle Factor 0.01619
Watercraft Factor 0.00236

City of Delphos

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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 2023 and/or 2024 from a non-budgeted fund.

City of Delphos

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Lines Series 2013	6/1/2013	6/1/2053	2.75	1,187,000	1,019,510	6/20	6/20	28,037	21,261	27,452	21,846
Total G.O. Bonds					**1,019,510**			**28,037**	**21,261**	**27,452**	**21,846**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KPWSL Loan (Water)	6/1/2014	8/1/2024	2.08	83,593	11,023	2/1 & 8/1	2/1 & 8/1	235	5,445	102	5,578
Total Other					**11,023**			**235**	**5,445**	**102**	**5,578**
Total Indebtedness					**1,030,533**			**28,272**	**26,706**	**27,554**	**27,424**

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, 2023	Payments Due 2023	Payments Due 2024
Mower Lease	6/4/2020	60	3.49	18,425	8,342	4,026	4,026
Totals					8,342	4,026	4,026

***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: 2024

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 2023	Proposed Year 2024
Ad Valorem Tax	$5,019	$5,316
Delinquent Tax	$125	$125
Motor Vehicle Tax	$887	$792
Recreational Vehicle Tax	$19	$16
16/20M Vehicle Tax	$17	$16
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$6,067	$6,265
Difference in Total Taxes:	$198	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,615,145	$1,669,264
Did Assessed Valuation Decrease?	No	
Levy Rate	3.107	3.185
Difference in Levy Rate:	0.078	
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 from the State Library.

City of Delphos 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	55,699	68,039	72,982
Receipts:			
Ad Valorem Tax	87,904	98,185	xxxxxxxxxxxxxxxxx
Delinquent Tax	263	500	500
Motor Vehicle Tax	18,319	17,343	15,497
Recreational Vehicle Tax	407	368	323
16/20M Vehicle Tax	368	335	318
Commercial Vehicle Tax	1,784	1,800	1,590
Watercraft Tax	144	169	232
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales Tax City	14,614	12,800	15,000
Sales Tax County	20,336	22,300	22,000
Franchise Fees	19,981	18,500	20,000
Licenses and Permits	640	1,500	1,500
Fines and Forfeitures	342	400	400
Interest Income	266	250	250
Rental Income	900	1,000	100
Reimbursed Expenses	11,829	12,000	12,000
Fire Reimbursement	5,160	5,000	5,000
Other	143	5,000	5,000
Refunds	4,145	5,000	5,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**187,545**	**202,450**	**104,710**
Resources Available:	**243,244**	**270,489**	**177,692**

City of Delphos

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	243,244	270,489	177,692
Expenditures:			
General Government	155,280	160,000	232,433
Municipal Court	807	1,500	1,500
Police	125	13,500	17,600
Fire	8,278	8,500	8,500
Streets	4,708	8,000	11,000
Transfers Out	5,000	5,000	5,000
Debt Service	1,007	1,007	1,007
0	0	0	0
Sub-Total detail page	175,205	197,507	277,040
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	175,205	197,507	277,040
Unencumbered Cash Balance Dec 31	68,039	72,982	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	210,913	261,990	277,040
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	277,040
		Tax Required	99,348
	Delinquent Comp Rate:	2.0%	1,997
		Amount of 2023 Ad Valorem Tax	101,345

CPA Summary

City of Delphos 2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Government			
Salaries	78,997	79,000	79,500
Contractual	63,838	65,000	75,000
Commodities	5,358	5,500	5,500
Capital Outlay	5,144	5,500	67,433
Grants and Donations	1,000		
Other	943	5,000	5,000
Total	155,280	160,000	232,433
Municipal Court			
Salaries	807	1,500	1,500
Commodities			
Remittances Court Costs			
Total	807	1,500	1,500
Police			
Salaries		11,500	15,600
Contractual	125	1,000	1,000
Commodities		1,000	1,000
Total	125	13,500	17,600
Fire			
Salaries	5,470	5,500	5,500
Contractual	2,491	2,500	2,500
Commodities	317	500	500
Total	8,278	8,500	8,500
Streets			
Contractual	1,210	5,000	8,000
Commodities	3,498	3,000	3,000
Total	4,708	8,000	11,000
Transfers Out			
Transfer to Cap Equip Res	5,000	5,000	5,000
Total	5,000	5,000	5,000
Debt Service			
Lease Purchase (Mower)	1,007	1,007	1,007
Total	1,007	1,007	1,007
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	175,205	197,507	277,040

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

City of Delphos 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 Re			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,622	3,607	1,697
Receipts:			
Ad Valorem Tax	4,501	5,019	xxxxxxxxxxxxxxxx
Delinquent Tax	8	125	125
Motor Vehicle Tax	950	887	792
Recreational Vehicle Tax	21	19	16
16/20M Vehicle Tax	19	17	16
Commercial Vehicle Tax	92	92	81
Watercraft Tax	7	9	12
Sales Tax - City	7,307	7,300	7,300
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	12,905	13,468	8,342
Resources Available:	15,527	17,075	10,039
Expenditures:			
Appropriations	11,920	15,378	15,250
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	11,920	15,378	15,250
Unencumbered Cash Balance Dec 31	3,607	1,697	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	11,920	15,378	15,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,250
		Tax Required	5,211
	Delinquent Comp Rate:	2.0%	105
		Amount of 2023 Ad Valorem Tax	5,316

CPA Summary

City of Delphos 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,533	14,361	14,861
Receipts:			
State of Kansas Gas Tax	8,580	9,000	8,930
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,580**	**9,000**	**8,930**
Resources Available:	**22,113**	**23,361**	**23,791**
Expenditures:			
Commodities	7,752	8,500	23,791
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,752**	**8,500**	**23,791**
Unencumbered Cash Balance Dec 31	14,361	14,861	0
2022/2023/2024 Budget Authority Amount	17,148	23,253	23,791

Adopted Budget **Parks and Rec Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	18,966	19,067	17,860
Receipts:			
Sales Tax - City	7,307	7,300	7,300
Reimbursed Expenses	641		600
Gifts and Donations	1,500		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,448**	**7,300**	**7,900**
Resources Available:	**28,414**	**26,367**	**25,760**
Expenditures:			
Contractual	3,689	3,500	3,500
Commodities	3,384	3,500	3,500
Capital Outlay			16,253
Other	1,267	500	1,500
Debt Service			
Lease Purchase Pymts (Mower)	1,007	1,007	1,007
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,347**	**8,507**	**25,760**
Unencumbered Cash Balance Dec 31	19,067	17,860	0
2022/2023/2024 Budget Authority Amount	21,888	25,259	25,760

CPA Summary

City of Delphos 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	43,381	48,235	51,050
Receipts:			
Water Service Charges	118,927	120,000	120,000
Other Utility Charges	3,792	2,600	2,600
Interest Income	181	200	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	122,900	122,800	122,800
Resources Available:	166,281	171,035	173,850
Expenditures:			
Salaries	22,521	23,000	23,500
Contractual	20,557	21,000	25,000
Commodities	7,911	9,000	10,000
Capital Outlay			47,865
Remittances	1,073	1,000	1,500
Transfers Out			
Transfer to Water Reserve	10,000	10,000	10,000
Debt Service			
GO Bond Principal	20,692	21,261	21,846
GO Bond Interest	28,605	28,037	27,452
KPWSL Pymt	5,680	5,680	5,680
Lease Purchase Pymt (Mower)	1,007	1,007	1,007
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	118,046	119,985	173,850
Unencumbered Cash Balance Dec 31	48,235	51,050	0
2022/2023/2024 Budget Authority Amoun	152,758	168,895	173,850

Adopted Budget Sewer Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	81,951	61,704	56,997
Receipts:			
Sewer Service Charges	35,985	36,000	36,000
Interest Income	252	300	300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,237	36,300	36,300
Resources Available:	118,188	98,004	93,297
Expenditures:			
Salaries	11,694	12,000	12,000
Contractual	37,790	18,000	18,000
Commodities	993	5,000	5,000
Capital Outlay			52,290
Transfers Out			
Transfer to Sewer Res	5,000	5,000	5,000
Debt Service			
Lease Purchase Pymt (Mower)	1,007	1,007	1,007
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	56,484	41,007	93,297
Unencumbered Cash Balance Dec 31	61,704	56,997	0
2022/2023/2024 Budget Authority Amoun	122,139	115,744	93,297

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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	25,197	Cash Balance Jan 1	64	Cash Balance Jan 1	12,962	Cash Balance Jan 1	34,911	74,281
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Interest Income	70			Sales and Service	3,651	Trans from Water	10,000	
		Grants	25,181			Trans from General	5,000			
						Interest Income	29			
Total Receipts	0	Total Receipts	25251	Total Receipts	0	Total Receipts	8680	Total Receipts	10000	43,931
Resources Available:	1,147	Resources Available:	50,448	Resources Available:	64	Resources Available:	21,642	Resources Available:	44,911	118,212
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities	32,786							
Total Expenditures	0	Total Expenditures	32,786	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	32,786
Cash Balance Dec 31	1,147	Cash Balance Dec 31	17,662	Cash Balance Dec 31	64	Cash Balance Dec 31	21,642	Cash Balance Dec 31	44,911	85,426 **
										85,426 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

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	52,412	Cash Balance Dec 31	9,874	Cash Balance Dec 31	1,272	Cash Balance Dec 31	12,663	Cash Balance Dec 31		76,221
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans from Sewer	5,000	Gifts and Donations	50	Sales Tax Clearing	653	Penalty Clearing	2,795			
Total Receipts	5,000	Total Receipts	50	Total Receipts	653	Total Receipts	2795	Total Receipts	0	8,498
Resources Available:	57,412	Resources Available:	9,924	Resources Available:	1,925	Resources Available:	15,458	Resources Available:	0	84,719
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	150							
		Commodities	8,095							
Total Expenditures	0	Total Expenditures	8,245	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	8,245
Cash Balance Dec 31	57,412	Cash Balance Dec 31	1,679	Cash Balance Dec 31	1,925	Cash Balance Dec 31	15,458	Cash Balance Dec 31	0	76,474 **
										76,474 **

** Note: These two block figures should agree.

CPA Summary

Resolution No. 2023-2

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 61.827 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 12, 2023 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 61.827 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 12th day of September, 23 (month and year) and SIGNED by the Mayor.

Jim Bradshaw
Mayor

Attested:

Karen K. Kisner
City Clerk

Roll Call Vote

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

Hearing to Exceed Revenue Neutral Rate held on September 12, 2023

Resolution No. 2023 - 2

4

Governing Body Member	Yes	No	No Vote
Ronald Murk	X		
Terry Greer	X		
Katrina Pollet	X		
Chris Reilly	X		
Paul Mutschler	X		
TOTAL	5		

Certified:

Karen K. Kuhn

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 63.897. The date of our hearing is September 12, 2023 at 7:00 PM and will be held at Delphos 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, 20___.

WITNESS my hand and official seal on July 12, 2023.

(Seal)

Karen K Kiser
Clerk or Officer of Governing Body

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Delphos

will meet on at at for the purpose of hearing and

answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Ottawa County

Revenue Neutral Rate*	61.827	Proposed Tax Rate	63.897

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Delphos
will meet on at 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	175,205	61.077	197,507	60.790	277,040	101,345	60.712
Debt Service							
Library	11,920	3.123	15,378	3.107	15,250	5,316	3.185
Special Highway	7,752		8,500		23,791		
Parks and Rec Fund	9,347		8,507		25,760		
Water Fund	118,046		119,985		173,850		
Sewer Fund	56,484		41,007		93,297		
Non-Budgeted Funds-A	32,786						
Non-Budgeted Funds-B	8,245						
Totals	419,785	64.200	390,884	63.897	608,988	106,661	63.897
						*Revenue Neutral Rate***	*61.827*
Less: Transfers	20,000		20,000		20,000		
Net Expenditure	399,785		370,884		588,988		
Total Tax Levied	95,046		103,204		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,475,873		1,615,145		1,669,264		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	1,060,341	1,040,202	1,019,510
Revenue Bonds	0	0	0
Other	21,528	16,338	11,023
Lease Purchase Principal	16,394	12,368	8,342
Total	1,098,263	1,068,908	1,038,875

*Tax rates are expressed in mills

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

Karen Kiser
Official Title: City Clerk