2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	210,913	90,422	
Debt Service	10-113	8			
Library	12-1220	8	11,920	4,624	
Special Highway		9	17,148		
Parks and Rec Fund		9	21,888		
Water Fund		10	152,758		
Sewer Fund		10	122,139		
Non-Budgeted Funds-A		11			
Non-Budgeted Funds-B		12			
Totals		xxxxx	536,766	95,046	
					County Clerk's Use Only
Budget Summary		13			
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Attest: _____ 2021

County Clerk

Governing Body

CPA Summary

City of Delphos

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	90,375	16,359	315	198	1,592	113
Debt Service						
Library	4,671	845	16	10	82	6
TOTAL	95,046	17,204	331	208	1,674	119

County Treas Motor Vehicle Estimate	17,204				
County Treas Recreational Vehicle Estimate		331			
County Treas 16/20M Vehicle Estimate			208		
County Treas Commercial Vehicle Tax Estimate				1,674	
County Treas Watercraft Tax Estimate					119

Motor Vehicle Factor	0.18101				
Recreational Vehicle Factor		0.00348			
16/20M Vehicle Factor			0.00219		
Commercial Vehicle Factor				0.01761	
Watercraft Factor					0.00125

City of Delphos 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund	Capital Equip Reserve	5,000	5,000	5,000	KSA 12-1,117
Water Fund	Water Reserve	10,000	10,000	10,000	KSA 12-825d
Sewer Fund	Sewer Reserve	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 2021 and/or 2022 from a non-budgeted fund.

City of Delphos

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Lines Series 2013	6/1/2013	6/1/2053	2.75	1,187,000	1,060,341	6/20	6/20	29,159	20,139	28,606	20,692
Total G.O. Bonds					**1,060,341**			**29,159**	**20,139**	**28,606**	**20,692**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KPWSL Loan	6/1/2014	8/1/2024	2.08	83,593	21,528	2/1 & 8/1	2/1 & 8/1	492	5,188	365	5,315
Total Other					**21,528**			**492**	**5,188**	**365**	**5,315**
Total Indebtedness					**1,081,869**			**29,651**	**25,327**	**28,971**	**26,007**

City of Delphos

2022

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 2021	Payments Due 2021	Payments Due 2022
Mower Lease	6/4/2020	60	3.49	18,425	16,394	4,026	4,026
Totals					**16,394**	**4,026**	**4,026**

***If you are merely 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: 2022

Library found in: City of Delphos
Ottawa County

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 2021	Proposed Year 2022
Ad Valorem Tax	$4,671	$4,624
Delinquent Tax	$50	$50
Motor Vehicle Tax	$810	$845
Recreational Vehicle Tax	$17	$16
16/20M Vehicle Tax	$17	$10
Commercial Vehicle Tax	$80	$82
Watercraft	$7	$6
Sales Tax - City	$4,981	$5,000
TOTAL TAXES	$10,633	$10,633
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,519,637	$1,480,457
Did Assessed Valuation Decrease?	Yes	
Levy Rate	3.074	3.123
Difference in Levy Rate:	0.049	
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 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	37,480	44,464	24,264
Receipts:			
Ad Valorem Tax	84,906	90,375	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,492	2,000	
Motor Vehicle Tax	15,530	15,418	16,359
Recreational Vehicle Tax	288	322	315
16/20M Vehicle Tax	310	323	198
Commercial Vehicle Tax	1,549	1,523	1,592
Watercraft Tax	120	136	113
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Sales Tax - City	10,561	10,000	10,000
Sales Tax - County	22,209	22,000	22,300
Franchise Fees	15,990	16,000	16,000
Licenses & Permits	984	1,500	1,500
Court Fees	150	200	200
Fines and Forfeitures	40	800	200
Rental Income	250	500	500
Reimbursed Expenses	11,215	15,000	15,000
Other	3,830	1,500	3,000
Fire Reimbursement	3,400	3,700	3,700
Refunds	2,168	5,000	5,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	244	250	250
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**176,236**	**186,547**	**96,227**
Resources Available:	**213,716**	**231,011**	**120,491**

City of Delphos

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	213,716	231,011	120,491
Expenditures:			
General Government	141,390	167,190	170,056
Municipal Court	1,474	2,050	2,050
Police	12,965	13,500	14,300
Fire	7,117	8,000	8,500
Streets	1,306	10,000	10,000
Transfers Out	5,000	5,000	5,000
Debt Service	0	1,007	1,007
0	0	0	0
Sub-Total detail page	169,252	206,747	210,913
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**169,252**	**206,747**	**210,913**
Unencumbered Cash Balance Dec 31	44,464	24,264	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	241,275	209,248	210,913
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	210,913
		Tax Required	90,422
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	90,422

CPA Summary

City of Delphos 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Personal Services	75,255	75,500	76,000
Contractual	56,924	80,000	80,000
Materials and Supplies	6,880	6,000	6,000
Capital Outlay		3,690	6,056
Other	2,279	2,000	2,000
Remittances	52		
Total	**141,390**	**167,190**	**170,056**
Municipal Court			
Personal Services	1,453	1,950	1,950
Remittances - Court Costs	21	100	100
Total	**1,474**	**2,050**	**2,050**
Police			
Personal Services	12,753	11,500	12,800
Contractual	177	1,000	1,000
Materials and Supplies	35	1,000	500
Total	**12,965**	**13,500**	**14,300**
Fire			
Personal Services	5,350	5,500	5,500
Contractual	1,586	2,000	2,000
Materials and Supplies	181	500	1,000
Total	**7,117**	**8,000**	**8,500**
Streets			
Contractual	250	8,000	8,000
Materials and Supplies	1,056	2,000	2,000
Total	**1,306**	**10,000**	**10,000**
Transfers Out			
Transfer to Cap Equip Reserve	5,000	5,000	5,000
Total	**5,000**	**5,000**	**5,000**
Debt Service			
Mower Lease Payment		1,007	1,007
Total	**0**	**1,007**	**1,007**

Personal Services			
Contractual			
Materials and Supplies			
Capital Outlay			
Total	**0**	**0**	**0**

Page Total	**169,252**	**206,747**	**210,913**

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

City of Delphos 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 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 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	596	1,523	1,212
Receipts:			
Ad Valorem Tax	4,458	4,671	xxxxxxxxxxxxxxxx
Delinquent Tax	131	50	125
Motor Vehicle Tax	824	810	845
Recreational Vehicle Tax	15	17	16
16/20M Vehicle Tax	16	17	10
Commercial Vehicle Tax	83	80	82
Watercraft Tax	6	7	6
Sales Tax - City	5,149	5,000	5,000
Library Fees	500		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,182**	**10,652**	**6,084**
Resources Available:	**11,778**	**12,175**	**7,296**
Expenditures:			
Appropriation	10,255	10,963	11,920
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**10,255**	**10,963**	**11,920**
Unencumbered Cash Balance Dec 31	1,523	1,212	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	10,255	10,963	11,920
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	11,920
		Tax Required	4,624
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	4,624

CPA Summary

City of Delphos 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	8,445	8,628	8,658
Receipts:			
State of Kansas Gas Tax	8,667	8,530	8,490
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,667**	**8,530**	**8,490**
Resources Available:	**17,112**	**17,158**	**17,148**
Expenditures:			
Materials and Supplies	8,484	8,500	17,148
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,484**	**8,500**	**17,148**
Unencumbered Cash Balance Dec 31	8,628	8,658	0
2020/2021/2022 Budget Authority Amount	12,710	14,895	17,148

Adopted Budget

Parks and Rec Fund	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	15,973	17,195	16,038
Receipts:			
Sales Tax - City	5,149	5,000	5,000
Reimbursed Expenses	655	200	200
Parks and Rec Fees		300	300
Gifts and Donations		350	350
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,804**	**5,850**	**5,850**
Resources Available:	**21,777**	**23,045**	**21,888**
Expenditures:			
Personal Services	0	750	750
Contractual	3,426	3,500	3,500
Materials and Supplies	1,156	1,500	1,500
Capital Outlay			14,881
Other		250	250
Debt Service			
Mower Lease		1,007	1,007
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,582**	**7,007**	**21,888**
Unencumbered Cash Balance Dec 31	17,195	16,038	0
2020/2021/2022 Budget Authority Amount	20,620	21,683	21,888

CPA Summary

City of Delphos 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	50,893	39,783	29,878
Receipts:			
Water Service Charges	114,982	120,000	120,000
Other Utility Charges	2,644	2,600	2,600
Special Assessments	136	130	130
Interest on Idle Funds	163	150	150
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**117,925**	**122,880**	**122,880**
Resources Available:	**168,818**	**162,663**	**152,758**
Expenditures:			
Personal Services	23,489	25,000	25,000
Contractual	34,580	35,000	35,000
Materials and Supplies	5,218	6,000	6,000
Capital Outlay			19,773
Remittances	770	800	1,000
Transfers Out			
Transfer to Water Reserve	10,000	10,000	10,000
Debt Service			
GO Bond Principal	19,600	20,139	20,692
GO Bond Interest	29,698	29,159	28,606
Mower Lease		1,007	1,007
Revolving Loan Payment	5,680	5,680	5,680
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**129,035**	**132,785**	**152,758**
Unencumbered Cash Balance Dec 31	39,783	29,878	0
2020/2021/2022 Budget Authority Amoun	174,823	176,851	152,758

Adopted Budget

Sewer Fund	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	70,908	78,646	85,789
Receipts:			
Sewer Service Charges	35,335	35,000	36,000
Interest on Idle Funds	290	350	350
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,625**	**35,350**	**36,350**
Resources Available:	**106,533**	**113,996**	**122,139**
Expenditures:			
Personal Services	10,194	10,200	10,200
Contractual	10,971	10,000	11,000
Materials and Supplies	1,722	2,000	5,000
Capital Outlay			89,932
Transfers Out			
Transfer to Sewer Reserve	5,000	5,000	5,000
Debt Service			
Mower Lease Payment		1,007	1,007
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,887**	**28,207**	**122,139**
Unencumbered Cash Balance Dec 31	78,646	85,789	0
2020/2021/2022 Budget Authority Amoun	124,786	114,620	122,139

CPA Summary

0

NON-BUDGETED FUNDS (A)

2022

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Park Fund		**Capital Improve Reserv**		**Capital Equip Reserve**		**Water Reserve**		**Sewer Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,147	Cash Balance Jan 1	64	Cash Balance Jan 1	5,442	Cash Balance Jan 1	14,911	Cash Balance Jan 1	42,412	63,976
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Interest Income	8	Trans from Water	10,000	Trans from Sewer	5,000	
				Trans from General	5,000					
Total Receipts	0	Total Receipts	0	Total Receipts	5008	Total Receipts	10000	Total Receipts	5000	20,008
Resources Available:	1,147	Resources Available:	64	Resources Available:	10,450	Resources Available:	24,911	Resources Available:	47,412	83,984
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Capital Outlay	2,500					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	2,500	Total Expenditures	0	Total Expenditures	0	2,500
Cash Balance Dec 31	1,147	Cash Balance Dec 31	64	Cash Balance Dec 31	7,950	Cash Balance Dec 31	24,911	Cash Balance Dec 31	47,412	**81,484** **
										81,484 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

2022

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Auditorium Fund		**Sales Tax Clearing**		**Penalty Clearing**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	28,551	Cash Balance Dec 31	319	Cash Balance Dec 31	8,501	Cash Balance Dec 31		Cash Balance Dec 31		37,371
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	25,000	Sales Tax Clearing	387	Penalty Clearing	2,027					
Gifts and Donations	5,725									
Total Receipts	30,725	Total Receipts	387	Total Receipts	2027	Total Receipts	0	Total Receipts	0	33,139
Resources Available:	59,276	Resources Available:	706	Resources Available:	10,528	Resources Available:	0	Resources Available:	0	70,510
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	47,299									
Materials & Supplies	1,914									
Total Expenditures	49,213	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	49,213
Cash Balance Dec 31	10,063	Cash Balance Dec 31	706	Cash Balance Dec 31	10,528	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**21,297** **
										21,297 **

**Note: These two block figures should agree.

CPA Summary

2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Delphos

will meet on September 14, 2021, at 7:00 PM at Delphos City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at Delphos City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	169,252	58.791	206,747	59.471	210,913	90,422	61.077
Debt Service							
Library	10,255	3.087	10,963	3.074	11,920	4,624	3.123
Special Highway	8,484		8,500		17,148		
Parks and Rec Fund	4,582		7,007		21,888		
Water Fund	129,035		132,785		152,758		
Sewer Fund	27,887		28,207		122,139		
Non-Budgeted Funds	51,713						
Totals	401,208	61.878	394,209	62.545	536,766	95,046	64.200
						*Revenue Neutral Rate***	*64.200*
Less: Transfers	20000		20,000		20,000		
Net Expenditure	381,208		374,209		516,766		
Total Tax Levied	92,434		95,046		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,493,826		1,519,637		1,480,457		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	1,099,016	1,079,941	1,060,341
Revenue Bonds	0	0	0
Other	31,535	26,592	21,528
Lease Purchase Principal	0	0	16,394
Total	1,130,551	1,106,533	1,098,263

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Karen Kiser

City Official Title: City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Delphos

will meet on September 14, 2021, at 7:00 PM at Delphos City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at Delphos City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	169,252	58.791	206,747	59.471	210,913	90,422	61.077
Debt Service							
Library	10,255	3.087	10,963	3.074	11,920	4,624	3.123
Special Highway	8,484		8,500		17,148		
Parks and Rec Fund	4,582		7,007		21,888		
Water Fund	129,035		132,785		152,758		
Sewer Fund	27,887		28,207		122,139		
Non-Budgeted Funds	51,713						
Totals	401,208	61.878	394,209	62.545	536,766	95,046	64.200
						*Revenue Neutral Rate***	*64.200*
Less: Transfers	20000		20,000		20,000		
Net Expenditure	381,208		374,209		516,766		
Total Tax Levied	92,434		95,046		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,493,826		1,519,637		1,480,457		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	1,099,016	1,079,941	1,060,341
Revenue Bonds	0	0	0
Other	31,535	26,592	21,528
Lease Purchase Principal	0	0	16,394
Total	1,130,551	1,106,533	1,098,263

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Karen Kiser

City Official Title: City Clerk

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 19th day of August 2021, and the last publication on the 19th day of August 2021; 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.

Erik Shupe
Publisher

Subscribed and sworn to before me this 19th day of August 2021

Nancy Parks

STATE OF KANSAS NOTARY PUBLIC — NANCY PARKS My Appt. Exp. 10.30.23

(First published in the Minneapolis Messenger, Thursday, August 19, 2021)

State of Kansas
City

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2022

The governing body of

City of Delphos

will meet on September 14, 2021, at 7:00 PM at Delphos City Hall for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at Delphos City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	169,252	58.791	206,747	59.471	210,913	90,422	61.077
Debt Service							
Library	10,255	3.087	10,963	3.074	11,920	4,624	3.123
Special Highway	8,484		8,500		17,148		
Parks and Rec Fund	4,582		7,007		21,888		
Water Fund	129,035		132,785		152,758		
Sewer Fund	27,887		28,207		122,139		
Non-Budgeted Funds	51,713						
Totals	401,208	61.878	394,209	62.545	536,766	95,046	64.200
Less: Transfers	20000		20,000		20,000	Revenue Neutral Rate**	64.200
Net Expenditure	381,208		374,209		516,766		
Total Tax Levied	92,434		95,046		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,493,826		1,519,637		1,480,457		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	1,099,016	1,079,941	1,060,341
Revenue Bonds	0	0	0
Other	31,535	26,592	21,528
Lease Purchase Principal	0	0	16,394
Total	1,130,551	1,106,533	1,098,263

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Karen Kiser
City Official Title: City Clerk