State of Kansas
City

2026

CERTIFICATE

To the Clerk of Jackson County, State of Kansas
We, the undersigned, officers of
City of Delia
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 expenditure 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	58,355	31,875	50.108
Debt Service	10-113				
Library	12-1220				
Community Building	79-5032	7	16,966	2,000	—
		7			
Special Highway		8	28,750		
Water		8	57,126		
Sewer		9	34,358		
Solid Waste		9	25,995		
Non-Budgeted Funds		10			
Totals		xxxxxx	221,550	33,875	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice					676,077
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	9.573
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: _____ 2025

County Clerk

Morgan R Hansen
Governing Body

Page No. 1

Kristie Richter 11-14-25

City of Delia

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 Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,486	985	43	7	0	10
Debt Service						
Library						
Community Building	2,000	439	19	3	0	5
TOTAL	6,486	1,424	62	10	0	15

County Treas Motor Vehicle Estimate 1,424

County Treas Recreational Vehicle Estimate 62

County Treas 16/20M Vehicle Estimate 10

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 15

Motor Vehicle Factor 0.21955

Recreational Vehicle Factor 0.00956

16/20 Vehicle Factor 0.00154

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00231

City of Delia

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
Sewer	Water Reserve		10,000		
	Totals	0	10,000	0	
	Adjustments*				
	Adjusted Totals	0	10,000	0	

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

City of Delia

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan	9/1/06	9/1/2026	2.94	231,181	21,445	Mar	Mar	315	7,044	107	4,253
(Sewer)						Sept	Sept	212	7,148		
Total Other					**21,445**			**527**	**14,192**	**107**	**4,253**
Total Indebtedness					**21,445**			**527**	**14,192**	**107**	**4,253**

City of Delia

2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

City of Delia

2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
None							
				Totals	**0**	**0**	**0**

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

City of Delia 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	17,927	15,849	8,135
Receipts:			
Ad Valorem Tax	4,320	4,486	xxxxxxxxxxxxxxxxx
Delinquent Tax	124		
Motor Vehicle Tax	1,192	1,287	985
Recreational Vehicle Tax	50	76	43
16/20M Vehicle Tax	8	8	7
Commercial Vehicle Tax		21	0
Watercraft Tax	13	12	10
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cash Adjustment			
Compensating Use Tax	2,849	2,600	2,600
Local Sales Tax	10,412	10,000	10,000
Franchise Tax	4,671	4,500	4,500
Licenses			
JA Sales Tax Credit	486		
Interest on Idle Funds	395	200	200
Neighborhood Revitalization Rebate			0
Miscellaneous	1,079		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**25,599**	**23,190**	**18,345**
Resources Available:	**43,526**	**39,039**	**26,480**
Expenditures:			
Salaries & Wages	11,642	12,500	17,000
Employee Benefits			
Meeting Expenses			
Street Lights	2,706	3,500	3,500
Utilities	1,394	2,000	2,116
Insurance	7,383	7,754	20,000
Budget & Publications	103	300	300
Postage	113	200	200
Legal & Professional	200	300	10,000
Dues & Memberships	692	700	700
Accounting	485	500	500
Supplies	1,079	1,000	1,000
Repairs			889
Education		750	750
Equipment		1,400	1,400
Street Repairs			
Capital Outlay			
Returned Checks			
Miscellaneous	1,880		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**27,677**	**30,904**	**58,355**
Unencumbered Cash Balance Dec 31	15,849	8,135	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	32,253	34,904	58,355
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	58,355
		Tax Required	31,875
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**31,875**

CPA Summary

City of Delia 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Community Building**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,068	11,225	8,200
Receipts:			
Ad Valorem Tax	1,926	2,000	xxxxxxxxxxxxxxxxxx
Delinquent Tax	55		
Motor Vehicle Tax	532	574	439
Recreational Vehicle Tax	22	34	19
16/20M Vehicle Tax	4	3	3
Commercial Vehicle Tax	6	9	0
Watercraft Tax		5	5
Rental Income	1,185	1,000	1000
JA Sales Tax Credits	5,358	5,200	5,200
Interest on Idle Funds	200	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**9,288**	**8,925**	**6,766**
Resources Available:	**18,356**	**20,150**	**14,966**
Expenditures:			
Salaries & Wages	250	500	500
Utilities	2,265	3,500	4,500
Insurance	3,353	3,600	3,800
Supplies		250	250
Contract Labor	525	600	600
Building & Equipment		1,500	1,500
Repairs	245	2,000	5,816
Equipment	493		
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**7,131**	**11,950**	**16,966**
Unencumbered Cash Balance Dec 31	11,225	8,200	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	12,149	15,568	16,966
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	16,966
		Tax Required	2,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,000

Adopted Budget

0	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	xxxxxxxxxxxxxxxxxx
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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	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

CPA Summary

City of Delia 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	25,272	24,990	23,720
Receipts:			
State of Kansas Gas Tax	4,119	4,780	4,780
County Transfers Gas		0	0
Cash Adjustment			
Interest on Idle Funds	557	250	250
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,676**	**5,030**	**5,030**
Resources Available:	**29,948**	**30,020**	**28,750**
Expenditures:			
Street Repair and Maint	321		24,050
Salaries & Wages	323		
Contract Labor	1,646	2,000	400
Insurance	700	800	800
Building & Equipment		500	500
Repairs	1,675	3,000	3,000
Miscellaneous	293		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,958**	**6,300**	**28,750**
Unencumbered Cash Balance Dec 31	24,990	23,720	0
2024/2025/2026 Budget Authority Amount:	26,394	29,102	28,750

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	33,644	38,226	16,426
Receipts:			
Cash Adjustment			
Charges to Customers	37,805	40,000	40,000
Deposits	75	350	350
Fee			
Interest on Idle Funds	743	350	350
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**38,623**	**40,700**	**40,700**
Resources Available:	**72,267**	**78,926**	**57,126**
Expenditures:			
Salaries & Wages	275	2,000	2,000
Employee Benefits			
Water Purchases	29,370	32,000	35,000
Repairs	2,411	14,000	14,000
Supplies	203	2,000	4,026
Lab Test & Water Protection Fees	523	750	750
Postage	215	400	400
Legal & Professional			
Utilities	286	500	500
Insurance	87	150	150
Deposit Refund			
Permits	185	200	200
Dues & Memberships	74	100	100
Mileage	365		
Water Tower Repairs		10,400	
Miscellaneous	47		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**34,041**	**62,500**	**57,126**
Unencumbered Cash Balance Dec 31	38,226	16,426	0
2024/2025/2026 Budget Authority Amount:	60,043	62,501	57,126

CPA Summary

City of Delia 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,530	33,477	14,758
Receipts:			
Cash Adjustment (annual report)			
Charges to Customers	18,761	19,000	19,000
Sollid Waste City			
Interest on Idle Funds	718	600	600
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**19,479**	**19,600**	**19,600**
Resources Available:	**52,009**	**53,077**	**34,358**
Expenditures:			
Salaries & Wages	8	4,000	4,000
Contract Labor	2,906	5,500	5,500
Education			
Utilities	339	600	600
Supplies	216	500	500
Loan Payments- Lagoon Project	14,719	14,719	4,360
Postage	216	300	300
Legal & Professional			
Repairs	128	2,000	18,398
Permits & Lab Test		700	700
Transfer to Sewer Reserve			
Transfer to Water Reserve		10,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**18,532**	**38,319**	**34,358**
Unencumbered Cash Balance Dec 31	33,477	14,758	0
2024/2025/2026 Budget Authority Amount:	45,829	43,411	34,358

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	14,129	14,495	12,745
Receipts:			
Cash Adjustment (annual report)			
Charges to Customers	12,387	12,500	12,500
City Charges	341	600	600
Interest on Idle Funds	312	150	150
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**13,040**	**13,250**	**13,250**
Resources Available:	**27,169**	**27,745**	**25,995**
Expenditures:			
Salaries & Wages			
Contractual	12,424	14,000	14,000
Supplies	250	1,000	11,995
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**12,674**	**15,000**	**25,995**
Unencumbered Cash Balance Dec 31	14,495	12,745	0
2024/2025/2026 Budget Authority Amount:	22,980	23,879	25,995

CPA Summary

City of Delia

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		**Sewer Reserve**		**ARPA**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,922	Cash Balance Jan 1	7,462	Cash Balance Jan 1	54,359	Cash Balance Jan 1		Cash Balance Jan 1		67,743
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	44	Interest	55	Donations						
Transfer from Sewer										
Total Receipts	44	Total Receipts	55	Total Receipts	0	Total Receipts	0	Total Receipts	0	99
Resources Available:	5,966	Resources Available:	7,517	Resources Available:	54,359	Resources Available:	0	Resources Available:	0	67,842
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Siern	32,401					
				Water Line	350					
				Fiber Installation	2,300					
				Water Hydrant	4,962					
				Other	680					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	40,693	Total Expenditures	0	Total Expenditures	0	40,693
Cash Balance Dec 31	5,966	Cash Balance Dec 31	7,517	Cash Balance Dec 31	13,666	Cash Balance Dec 31	0	Cash Balance Dec 31	0	27,149 **
										27,149 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Delia

will meet on August 20, 2025 at 6:30 PM at Delia Community Building, 412 Nora Ave, Delia 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 Delia Community Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	27,677	7.681	30,904	6.966	58,355	31,875	47.048
Community Building	7,131	3.425	11,950	3.106	16,966	2,000	2.952
Special Highway	4,958		6,300		28,750		
Water	34,041		62,500		57,126		
Sewer	18,532		38,319		34,358		
Solid Waste	12,674		15,000		25,995		
Reserve-ARPA	40,693						
Totals	145,706	11.106	164,973	10.072	221,550	33,875	50.000
						*Revenue Neutral Rate***	*9.573*
Less: Transfers	0		10,000		0		
Net Expenditure	145,706		154,973		221,550		
Total Tax Levied	6,486		6,486		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	584,035		643,959		677,497		

Outstanding Indebtedness, January 1,	2023	2024	2025
Other	48,617	28,287	21,445
Lease Purchase Principal	0	0	0
Total	48,617	28,287	21,445

*Tax rates are expressed in mills

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

Melody Matyak

City Official Title: Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Delia **, HEREBY NOTIFIES THE**
X 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).**

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, 20___.

_____

WITNESS my hand and official seal on 7-18, 2025.

(Seal)

Melody Matzek
Clerk or Officer of Governing Body

Public Notice

(Published in The Holton Recorder, Holton, Kan., on Wednesday, July 23, 2025.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Delia

will meet on August 20, 2025 at 6:30 PM at Delia Community Building, 412 Nora Ave., Delia 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 Delia Community Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	27,677	7.681	30,904	6.966	58,355	31,875	47.048
Community Building	7,131	3.425	11,950	3.106	16,966	2,000	2.952
Special Highway	4,958		6,300		28,750		
Water	34,041		62,500		57,126		
Sewer	18,532		38,319		34,358		
Solid Waste	12,674		15,000		25,995		
Reserve-ARPA	40,693						
Totals	145,706	11.106	164,973	10.072	221,550	33,875	50.000
						*Revenue Neutral Rate***	9.573
Less: Transfers	0		10,000		0		
Net Expenditure	145,706		154,973		221,550		
Total Tax Levied	6,486		6,486		xxxxxxxxxxxxxxxxx		
Assessed Valuation	584,035		643,959		677,497		

Outstanding Indebtedness, January 1,	2023	2024	2025
Other	48,617	28,287	21,445
Lease Purchase Principal	0	0	0
Total	48,617	28,287	21,445

*Tax rates are expressed in mills

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

Melody Matyak

City Official Title: Clerk

L30t1

COPY

Resolution No. 2025-01

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

WHEREAS, the Revenue Neutral Rate for the City of Delia was calculated as 9.573 mills by the Jackson County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Delia will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 20, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Delia, 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 Delia:

The City of Delia shall levy a property tax rate exceeding the Revenue Neutral Rate of 9.573 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 20 day of Aug/25 (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Morgan Hansen	✓		
Kasey Biddle	✓		
Ryan Fairbanks	✓		
Molly Robb	✓		
Ashley Catron	✓		
Total	5		

Attested: