State of Kansas
Special District
2025

CERTIFICATE

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 2025; and (3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	84,284	19,193	3.509
Debt Service	10-113				
Totals		XXXXXXXXXX	84,284	19,193	3.509
Budget Hearing Notice		6			County Clerk's Use Only
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					5,471,108
Neighborhood Revitalization Rebate					Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 3.400

Assisted by:
Carolyn Brock

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

Kelsie Klarke
Rhonda Doering

Attest: December 11, 2024

Governing Body

County Clerk

CPA Summary

Delphos Cemetery # 14
Ottawa County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	20,226	1,206	29	0	118	16
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	20,226	1,206	29	0	118	16

County Treas Motor Vehicle Estimate 1,206

County Treas Recreational Vehicle Estimate 29

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 118

County Treas Watercraft Tax Estimate 16

MVT Factor 0.05963

RVT Factor 0.00143

16/20M Factor 0.00000

Comm Veh Factor 0.00583

Watercraft Factor 0.00079

2025

Delphos Cemetery # 14
Ottawa County

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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Delphos Cemetery # 14
Ottawa County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					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, 2024	Payments Due 2024	Payments Due 2025
None							
			Total	**0**	**0**	**0**	**0**

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

Delphos Cemetery # 14
Ottawa County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
2025
Special District

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	81,441	82,598	63,522
Receipts:			
Ad Valorem Tax	22,381	20,226	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,343	1,206
Recreational Vehicle Tax		30	29
16/20M Vehicle Tax		261	0
Commercial Vehicle Tax		142	118
Watercraft Tax		22	16
			0
Cash Adjustment (annual report)			
Sale of Lots	2,500	500	
Opening & Closing	800	500	
Donations	100		
Reimbursement			
Interest on Idle Funds	616	200	200
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**26,397**	**23,224**	**1,569**
Resources Available:	**107,838**	**105,822**	**65,091**
Expenditures:			
Salaries & Benefits	5,903	10,000	10,000
Employee Benefits		3,000	3,000
Mowing	6,351	10,000	10,000
Stone Maintenance		2,000	2,000
Road Repairs		2,000	2,000
Tree Removal	1,800	4,000	2,000
Building Repairs			15,000
Insurance	3,853	4,000	4,500
Equipment	4,198	5,000	33,434
Budget and Publication	157	300	350
Memorial Day Services	2,978	2,000	2,000
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**25,240**	**42,300**	**84,284**
Unencumbered Cash Balance Dec 31	82,598	63,522	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	51,000	96,416	84,284
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	84,284
		Tax Required	19,193
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	19,193

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Delphos Cemetery # 14
Ottawa County
will meet on August 2, 2024 at 8:30 AM at Delphos Senior Center, 203 N Washington St, 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 County Clerk's office 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 2023		Current Year Estimate for 2024		Proposed Budget Year 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	25,240	3.628	42,300	3.577	84,284	19,193	3.400
Totals	25,240	3.628	42,300	3.577	84,284	19,193	3.400
						*Revenue Neutral Rate***	*3.400*
Less: Transfers	0		0		0		
Net Expenditures	25,240		42,300		84,284		
Total Tax Levied	20,226		20,226		xxxxxxxxxxxxxxx		
Assessed Valuation	5,574,618		5,655,928		5,645,735		

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

Rhonda Doering

Notice of Revenue Neutral Rate Intent

2025

THE GOVERNING BODY OF Delphos Cemetery # 14, 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 3.4. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

XXXX 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 7/16, 2024.

(Seal)

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 25 day of JUL and the last publication on the 25 day of JUL 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

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Rhonda Doering