State of Kansas
City

2023

**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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

| Table of Contents: | | Page No. | 2023 Adopted Budget: Budget Authority for Expenditures | 2023 Adopted Budget: Amount of 2022 Ad Valorem Tax | 2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
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| 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 | 261,990 | 98,185 | 60.190 |
| Debt Service | 10-113 | 8 | | | |
| Library | 12-1220 | 8 | 15,378 | 5,019 | 3.107 |
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| Special Highway | | 9 | 23,253 | | |
| Parks and Rec Fund | | 9 | 25,259 | | |
| Water Fund | | 10 | 168,895 | | |
| Sewer Fund | | 10 | 115,744 | | |
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| Non-Budgeted Funds-A | | 11 | | | |
| Non-Budgeted Funds-B | | 11a | | | |
| Totals | | xxxxx | 610,519 | 103,204 | 63.897 |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate and Budget Hearing Notice | | 12 | 1,615,145 | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | Nov 1, 2022 Total Assessed Valuation |

63.897

Revenue Neutral Rate: 59.011

Assisted by:
City Aid LLC

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

Attest: _____ 2022

County Clerk

Governing Body

**CPA Summary**

City of Delphos

2023

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

| Budgeted Funds for 2022 | Ad Valorem Levy Tax Year 2021 | Allocation for Year 2023 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 90,422 | 17,343 | 368 | 335 | 1,800 | 169 |
| Debt Service | | | | | | |
| Library | 4,624 | 887 | 19 | 17 | 92 | 9 |
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| | | | | | | |
| TOTAL | 95,046 | 18,230 | 387 | 352 | 1,892 | 178 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 18,230 | | | | |
| County Treas Recreational Vehicle Estimate | | 387 | | | |
| County Treas 16/20M Vehicle Estimate | | | 352 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 1,892 | |
| County Treas Watercraft Tax Estimate | | | | | 178 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.19180 | | | | |
| Recreational Vehicle Factor | | 0.00407 | | | |
| 16/20M Vehicle Factor | | | 0.00370 | | |
| Commercial Vehicle Factor | | | | 0.01991 | |
| Watercraft Factor | | | | | 0.00187 |

City of Delphos 2023

**Schedule of Transfers**

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2021 | Current Amount for 2022 | Proposed Amount for 2023 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| General Fund | Cap 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 |
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| | | | | | |
| | 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 2022 and/or 2023 from a non-budgeted fund.

City of Delphos

2023

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2022 | Date Due | | Amount Due 2022 | | Amount Due 2023 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| Water Lines Series 213 | 6/1/2013 | 6/1/2053 | 2.75 | 1,187,000 | 1,040,202 | 6/20 | 6/20 | 28,606 | 20,692 | 28,037 | 21,261 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **1,040,202** | | | **28,606** | **20,692** | **28,037** | **21,261** |
| Revenue Bonds: | | | | | | | | | | | |
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| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| KPWSL Loan | 6/1/2014 | 8/1/2024 | 2.08 | 83,593 | 16,338 | 2/1 & 8/1 | 2/1 & 8/1 | 365 | 5,315 | 235 | 5,445 |
| | | | | | | | | | | | |
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| **Total Other** | | | | | **16,338** | | | **365** | **5,315** | **235** | **5,445** |
| **Total Indebtedness** | | | | | **1,056,540** | | | **28,971** | **26,007** | **28,272** | **26,706** |

City of Delphos

2023

**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, 2022 | Payments Due 2022 | Payments Due 2023 |
|---|---|---|---|---|---|---|---|
| Mower Lease | 6/4/2020 | 60 | 3.49 | 18,425 | 12,368 | 4,026 | 4,026 |
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| **Totals** | | | | | **12,368** | **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: 2023**

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 2022 | Proposed Year 2023 |
|---|---|---|
| Ad Valorem Tax | $4,624 | $5,019 |
| Delinquent Tax | $125 | $125 |
| Motor Vehicle Tax | $845 | $887 |
| Recreational Vehicle Tax | $16 | $19 |
| 16/20M Vehicle Tax | $10 | $17 |
| LAVTR | $0 | $0 |
| | $0 | $0 |
| TOTAL TAXES | $5,620 | $6,067 |
| Difference in Total Taxes: | $447 | |
| Qualify for grant: Qualify | | |

Second test:

| | | |
|---|---|---|
| Assessed Valuation | $1,475,873 | $1,607,543 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | 3.123 | 3.122 |
| Difference in Levy Rate: | (0.001) | |
| Qualify for grant: Not 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 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>General | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 44,465 | 55,698 | 59,740 |
| Receipts: | | | |
| Ad Valorem Tax | 88,118 | 90,422 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,342 | 2,300 | 2,300 |
| Motor Vehicle Tax | 17,158 | 16,359 | 17,343 |
| Recreational Vehicle Tax | 359 | 315 | 368 |
| 16/20M Vehicle Tax | 192 | 198 | 335 |
| Commercial Vehicle Tax | 1,809 | 1,592 | 1,800 |
| Watercraft Tax | 121 | 113 | 169 |
| Gross Earning (Intangible) Tax | | | 0 |
| LAVTR | | | 0 |
| City and County Revenue Sharing | | | 0 |
| Sales Tax - City | 12,702 | 12,800 | 12,800 |
| Sales Tax - county | 18,564 | 22,300 | 22,300 |
| Franchise Fees | 18,237 | 18,500 | 18,500 |
| Licenses and Permits | 1,054 | 1,500 | 1,500 |
| Fines and Forfeitures | 60 | 400 | 400 |
| Interest Income | 163 | 250 | 250 |
| Rental Income | 1,000 | 500 | 1,000 |
| Reimbursed Expenses | 14,989 | 15,000 | 15,000 |
| Other | 4,581 | 3,000 | 5,000 |
| Refunds | 4,109 | 5,000 | 5,000 |
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| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **185,558** | **190,549** | **104,065** |
| **Resources Available:** | **230,023** | **246,247** | **163,805** |

City of Delphos

**FUND PAGE - GENERAL**

| Adopted Budget General | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| **Resources Available:** | 230,023 | 246,247 | 163,805 |
| Expenditures: | | | |
| General Government | 149,225 | 152,400 | 222,883 |
| Municipal Court | 429 | 1,600 | 1,600 |
| Police | 10,270 | 12,000 | 13,500 |
| Fire | 7,050 | 7,500 | 8,000 |
| Streets | 1,344 | 7,000 | 10,000 |
| Transfers Out | 5,000 | 5,000 | 5,000 |
| Debt Service | 1,007 | 1,007 | 1,007 |
| 0 | 0 | 0 | 0 |
| Sub-Total detail page | 174,325 | 186,507 | 261,990 |
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| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **174,325** | **186,507** | **261,990** |
| Unencumbered Cash Balance Dec 31 | 55,698 | 59,740 | xxxxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amount: | 209,248 | 210,913 | 261,990 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 261,990 |
| | | Tax Required | 98,185 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 98,185 |

| CPA Summary |
|---|
| |

City of Delphos 2023

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Expenditures: | | | |
| General Government | | | |
| Personal Services | 71,566 | 71,600 | 72,000 |
| Contractual | 64,020 | 65,000 | 75,000 |
| Materials and Supplies | 3,070 | 5,000 | 6,000 |
| Capital Outlay | 5,291 | 5,300 | 63,883 |
| Refunds/Remittances | 350 | 500 | 1,000 |
| Other | 4,928 | 5,000 | 5,000 |
| | | | |
| Total | **149,225** | **152,400** | **222,883** |
| Municipal Court | | | |
| Personal Services | 323 | 1,500 | 1,500 |
| Materials and Supplies | 60 | | |
| Remittances Court Costs | 46 | 100 | 100 |
| | | | |
| Total | **429** | **1,600** | **1,600** |
| Police | | | |
| Personal Services | 10,224 | 10,500 | 11,500 |
| Contractual | 10 | 1,000 | 1,000 |
| Materials and Supplies | 36 | 500 | 1,000 |
| | | | |
| Total | **10,270** | **12,000** | **13,500** |
| Fire | | | |
| Personal Services | 4,870 | 5,000 | 5,000 |
| Contractual | 1,765 | 2,000 | 2,000 |
| Materials and Supplies | 415 | 500 | 1,000 |
| | | | |
| Total | **7,050** | **7,500** | **8,000** |
| Streets | | | |
| Contractual | 284 | 5,000 | 8,000 |
| Materials and Supplies | 1,060 | 2,000 | 2,000 |
| | | | |
| | | | |
| Total | **1,344** | **7,000** | **10,000** |
| Transfers Out | | | |
| Transfer to Cap Equip Res | 5,000 | 5,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| Total | **5,000** | **5,000** | **5,000** |
| Debt Service | | | |
| Lease-Purchases | 1,007 | 1,007 | 1,007 |
| | | | |
| | | | |
| | | | |
| Total | **1,007** | **1,007** | **1,007** |

| | | | |
|---|---|---|---|
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | **0** | **0** | **0** |

| | | | |
|---|---|---|---|
| Page Total | **174,325** | **186,507** | **261,990** |

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

City of Delphos 2023

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget Debt Service | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| 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 | | | |
| | | | |
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| | | | |
| 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: | | | |
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| Cash Basis Reserve (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2021/2022/2023 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 2022 Ad Valorem Tax | 0 |

| Adopted Budget Library | Prior Year Actual for 2021 | Current Year Estimate for 2022 | Proposed Budget Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,523 | 2,622 | 2,810 |
| Receipts: | | | |
| Ad Valorem Tax | 4,554 | 4,624 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 123 | 125 | 125 |
| Motor Vehicle Tax | 904 | 845 | 887 |
| Recreational Vehicle Tax | 19 | 16 | 19 |
| 16/20M Vehicle Tax | 10 | 10 | 17 |
| Commercial Vehicle Tax | 95 | 82 | 92 |
| Watercraft Tax | 6 | 6 | 9 |
| Sales Tax - City | 6,351 | 6,400 | 6,400 |
| | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| Total Receipts | 12,062 | 12,108 | 7,549 |
| Resources Available: | 13,585 | 14,730 | 10,359 |
| Expenditures: | | | |
| Appropriations | 10,963 | 11,920 | 15,378 |
| | | | |
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| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| Total Expenditures | 10,963 | 11,920 | 15,378 |
| Unencumbered Cash Balance Dec 31 | 2,622 | 2,810 | xxxxxxxxxxxxxxx |
| 2021/2022/2023 Budget Authority Amoun | 10,963 | 11,920 | 15,378 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 15,378 |
| | | Tax Required | 5,019 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2022 Ad Valorem Tax | 5,019 |

City of Delphos 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Special Highway** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 8,628 | 13,533 | 14,073 |
| Receipts: | | | |
| State of Kansas Gas Tax | 9,564 | 9,040 | 9,180 |
| County Transfers Gas | | 0 | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **9,564** | **9,040** | **9,180** |
| **Resources Available:** | **18,192** | **22,573** | **23,253** |
| Expenditures: | | | |
| Materials and Supplies | 4,659 | 8,500 | 23,253 |
| | | | |
| | | | |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **4,659** | **8,500** | **23,253** |
| Unencumbered Cash Balance Dec 31 | 13,533 | 14,073 | 0 |
| 2021/2022/2023 Budget Authority Amount | 14,895 | 17,148 | 23,253 |

Adopted Budget

| **Parks and Rec Fund** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 17,196 | 18,966 | 18,859 |
| Receipts: | | | |
| Sales Tax - City | 6,351 | 6,400 | 6,400 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **6,351** | **6,400** | **6,400** |
| **Resources Available:** | **23,547** | **25,366** | **25,259** |
| Expenditures: | | | |
| Contractual | 2,693 | 3,500 | 3,500 |
| Materials and Supplies | 539 | 1,500 | 1,500 |
| Capital Outlay | | | 18,752 |
| Other | 342 | 500 | 500 |
| Debt Service | | | |
| Lease-Purchases | 1,007 | 1,007 | 1,007 |
| | | | |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **4,581** | **6,507** | **25,259** |
| Unencumbered Cash Balance Dec 31 | 18,966 | 18,859 | 0 |
| 2021/2022/2023 Budget Authority Amount | 21,683 | 21,888 | 25,259 |

| **CPA Summary** |
|---|
| |

City of Delphos 2023

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Water Fund** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 39,783 | 43,380 | 46,145 |
| Receipts: | | | |
| Water Service Charges | 117,974 | 120,000 | 120,000 |
| Other Utility Charges | 2,400 | 2,600 | 2,600 |
| Interest Income | 113 | 150 | 150 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 120,487 | 122,750 | 122,750 |
| **Resources Available:** | 160,270 | 166,130 | 168,895 |
| Expenditures: | | | |
| Personal Services | 18,795 | 19,000 | 20,000 |
| Contractual | 23,186 | 25,000 | 35,000 |
| Materials and Supplies | 7,973 | 9,000 | 10,000 |
| Capital Outlay | | | 36,910 |
| Remittances | 951 | 1,000 | 1,000 |
| Transfers Out | | | |
| Transfer to Water Res | 10,000 | 10,000 | 10,000 |
| Debt Service | | | |
| GO Bond Principal | 20,139 | 20,692 | 21,261 |
| GO Bond Interest | 29,159 | 28,606 | 28,037 |
| KPWSL Payment | 5,680 | 5,680 | 5,680 |
| Lease-Purchase | 1,007 | 1,007 | 1,007 |
| Cash Forward (2023 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 116,890 | 119,985 | 168,895 |
| Unencumbered Cash Balance Dec 31 | 43,380 | 46,145 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 176,851 | 152,758 | 168,895 |

Adopted Budget

| **Sewer Fund** | Prior Year<br>Actual for 2021 | Current Year<br>Estimate for 2022 | Proposed Budget<br>Year for 2023 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 78,646 | 81,951 | 79,344 |
| Receipts: | | | |
| Sewer Service Charges | 35,910 | 36,000 | 36,000 |
| Other Utility Charges | 50 | 100 | 100 |
| Interest Income | 190 | 300 | 300 |
| | | | |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | 36,150 | 36,400 | 36,400 |
| **Resources Available:** | 114,796 | 118,351 | 115,744 |
| Expenditures: | | | |
| Personal Services | 9,924 | 10,000 | 10,000 |
| Contractual | 15,248 | 18,000 | 18,000 |
| Materials and Supplies | 1,666 | 5,000 | 5,000 |
| Capital Outlay | | | 76,737 |
| Transfers Out | | | |
| Transfer to Sewer Res | 5,000 | 5,000 | 5,000 |
| Debt Service | | | |
| Lease-Purchases | 1,007 | 1,007 | 1,007 |
| | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | 32,845 | 39,007 | 115,744 |
| Unencumbered Cash Balance Dec 31 | 81,951 | 79,344 | 0 |
| 2021/2022/2023 Budget Authority Amoun | 114,620 | 122,139 | 115,744 |

**CPA Summary**

0

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2021 is reported)*

2023

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** | | **Cap Improve Reserve** | | **Cap Equip Reserve** | | **Water Reserve** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 1,147 | Cash Balance Jan 1 | 0 | Cash Balance Jan 1 | 64 | Cash Balance Jan 1 | 7,950 | Cash Balance Jan 1 | 24,911 | 34,072 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| | | Grants | 25,180 | | | Trans from General | 5,000 | Trans from Water | 10,000 | |
| | | Interest Income | 17 | | | Interest Income | 12 | | | |
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| Total Receipts | 0 | Total Receipts | 25197 | Total Receipts | 0 | Total Receipts | 5012 | Total Receipts | 10000 | 40,209 |
| Resources Available: | 1,147 | Resources Available: | 25,197 | Resources Available: | 64 | Resources Available: | 12,962 | Resources Available: | 34,911 | 74,281 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
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| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 1,147 | Cash Balance Dec 31 | 25,197 | Cash Balance Dec 31 | 64 | Cash Balance Dec 31 | 12,962 | Cash Balance Dec 31 | 34,911 | 74,281 ** |
| | | | | | | | | | | 74,281 ** |

**Note: These two block figures should agree.

**CPA Summary**

0 **NON-BUDGETED FUNDS (B)** 2023

*(Only the actual budget year for 2021 is reported)*

Non-Budgeted Funds-B

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Sewer Reserve** | | **Auditorium Fund** | | **Sales Tax Clearing** | | **Penalty Clearing** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Dec 31 | 47,412 | Cash Balance Dec 31 | 10,063 | Cash Balance Dec 31 | 706 | Cash Balance Dec 31 | 10,528 | Cash Balance Dec 31 | | 68,709 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Trans from Sewer | 5,000 | Reimbursed Exp | 200 | Sales Tax Clearing | 566 | Penalty Clearing | 2,135 | | | |
| | | Gifts and Donations | 75 | | | | | | | |
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| Total Receipts | 5,000 | Total Receipts | 275 | Total Receipts | 566 | Total Receipts | 2135 | Total Receipts | 0 | 7,976 |
| Resources Available: | 52,412 | Resources Available: | 10,338 | Resources Available: | 1,272 | Resources Available: | 12,663 | Resources Available: | 0 | 76,685 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | Materials & Supplies | 464 | | | | | | | |
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| Total Expenditures | 0 | Total Expenditures | 464 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 464 |
| 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 | 0 | 76,221 ** |
| | | | | | | | | | | 76,221 ** |

** Note: These two block figures should agree.

**CPA Summary**

Resolution No. 2022-02

**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 59.011 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 13, 2022 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 59.011 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 13 day of September 2022 (month and year) and SIGNED by the Mayor.

James Brad Shaw
Mayor

Attested:

Karen K. Kisner
City Clerk

**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 64.200. The date of our hearing is September 13, 2022 at 7:00 PM and will be held at 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 _____, 20___.

(Seal)

Karen K Kisin

Clerk or Officer of Governing Body

## Roll Call Vote

A Roll Call Vote of the City of Delphos To Levy a Property Tax
Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on 9/13/2022
Resolution No. 2022-02

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Terry Greer | ✓ | | |
| Rachael Halderson | ✓ | | |
| Ronald Murk | ✓ | | |
| Paul Mutschler | ✓ | | |
| Christopher Reilly | ✓ | | |
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| | | | |
| TOTAL | 5 | | |

Certified:
Karen K. Kiser

# 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 18th day of August, and the last publication on the 18th day of August 2022; 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 18th day of August 2022

Nancy Parks

NANCY PARKS
My Appt. Exp. 10-3-23

*(First published in the Minneapolis Messenger on August 18, 2022)*

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Delphos
will meet on September 13, 2022 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2021 | | Current Year Estimate for 2022 | | Proposed Budget for 2023 | | |
|---|---|---|---|---|---|---|---|
| Fr. FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2022 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 134,325 | 59.471 | 186,507 | 61.077 | 261,990 | 98,185 | 61.078 |
| Debt Service | | | | | | | |
| Library | 10,963 | 3.074 | 11,929 | 3.123 | 15,378 | 5,019 | 3.122 |
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| Special Highway | 4,659 | | 4,900 | | 24,253 | | |
| Parks and Rec Fund | 4,581 | | 6,507 | | 25,259 | | |
| Water Fund | 116,890 | | 119,985 | | 168,895 | | |
| Sewer Fund | 32,645 | | 39,003 | | 115,744 | | |
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| Non-Budgeted Funds-A | | | | | | | |
| Non-Budgeted Funds-B | 468 | | | | | | |
| Totals | 344,727 | 62,645 | 372,426 | 64,200 | 610,519 | 103,204 | 64,200 |
| | | | | | | Revenue Neutral Rate** | 59.011 |
| Less: Transfers | 20,000 | | 20,000 | | 20,000 | | |
| Net Expenditure | 324,727 | | 352,426 | | 590,519 | | |
| Total Tax Levied | 95,846 | | 95,046 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 1,519,637 | | 1,475,873 | | 1,607,543 | | |
| Outstanding Indebtedness, January 1: | 2020 | | 2021 | | 2022 | | |
| G.O. Bonds | 1,079,941 | | 1,060,341 | | 1,040,202 | | |
| Revenue Bonds | 0 | | 0 | | 0 | | |
| Other | 26,592 | | 31,528 | | 16,338 | | |
| Lease Purchase Principal | 0 | | 16,394 | | 12,368 | | |
| Total | 1,106,533 | | 1,098,263 | | 1,068,908 | | |

* Tax rate is expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988

Keith Kohl
Official Title: City Clerk