CERTIFICATE 2026

To the Clerk of Cowley County, State of Kansas
We, the undersigned, officers of
Otter Township
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the maximum expenditures for the various funds for the year 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

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)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	6,900	4,222	1.646
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	63,715	60,838	23.707
Special Machinery		6			
Totals		xxxxxx	70,615	65,060	25.353
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			2,566,315
Rate Hearing Notice					
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	24.745
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: Oct 28 2025

County Clerk

Governing Body

Special Road Election held for Mills for years.
First levy in .

CPA Summary

Otter Township
Cowley County

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,092	51	1	13	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	59,066	732	12	189	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	63,158	783	13	202	0	0

County Treas Motor Vehicle Estimate 783

County Treas Recreational Vehicle Estimate 13

County Treas 16/20M Vehicle Estimate 202

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01240

RVT Factor 0.00021

16/20M Factor 0.00320

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2026

Otter Township

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
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	3,956	-	KSA 68-141g
	Total	0	3,956	0	
	Adjustments*				
	Adjusted Totals	0	3,956	0	

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

Otter Township
Cowley County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**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, 2025	Payments Due 2025	Payments Due 2026
				Total	**0**	**0**	**0**

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

Otter Township 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 January 1	756	3,191	2,563
Receipts:			
Ad Valorem Tax	4,008	4,092	xxxxxxxxxxxxxxx
Delinquent Tax	1	75	50
Motor Vehicle Tax	56	84	51
Recreational Vehicle Tax	1	1	1
16/20 M Vehicle Tax	19	17	13
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds	68		
Neighborhood Revitalization Rebate	3		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,156**	**4,269**	**115**
Resources Available:	**4,912**	**7,460**	**2,678**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
Buildings Maintenance			
Insurance	1,281	3,000	3,000
Other	440	1,897	3,900
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**1,721**	**4,897**	**6,900**
Unencumbered Cash Balance Dec 31	3,191	2,563	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,300	4,897	6,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,900
		Tax Required	4,222
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	4,222

CPA Summary

Otter Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	13,404	10,602	30
Receipts:			
Ad Valorem Tax	57,825	59,066	xxxxxxxxxxxxxxx
Delinquent Tax	7	1,000	50
Motor Vehicle Tax	791	1,207	732
Recreational Vehicle Tax	13	12	12
16/20M Vehicle Tax	263	240	189
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline Tax	1,864	1,859	1,864
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**60,763**	**63,384**	**2,847**
Resources Available:	**74,167**	**73,986**	**2,877**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Road Maintenance	63,565	70,000	63,715
Road Materials			
Equipment			
Cash Reserve (2026 column)			
Transfer to Special Machinery		3,956	
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**63,565**	**73,956**	**63,715**
Unencumbered Cash Balance Dec 31	10,602	30	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	71,000	73,956	63,715
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	63,715
		Tax Required	60,838
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	60,838

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	0
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Otter Township
Cowley County
will meet on August 27, 2025 at 6:00 pm at 35493 202nd Road, Cedar Vale 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 County Clerk's Office, 321 E. 10th Ave, Winfield and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 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 2024		Current Year Estimate 2025		Proposed Budget 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	1,721	1.695	4,897	1.668	6,900	4,222	1.654
Debt Service							
Library							
Road	63,565	24.453	73,956	24.077	63,715	60,838	23.837
Special Machinery							
Totals	65,286	26.148	78,853	25.745	70,615	65,060	25.491
						*Revenue Neutral Rate***	*24.745*
Less: Transfers	0		3,956		0		
Net Expenditure	65,286		74,897		70,615		
Total Tax Levied	63,158		63,158		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,415,517		2,453,166		2,552,249		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills.

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

Jenny Bliss
Treasurer

Resolution No. _____

A RESOLUTION OF THE OTTER TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Otter Township was calculated as __24.745_____ mills by the Cowley County Clerk; and

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

WHEREAS, the Governing Body held a hearing on _____ (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the ____Otter_____ Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE OTTER TOWNSHIP:

The ____Otter_____ Township shall levy a property tax rate exceeding the Revenue Neutral Rate of ___24.745_____ 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____ day of _____ (month and year) and SIGNED by the Governing Body.

Jenny Bliss yes

Brandon Bl yes

_____

Attested:

_____

Roll Call Vote

(First published in the Cowley CourierTraveler Tuesday, 07 29, 2025.)

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	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 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	1,721	1.693	4,897	1.608	6,900	4,222	1.654
Debt Service							
Library							
Road	63,565	34.183	71,939	24.077	63,715	60,838	23.837
Special Machinery							
Totals	65,286	35.148	76,836	25.735	70,615	65,060	25.491
					*Revenue Neutral Rate***		24.795
Less: Transfers	0		3,956		0		
Net Expenditure	65,286		72,880		70,615		
Total Tax Levied	62,156		69,158		xxxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,415,517		2,483,162		2,552,249		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

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

Jenny Bliss
Treasurer

Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Cowley Courier Traveler
200 East Fifth Avenue
(620) 442-4200

I, David Allen Seaton, of lawful age, being duly sworn upon oath, deposes and says that I am the Publisher of Cowley Courier Traveler, a publication that is a "legal newspaper" as that phrase is defined for the city of Arkansas City and City of Winfield, for the County of Cowley County, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Jul. 29, 2025

Notice ID: Q3l45zfVsJp8hskdlPHK
Notice Name: Otter budget hearing

PUBLICATION FEE: $86.82

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

29 day of July, A.D. 2025.

Notary Public

KATHRYN M SLANE
Notary Public
State of Kansas
My Appt. Expires 07/06/2029