CERTIFICATE

To the Clerk of Ottawa County, State of Kansas
We, the undersigned, officers of
Ottawa County
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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
Fire District # 1 O&L/ADA	19-3610	6	37,119	36,753	10.808
Fire District # 2 Minneapolis	19-3610	6	322,496	69,250	5.357
Fire District # 3 Delphos	19-3610	7	31,145	29,852	3.769
Fire District # 4 Bennington	19-3610	7	155,920	126,034	3.932
Fire District # 4 Bennington Bd	10-113	8			0.000
Fire District # 5 Culver	19-3610	8	42,800	41,216	11.470
Fire District # 6 Tescott	19-3610	9	148,029	78,000	3.6021
Non-Budgeted Funds-A		10			
Totals		xxxxxxxx	737,509	381,105	34.956

Budget Hearing Notice	
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	11
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	

County Clerk's Use Only
83,373,155
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	25.064
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Attest: Nov 14, 2025

County Clerk

Governing Body

SEAL OF THE COUNTY CLERK Ottawa County, Kansas

No assurance is provided.

Ottawa County

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 Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
Fire District # 1 O&L/ADA	9,453	272	9	56	24	5
Fire District # 2 Minneapolis	78,835	2,793	128	539	90	47
Fire District # 3 Delphos	29,852	950	28	213	76	9
Fire District # 4 Bennington	136,453	10,965	235	307	220	145
Fire District # 4 Bennington Bond & Int						
Fire District # 5 Culver	26,007	1,363	48	111	39	23
Fire District # 6 Tescott	42,036	1,014	31	164	30	6
TOTAL	322,636	17,357	479	1,390	479	235

County Treas Motor Vehicle Estimate 17,357

County Treas Recreational Vehicle Estimate 479

County Treas 16/20M Vehicle Estimate 1,390

County Treas Commercial Vehicle Tax Estimate 479

County Treas Watercraft Tax Estimate 235

Motor Vehicle Factor 0.05380

Recreational Vehicle Factor 0.00148

16/20M Vehicle Factor 0.00431

Commercial Vehicle Factor 0.00148

Watercraft Factor 0.00073

No assurance is provided.

Ottawa County

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
F.D. # 1	F.D. # 1 C.O.	2,367	-	10,000	K.S.A. 19-3612c
F.D. # 2	F.D. # 2 C.O.	60,000	60,000	60,000	K.S.A. 19-3612c
F.D. # 3	F.D. # 3 C.O.	-	-	2,145	K.S.A. 19-3612c
F.D. # 6	F.D. # 6 C.O.	-	-	15,000	K.S.A. 19-3612c
	Total	62367	60000	87145	
	Adjustments*				
	Adjusted Totals	62367	60000	87145	

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

No assurance is provided.

Ottawa County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

No assurance is provided.

Ottawa County

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
FD #1 - 1998 Internation RS-436 Tanker	9/7/2022	84	4.55	60,000	44,360	10,119	10,119
FD #5 - Fire Truck	8/15/2021	102	2.50	137,000	94,703	20,772	17,653
				Totals	**139,063**	**30,891**	**27,772**

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

No assurance is provided.

Ottawa County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire District # 1 O&L/ADA**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,893	2,043	0
Receipts:			
Ad Valorem Tax	9,274	9,453	xxxxxxxxxxxxxxxx
Delinquent Tax	543	0	0
Motor Vehicle Tax	302	498	272
Recreational Vehicle Tax	11	13	9
16/20 M Vehicle Tax	57	62	56
Commercial Vehicle Tax	27	16	24
Watercraft Tax	0	7	5
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**10,214**	**10,049**	**366**
Resources Available:	**27,107**	**12,092**	**366**
Expenditures:			
Contractual	11,140	10,854	12,500
Commodities	349	1,000	1,500
Capital Outlay	11,208	238	0
Transfer to F.D. # 1 C.O.	2,367	0	10,000
Tanker Payment	0	0	10,119
Cash Reserve (2026 column)			3,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**25,064**	**12,092**	**37,119**
Unencumbered Cash Balance Dec 31	2,043	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	26,926	30,029	37,119
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	37,119
		Tax Required	36,753
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	36,753

Adopted Budget **Fire District # 2 Minneapolis**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	243,716	222,999	208,597
Receipts:			
Ad Valorem Tax	79,161	78,835	xxxxxxxxxxxxxxxx
Delinquent Tax	645	0	0
Motor Vehicle Tax	3,276	4,073	2,793
Recreational Vehicle Tax	127	104	128
16/20 M Vehicle Tax	604	503	539
Commercial Vehicle Tax	93	130	90
Watercraft Tax	0	56	47
Reimbursements	37,791	33,537	41,052
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**121,697**	**117,238**	**44,649**
Resources Available:	**365,413**	**340,237**	**253,246**
Expenditures:			
Salaries	17,710	17,640	17,640
Contractual	57,866	45,000	35,200
Commodities	4,802	9,000	24,000
Transfer to F.D. # 2 C.O.	60,000	60,000	60,000
Cash Reserve (2026 column)			185,656
Miscellaneous	2,036	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**142,414**	**131,640**	**322,496**
Unencumbered Cash Balance Dec 31	222,999	208,597	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	326,380	272,090	322,496
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	322,496
		Tax Required	69,250
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	69,250

No assurance is provided.

Ottawa County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire District # 3 Delphos**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,169	954	17
Receipts:			
Ad Valorem Tax	19,710	29,852	xxxxxxxxxxxxxxxx
Delinquent Tax	235	0	0
Motor Vehicle Tax	746	1,014	950
Recreational Vehicle Tax	25	26	28
16/20 M Vehicle Tax	235	125	213
Commercial Vehicle Tax	58	32	76
Watercraft Tax	0	14	9
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**21,009**	**31,063**	**1,276**
Resources Available:	**25,178**	**32,017**	**1,293**
Expenditures:			
Contractual	14,329	23,000	18,000
Commodities	9,637	4,000	9,000
Transfer to F.D. # 3 C.O.	0	0	2,145
Capital Outlay	0	5,000	0
Cash Reserve (2026 column)			2,000
Miscellaneous	258	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**24,224**	**32,000**	**31,145**
Unencumbered Cash Balance Dec 31	954	17	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	36,495	37,000	31,145
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	31,145
		Tax Required	29,852
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	29,852

Adopted Budget

Fire District # 4 Bennington	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,032	19,101	18,014
Receipts:			
Ad Valorem Tax	79,664	136,453	xxxxxxxxxxxxxxxx
Delinquent Tax	1,510	0	0
Motor Vehicle Tax	8,251	4,131	10,965
Recreational Vehicle Ta:	179	105	235
16/20 M Vehicle Tax	279	510	307
Commercial Vehicle Tax	151	132	220
Watercraft Tax	0	57	145
Donations	211	0	0
Grant	1,571	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**91,816**	**141,388**	**11,872**
Resources Available:	**109,848**	**160,489**	**29,886**
Expenditures:			
Contractual	82,427	66,920	66,920
Commodities	7,924	59,555	69,000
Capital Outlay	0	16,000	6,000
Cash Reserve (2026 column)			14,000
Miscellaneous	396	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**90,747**	**142,475**	**155,920**
Unencumbered Cash Balance Dec 31	19,101	18,014	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	122,276	142,475	155,920
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	155,920
		Tax Required	126,034
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	126,034

No assurance is provided.

Ottawa County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire District # 4 Bennington Bond & Int.**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,962	3,962	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax	23	0	0
Motor Vehicle Tax		0	0
Recreational Vehicle Tax		0	0
16/20 M Vehicle Tax		0	0
Commercial Vehicle Tax		0	0
Watercraft Tax		0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**23**	**0**	**0**
Resources Available:	**3,985**	**3,962**	**0**
Expenditures:			
Appropriations	23	3,962	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**23**	**3,962**	**0**
Unencumbered Cash Balance Dec 31	3,962	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,962		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

Adopted Budget **Fire District # 5 Culver**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,951	2,526	0
Receipts:			
Ad Valorem Tax	20,995	26,007	xxxxxxxxxxxxxxxxx
Delinquent Tax	348	0	0
Motor Vehicle Tax	1,243	1,098	1,363
Recreational Vehicle Ta:	48	28	48
16/20 M Vehicle Tax	127	135	111
Commercial Vehicle Tax	39	35	39
Watercraft Tax		15	23
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**22,800**	**27,318**	**1,584**
Resources Available:	**30,751**	**29,844**	**1,584**
Expenditures:			
Contractual	10,178	5,071	9,872
Commodities	394	4,000	10,275
Fire Truck Lease Purchase	17,653	20,773	17,653
Cash Reserve (2026 column)			5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**28,225**	**29,844**	**42,800**
Unencumbered Cash Balance Dec 31	2,526	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	30,656	35,158	42,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	42,800
		Tax Required	41,216
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	41,216

No assurance is provided.

Ottawa County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire District # 6 Tescott**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	25,396	56,403	40,109
Receipts:			
Ad Valorem Tax	44,124	42,036	xxxxxxxxxxxxxxxxx
Delinquent Tax	381	0	0
Motor Vehicle Tax	1,509	1,255	1,014
Recreational Vehicle Tax	47	58	31
16/20 M Vehicle Tax	159	279	164
Commercial Vehicle Tax	53	72	30
Watercraft Tax	0	31	6
Donations	5,000	0	0
Ranch Rodeo Fundraiser	28,675	28,675	28,675
Sale of Vehicles/Equipment	2,500	0	0
Grants	4,027	0	0
Interest on Idle Funds	288	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**86,763**	**72,406**	**29,920**
Resources Available:	**112,159**	**128,809**	**70,029**
Expenditures:			
Contractual	23,516	31,000	25,200
Commodities	4,467	6,000	7,000
Capital Outlay	27,773	51,700	45,800
Transfer to F.D. # 6 C.O.	0	0	15,000
Cash Reserve (2026 column)			55,029
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**55,756**	**88,700**	**148,029**
Unencumbered Cash Balance Dec 31	56,403	40,109	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	84,230	88,700	148,029
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	148,029
		Tax Required	78,000
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	78,000

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	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
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

No assurance is provided.

Ottawa County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Fire District # 1 C.O.		(2) Fund Name: Fire District # 2 C.O.		(3) Fund Name: Fire District # 3 C.O.		(4) Fund Name: Fire District # 4 C.O.		(5) Fund Name: Fire District # 6 C.O.		
Unencumbered Cash Balance Jan 1	15,494	Unencumbered Cash Balance Jan 1	65,560	Unencumbered Cash Balance Jan 1	56,644	Unencumbered Cash Balance Jan 1	411,661	Unencumbered Cash Balance Jan 1	16,640	Total 565,999
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trf. From FD #1	2,367	Trf. From FD #2	60,000	None		None		None		
Total Receipts	2,367	Total Receipts	60,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	62,367
Resources Available:	17,861	Resources Available:	125,560	Resources Available:	56,644	Resources Available:	411,661	Resources Available:	16,640	628,366
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Capital Outlay	50,543	None		Tools & Equipment	207,788	None		
						Other	3,193			
Total Expenditures	0	Total Expenditures	50,543	Total Expenditures	0	Total Expenditures	210,981	Total Expenditures	0	261,524
Cash Balance Dec 31	17,861	Cash Balance Dec 31	75,017	Cash Balance Dec 31	56,644	Cash Balance Dec 31	200,680	Cash Balance Dec 31	16,640	**366,842** **
										366,842 **

**Note: These two block figures should agree.

No assurance is provided.

Ottawa County

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Ottawa County
will meet on Monday, September 15th, 2025 at 8:00 AM at Ottawa County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate
Detailed budget information is available at Ottawa Courthouse 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 for 2024		Current Year Estimate for 2025		Proposed Budget Year 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*
Fire District # 1 O&L/ADA	25,064	1.865	12,092	1.887	37,119	36,753	6.817
Fire District # 2 Minneapolis	142,414	5.242	131,640	5.355	322,496	69,250	5.355
Fire District # 3 Delphos	24,224	2.279	32,000	3.600	31,145	29,852	3.767
Fire District # 4 Bennington	90,747	2.685	142,475	4.401	155,920	126,034	3.930
Fire District # 4 Bennington Bond & Int.	23		3,962				
Fire District # 5 Culver	28,225	5.815	29,844	7.173	42,800	41,216	11.475
Fire District # 6 Tescott	55,756	3.542	88,700	2.564	148,029	78,000	3.620
Non-Budgeted Funds-A	261,524						
Totals	627,977	21.428	440,713	24.980	737,509	381,105	34.964
						Revenue Neutral Rate **	*25.06-1*
Less: Transfers	62,367		60,000		87,145		
Net Expenditure	565,610		380,713		650,364		
Total Tax Levied	258,293		322,636		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	76,072,159		79,041,560		83,455,765		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	173,357	108,773	139,063
Total	173,357	108,773	139,063

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

Tammi Cox
County Clerk

No assurance is provided.

Roll Call Vote

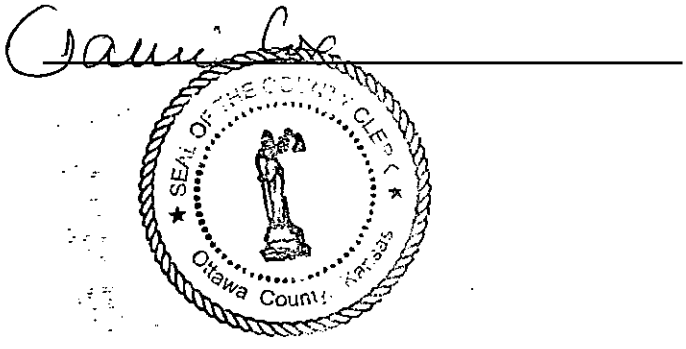
A Roll Call Vote of the Ottawa County Board of County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate for Ottawa County

Hearing to Exceed Revenue Neutral Rate held on September 15, 2025

Resolution No. 25-15

Governing Body Member	Yes	No
Scott Mortimer	✓	
Carla Grund	✓	
Duane Morris	✓	
TOTAL	3	

Certified:



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 1 week(s), the first publication being on the 7 day of AUG 2025 and the last publication on the 7 day of AUG 2025, 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.

Publisher

Subscribed and sworn to before me this 9 day of SEP 2025

STACY KLEIN
Notary Public - State of Kansas
My Appt. Expires 7/16/28

(First published in The Minneapolis Messenger on August 7, 2025)

State of Kansas
County
2026

Ottawa County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAI

The governing body of
Ottawa County
will meet on at at Ottawa County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Ottawa Courthouse and will be available at this hearing.

BUDGET SUMMAR'

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 for 2024		Current Year Estimate for 2025		Proposed Budget Year 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*
Fire District # 1 O&L/AD/	25,064	1.865	12,092	1.887	37,119	36,753	6.817
Fire District # 2 Minneapo	142,414	5.242	131,640	5.355	322,495	69,250	5.355
Fire District # 3 Delphos	24,224	2.279	32,000	3.600	31,145	29,852	3.767
Fire District # 4 Benningto	90,747	2.685	142,475	4.401	155,920	126,034	3.930
Fire District # 4 Benningto	23		3,962				
Fire District # 5 Culver	28,225	5.815	29,844	7.173	42,800	41,216	11.475
Fire District # 6 Tescott	55,756	3.542	88,700	2.564	148,029	78,000	3.620
Non-Budgeted Funds-A	261,524						
Totals	627,977	21.428	440,713	24.980	737,509	381,105	34.964
						Revenue Neutral Rate **	25.064
Less: Transfers	62,367		60,000		87,145		
Net Expenditure	565,610		380,713		650,364		
Total Tax Levied	258,293		322,636		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	76,072,159		79,041,560		83,455,765		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	173,357	108,773	139,063
Total	173,357	108,773	139,063

*Tax rates are expressed in mills

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

Tammi Cox
County Clerk

No assurance is provided.

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 1 week(s), the first publication being on the 7 day of AUG 2025 and the last publication on the 7 day of AUG 2025, 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.

Publisher

Subscribed and sworn to before me this 9 day of SEP 2025

STACY KLEIN
Notary Public - State of Kansas
My Appt. Expires 7/16/28

(First published in The Minneapolis Messenger on August 7, 2025)

State of Kansas
County
2026

Ottawa County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEAI

The governing body of
Ottawa County
will meet on at at Ottawa County Commissioner's Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Ottawa Courthouse and will be available at this hearing.

BUDGET SUMMAR

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 for 2024		Current Year Estimate for 2025		Proposed Budget Year 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*
Fire District # 1 O&L/ADA	25,064	1.865	12,092	1.887	37,119	36,753	6.817
Fire District # 2 Minneapo	142,414	5.242	131,640	5.355	322,496	69,250	5.355
Fire District # 3 Delphos	24,224	2.279	32,000	3.600	31,145	29,852	3.767
Fire District # 4 Benningto	90,747	2.685	142,475	4.401	155,920	126,034	3.930
Fire District # 4 Benningto	23		3,962				
Fire District # 5 Culver	28,225	5.815	29,844	7.173	42,800	41,216	11.475
Fire District # 6 Tescott	55,756	3.542	88,700	2.564	148,029	78,000	3.620
Non-Budgeted Funds-A	261,524						
Totals	627,977	21.428	440,713	24.980	737,509	381,105	34.964
							*Revenue Neutral Rate ** 25.064*
Less: Transfers	62,367		60,000		87,145		
Net Expenditure	565,610		380,713		650,364		
Total Tax Levied	258,293		322,636		xxxxxxxxxxxxxxxxx		
Assessed Valuation	76,072,159		79,041,560		83,455,765		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	173,357	108,773	139,063
Total	173,357	108,773	139,063

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

Tammi Cox
County Clerk

No assurance is provided.

Resolution No. 25-16

A RESOLUTION OF THE COUNTY OF OTTAWA, KANSAS FIRE DISTRICTS #1, 2, 3, 4, 5, and 6 TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the County of Ottawa Fire Districts #1, 2, 3, 4, 5, and 6 was calculated as 25.064 mills by the Ottawa County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 15, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF OTTAWA:

The County of Ottawa shall levy a property tax rate exceeding the Revenue Neutral Rate of 25.064 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 15th day of September 2025 and SIGNED by the Governing Body.

Chairperson

Commissioner

Commissioner

Attested:

County Clerk

SEAL OF CLERK Ottawa County, Kansas

Roll Call Vote

A Roll Call Vote of the Ottawa County Board of County Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate for Ottawa County Fire Districts #1, 2, 3, 4, 5, and 6

Hearing to Exceed Revenue Neutral Rate held on September 15, 2025

Resolution No. 25-16

Governing Body Member	Yes	No
Scott Mortimer	✓	
Carla Grund	✓	
Duane Morris	✓	
TOTAL	3	

Certified:

Carrie Cox

SEAL OF THE COUNTY CLERK
Ottawa County, Kansas

BUDGET APPROVAL

September 18, 2025

Ottawa County
Board of County Commissioners
307 N. Concord St.
Suite 130
Minneapolis, KS 67467

Re: Ottawa County

Dear Tammi:

We have provided a draft copy of the budget of the Ottawa County for your review.

This budget is the responsibility of management and it is important that management review and approve them. After your review, please sign below and email this letter to our office.

We are pleased to be providing the budget services to the County and hope that you are satisfied with our services. If we can assist you further, please do not hesitate to call.

Sincerely yours,

D. Scot Loyd, CPA, CGFM, CFE, CGMA, CNC

of Loyd Group, LLC

Enclosure

To Loyd Group, LLC:

X We approve the above document.

_____ We do not approve the above documents and request further consultations.

Tammi Cox
Ottawa County