CERTIFICATE

2024

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 2024; and (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 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	4,300	4,092	1.695
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	71,000	59,066	24.453
Special Machinery		6			
Totals		xxxxxx	75,300	63,158	26.148
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					2,415,517
Rate Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate: 24.972

Assisted by:

Address:

Email:

Attest: Oct. 24 2023

County Clerk

Governing Body

Kimberly Jurek
Richard Ernst
Glenn A. Sadler

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

CPA Summary

Otter Township
Cowley County

2024

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

Budgeted Funds for 2023	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,984	56	1	23	0	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	56,199	797	12	324	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	60,183	853	13	347	0	0

County Treas Motor Vehicle Estimate 853

County Treas Recreational Vehicle Estimate 13

County Treas 16/20M Vehicle Estimate 347

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.01417

RVT Factor 0.00022

16/20M Factor 0.00577

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2024

Otter Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	6,000	KSA 68-141g
	Total	0	0	6,000	
	Adjustments*				
	Adjusted Totals	0	0	6,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

Otter Township
Cowley County

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					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, 2023	Payments Due 2023	Payments Due 2024
Grader	2/23/21	84	2.99	56,046	49,095	9,060	9,060
				Total	**49,095**	**9,060**	**9,060**

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

Otter Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	751	128	128
Receipts:			
Ad Valorem Tax	3,966	3,984	xxxxxxxxxxxxxxx
Delinquent Tax	29		
Motor Vehicle Tax	69	76	56
Recreational Vehicle Tax	1	1	1
16/20 M Vehicle Tax	32	34	23
Commercial Vehicle Tax			0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	127		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,224**	**4,095**	**80**
Resources Available:	**4,975**	**4,223**	**208**
Expenditures:			
Officers Pay	2,700		2,700
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
Buildings Maintenance			
Insurance			
Other	2,147	4,095	1,600
Cash Forward (2024 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 Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**4,847**	**4,095**	**4,300**
Unencumbered Cash Balance Dec 31	128	128	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	7,100	4,095	4,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,300
		Tax Required	4,092
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	4,092

CPA Summary

Otter Township 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	12,151	16,226	8,831
Receipts:			
Ad Valorem Tax	55,946	56,199	xxxxxxxxxxxxxxx
Delinquent Tax	385	500	250
Motor Vehicle Tax	966	1,071	797
Recreational Vehicle Tax	14	14	12
16/20M Vehicle Tax	427	478	324
Commercial Vehicle Tax			0
Watercraft Tax			0
Special Highway/Gasoline Tax	1,721		1,720
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	698		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**60,157**	**58,262**	**3,103**
Resources Available:	**72,308**	**74,488**	**11,934**
Expenditures:			
Salaries & Wages			
Employee Benefits			
Road Maintenance	56,082	65,657	65,000
Road Materials			
Equipment			
Cash Forward (2024 column)			
Transfer to Special Machinery			6,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**56,082**	**65,657**	**71,000**
Unencumbered Cash Balance Dec 31	16,226	8,831	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	64,800	65,657	71,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	71,000
		Tax Required	59,066
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	59,066

Special Machinery

K.S.A. 68-141g	**2022 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 September 12, 2023 at 1:00 PM at 407 Dora, 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 Cowley County Clerk's Office, 321 E. 10th, Winfield and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,847	1.856	4,095	1.736	4,300	4,092	1.698
Debt Service							
Library							
Road	56,082	26.179	65,657	24.484	71,000	59,066	24.506
Special Machinery							
Totals	60,929	28.035	69,752	26.220	75,300	63,158	26.204
						*Revenue Neutral Rate***	*24.972*
Less: Transfers	0		0		6,000		
Net Expenditure	60,929		69,752		69,300		
Total Tax Levied	60,183		60,183		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,146,733		2,295,422		2,410,228		
Outstanding Indebtedness, Jan 1	2021		2022		2023		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		56,466		49,095		
Total	0		56,466		49,095		

*Tax rates are expressed in mills.

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

Kim Juul
Treasurer

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 24.972 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 9/12/23 (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 ___24.972_____ 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 9-12 day of 2023 (month and year) and SIGNED by the Governing Body.

X Kimberly Dowd - yes
X Rick Cain - yes
X Clarell Jackson yes

Attested:

_____

Voice Vote

(First published in the Cowley CourierTraveler Tuesday, 07 11, 2023.)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Otter Township
Cowley County
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Detailed budget information is available at Cowley County Clerk's Office, 321 E. 10th, Whitfield and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,887	1.836	2,895	1.756	2,500	4,092	1.608
Debt Service							
Library							
Road	56,082	26.179	65,657	24.384	71,000	59,046	24.506
Special Machinery							
Totals	60,969	28.015	68,552	26.220	73,500	63,138	26.204
					Revenue Neutral Rate**		27.972
Less: Transfers	0		0		6,000		
Net Expenditure	60,969		68,552		67,500		
Total Tax Levied	60,193		60,193		xxxxxxxxxxxxxxxxxx		
Assessed Valuation: Tetwnship	2,146,733		2,293,422		2,410,338		
Outstanding Indebtedness, Jan 1	2021		2022		2023		
G.O. Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		56,466		49,095		
Total	0		56,466		49,095		

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

Kim Jeal
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:
11 Jul 2023

Notice ID: StcP4JjzCUn6yi05jknt
Notice Name: OT Budget hearing

PUBLICATION FEE: $81.08

Publisher

VERIFICATION

STATE OF KANSAS
COUNTY OF COWLEY COUNTY

Signed or attested before me on this

11th day of July, A.D. 2023.

Notary Public

RYN M. HARBERT
Public - State of Kansas
My Appt. Expires 7/6/2026