Ottawa County

2024
State of Kansas
County

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

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxe		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	26,986	9,907	1.902
Fire District # 2 Minneapolis	19-3610	6	328,395	82,446	5.376
Fire District # 3 Delphos	19-3610	7	37,010	20,539	2.336
Fire District # 4 Bennington	19-3610	7	129,491	88,798	2.922
Fire District # 4 Bennington I	10-113	8	3,962		
Fire District # 5 Culver	19-3610	8	31,698	22,721	6.120
Fire District # 6 Tescott	19-3610	9	84,224	44,723	3.541
Non-Budgeted Funds-A		10			
			641,766	269,134	22.197
Totals		xxxxxx			
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
22.197
Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 21.595

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

Dawn D Wolf
Scott Mortimer

Governing Body

Attest: NOV 15, 2023
Heather Maddox
County Clerk

No assurance is provided.

Ottawa County 2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
Fire District # 1 O&L/ADA	9,985	255	10	69	27	6
Fire District # 2 Minneapolis	80,415	2,644	79	673	117	56
Fire District # 3 Delphos	20,018	651	14	246	9	8
Fire District # 4 Bennington	81,556	7,076	166	404	222	112
Fire District # 4 Bennington Bond & Int.						
Fire District # 5 Culver	21,678	1,024	49	87	36	14
Fire District # 6 Tescott	44,709	1,396	46	207	38	8
TOTAL	258,361	13,046	364	1,686	449	204

County Treas Motor Vehicle Estimate 13,046

County Treas Recreational Vehicle Estimate 364

County Treas 16/20M Vehicle Estimate 1,686

County Treas Commercial Vehicle Tax Estimate 449

County Treas Watercraft Tax Estimate 204

Motor Vehicle Factor 0.05050

Recreational Vehicle Factor 0.00141

16/20M Vehicle Factor 0.00653

Commercial Vehicle Factor 0.00174

Watercraft Factor 0.00079

No assurance is provided.

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
F.D. # 1	F.D. # 1 C.O.	-	-	2,381	K.S.A. 19-3612c
F.D. # 2	F.D. # 2 C.O.	15,000	30,000	30,000	K.S.A. 19-3612c
	Total	15000	30000	32381	
	Adjustments*				
	Adjusted Totals	15000	30000	32381	

No assurance is provided.

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

Ottawa County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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.

State of Kansas
County
2024

Ottawa County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Ottawa County

will meet on September 18, 2023 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 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 for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
Fire District # 1 O&L/ADA	33,758	2.939	15,000	1.903	26,986	9,907	1.903
Fire District # 2 Minneapolis	98,469		135,270	5.377	328,395	82,446	5.377
Fire District # 3 Delphos	36,807	6.103	5,500	2.353	37,010	20,539	2.337
Fire District # 4 Bennington	147,266	1.998	108,275	2.923	129,491	88,798	2.923
Fire District # 4 Bennington					3,962		
Fire District # 5 Culver	31,880		23,000	6.103	31,698	22,721	6.102
Fire District # 6 Tescott	75,390		44,500	3.498	84,224	44,723	3.542
Non-Budgeted Funds-A							
Totals	423,570	11.040	331,545	22.157	641,766	269,134	22.184
						Revenue Neutral Rate **	*21.595*
Less: Transfers	15,000		30,000		32,381		
Net Expenditure	408,570		301,545		609,385		
Total Tax Levied	230,308		258,361		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	70,069,784		72,999,025		76,131,774		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	98,778	165,000	20,126
Total	98,778	165,000	20,126

*Tax rates are expressed in mills

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

Heather Maddox
County Clerk

No assurance is provided.

Ottawa County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire District # 1 O&L/ADA**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	35,522	21,258	16,712
Receipts:			
Ad Valorem Tax	9,506	9,985	xxxxxxxxxxxxxxxxx
Delinquent Tax	651	0	0
Motor Vehicle Tax	609	273	255
Recreational Vehicle Tax	24	13	10
16/20 M Vehicle Tax	163	148	69
Commercial Vehicle Tax	64	27	27
Watercraft Tax	9	8	6
Reimbursements	8,468	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**19,494**	**10,454**	**367**
Resources Available:	**55,016**	**31,712**	**17,079**
Expenditures:			
Contractual	24,709	13,000	13,500
Commodities	7,741	1,000	1,000
Capital Outlay	1,308	1,000	3,000
Transfer to F.D. # 1 C.O.	0	0	2,381
Loan Payment	0	0	7,105
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**33,758**	**15,000**	**26,986**
Unencumbered Cash Balance Dec 31	21,258	16,712	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	144,897	212,747	26,986
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,986
		Tax Requirec	9,907
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	9,907

Adopted Budget **Fire District # 2 Minneapolis**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	212,154	226,813	208,843
Receipts:			
Ad Valorem Tax	78,032	80,415	xxxxxxxxxxxxxxxxx
Delinquent Tax	39	0	0
Motor Vehicle Tax	684	3,106	2,644
Recreational Vehicle Tax	25	127	79
16/20 M Vehicle Tax	809	0	673
Commercial Vehicle Tax	0	115	117
Watercraft Tax	0	0	56
Reimbursements	33,539	33,537	33,537
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**113,128**	**117,300**	**37,106**
Resources Available:	**325,282**	**344,113**	**245,949**
Expenditures:			
Salaries	15,150	17,040	18,240
Contractual	18,714	50,000	34,000
Commodities	19,555	11,500	11,000
Lease Purchase	26,730	26,730	5,950
Transfer to F.D. # 2 C.O.	15,000	30,000	30,000
Capital Outlay	0	0	3,500
Cash Forward (2024 column)			223,205
Miscellaneous	3,320		2,500
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**98,469**	**135,270**	**328,395**
Unencumbered Cash Balance Dec 31	226,813	208,843	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:		0	328,395
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	328,395
		Tax Required	82,446
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	82,446

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, 2023	Payments Due 2023	Payments Due 2024
Fire & Rescue Truck- F.D. # 2	5/1/2017	84	3.20	165,000	20,126	26,730	5,950
				Totals	**20,126**	**26,730**	**5,950**

No assurance is provided.

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

Ottawa County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire District # 3 Delphos**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	17,283	329	15,543
Receipts:			
Ad Valorem Tax	19,194	20,018	xxxxxxxxxxxxxxxxx
Delinquent Tax	28	0	0
Motor Vehicle Tax	399	600	651
Recreational Vehicle Tax	9	12	14
16/20 M Vehicle Tax	217	67	246
Commercial Vehicle Tax	5	15	9
Watercraft Tax	1	2	8
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	19,853	20,714	928
Resources Available:	37,136	21,043	16,471
Expenditures:			
Contractual	15,278	5,500	5,500
Commodities	14,529	0	20,750
Capital Outlay	7,000	0	10,000
Cash Forward (2024 column)			760
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	36,807	5,500	37,010
Unencumbered Cash Balance Dec 31	329	15,543	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	33,700	38,328	37,010
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	37,010
		Tax Required	20,539
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	20,539

Adopted Budget

Fire District # 4 Bennington	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	102,748	50,643	32,713
Receipts:			
Ad Valorem Tax	78,984	81,556	xxxxxxxxxxxxxxxxx
Delinquent Tax	329	0	0
Motor Vehicle Tax	6,277	7,652	7,076
Recreational Vehicle Tax	148	163	166
16/20 M Vehicle Tax	4	575	404
Commercial Vehicle Tax	109	273	222
Watercraft Tax	0	126	112
Ambulance Reimbursement	8,290	0	0
Interest on Idle Funds	860	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	160	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	95,161	90,345	7,980
Resources Available:	197,909	140,988	40,693
Expenditures:			
Contractual	65,704	100,000	100,000
Commodities	5,393	3,275	5,600
Capital Outlay	75,000	5,000	23,891
Cash Forward (2024 column)			
Miscellaneous	1,169	0	0
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	147,266	108,275	129,491
Unencumbered Cash Balance Dec 31	50,643	32,713	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	74,752	75,399	129,491
		Non-Appropriated Balance	
See Tab A See Tab C		Total Expenditure/Non-Appr Balance	129,491
		Tax Required	88,798
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	88,798

No assurance is provided.

Ottawa County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire District # 4 Bennington Bond & Int.**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,962	3,962	3,962
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax		0	0
Motor Vehicle Tax		0	
Recreational Vehicle Tax		0	
16/20 M Vehicle Tax		0	
Commercial Vehicle Tax		0	
Watercraft Tax		0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**3,962**	**3,962**	**3,962**
Expenditures:			
Cash Forward (2024 column)			3,962
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**3,962**
Unencumbered Cash Balance Dec 31	3,962	3,962	xxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	3,962
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,962
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Fire District # 5 Culver**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	34,589	7,952	7,767
Receipts:			
Ad Valorem Tax	5,228	21,678	xxxxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	15	0	0
Motor Vehicle Tax	0	1,064	1,024
Recreational Vehicle Tax	0	38	49
16/20 M Vehicle Tax	0	0	87
Commercial Vehicle Tax	0	35	36
Watercraft Tax	0	0	14
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,243**	**22,815**	**1,210**
Resources Available:	**39,832**	**30,767**	**8,977**
Expenditures:			
Contractual	29,016	19,000	27,698
Commodities	2,864	4,000	4,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**31,880**	**23,000**	**31,698**
Unencumbered Cash Balance Dec 31	7,952	7,767	xxxxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	0	0	31,698
		Non-Appropriated Balance	
See Tab A **See Tab C**		Total Expenditure/Non-Appr Balance	31,698
		Tax Required	22,721
	Delinquent Comp Rate:	0	0
		Amount of 2023 Ad Valorem Tax	22,721

No assurance is provided.

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 10th day of August 2023 and the last publication on the 10th day of August 2023 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.

Jason C. Publisher

Publisher

STATE OF KANSAS NOTARY PUBLIC — NANCY PARKS My Appt. Exp. 10-30-23

Subscribed and sworn to before me this 10th day of August 2023

Nancy Parks

(First published in the Minneapolis Messenger on August 10, 2023)

State of Kansas
County
2024

Ottawa County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Ottawa County
will meet on September 18, 2023 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.
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Fire District # 4 Bennington	96,500	1.998	108,275	2.939	126,039	88,798	2.923
Fire District # 4 Bennington					3,962		
Fire District # 5 Culver	31,880		23,000	6.103	31,698	22,721	6.102
Fire District # 6 Tescott	62,000		44,500	3.498	51,606	44,723	3.542
Non-Budgeted Funds-A							
Totals	359,414	11.040	331,545	22.215	605,696	269,134	22.184
						*Revenue Neutral Rate ** *	*21.595*
Less: Transfers	15,000		30,000		32,381		
Net Expenditure	344,414		301,545		573,315		
Total Tax Levied	230,308		258,361		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	70,069,784		72,999,025		76,131,774		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	98,778	165,000	0
Total	98,778	165,000	0

*Tax rates are expressed in mills

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

Heather Maddox
County Clerk

No assurance is provided.

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