State of Kansas
Special District

CERTIFICATE

2025

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
Otter Creek Cemetery # 2

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2025; and (3) the
Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	17-1330	5	8,381	2,962	
Debt Service	10-113				
Totals		xxxxxxxxx	8,381	2,962	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

Nov. 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	1.090
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Ave
Topeka, KS 66611-1216
Email:
brockck@sbcglobal.net

Attest: Nov. 25, 2024

County Clerk

Governing Body

CPA Summary

TXEDTFNDR1 Edit Tax District Fund Line 10/15/24
DEANN AV Tax Year 2024 12:13:31

Set Levy

Tax Year: 2024
District: 73 OTTER CREEK NO. 2 CEMETERY
Fund....: 1 OTTER CREEK NO. 2 CEMETERY

99

Local value	2,723,650	
Dependent districts value		
Out-of-county value		
Total value	2,723,650	
Budgeted tax	2,962.00	
Calculated levy	1.088	(1.0875)
Minimum levy		
Maximum levy	9,999.999	
Final levy	1.088	

F12=Cancel Enter to confirm

Calc
Deli
Statutory
F

F3=Exit

Keys

NOTICE OF BUDGET HEARING

The governing body of

Otter Creek Cemetery # 2

Greenwood County

will meet on July 31, 2024 at 11:30 am at Copper Kettle, 815 East River Street, Eureka for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.

Detailed budget information is available at Mary Scott, 541 F Road, Piedmont and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,069	1.260	7,375	1.234	8,381	2,962	1.090
Totals	2,069	1.260	7,375	1.234	8,381	2,962	1.090
						*Revenue Neutral Rate***	*1.090*
Less: Transfers	0		0		0		
Net Expenditures	2,069		7,375		8,381		
Total Tax Levied	2,963		2,962		xxxxxxxxxxxxxxx		
Assessed Valuation	2,351,709		2,400,565		2,718,206		

*Tax rates are expressed in mills.

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

Mary Scott

(Published in *The Eureka Herald* Wednesday, Jul. 10, 2024)

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Less: Transfers	0		0		0	*Revenue Neutral Rate***	*1.090*
Net Expenditures	2,069		7,375		8,381		
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Mary Scott

Otter Creek Cemetery # 2
Greenwood County

2025

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

2024 Budgeted Funds	Tax Levy Amount in 2024 Budget	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,962	151	5	20	3	3
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,962	151	5	20	3	3

County Treas Motor Vehicle Estimate 151

County Treas Recreational Vehicle Estimate 5

County Treas 16/20M Vehicle Estimate 20

County Treas Commercial Vehicle Tax Estimate 3

County Treas Watercraft Tax Estimate 3

MVT Factor 0.05098

RVT Factor 0.00169

16/20M Factor 0.00675

Comm Veh Facto 0.00101

Watercraft Facto 0.00101

2025

Otter Creek Cemetery # 2
Greenwood County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Otter Creek Cemetery # 2
Greenwood County

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				**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, 2024	Payments Due 2024	Payments Due 2025
None							
			Total	**0**	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,353	9,375	5,237
Receipts:			
Ad Valorem Tax	3,091	2,962	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		166	151
Recreational Vehicle Tax		4	5
16/20M Vehicle Tax		25	20
Commercial Vehicle Tax		4	3
Watercraft Tax		1	3
Reimbursements		75	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,091**	**3,237**	**182**
Resources Available:	**11,444**	**12,612**	**5,419**
Expenditures:			
Mowing	1,875	4,200	4,500
Bank Charges		100	100
Budget & Publication	194	275	300
Road Maintenance		300	300
Signage		500	500
Purchase of Land		2,000	2,681
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**2,069**	**7,375**	**8,381**
Unencumbered Cash Balance Dec 31	9,375	5,237	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	7,375	7,375	8,381
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,381
		Tax Required	2,962
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,962

CPA Summary

Notice of Revenue Neutral Rate Intent

2025

THE GOVERNING BODY OF Otter Creek Cemetery # 2, HEREBY NOTIFIES THE

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 1.09. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

XX 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, 2024.

WITNESS my hand and official seal on July 2, 2024.

(Seal)

Judith A Lewis

Clerk or Officer of Governing Body

County Clerk's Budget Information for 2025 Budget Year
Greenwood County values
OTTER CREEK NO. 2 CEMETERY

1. Estimated Assesed Valuation as of THURSDAY, JUNE 27, 2024:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	1,885,713	798	0	9,801
State Assessed	768,562	0		
Severed Minerals	0			
Personal Property	50,561			
Oil & Gas	13,370			
Total Value	2,718,206	798		

2. Personal Property: 63,931
(Use this amount on Computation to Determine Limit for 2025 budget, line 5a)

Revenue Neutral Rate 1.090

3. Actual tax rates levied for the 2024 budget: (2023 levies)

SAC	Fund	Rate	RN Rate
045	OTTER CREEK NO. 2 CEMETERY	1.234	1.090
	Total Levied	1.234	

4. Final Assessed Valuation from the November 2023 abstract: 2,400,565

5. 2023 Personal Property: 66,546
(Use this amount on Computation to Determine Limit for 2025 budget, line 5b)

6. Gross Earnings (Intangible) Tax Estimate: .00

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2022 average tax delinquency percentage: 1.075603

9. 2022 delinquency percentage for special assessments: .000000

Date Provided: 6/27/24 Provided by: Dana McCoffrey
Greenwood County Clerk

County Clerk's Budget Information for 2025 Budget Year
Greenwood County values
OTTER CREEK NO. 2 CEMETERY

1. Estimated Assesed Valuation as of WEDNESDAY, JUNE 12, 2024:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	1,885,713	798	0	9,801
State Assessed	768,562	0		
Severed Minerals	0			
Personal Property	50,561			
Oil & Gas	13,370			
Total Value	2,718,206	798		

2. Personal Property: 63,931
(Use this amount on Computation to Determine Limit for 2025 budget, line 5a)

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7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2022 average tax delinquency percentage: 1.075603

9. 2022 delinquency percentage for special assessments: .000000

Date Provided: 6/12/24 Provided by: Diana McCaffree
Greenwood County Clerk

GREENWOOD COUNTY CLERK
SEAL
KANSAS

Donna Olson

Greenwood County Treasurer * 311 N MAIN * EUREKA KS 67045 * Telephone 620-583-8146 * Fax 620-583-8127

COUNTY TREASURER BUDGET INFORMATION

Otter Creek Cemetery
James Beitz
690 P Road
Eureka, KS 67045

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2025 BUDGET**:

Local Ad Valorem Tax Reduction Fund (LAVTR) K.S.A. 79-2960	
County and City Revenue Sharing Fund K.S.A. 79-2967	
Local Alcoholic Liquor Fund K.S.A. 1986 Supp. 79-41a04(f)	
Motor Vehicle Tax K.S.A. 79-5111	151.35
Special City & County Highway K.S.A. 79-3425c	
County and City Retailers Sales Tax K.S.A. 1986 Supp. 12-187	
Recreational Vehicle Tax K.S.A. 1996 Supp. 79-5111	5.37
16m/20m Truck Tax	19.93
Commercial Motor Vehicle	2.94
Watercraft Tax	2.99

April 8, 2024 Provided By: Donna Olson
Date Greenwood County Treasurer

Cemetery Report Form

Page 1 of 1

Otter Creek Cemetery Greenwood County

General Fund Year Ending December 31, 2023

Balance, January 1		$ 8,352.70
Receipts		
Taxes from County		$ $3,091.55
Sale of Lots		X
Openings & Closings		X
Donations		X
Reimbursements		X
Interest Income		X
Total Available		$
Expenditures		
Operations		$
Mowing		$1,875.00
Stone Maintenance		
Road Repairs		
Bank Charges		
Budget Hearing		$ 125.00
Paper Publication		$ 69.30
Total Expenditures		$ $2,069.30
Balance, December 31		* $ $9,374.95

Report all money belonging to the Cemetery.

Composition of Cash, December 31

Checking Account	Home Bank & Trust Bank	$	9,374.95
Savings Account	X Bank		X
Investment	X Bank		X
X	X Bank		X
Total		* $	9374.95

* Amounts must agree

I certify the amounts shown on this report are complete and accurate.

Judy Lewis
President

James L Keith
Treasurer
Mary Scott

1/10/2024
Date

(File this report with the County Clerk by January 15)

Revised August 2003