State of Kansas
Special District

2022

CERTIFICATE

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
Otter Creek No. 2 Cemetery

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 2022; and (3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations for the 2022 Budget.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation MVT, RVT,16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	7,350	2,970	
Debt Service	10-113				
Totals		xxxxxxxxxx	7,350	2,970	
Budget Summary		6			County Clerk's Use Only
Neighborhood Revitalization Rebate					
					Nov. 1, 2021 Total Assessed Valuation

Assisted by:
Michael D Bartlow, CPA
Michael D Bartlow, Chartered
Address:
118 S Third St, PO Box 427
Madison, Ks 66860
Email:
mikebartlow@sunflower.com

Attest: _____, 2021

_____
County Clerk

_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
_____ _____
Governing Body

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Otter Creek No. 2 Cemetery
Greenwood County

2022

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

2021 Budgeted Funds	Tax Levy Amount in 2021 Budget	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,991	167	4	27	4	1
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	2,991	167	4	27	4	1

County Treas Motor Vehicle Estimate 167

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 27

County Treas Commercial Vehicle Tax Estimate 4

County Treas Watercraft Tax Estimate 1

MVT Factor 0.05583

RVT Factor 0.00134

16/20M Factor 0.00903

Comm Veh Factor 0.00134

Watercraft Factor 0.00033

2022

Otter Creek No. 2 Cemetery
Greenwood County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

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Otter Creek No. 2 Cemetery
Greenwood County

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
					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 1,2021	Payments Due 2021	Payments Due 2022
			Total	**0**	**0**	**0**	**0**

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

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Otter Creek No. 2 Cemetery
Greenwood County
FUND PAGE FOR FUNDS WITH A TAX LEVY

State of Kansas
2022
Special District

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,582	7,347	4,210
Receipts:			
Ad Valorem Tax	3,195	2,991	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		172	167
Recreational Vehicle Tax		5	4
16/20M Vehicle Tax		38	27
Commercial Vehicle Tax		6	4
Watercraft Tax		1	1
LAVTR		0	0
In Lieu of Taxes			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,195**	**3,213**	**203**
Resources Available:	**10,777**	**10,560**	**4,413**
Expenditures:			
Mowing	3,265	4,200	4,200
Bank Charges		100	100
Budget Preparation	100	100	100
Publication	65	150	150
Purchase of Land		1,000	2,000
Road Maintenance		300	300
Signage		500	500
Headstone Repair			
Tree Removal			
Cash Forward (2022 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**3,430**	**6,350**	**7,350**
Unencumbered Cash Balance Dec 31	7,347	4,210	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	6,820	7,150	7,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,350
		Tax Required	2,937
	Delinquent Comp Rate:	1.1%	33
		Amount of 2021 Ad Valorem Tax	2,970

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

State of Kansas
Special District
2022

NOTICE OF BUDGET HEARING

The governing body of
Otter Creek No. 2 Cemetery
Greenwood County
will meet on July 13, 2021 at 7:00 PM at the residence of James Beitz - 690 P Road, Eureka, Ks 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 the residence of James Beitz - 690 P Road, Eureka, Ks and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	3,430	1.404	6,350	1.354	7,350	2,970	1.331
Debt Service							
Totals	3,430	1.404	6,350	1.354	7,350	2,970	1.331
*Revenue Neutral Rate***							*1.341*
Less: Transfers	0		0		0		
Net Expenditures	3,430		6,350		7,350		
Total Tax Levied	2,926		2,991		xxxxxxxxxxxxxxx		
Assessed Valuation	2,083,711		2,209,896		2,231,765		

Outstanding Indebtedness, Jan 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.
***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

James Beitz

No assurance is provided on this forecast.
See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Summary of Significant Forecast Assumptions And Accounting Policies -

1. The accompanying forecast presents, to the best of management's knowledge and belief, the Cemetery's actual results of operations for the year ended December 31, 2020 and the projected amounts for the years ending December 31, 2021 and 2022. Accordingly, the forecast reflects management's judgment as of June 22, 2021, the date of this forecast, of the expected conditions and its expected course of action. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and these differences may be material.
2. This forecast is prepared on the prescribed budget form as established by the State of Kansas and utilizes the cash basis of accounting rather than the accrual basis of accounting required by generally accepted accounting principles.
3. Management has elected to omit substantially all disclosures normally included with historical and prospective financial statements.
4. 2021 actual receipts and expenditures are reported as equal to the 2021 budgeted amounts except for the following General Fund expenses - Purchase of Land from $2,000 to $1,000 and Mowing from $4,000 to $4,200.
5. 2021 receipts for tax revenues other than Ad Valorem taxes are based on estimates provided by the Greenwood County Treasurer.
6. 2022 General Fund expenditures will be the same amounts as the 2021 budget except for Mowing which goes from $4,000 to $4,200.

State of Kansas
Special District

2022

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Michael D Bartlow, CPA
Michael D Bartlow, Chartered
Address:
118 S Third St, PO Box 427
Madison, Ks 66860
Email:
mikebartlow@sunflower.com

James S. Beitz

Attest: 10-01, 2021

Kathy Robison
County Clerk

Governing Body

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See accompanying Summary of Significant Forecast Assumptions and Accounting Policies.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Otter Creek No. 2 Cemetery **, HEREBY NOTIFIES THE** Greenwood **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

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

☑ 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, 2021.

WITNESS my hand and official seal on June 22, 2021.

(Seal)

James Britz
Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

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
Barbara Beitz
690 P Road
Eureka, KS 67045

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2022 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	166.83
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	4.11
16m/20m Truck Tax	26.63
Commercial Motor Vehicle	4.00
Watercraft Tax	1.22

March 30, 2020 Provided By: Donna Olson
Date Greenwood County Treasurer

(Published in The Eureka Herald, Wednesday, June 30, 2021)

State of Kansas
Special District
2022

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							1.341
*Revenue Neutral Rate***			0		0		
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Assessed Valuation	2,083,711						

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G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
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James Beitz

James Beitz

State of Kansas
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James Beitz
James Beitz

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County Clerk's Budget Information for 2022 Budget Year
Greenwood County values
OTTER CREEK NO. 2 CEMETERY

1. Estimated Assesed Valuation as of TUESDAY, JUNE 8, 2021:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	1,745,078	8,766	0	1,761
State Assessed	438,061	0		
Severed Minerals	0			
Personal Property	37,188			
Oil & Gas	11,438			
Total Value	2,231,765	8,766		

2. Personal Property: 48,626
(Use this amount on Computation to Determine Limit for 2022 budget, line 5a)

Revenue Neutral Rate 1.341

3. Actual tax rates levied for the 2021 budget: (2020 levies)

SAC Fund	Rate
045 OTTER CREEK NO. 2 CEMETERY	1.354
Total Levied	1.354

4. Final Assessed Valuation from the November 2020 abstract: 2,209,896

5. 2020 Personal Property: 47,751
(Use this amount on Computation to Determine Limit for 2022 budget, line 5b)

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

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2019 average tax delinquency percentage: 1.120557

9. 2019 delinquency percentage for special assessments: .000000

Date Provided: 06/08/2021 Provided by: Kathy Robison
Greenwood County Clerk

