State of Kansas
Special District

CERTIFICATE

2026

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 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

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 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	8,135	2,962	
Debt Service	10-113				
Totals		xxxxxxxxx	8,135	2,962	
Budget Hearing Notice		6			
Combined Rate - Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

1.131

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	1.132
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

Mary Scott
Lois Forgrum
Judy Lewis

Attest: Aug 14, 2025
Diana McCoffin
County Clerk

Governing Body

CPA Summary

Otter Creek Cemetery # 2
Greenwood County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	2,962	162	4	24	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	162	4	24	3	3

County Treas Motor Vehicle Estimate 162

County Treas Recreational Vehicle Estimate 4

County Treas 16/20M Vehicle Estimate 24

County Treas Commercial Vehicle Tax Estimate 3

County Treas Watercraft Tax Estimate 3

MVT Factor 0.05469

RVT Factor 0.00135

16/20M Factor 0.00810

Comm Veh Facto 0.00101

Watercraft Facto 0.00101

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 **2026 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	161.54
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	3.87
16m/20m Truck Tax	24.33
Commercial Motor Vehicle	2.63
Watercraft Tax	2.56

May 1, 2025 Provided By: Donna Olson
Date Greenwood County Treasurer

County Clerk's Budget Information for 2026 Budget Year
Greenwood County values
OTTER CREEK NO. 2 CEMETERY

1. Estimated Assesed Valuation as of THURSDAY, JUNE 12, 2025:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	1,933,546	39,046	0	10,862
State Assessed	611,328	0		
Severed Minerals	0			
Personal Property	59,957			
Oil & Gas	11,896			
Total Value	2,616,727	39,046		

2. Personal Property: 71,853
(Use this amount on Computation to Determine Limit for 2026 budget, line 5a)

Revenue Neutral Rate 1.132

3. Actual tax rates levied for the 2025 budget: (2024 levies)

SAC Fund	Rate	RN Rate
045 OTTER CREEK NO. 2 CEMETERY	1.088	1.132
Total Levied	1.088	

4. Final Assessed Valuation from the November 2024 abstract: 2,723,650

5. 2024 Personal Property: 69,375
(Use this amount on Computation to Determine Limit for 2026 budget, line 5b)

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

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2023 average tax delinquency percentage: 1.106599

9. 2023 delinquency percentage for special assessments: .000000

Date Provided: 6/13/2025 Provided By: Dana McCaffree
Greenwood County Clerk

GREENWOOD COUNTY CLERK SEAL KANSAS

2026

Otter Creek Cemetery # 2
Greenwood 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
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Otter Creek Cemetery # 2
Greenwood County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
None							
			Total	**0**	**0**	**0**	**0**

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

Otter Creek Cemetery # 2
Greenwood County
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026 State of Kansas
Special District

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,375	10,214	4,977
Receipts:			
Ad Valorem Tax	3,172	2,962	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		151	162
Recreational Vehicle Tax		5	4
16/20M Vehicle Tax		20	24
Commercial Vehicle Tax		3	3
Watercraft Tax		3	3
Reimbursements			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**3,172**	**3,144**	**196**
Resources Available:	**12,547**	**13,358**	**5,173**
Expenditures:			
Mowing	2,333	4,500	4,500
Bank Charges		100	100
Budget & Publication		300	300
Road Maintenance		300	300
Signage		500	500
Purchase of Land		2,681	
Stone Work			2,435
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**2,333**	**8,381**	**8,135**
Unencumbered Cash Balance Dec 31	10,214	4,977	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	7,375	8,381	8,135
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,135
		Tax Required	2,962
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,962

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

Otter Creek Cemetery # 2

Greenwood County

will meet on August 6, 2025 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 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 2024		Current Year Estimate for 202		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*
General	2,333	1.234	8,381	1.088	8,135	2,962	1.132
Totals	2,333	1.234	8,381	1.088	8,135	2,962	1.132
						*Revenue Neutral Rate***	*1.132*
Less: Transfers	0		0		0		
Net Expenditures	2,333		8,381		8,135		
Total Tax Levied	2,962		2,962		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,400,565		2,723,650		2,616,727		

*Tax rates are expressed in mills.

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

Mary Scott

(Published in *The Eureka Herald* Wednesday, Jul. 23, 2025)

NOTICE OF BUDGET HEARING

The governing body of 2025

Otter Creek Cemetery #2

Greenwood County

will meet on August 6, 2025 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 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 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*
General	2,333	1.234	8,381	1.068	8,135	2,962	1.132
Totals	2,333	1.234	8,381	1.068	8,135	2,962	1.132
					*Revenue Neutral Rate***		*1.132*
ess: Transfers	0		0		0		
et Expenditures	2,333		8,381		8,135		
otal Tax Levied	2,962		2,962		xxxxxxxxxxxxxxx		
ssessed Valuation	2,400,565		2,723,650		2,616,727		

Tax rates are expressed in mills.

Revenue Neutral Rate as defined by KSA 79-2988

Mary Scott

Notice of Revenue Neutral Rate Intent

2026

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 1.132. The date of our hearing is 0 at 0 and will be held at 0, Kansas.

* Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on 7/9, 2025.

(Seal)

Mary A Scott
Clerk or Officer of Governing Body