State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Greenwood County, State of Kansas
We, the undersigned, officers of
Otter Creek #83 Watershed
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 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)
Allocation of MVT, RVT & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	0	5	277,300	20,369	~~FALSE~~ 2.639
Debt Service	10-113				
Totals		xxxxxxx	277,300	20,369	
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Greenwood County	7,602,610
Elk County	
0	
0	
0	
Nov 1, 2023 Total Assessed Valuation	-

Revenue Neutral Rate: 2.643

Assisted by:
Michael D. Bartlow, CPA
Michael D. Bartlow, Chartered
Address:
118 S. Third St., PO Box 427
Madison, KS 66860
Email:
mdbchtd@gmail.com

Date Attested: 7-17, 2023

Kathy Robison
County Clerk

R S ____ President
3 C ____ Vice Pres
Mary Scott ____ Sec
Gilma Samuels ____ Treas

Governing Body

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

State of Kansas
Special District
2024

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Greenwood County	
Elk County	
0	
0	
0	
Nov 1, 2023 Total Assessed Valuation	-

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Otter Creek Watershed #83

(Published in *The Eureka Herald* Wednesday, Jun. 28, 2023)

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of
Otter Creek Watershed
Greenwood County

will meet on July 05, 2023 at 7:00 PM at Hair Braid'n Cabin - 765 800 St., Piedmont, 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 be levied.

Detailed budget information is available at the residence of Zelma Samuels - 805 A Road, Piedmont, Ks and will be available at this hearing.

SUPPORTING COUNTIES
Greenwood County (home county) Elk County

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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 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*
General							
Debt Service	79,072	3.998	81,500	3.356	277,300	20,369	2.642
Totals	79,072	3.998	81,500	3.356	277,300	20,369	2.642
Less: Transfers	0		0		0		
Net Expenditures	79,072		81,500		277,300		
Total Tax Levied	20,787		20,376		XXXXXXXXXXXXXXXX		
Assessed Valuation	5,674,433		6,071,872		7,709,803		
						Revenue Neutral Rate**	2.642

Outstanding Indebtedness,
Jan 1,

	2021	2022	2023
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 KSA 79-2988

Zelma Samuels
Treasurer

Page No. 1

NOTICE OF BUDGET HEARING

State of Kansas
Special District

The governing body of

Otter Creek #83 Watershed

Greenwood County

will meet on July 12, 2023 at 7:00 PM at Bob Burk's Cabin - 765 Quail St., Piedmont, 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 be levied.

Detailed budget information is available at the residence of Zelma Samuels - 503 J Road, Piedmont, Ks and will be available at this hearing.

SUPPORTING COUNTIES

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BUDGET SUMMARY

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General							
Debt Service	29,072	3.598	$1,300	3.356	277,300	20,369	2.642
Totals	29,072	3.598	81,300	3.356	277,300	20,369	2.642
Less: Transfers							
Net Expenditures	0		0		0		
Total Tax Levied	29,072		81,300		277,300		
Assessed Valuation	8,074,433		20,376				
			8,071,872		7,709,803		

Revenue Neutral Rate** 2.643

Outstanding Indebtedness, Jan 1,

	2021	2022	2023
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

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

Zelma Samuels
Treasurer

Page No. 6

(Published in *The Eureka Herald* Wednesday, Jun. 28, 2023)

State of Kansas
Special District

NOTICE OF BUDGET HEARING

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Greenwood County
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Debt Service							
Totals	79,072	3.598	81,500	3.356	277,300	20,369	2.642
						*Revenue Neutral Rate***	*2.643*
Less: Transfers	0		0		0		
Net Expenditures	79,072		81,500		277,300		
Total Tax Levied	20,744		20,376		xxxxxxxxxxxxxxxx		
Assessed Valuation:	5,674,423		6,071,872		7,709,803		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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 KSA 79-2988*

Zelma Samuels
Treasurer

Page No. 6

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

State of Kansas
Special District
2024

CERTIFICATE

To the Clerk of Greenwood County, State of Kansas
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RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Greenwood County	
	Elk County	
	0	
	0	
	0	
	Nov 1, 2023 Total Assessed Valuation	-

Revenue Neutral Rate	2.643

Assisted by:
Michael D. Bartlow, CPA
Michael D. Bartlow, Chartered
Address:
118 S. Third St., PO Box 427
Madison, KS 66860
Email:
mdbchtd@gmail.com

Date Attested: _____, 2023

County Clerk

Governing Body

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

Otter Creek #83 Watershed
Greenwood County

2024

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

2023 Budgeted Funds	Tax Levy Amount in 2023 Budget	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	20,376	1,525	32	265	28	15
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	20,376	1,525	32	265	28	15

County Treas Motor Vehicle Estimate 1,525

County Treas Recreational Vehicle Estimate 32

County Treas 16/20M Vehicle Estimate 265

County Treas Commercial Vehicle Tax Estimate 28

County Treas Watercraft Tax Estimate 15

MVT Factor 0.07484

RVT Factor 0.00157

16/20M Factor 0.01301

Comm Veh Factor 0.00137

Watercraft Factor 0.00074

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Otter Creek #83 Watershed
Greenwood County

2024

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

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

Otter Creek #83 Watershed
Greenwood 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
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, 2023	Payments Due 2023	Payments Due 2024
				Total	**0**	**0**	**0**

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

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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 Jan 1	369,203	314,484	255,066
Receipts:			
Ad Valorem Tax	22,666	20,376	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,383	1,525
Recreational Vehicle Tax		40	32
16/20M Vehicle Tax		208	265
Commercial Vehicle Tax		58	28
Watercraft Tax		17	15
LAVTR		0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,687		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**24,353**	**22,082**	**1,865**
Resources Available:	**393,556**	**336,566**	**256,931**
Expenditures:			
Labor	11,844	6,500	6,500
SAKW Dues & Convention	850	3,000	3,000
Supplies	10,595	19,000	19,000
Clerk - Conservation District	1,500	1,500	1,500
Donations	200	500	500
Engineering			
Publications	82	500	500
Accounting	215	500	500
Repairs			10,000
Dam Maintenance			234,300
Permit & Meter			
Utilities	3,786		1,500
Pond Clean Out	50,000	50,000	
Cash Forward (2024 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**79,072**	**81,500**	**277,300**
Unencumbered Cash Balance Dec 31	314,484	255,066	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	338,800	338,800	277,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	277,300
		Tax Required	20,369
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	20,369

No assurance is provided on this forecast.
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State of Kansas
2024
Special District

NOTICE OF BUDGET HEARING

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Otter Creek #83 Watershed
Greenwood County
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Detailed budget information is avaiable at the residence of Zelma Samuels - 503 J Road, Piedmont, Ks and will be available at this hearing.

SUPPORTING COUNTIES
Greenwood County (home county) Elk County

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Debt Service							
Totals	79,072	3.598	81,500	3.356	277,300	20,369	2.642
						*Revenue Neutral Rate***	*2.643*
Less: Transfers	0		0		0		
Net Expenditures	79,072		81,500		277,300		
Total Tax Levied	20,744		20,376		xxxxxxxxxxxxxxxx		
Assessed Valuation:	5,674,423		6,071,872		7,709,803		

Outstanding Indebtedness, Jan 1,	2021	2022	2023
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 KSA 79-2988*

Zelma Samuels
Treasurer

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 Township's actual results of operations for the year ended December 31, 2022 and the projected amounts for the years ending December 31, 2023 and 2024. Accordingly, the forecast reflects management's judgment as of June 20, 2023, 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.
5. 2024 receipts for tax revenues other than Ad Valorem taxes are based on estimates provided by the Greenwood County Treasurer.
6. 2024 expenditures are adjusted to reflect management's expectations for that year and to maintain a mill levy rate under the Revenue Neutral Rate.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF OTTER CREEK #83 W/S **, 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 _____ address in _____, Kansas.

X 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, 2023.

WITNESS my hand and official seal on June 20, 2023.

(Seal)

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.

SPECIAL DISTRICT ANNUAL SUMMARY	
Otter Creek Watershed # 83	GREENWOOD COUNTY
FUND	YEAR ENDING DECEMBER 31, 2022
BALANCE, JANUARY 1	$ 369,203.42
RECEIPTS	
TAXES FROM COUNTY	$ 14,716.12
	$ 790.03
	$ 4,928.83
	$ 1,942.49
	$ 288.03
	$
	$
INTEREST INCOME	$ 1,686.57
TOTAL AVAILABLE	$ 393,555.49
EXPENDITURES	
Labor	$ 11,844.21
Contribution	$ 200.00
Supplies	$ 10,594.93
Utilities - water/electricity	$ 3,785.70
Tax Prep	$ 40.00
Publications	$ 82.06
Budget prep	$ 175.00
SAKW	$ 850.00
Clerk wages/Pond Cleanout fund	$ 51,500.00
TOTAL EXPENDITURES	$ 79,071.90
BALANCE, DECEMBER 31	*$ 314,483.59
REPORT ALL MONEY BELONGING TO THE SPECIAL DISTRICT.	
COMPOSITION OF CASH, DECEMEBER 31	
CHECKING ACCOUNT BANK	$ 32,055.76
SAVING ACCOUNT BANK	$
INVESTMENT Home Bank & Trust BANK	$ 179,416.46
Community Natl BANK	$ 103,011.37
TOTAL	*$ 314,483.59
* AMOUNTS MUST AGREE	
I CERTIFY THE AMOUNTS SHOWN ON THIS REPORT ARE COMPLETE AND ACCURATE	
SIGN: [signature]	SIGN: Gloria Samuels
PRESIDENT	TREASURER
DATE 01-16-23	
(FILE THIS REPORT WITH THE COUNTY CLERK BY JANUARY 15)	

County Clerk's Budget Information for 2024 Budget Year
Greenwood County values
OTTER CREEK JT. 83

1. Estimated Assesed Valuation as of THURSDAY, JUNE 15, 2023:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	4,677,700	25,446	0	22,878
State Assessed	2,712,309	0		
Severed Minerals	0			
Personal Property	128,235			
Oil & Gas	76,436			
Total Value	7,594,680	25,446		

2. Personal Property:
(Use this amount on Computation to Determine Limit for 2024 budget, line 5a) 204,671

Revenue Neutral Rate 2.643

3. Actual tax rates levied for the 2023 budget: (2022 levies)

SAC	Fund	Rate	RN Rate
021	OTTER CREEK JT. 83 W.S. BOND & INT	.000	.000
135	GENERAL OTTER CREEK JT. 83 W.S.	3.356	2.643
	Total Levied	3.356	

4. Final Assessed Valuation from the November 2022 abstract: 5,977,275

5. 2022 Personal Property:
(Use this amount on Computation to Determine Limit for 2024 budget, line 5b) 183,988

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

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2021 average tax delinquency percentage: .846048

9. 2021 delinquency percentage for special assessments: .000000

GREENWOOD COUNTY CLERK SEAL KANSAS

Date Provided: 6/15/2023 Provided by: Kathy Robinson
Greenwood County Clerk

WS 83-GW. CO. OTTER CREEK-TOTAL

Other

1. Estimated Assessed Valuation Information as of July 1, 2023

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	71,545	0	0
Personal Property	344	0	0
Oil and Gas	0	0	0
State Assessed Utilities	43,234	0	0
Severed Minerals	0	0	0
Total	**115,123**	**0**	**0**
New Improvements	0	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 344

3. Actual Tax Rates Levied for the 2023 Budget

Fund	Rate
WS 83- GW. CO. OTTER CREEK - GENERAL	3.356000
WS 83-GW. CO. OTTER CREEK - BOND	0.000000
	3.356000

Revenue Neutral Rate:

RNR Provided by Home County

4. Final Assessed Valuation from November 1, 2022 Abstract 94,597
5. All Personal Property excluding Watercraft for 2022 365
6. Gross Earning (Intangible) Tax Estimate 0.00
7. Neighborhood Revitalization District Valuation Subject to Rebates 0
8. 2022 Column (2021 Tax) Delq % for WS 83- GW. CO. OTTER CREEK - GENERA Fund 0.00 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

10. Watercraft Taxes 1.61

06/13/2023
Date

Provided by

ELK COUNTY
Name of County

Donna Olson

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

COUNTY TREASURER BUDGET INFORMATION

Jt. Watershed #83
Zelma Samuels
503 J Road
Piedmont, Ks 67122

THE FOLLOWING **ESTIMATES** ARE PROVIDED FOR THE PREPARATION OF YOUR **2024 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	1,524.60
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	32.37
16m/20m Truck Tax	265.04
Commercial Motor Vehicle	27.56
Watercraft Tax	15.14

April 21, 2023 Provided By: Donna Olson
Date Greenwood County Treasurer