State of Kansas
Special District
2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 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	338,800	20,376	
Debt Service	10-113				
Totals		xxxxxxx	338,800	20,376	
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	
Elk County	
0	
0	
0	
Nov 1, 2022 Total Assessed Valuation	

Revenue Neutral Rate: 3.496

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

Date Attested: 12/7, 2022

County Clerk

President
Vice President
Secretary
Treasurer

Governing Body

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

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 **2023 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	1,383.01
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	40.19
16m/20m Truck Tax	207.58
Commercial Motor Vehicle	57.50
Watercraft Tax	16.73

April 21, 2022 Provided By: Donna Olson
Date Greenwood County Treasurer

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of
Otter Creek #83 Watershed
Greenwood County
will meet on July 11, 2022 at at the residence of Zelma Samuels - 503 J Road, 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 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

BUDGET SUMMARY
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	Prior Year Actual 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	41,501	3.843	75,000	3.598	338,800	20,376	3.490
Debt Service							
Totals	41,501	3.843	75,000	3.598	338,800	20,376	3.490
						*Revenue Neutral Rate***	*3.496*
Less: Transfers	0		0		0		
Net Expenditures	41,501		75,000		338,800		
Total Tax Levied	20,966		20,744		xxxxxxxxxxxxxxx		
Assessed Valuation:	5,456,301		5,674,423		5,838,904		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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

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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, 2022.

WITNESS my hand and official seal on June 23, 2022.

(Seal)

Debra Samuels
Clerk or Officer of Governing Body

State of Kansas
Special District
2023

CERTIFICATE

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Greenwood County	
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0	
0	
0	
Nov 1, 2022 Total Assessed Valuation	

Revenue Neutral Rate: 3.496

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

Date Attested: _____, 2022

County Clerk

Governing Body

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

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

2022 Budgeted Funds	Tax Levy Amount in 2022 Budget	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	20,744	1,383	40	208	58	17
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	20,744	1,383	40	208	58	17

County Treas Motor Vehicle Estimate 1,383

County Treas Recreational Vehicle Estimate 40

County Treas 16/20M Vehicle Estimate 208

County Treas Commercial Vehicle Tax Estimate 58

County Treas Watercraft Tax Estimate 17

MVT Factor 0.06667

RVT Factor 0.00193

16/20M Factor 0.01003

Comm Veh Factor 0.00280

Watercraft Factor 0.00082

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

2023

Otter Creek #83 Watershed
Greenwood County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 2022 and/or 2023 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

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					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, 2022	Payments Due 2022	Payments Due 2023
				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 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	384,979	369,203	316,718
Receipts:			
Ad Valorem Tax	23,276	20,744	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,396	1,383
Recreational Vehicle Tax		48	40
16/20M Vehicle Tax		285	208
Commercial Vehicle Tax		25	58
Watercraft Tax		17	17
LAVTR			0
Reimbursements	125		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,324		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**25,725**	**22,515**	**1,706**
Resources Available:	**410,704**	**391,718**	**318,424**
Expenditures:			
Contracting Officer Pay	2,204	6,500	6,500
SAKW Dues & Convention	850	3,000	3,000
Supplies		19,000	19,000
Clerical Services		1,500	1,500
Donations	1,400	500	500
Engineering	7,000	7,300	7,300
Publications	136	500	500
Accounting	142	500	500
Repairs	1,285		
New Construction	24,696	36,200	300,000
Permit & Meter	3,788		
Cash Forward (2023 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**41,501**	**75,000**	**338,800**
Unencumbered Cash Balance Dec 31	369,203	316,718	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	338,800	338,800	338,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	338,800
		Tax Required	20,376
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	20,376

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

NOTICE OF BUDGET HEARING

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Otter Creek #83 Watershed
Greenwood County
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Debt Service							
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						*Revenue Neutral Rate***	*3.496*
Less: Transfers	0		0		0		
Net Expenditures	41,501		75,000		338,800		
Total Tax Levied	20,966		20,744		xxxxxxxxxxxxxxx		
Assessed Valuation:	5,456,301		5,674,423		5,838,904		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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

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, 2021 and the projected amounts for the years ending December 31, 2022 and 2023. Accordingly, the forecast reflects management's judgment as of June 23, 2022, 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. 2022 actual receipts and expenditures are reported as equal to the 2022 budgeted amounts except for the New Construction expense line which is reduced to $36,200.
5. 2023 receipts for tax revenues other than Ad Valorem taxes are based on estimates provided by the Greenwood County Treasurer.
6. 2023 expenditures are reported at the same amounts as the 2022 budget amounts.

(Published in The Eureka Herald Wednesday, June 29, 2022)

NOTICE OF BUDGET HEARING

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Debt Service							
Totals	41,501	3.843	75,000	3.598	338,800	20,376	3.490
						*Revenue Neutral Rate***	3.196
Less: Transfers	0		0		0		
Net Expenditures	41,501		75,000		338,800		
Total Tax Levied	20,966		20,744		xxxxxxxxxxxxxxxxx		
Assessed Valuation	5,456,301		5,674,423		5,838,904		

Outstanding Indebtedness, Jan 1,	2020	2021	2022
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

County Clerk's Budget Information for 2023 Budget Year
Greenwood County values
OTTER CREEK JT. 83

1. Estimated Assesed Valuation as of MONDAY, JUNE 13, 2022:

	Assessed Value	New Improvements	Territory Added	Changed Use
Real Estate	4,452,283	73,163	0	2,759
State Assessed	1,206,657	0		
Severed Minerals	0			
Personal Property	127,482			
Oil & Gas	52,482			
Total Value	5,838,904	73,163		

2. Personal Property: 179,964
(Use this amount on Computation to Determine Limit for 2023 budget, line 5a)

Revenue Neutral Rate 3.496

3. Actual tax rates levied for the 2022 budget: (2021 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.	3.598	3.496
Total Levied	3.598	

4. Final Assessed Valuation from the November 2021 abstract: 5,674,423

5. 2021 Personal Property: 143,529
(Use this amount on Computation to Determine Limit for 2023 budget, line 5b)

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

7. Neighborhood Revitalization District:
Valuation Subject to Rebates 0

8. 2020 average tax delinquency percentage: 1.105400

9. 2020 delinquency percentage for special assessments: .000000

Date Provided: 06/13/2022 Provided by: Kathy Robaum
Greenwood County Clerk

SPECIAL DISTRICT ANNUAL SUMMARY	
Otter Creek #83 Watershed	GREENWOOD COUNTY
FUND	YEAR ENDING DECEMBER 31, 2021
BALANCE, JANUARY 1	$ 384,979.16
RECEIPTS	
TAXES FROM COUNTY	$ 14,966.93
" " "	$ 784.87
" " "	$ 4,237.07
" " "	$ 3,013.16
" " "	$ 274.40
* void check	$ 125.00 *
	$ 408,380.59
INTEREST INCOME	$ 2,324.45
TOTAL AVAILABLE	$ 410,705.04
EXPENDITURES	
Contributions, Library/Gud Co Conservation	$ 1,400.00
SAKW	$ 850.00
Teichgraber Oil Tanks for water Hydrant	$ 24,696.00
Cook, Heet, Stroberg Engineer Expense	$ 7,000.00
Publications + Budget Expense	$ 235.91
Mark Samuels - W S dam maintenance	$ 1,285.21
Colangelo + Labor Ins Prop.	$ 42.30
Francis Chapman Contracting Officer	$ 2,204.20
Gud Rural Water Dist Permit + meter	$ 3,788.00
TOTAL EXPENDITURES	$ 41,501.62
BALANCE, DECEMBER 31	*$ 369,203.42
REPORT ALL MONEY BELONGING TO THE SPECIAL DISTRICT.	
COMPOSITION OF CASH, DECEMEBER 31	
CHECKING ACCOUNT BANK	$ 88,462.16
SAVING ACCOUNT BANK	$ —
INVESTMENT Home Bank + Trust BANK	$ 178,552.69
Community National BANK	$ 102,188.57
TOTAL	*$ 369,203.42
* AMOUNTS MUST AGREE	
I CERTIFY THE AMOUNTS SHOWN ON THIS REPORT ARE COMPLETE AND ACCURATE	
SIGN: [signature]	SIGN: Jolene Samuels
PRESIDENT	TREASURER
DATE 1-5-22	
(FILE THIS REPORT WITH THE COUNTY CLERK BY JANUARY 15)	