CERTIFICATE

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
City of Whitewater
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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	371,534	224,745	57,153
Debt Service	10-113	8	25,269		
Library	12-1220	8	13,495	11,797	3,000
Special Highway		9	35,175		
Special Projects		9	42,655		
Waterworks Utility		10	219,925		
Sewer Utility		10	168,190		
Refuse Utility		11	54,852		
		11			
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Totals		xxxxxxx	931,095	236,542	60.153
					County Clerk's Use Only
					3,932,344
Budget Summary		0			Nov 1, 2021 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Assisted by:
GBN, P.A.

Address:
12001 E. 13th St. North
Wichita, KS 67206
Email:
emeyer@cpa.kscoxmail.com

Attest: November 2, 2021
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

City of Whitewater

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	222,894	27,408	265	134	594	0
Debt Service						
Library	11,691	1,438	14	7	31	0
TOTAL	234,585	28,846	279	141	625	0

County Treas Motor Vehicle Estimate 28,846
County Treas Recreational Vehicle Estimate 279
County Treas 16/20M Vehicle Estimate 141
County Treas Commercial Vehicle Tax Estimate 625
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.12297
Recreational Vehicle Factor 0.00119
16/20M Vehicle Factor 0.00060
Commercial Vehicle Factor 0.00266
Watercraft Factor 0.00000

City of Whitewater 2022

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
General	Waterworks Utility	10,399	8,333	10,500	Sales Tax Ord #614
General	Sewer Utility	10,399	8,333	10,500	Sales Tax Ord #614
Waterworks Utility	Capital Improvement Reserv	10,000	10,000	10,000	K.S.A. 12-1,118
Waterworks Utility	Water Improvement Reserve	15,000	15,000	15,000	K.S.A. 12-825d
Sewer Utility	Sewer Improvement Reserve	5,000	5,000	5,000	K.S.A. 12-631o
	Totals	50,798	46,666	51,000	
	Adjustments*				
	Adjusted Totals	50,798	46,666	51,000	

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

City of Whitewater

2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A 2004 - Sewer Improveme	9/22/04	9/22/44	4.50	857,200	677,138	9/22	9/22	30,471	16,124	29,746	16,859
Series B 2004 - Sewer Improveme	9/22/04	9/22/44	4.50	77,800	62,109	9/22	9/22	2,950	1,431	2,882	1,500
Series A 2010 - Internal Improven	8/15/10	8/15/26	3.25-5.00	230,000	120,000	3/1; 9/1	9/1	4,920	20,000	4,120	20,000
Total G.O. Bonds					859,247			38,341	37,555	36,748	38,359
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					859,247			38,341	37,555	36,748	38,359

City of Whitewater

2022

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
NONE							
Totals					0	0	0

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2022

Library found in: City of Whitewater
Butler County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2021	Proposed Year 2022
Ad Valorem Tax	$11,691	$11,797
Delinquent Tax	$0	$226
Motor Vehicle Tax	$1,365	$1,438
Recreational Vehicle Tax	$13	$14
16/20M Vehicle Tax	$4	$7
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$13,073	$13,482
Difference in Total Taxes:	$409	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$3,899,299	$3,931,775
Did Assessed Valuation Decrease?	No	
Levy Rate	2.998	3.000
Difference in Levy Rate:	0.002	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Whitewater 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	13,778	20,838	18,925
Receipts:			
Ad Valorem Tax	207,046	222,894	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,000		
Motor Vehicle Tax	31,958	30,418	27,408
Recreational Vehicle Tax	308	245	265
16/20M Vehicle Tax	15	74	134
Commercial Vehicle Tax	1,050	681	594
Watercraft Tax	251	264	0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	25,283	21,000	23,000
Compensating Use Tax	5,913	4,000	5,000
Local Alcoholic Liquor	166	120	150
Licenses, Fees & Permits:			
Franchise Fees	27,526	35,000	35,000
Building Permits	1,038	400	750
Animal Permits	404	400	400
Zoning Fees	0	10	10
Other Licenses	0	10	10
Charges for Services:			
Car Wash	7,590	7,000	7,500
Grave Openings	3,625	5,000	5,000
Photocopies, Maps, Newsletter Ads, etc.	0	750	750
Fines and Forfeitures	249	300	300
Use of Money and Property:			
Equipment and Facility Rentals	650	1,400	1,400
Land Lease	1,536	1,600	1,600
Tower Lease	5,324	5,700	5,700
Sign Rentals	425	100	100
Park Board Reimbursements	0	7,000	7,000
Utility Reimbursements	1,620	3,000	2,000
Insurance Reimbursements	4,111	3,000	4,000
Other Reimbursements	1,029	2,000	2,000
Donations		500	500
Budget Credit Applied Against Expenditures			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	200	200	500
Neighborhood Revitalization Rebate			0
Miscellaneous	1,151	1,200	1,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**333,468**	**354,266**	**132,271**
Resources Available:	**347,246**	**375,104**	**151,196**

City of Whitewater

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	347,246	375,104	151,196
Expenditures:			
GENERAL ADMINISTRATION DEPARTMENT	122,904	140,000	141,000
STREET MAINTENANCE DEPARTMENT	31,784	38,430	38,500
STREET LIGHTING DEPARTMENT	11,327	11,500	11,500
CAR WASH DEPARTMENT	8,075	13,000	13,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	174,090	202,930	204,000
Law Enforcement/EMS Services Contract	40,459	44,276	46,584
Employee Benefits:	22,124	22,500	22,500
Park Board Wages	8,000	8,000	8,000
Appropriation to Park Board	1,500	1,500	1,500
Appropriation to Cemetery Board	6,450	6,000	6,500
Appropriation to Library Board	50,187	51,507	55,760
Library Property Insurance	2,800	2,800	2,800
Transfers to Capital Equipment Reserve Fund	0	0	
Transfers to Capital Improvement Reserve Fund	0	0	
Transfers to Waterworks Utility Fund	10,399	8,333	10,500
Transfers to Sewer Utility Fund	10,399	8,333	10,500
RNR			0
Cash Forward (2022 column)			
Miscellaneous			2,890
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**326,408**	**356,179**	**371,534**
Unencumbered Cash Balance Dec 31	20,838	18,925	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	365,275	356,179	371,534
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	371,534
		Tax Required	220,338
	Delinquent Comp Rate:	2.0%	4,407
		Amount of 2021 Ad Valorem Tax	224,745

CPA Summary
See accompanying summary of significant forecast
ordinarily included in financial statements prepared

City of Whitewater 2022

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
GENERAL ADMINISTRATION DEPARTMENT			
Salaries	33,925	39,000	44,000
Contractual	61,439	75,000	70,000
Commodities	27,540	25,000	26,000
Capital Outlay	0	1,000	1,000
Total	**122,904**	**140,000**	**141,000**
STREET MAINTENANCE DEPARTMENT			
Salaries	10,000	10,000	10,000
Contractual	20,723	25,000	25,000
Commodities	1,061	3,430	3,500
Capital Outlay			
Total	**31,784**	**38,430**	**38,500**
STREET LIGHTING DEPARTMENT			
Salaries			
Contractual	11,327	11,500	11,500
Commodities			
Capital Outlay			
Total	**11,327**	**11,500**	**11,500**
CAR WASH DEPARTMENT			
Salaries	2,077	4,000	4,000
Contractual	3,294	5,500	5,500
Commodities	2,704	3,000	3,000
Capital Outlay		500	500
Total	**8,075**	**13,000**	**13,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**174,090**	**202,930**	**204,000**

(Note: Should agree with general sub-totals.)

City of Whitewater 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,574	6,633	3,491
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessment Tax	22,542	21,778	21,778
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,542	21,778	21,778
Resources Available:	27,116	28,411	25,269
Expenditures:			
Debt service	20,483	24,920	24,120
Cash Basis Reserve (2022 column)			1,149
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	20,483	24,920	25,269
Unencumbered Cash Balance Dec 31	6,633	3,491	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	25,857	27,129	25,269
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	25,269
		Tax Required	0
Delinquent Comp Rate:	2.0%		0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	357	90	213
Receipts:			
Ad Valorem Tax	10,914	11,691	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	200	0	226
Motor Vehicle Tax	1,689	1,365	1,438
Recreational Vehicle Tax	16	13	14
16/20M Vehicle Tax	1	4	7
Commercial Vehicle Tax	55	36	31
Watercraft Tax	13	14	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,888	13,123	1,716
Resources Available:	13,245	13,213	1,929
Expenditures:			
Appropriation to Library Board	9,963	13,000	13,495
Appropriation to Library Board-Encumbrance	3,192		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	13,155	13,000	13,495
Unencumbered Cash Balance Dec 31	90	213	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	13,155	13,643	13,495
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	13,495
		Tax Required	11,566
Delinquent Comp Rate:	2.0%		231
		Amount of 2021 Ad Valorem Tax	11,797

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

City of Whitewater 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		18,528	13,805
Receipts:			
State of Kansas Gas Tax	21,285	18,640	18,540
County Transfers Gas	2,305	2,840	2,830
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**23,590**	**21,480**	**21,370**
Resources Available:	**23,590**	**40,008**	**35,175**
Expenditures:			
Personal Services	0	0	
Contractual Services	4,440	20,000	25,000
Commodities	622	6,203	10,175
Capital Outlay			
Transfers to Capital Improvement Reserve Fund			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,062**	**26,203**	**35,175**
Unencumbered Cash Balance Dec 31	18,528	13,805	0
2020/2021/2022 Budget Authority Amount:	25,663	26,203	35,175

Adopted Budget **Special Projects**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	43,157	54,767	30,655
Receipts:			
Franchise Fees	12,229	13,000	12,000
Reimbursements/Donations	2,400		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,629**	**13,000**	**12,000**
Resources Available:	**57,786**	**67,767**	**42,655**
Expenditures:			
Personal Services	0	0	
Contractual Services	3,019	15,000	15,000
Commodities	0	0	
Capital Outlay	0	22,112	27,655
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,019**	**37,112**	**42,655**
Unencumbered Cash Balance Dec 31	54,767	30,655	0
2020/2021/2022 Budget Authority Amount:	32,045	37,112	42,655

CPA Summary
See accompanying summary of significant forecast
ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

City of Whitewater 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waterworks Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	71,107	76,501	27,625
Receipts:			
Charges for Services	172,093	175,000	175,000
Penalties	3,272	10,100	5,000
Connection Fees	285	250	300
Sales Tax Collections (Utility)	1,419	1,500	1,500
Sales tax	0	0	0
Transfer from General Fund (sales tax)	10,399	8,333	10,500
Less Reimbursed Expenditures Budget Credit	280		
Interest on Idle Funds	0		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**187,748**	**195,183**	**192,300**
Resources Available:	**258,855**	**271,684**	**219,925**
Expenditures:			
Personal Services	42,452	50,000	50,000
Contractual Services	39,435	35,000	45,000
Commodities	75,467	95,000	95,000
Capital Outlay	0	37,559	3,425
Debt Service	0		
Sales Tax Remittances	0	1,500	1,500
Transfers to Capital Improvement Reserve Fund	10,000	10,000	10,000
Transfers to Water Improvement Reserve Fund	15,000	15,000	15,000
Budget Credit for Reimbursed Expenditures			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**182,354**	**244,059**	**219,925**
Unencumbered Cash Balance Dec 31	76,501	27,625	0
2020/2021/2022 Budget Authority Amount:	217,414	244,059	219,925

Adopted Budget

Sewer Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	43,847	41,584	19,691
Receipts:			
Charges for Services	126,144	130,000	133,000
Penalties	2,678	8,750	5,000
Sales tax	0	0	0
Transfer from General Fund (sales tax)	10,399	8,333	10,500
Interest on Idle Funds			
Miscellaneous	257		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**139,478**	**147,083**	**148,500**
Resources Available:	**183,325**	**188,667**	**168,191**
Expenditures:			
Personal Services	41,460	50,000	50,000
Contractual Services	40,661	45,000	45,000
Commodities	3,750	8,000	8,000
Capital Outlay	0	10,000	9,203
Debt Service	50,870	50,976	50,987
Transfers to Sewer Improvement Reserve Fund	5,000	5,000	5,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**141,741**	**168,976**	**168,190**
Unencumbered Cash Balance Dec 31	41,584	19,691	1
2020/2021/2022 Budget Authority Amount:	151,370	186,643	168,190

CPA Summary
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City of Whitewater 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	9,180	13,848	6,852
Receipts:			
Charges for Services	41,175	42,000	44,000
Penalties	1,274	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**42,449**	**46,000**	**48,000**
Resources Available:	**51,629**	**59,848**	**54,852**
Expenditures:			
Personal Services	0	0	
Contractual Services	36,551	37,500	38,500
Commodities	1,230	2,500	2,500
Capital Outlay	0	12,996	13,852
Transfers to Capital Improvement Reserve Fund	0		
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**37,781**	**52,996**	**54,852**
Unencumbered Cash Balance Dec 31	13,848	6,852	0
2020/2021/2022 Budget Authority Amount:	48,184	52,996	54,852

Adopted Budget

0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount:	0	0	0

CPA Summary
See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Centennial Program		**Whitewater Tourism**		**Capital Equipment Reserve**		**Capital Improvement Reserv**		**Water Improvement Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,523	Cash Balance Jan 1	3,371	Cash Balance Jan 1	1,794	Cash Balance Jan 1	29,977	Cash Balance Jan 1	81,390	119,055
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	39	Festival fees	1,386			Transfers In	10,000	Transfers In	15,000	
		Donations	354							
Total Receipts	39	Total Receipts	1740	Total Receipts	0	Total Receipts	10000	Total Receipts	15000	26,779
Resources Available:	2,562	Resources Available:	5,111	Resources Available:	1,794	Resources Available:	39,977	Resources Available:	96,390	145,834
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual servvices	2,018					Contractual services	10,731	
Total Expenditures	0	Total Expenditures	2,018	Total Expenditures	0	Total Expenditures	0	Total Expenditures	10,731	12,749
Cash Balance Dec 31	2,562	Cash Balance Dec 31	3,093	Cash Balance Dec 31	1,794	Cash Balance Dec 31	39,977	Cash Balance Dec 31	85,659	133,085 **
										133,085 **

**Note: These two block figures should agree.

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Improvement Reserve			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	5,481	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		5,481
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers in	5,000									
Total Receipts	5,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	5,000
Resources Available:	10,481	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	10,481
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	10,481	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	10,481 **
										10,481 **

**Note: These two block figures should agree.

CPA Summary

See accompanying summary of significant forecast assumptions and accountants' compilation report. Substantially all disclosures ordinarily included in financial statements prepared on the regulatory basis of accounting are not included.

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of
City of Whitewater
will meet on August 27, 2021 at 6:00 PM at the Whitewater City Building, 201 South Elm, Whitewater, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at the Whitewater City Building, 201 South Elm, Whitewater, Kansas 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 for 2020		Current Year Estimate for 2021		Proposed Budget 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	326,408	57.268	356,179	57.163	371,534	224,745	57.161
Debt Service	20,483		24,920		25,269		
Library	13,155	3.001	13,000	2.998	13,495	11,797	3.000
Special Highway	5,062		26,203		35,175		
Special Projects	3,019		37,112		42,655		
Waterworks Utility	182,354		244,059		219,925		
Sewer Utility	141,741		168,976		168,190		
Refuse Utility	37,781		52,996		54,852		
Non-Budgeted Funds-A	12,749						
Non-Budgeted Funds-B							
Totals	742,752	60.269	923,445	60.161	931,095	236,542	60.161
*Revenue Neutral Rate***							*59.665*
Less: Transfers	50,798		46,666		51,000		
Net Expenditure	691,954		876,779		880,095		
Total Tax Levied	227,843		234,585		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,780,463		3,899,299		3,931,775		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	921,995	890,941	859,247
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	921,995	890,941	859,247

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Kathy Wiebe
City Official Title: City Clerk

(Published in The Butler County Times-Gazette September 18, 2021.)

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BUDGET SUMMARY

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General	326,408	57.268	356,179	57.163	381,184	234,588	59.665
Debt Service	20,483		24,920		25,269		
Library	13,155	3.001	13,000	2.998	13,495	11,797	3.000
Special Highway	5,062		26,203		35,175		
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Refuse Utility	37,781		52,996		54,852		
Non-Budgeted Funds	12,749						
Totals	742,752	60.269	923,445	60.161	940,745	246,385	62.665
						*Revenue Neutral Rate***	59.665
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Kathy Wiebe

City Official Title: City Clerk

Published 9/18/21

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Kathy Wiebe

City Official Title: City Clerk

Resolution No. 9-27-21

A RESOLUTION OF THE CITY OF WHITEWATER, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Whitewater was calculated as 59.665 mills by the Butler County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Whitewater will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 27, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Whitewater, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF WHITEWATER:

The City of Whitewater shall levy a property tax rate exceeding the Revenue Neutral Rate of 59.665 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 27th day of September, 2021 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk