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

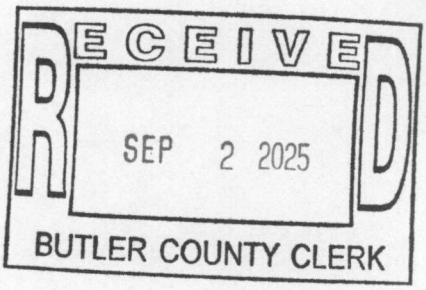


Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	553,979	283,234	52.811
Debt Service	10-113	8	49,824		
Library	12-1220	8	18,310	16,067	2.996
Special Highway		9	28,077		
Special Project		9	14,000		
Waterworks Utility		10	192,920		
Sewer Utility		10	168,931		
Refuse Utility		11	67,304		
		11			
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Totals		xxxxxxx	1,093,345	299,301	55.807
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			5,363,213
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	54.052
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Attest: 11-24-2025
County Clerk



Governing Body

No assurance is provided.

City of Whitewater

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	274,307	32,960	600	677	1,073	265
Debt Service						
Library	15,558	1,869	34	38	61	15
TOTAL	289,865	34,829	634	715	1,134	280

County Treas Motor Vehicle Estimate 34,829
County Treas Recreational Vehicle Estimate 634
County Treas 16/20M Vehicle Estimate 715
County Treas Commercial Vehicle Tax Estimate 1,134
County Treas Watercraft Tax Estimate 280

Motor Vehicle Factor 0.12016
Recreational Vehicle Factor 0.00219
16/20M Vehicle Factor 0.00247
Commercial Vehicle Factor 0.00391
Watercraft Factor 0.00097

No assurance is provided.

City of Whitewater 2026

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
Waterworks Utility Fund	General Fund	0	10,000	10,000	K.S.A. 13-1269
Waterworks Utility Fund	Capital Improvement Reserve Fund	0	10,000	10,000	K.S.A. 12-1, 118
Waterworks Utility Fund	Water Improvement Reserve Fund	0	15,000	15,000	K.S.A. 12-825d
Sewer Utility Fund	Sewer Improvement Reserve Fund	0	5,000	5,000	K.S.A. 12-631o
Waterworks Utility Fund	Debt Service Fund	0	5,000	5,000	K.S.A. 13-1270
Sewer Utility Fund	General Fund	0	0	0	K.S.A. 14-568
Sewer Utility Fund	Special Highway Fund	0	0	0	K.S.A. 12-1,119
Sewer Utility Fund	Special Projects Fund	0	0	0	K.S.A. 12-825d
Sewer Utility Fund	Debt Service Fund	0	0	0	K.S.A. 12-825d
Sewer Utility Fund	Sewer Improvement Reserve Fund	0	0	0	K.S.A. 12-631o
Sewer Utility Fund	Capital Improvement Reserve Fund	0	0	0	K.S.A. 12-1, 118
Refuse Utility Fund	Equipment Reserve Fund	0	0	0	K.S.A. 12-1,117
Refuse Utility Fund	Special Highway Fund	10,000	0	0	K.S.A. 12-825d
	Totals	10,000	45,000	45,000	
	Adjustments*				
	Adjusted Totals	10,000	45,000	45,000	

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

No assurance is provided.

City of Whitewater

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Beginning Amount		Date Due		Amount Due 2025		Amount Due 2026	
				Amount Issued	Outstanding Jan 1, 2025	Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A 2004 - Sewer Improvement	9/22/2004	9/22/2044	4.50	857,200	664,139	9/22	9/22	27,367	19,228	26,502	20,093
Series B 2004 - Sewer Improvement	9/22/2004	9/22/2044	4.50	77,800		9/22	9/22	2,490	1,891	2,404	1,977
Series A 2010 - Internal Improvement	8/15/2010	8/15/2026	3.25-5.00	230,000	40,000	3/1, 9/1	9/1	1,680	20,000	840	20,000
Total G.O. Bonds					**704,139**			**31,537**	**41,119**	**29,746**	**42,070**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**704,139**			**31,537**	**41,119**	**29,746**	**42,070**

No assurance is provided.

City of Whitewater

2026

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, 2025	Payments Due 2025	Payments Due 2026
None							
Totals					**0**	**0**	**0**

No assurance is provided.

*****If 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: 2026

Library found in: City of Whitewater
Butler County

As provided in KSA 75-2553 *et seq.*, 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 2025	Proposed Year 2026
Ad Valorem Tax	$15,558	$16,067
Delinquent Tax	$226	$226
Motor Vehicle Tax	$1,903	$1,869
Recreational Vehicle Tax	$35	$34
16/20M Vehicle Tax	$39	$38
TOTAL TAXES	$17,761	$18,234
Difference in Total Taxes:	$473	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$5,193,958	$5,362,912
Did Assessed Valuation Decrease?	No	
Levy Rate	2.996	2.996
Difference in Levy Rate:	0.000	
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

City of Whitewater 2026

FUND PAGE FOR FUNDS WITH A TAX LEV

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	87,830	165,268	135,320
Receipts:			
Ad Valorem Tax	250,187	274,307	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,424	2,000	2,000
Motor Vehicle Tax	34,541	33,549	32,960
Recreational Vehicle Tax	632	610	600
16/20M Vehicle Tax	727	684	677
Commercial Vehicle Tax	662	1,092	1,073
Watercraft Tax	0	460	265
Gross Earning (Intangible) Tax	0	0	0
Local Sales Tax	75,577	50,000	50,000
Compensating Use Tax	0	7,000	7,000
Local Alcoholic Liquor	0	150	150
Licenses, Fees & Permits:	45,763	0	0
Car Wash	0	7,500	7,500
Fines and Forfeitures	6,171	1,000	1,000
Use of Money and Property	30,701	10,000	10,000
Reimbursement	0	10,000	10,000
Donations	0	500	500
Transfers from Waterworks Utility Fund	0	10,000	10,000
Dividends	0	0	0
Transfers from Sewer Fund	0	0	0
Grant	659	0	0
Charges and Services	6,811	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	0	500	500
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	5,320	1,200	1,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**461,175**	**410,552**	**135,425**
Resources Available:	**549,005**	**575,820**	**270,745**

City of Whitewater
FUND PAGE - GENERA

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	549,005	575,820	270,745
Expenditures:			
GENERAL ADMINISTRATION DEPART	282,126	230,000	235,000
STREET MAINTENANCE DEPARTMENT	9,683	45,000	45,000
STREET LIGHT DEPARTMENT	0	11,500	12,000
CAR WASH DEPARTMENT	2,196	13,000	14,500
GOVERNING BODY	36,721	0	0
PARKS	8,591	11,000	11,000
POLICE	38,920	40,000	40,000
CEMETERY	5,500	6,500	5,000
Sub-Total detail page	383,737	357,000	362,500
Law Enforcement/EMS Services Contract	0	0	0
Employee Benefits	0	24,000	24,000
Park Board Wages	0	5,000	5,000
Appropriation to Park Board	0	3,000	3,000
Appropriation to Cemetery Board	0	6,500	6,500
Appropriation to Library Board	0	45,000	46,000
Cash Reserve (2026 column)			106,979
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**383,737**	**440,500**	**553,979**
Unencumbered Cash Balance Dec 31	165,268	135,320	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	383,737	540,509	553,979
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	553,979
		Tax Required	283,234
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	283,234

? 18,000?

No assurance is provided.

City of Whitewater 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
GENERAL ADMINISTRATION DEPARTMENT			
Salaries	133,061	60,000	65,000
Contractual	55,029	60,000	60,000
Commodities	49,188	60,000	60,000
Capital Outlay	0	5,000	5,000
Utility expense	43,588	45,000	45,000
Debt service	1,260	0	0
Total	**282,126**	**230,000**	**235,000**
STREET MAINTENANCE DEPARTMENT			
Salaries	0	10,000	10,000
Contractual	9,683	31,500	31,500
Commodities	0	3,500	3,500
Total	**9,683**	**45,000**	**45,000**
STREET LIGHT DEPARTMENT			
Contractual	0	11,500	12,000
Total	**0**	**11,500**	**12,000**
CAR WASH DEPARTMENT			
Salaries	2,196	4,000	5,000
Contractual	0	5,500	5,000
Commodities	0	3,000	3,500
Capital Outlay	0	500	1,000
Total	**2,196**	**13,000**	**14,500**
GOVERNING BODY			
Contractual Services	36,721	0	0
Total	**36,721**	**0**	**0**
PARKS			
Personal Services	3,000	3,000	3,000
City Appropriations	5,591	8,000	8,000
Total	**8,591**	**11,000**	**11,000**
POLICE			
Contractual Services	38,920	40,000	40,000
Total	**38,920**	**40,000**	**40,000**
CEMETERY			
City Appropriations	5,500	6,500	5,000
Total	**5,500**	**6,500**	**5,000**
Page Total	**383,737**	**357,000**	**362,500**

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

City of Whitewater 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,932	17,948	23,046
Receipts:			
Ad Valorem Tax	20,276	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessment Tax	0	21,778	21,778
Transfer from Waterworks Utility	0	5,000	5,000
Transfers from Sewer Utility Fund	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,276**	**26,778**	**26,778**
Resources Available:	**39,208**	**44,726**	**49,824**
Expenditures:			
Series A 2010	21,260	21,680	20,840
Cash Reserve (2026 column)			28,984
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**21,260**	**21,680**	**49,824**
Unencumbered Cash Balance Dec 31	17,948	23,046	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	31,162	50,028	49,824
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	49,824
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,931	8,300	0
Receipts:			
Ad Valorem Tax	14,188	15,558	xxxxxxxxxxxxxxxxxx
Delinquent Tax	189	226	226
Motor Vehicle Tax	1,952	1,903	1,869
Recreational Vehicle Tax	36	35	34
16/20M Vehicle Tax	38	39	38
Commercial Vehicle Tax	38	62	61
Watercraft Tax	0	26	15
Sales Tax	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,441**	**17,849**	**2,243**
Resources Available:	**39,372**	**26,149**	**2,243**
Expenditures:			
Appropriation to Library Board	31,072	26,149	18,310
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**31,072**	**26,149**	**18,310**
Unencumbered Cash Balance Dec 31	8,300	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	31,072	40,780	18,310
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,310
		Tax Required	16,067
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	16,067

No assurance is provided.

City of Whitewater 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,233	3,170	5,467
Receipts:			
State of Kansas Gas Tax	18,088	19,580	19,580
County Transfers Gas	2,742	3,030	3,030
Transfer from Refuse Utility Fund	10,000	0	0
Miscellaneous	1,381		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**32,211**	**22,610**	**22,610**
Resources Available:	**50,444**	**25,780**	**28,077**
Expenditures:			
Contractual Services	47,274	20,000	20,000
Commodities	0	313	313
Cash Reserve (2026 column)			7,764
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**47,274**	**20,313**	**28,077**
Unencumbered Cash Balance Dec 31	3,170	5,467	0
2024/2025/2026 Budget Authority Amount:	69,900	33,313	28,077

Adopted Budget

Special Project	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	33,823	0	2,000
Receipts:			
Franchise Fees	0	12,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**12,000**	**12,000**
Resources Available:	**33,823**	**12,000**	**14,000**
Expenditures:			
Contractual Services	33,823	10,000	10,000
Cash Reserve (2026 column)			4,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**33,823**	**10,000**	**14,000**
Unencumbered Cash Balance Dec 31	0	2,000	0
2024/2025/2026 Budget Authority Amount:	54,980	17,823	14,000

No assurance is provided.

City of Whitewater 2026

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Waterworks Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,749	23,360	13,890
Receipts:			
Charges for Services	172,458	170,000	170,000
Penalties	0	7,000	7,000
Connection Fees	0	30	30
Sales Tax Collections (Utility)	0	2,000	2,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**172,458**	**179,030**	**179,030**
Resources Available:	**208,207**	**202,390**	**192,920**
Expenditures:			
Personal Services	137,373	40,000	40,000
Contractual Services	46,042	50,000	50,000
Commodities	1,432	90,000	90,000
Capital Outlay	0	1,500	1,500
Sales Tax Remittances	0	2,000	2,000
Transfer to Debt Service	0	5,000	5,000
Cash Reserve (2026 column)			4,420
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**184,847**	**188,500**	**192,920**
Unencumbered Cash Balance Dec 31	23,360	13,890	0
2024/2025/2026 Budget Authority Amount:	329,684	216,349	192,920

Adopted Budget

Sewer Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	59,773	44,907	38,931
Receipts:			
Charges for Services	126,498	130,000	130,000
Penalties	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**126,498**	**130,000**	**130,000**
Resources Available:	**186,271**	**174,907**	**168,931**
Expenditures:			
Personal Services	77,996	50,000	50,000
Contractual Services	11,905	0	0
Commodities	539	10,000	10,000
Series A 2004	0	27,367	26,502
Series B 2004	0	2,490	2,404
Principal	50,924	21,119	22,070
Transfers to General Fund	0	10,000	10,000
Transfers to Bond & Interest Fund	0	5,000	5,000
Transfers to Sewer Reserve Fund	0	10,000	10,000
Cash Reserve (2026 column)			32,955
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**141,364**	**135,976**	**168,931**
Unencumbered Cash Balance Dec 31	44,907	38,931	0
2024/2025/2026 Budget Authority Amount:	279,142	171,797	168,931

No assurance is provided.

City of Whitewater 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	13,944	13,304	15,304
Receipts:			
Charges for Services	48,323	52,000	52,000
Penalties	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,323**	**52,000**	**52,000**
Resources Available:	**62,267**	**65,304**	**67,304**
Expenditures:			
Contractual Services	38,963	50,000	50,000
Transfer to Special Hwy Fund	10,000	0	0
Cash Reserve (2026 column)			17,304
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**48,963**	**50,000**	**67,304**
Unencumbered Cash Balance Dec 31	13,304	15,304	0
2024/2025/2026 Budget Authority Amount:	65,178	69,944	67,304

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

No assurance is provided.

City of Whitewater

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

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 Rese**		**Capital Improvement R**		**Water Improvement Rese**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	3,531	Cash Balance Jan 1	20,794	Cash Balance Jan 1	39,977	Cash Balance Jan 1	53,465	117,767
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		None		Sale of equipment	2,300	None		None		
Total Receipts	0	Total Receipts	0	Total Receipts	2300	Total Receipts	0	Total Receipts	0	2,300
Resources Available:	0	Resources Available:	3,531	Resources Available:	23,094	Resources Available:	39,977	Resources Available:	53,465	120,067
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		None		Equipment purchase	20,300	None		None		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	20,300	Total Expenditures	0	Total Expenditures	0	20,300
Cash Balance Dec 31	0	Cash Balance Dec 31	3,531	Cash Balance Dec 31	2,794	Cash Balance Dec 31	39,977	Cash Balance Dec 31	53,465	**99,767** **
										99,767 **

**Note: These two block figures should agree.

No assurance is provided.

City of Whitewater

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Improvement Res		**American Rescue Plan A**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	40,481	Cash Balance Dec 31	3,576	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		44,057
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		None								
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	40,481	Resources Available:	3,576	Resources Available:	0	Resources Available:	0	Resources Available:	0	44,057
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Contractual Services	3,576							
Total Expenditures	0	Total Expenditures	3,576	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	3,576
Cash Balance Dec 31	40,481	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**40,481** **
										40,481 **

** Note: These two block figures should agree.

No assurance is provided.

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Whitewater

will meet on August 25, 2025 at 6:00 PM at City Hall, Whitewater, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at 201 S Elm, Whitewater, KS 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	383,737	52.807	440,500	52.813	553,979	283,234	52.813
Debt Service	21,260		21,680		49,824		
Library	31,072	2.995	26,149	2.996	18,310	16,067	2.996
Special Highway	47,274		20,313		28,077		
Special Project	33,823		10,000		14,000		
Waterworks Utility	184,847		188,500		192,920		
Sewer Utility	141,364		135,976		168,931		
Refuse Utility	48,963		50,000		67,304		
Non-Budgeted Funds-A	20,300						
Non-Budgeted Funds-B	3,576						
Totals	916,216	55.802	893,118	55.809	1,093,345	299,301	55.809
						*Revenue Neutral Rate***	*54.052*
Less: Transfers	10,000		45,000		45,000		
Net Expenditure	906,216		848,118		1,048,345		
Total Tax Levied	276,886		289,865		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,961,956		5,193,958		5,362,912		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	783,030	743,690	704,139
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	783,030	743,690	704,139

*Tax rates are expressed in mills

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

Anne Morrow

Official Title: City Clerk

No assurance is provided.

Published in the Butler County Times-Gazette
Aug 12, 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Whitewater
will meet on August 25, 2025 at 6:00 PM at City Hall, Whitewater, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at 201 S Elm, Whitewater, KS 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 for 2024		Current Year Estimate for 2025		Proposed Budget 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	383,737	52.807	440,500	52.813	553,979	283,234	52.813
Debt Service	21,260		21,680		49,824		
Library	31,072	2.995	26,149	2.996	18,310	16,067	2.996
Special Highway	47,274		20,313		28,077		
Special Project	33,823		10,000		14,000		
Waterworks Utility	184,847		188,500		192,920		
Sewer Utility	141,364		135,976		168,931		
Refuse Utility	48,963		50,000		67,304		
Non-Budgeted Funds-A	20,300						
Non-Budgeted Funds-B	3,576						
Totals	916,216	55.802	893,118	55.809	1,093,345	299,301	55.809
						*Revenue Neutral Rate***	*54.052*
Less: Transfers	10,000		45,000		45,000		
Net Expenditure	906,216		848,118		1,048,345		
Total Tax Levied	276,886		289,865		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,961,956		5,193,958		5,362,912		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	783,030	743,690	704,139
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	783,030	743,690	704,139

*Tax rates are expressed in mills

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

Anne Morrow
Official Title: City Clerk

3742720

RESOLUTION No. 0825-25A

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 54.052 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 August 25, 2025 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 54.052 mills.

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

Adopted on this 25th day of August 2025 and signed by the Mayor.

[Brady Gragg, Mayor]

ATTEST:

[Anne Morrow, City Clerk]

ROLL CALL VOTE

A Roll Call Vote of the City of Whitewater, Butler County, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate.

Hearing to Exceed Revenue Neutral Rate held on August 25, 2025.

RESOLUTION No. 0825-25A

GOVERNING BODY MEMBERS & Signatures		YES	NO	No Vote
Grant Bowlin	Attested:	X		
Trent Clark	Attested:	X		
Dan Ravenscraft	Attested:			✓
Kathryn Coleman	Attested:	✓		
	Attested:			
	VOTE TOTALS	3		

Certified by City Clerk or City Treasurer

8/25/25
Date