State of Kansas
Special District
2026

# CERTIFICATE

To the Clerk of Chase, State of Kansas
We, the undersigned, officers of
**Public Wholesale Water Supply District No. 26**

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 Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 0 | 5 | | | |
| Debt Service | 10-113 | | 109,490 | | |
| | | | | | |
| | | | | | |
| Water Operations | | | 433,651 | | |
| | | | | | |
| Non-Budgeted Funds | | | | | |
| **Totals** | | xxxxxxxxxx | 543,141 | 0 | |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | 21,648,704 |
| RNR Hearing Notice | | | | | Nov. 1, 2025 Total Assessed Valuation |
| Neighborhood Revitalization Rebate | | | | | |

| | |
|---|---|
| Revenue Neutral Rate | 0.000 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:

Address:

Email:

Attest: 8/22, 2025
Connie M. Taylor
County Clerk

Michael W. Lockhoone
Mike Hastings
William C. Dodson
George M. Yeager
Governing Body

| CPA Summary |
|---|
| |

State of Kansas
Special District
2026

# CERTIFICATE

To the Clerk of Chase, State of Kansas
We, the undersigned, officers of
**Public Wholesale Water Supply District No. 26**

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| 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) |
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| | | | | | |
| Water Operations | | | 433,651 | | |
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| **Totals** | | xxxxxxxxxx | 543,141 | 0 | |
| Budget Hearing Notice | | | | | County Clerk's Use Only |
| Combined Rate - Budget Hearing Notice | | | | | |
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| Neighborhood Revitalization Rebate | | | | | Nov. 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 0.000 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:

Address:

Email:

Attest: _____, 2025

County Clerk

Michael W. Cochoone
Mita Hastings
William C. Dixson
George M. Yeager
Governing Body

**CPA Summary**

Public Wholesale Water Supply District No. 26
Chase

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 | 0 | 0 | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 0 | 0 | 0 | 0 | 0 | 0 |

County Treas Motor Vehicle Estimate 0

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

2026

Public Wholesale Water Supply District No. 26
Chase

**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 |
|---|---|---|---|---|---|
| Water Operations | Bond Reserve Fund | 11,009 | 11,009 | 11,009 | Res 5-21-2015 |
| Water Operations | Debt Reserve | 109,992 | 109,992 | 109,992 | Res 5-21-2015 |
| Water Operations | Short Lived Assets | 22,056 | 22,056 | 22,056 | USDA LOC |
| | | | | | |
| | | | | | |
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| | | | | | |
| | | | | | |
| | | | | | |
| | **Totals** | 143,057 | 143,057 | 143,057 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 143,057 | 143,057 | 143,057 | |

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

Public Wholesale Water Supply District No. 26
Chase

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: | | | | | | | | | | |
| Water System Rev. Bonds Series 2015A | 6/17/2025 | 2.75 | 2,359,000 | 2,059,000 | 6/25 | 6/25 | 56,623 | 42,000 | 55,468 | 43,000 |
| Water System Rev. Bonds Series 2015B | 6/17/2015 | 2.75 | 255,000 | 223,000 | 6/25 | 6/25 | 6,133 | 4,000 | 6,023 | 5,000 |
| Total Revenue | | | | 2,282,000 | | | 62,756 | 46,000 | 61,491 | 48,000 |
| Other: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| Total | | | | **2,282,000** | | | **62,756** | **46,000** | **61,491** | **48,000** |

## 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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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| | | | | | | | |
| | | | | | | | |
| | | | **Total** | **0** | **0** | **0** | **0** |

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

Public Wholesale Water Supply District No. 26
Chase

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 | 66,550 | 67,550 | 68,787 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 0 |
| Recreational Vehicle Tax | | | 0 |
| 16/20M Vehicle Tax | | | 0 |
| Commercial Vehicle Tax | | | 0 |
| Watercraft Tax | | | 0 |
| Transfers from Water Operations | 109,992 | 109,992 | 109,992 |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **109,992** | **109,992** | **109,992** |
| **Resources Available:** | **176,542** | **177,542** | **178,779** |
| Expenditures: | | | |
| Bond Payments | 108,992 | 108,755 | 109,490 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **108,992** | **108,755** | **109,490** |
| Unencumbered Cash Balance Dec 31 | 67,550 | 68,787 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 108,993 | 108,775 | 109,490 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 109,490 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

**CPA Summary**

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Water Operations** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 4,058 | 32,058 | 23,431 |
| Receipts: | | | |
| Water Sales | 359,924 | 390,000 | 402,000 |
| Insurance Reimbursements | 7,335 | 7,600 | 7,600 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 17 | 20 | 20 |
| Miscellaneous | 44 | 600 | 600 |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **367,320** | **398,220** | **410,220** |
| **Resources Available:** | **371,378** | **430,278** | **433,651** |
| Expenditures: | | | |
| Capitol Outlay | 174 | 5,000 | 5,000 |
| Chemicals | 64,162 | 72,000 | 80,000 |
| Contract Services | 35,979 | 40,000 | 45,000 |
| Utilities | 50,054 | 50,000 | 52,000 |
| Dues & Fees | 4,148 | 5,000 | 5,000 |
| Equipment | 260 | 500 | 8,000 |
| Insurance | 22,936 | 22,500 | 23,500 |
| Legal | 0 | 100 | 100 |
| Audit Services | 3,200 | 3,250 | 3,250 |
| Training | 0 | 200 | 504 |
| Transfer to Bond Reserve Fund | 3,669 | 11,007 | 11,007 |
| Transfer to Debt Reserve Fund | 91,660 | 108,933 | 108,933 |
| Transfer to Short Lived Assets | 9,190 | 22,057 | 22,057 |
| Supplies and Office Supplies | 1,980 | 1,000 | 1,000 |
| System Repairs and Materials | 412 | 1,500 | 1,500 |
| Publications | 28 | 100 | 100 |
| Leases | 1,700 | 1,700 | 1,700 |
| Reimbursement for Operator | 49,759 | 62,000 | 65,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | 9 | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **339,320** | **406,847** | **433,651** |
| Unencumbered Cash Balance Dec 31 | 32,058 | 23,431 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 428,713 | 407,616 | 433,651 |

| Adopted Budget<br>**0** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | Wat | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditures | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 0 | 0 | 0 |

**CPA Summary**

Public Wholesale Water Supply District No. 26 **NON-BUDGETED FUNDS** 2026

*(Only the actual budget year for 2024 is reported)*

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| **Bond Reserve Fund** | | **ECWAG** | | **Short Lived Assets** | | **0** | | **0** | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 86,235 | Cash Balance Jan 1 | 223 | Cash Balance Jan 1 | 60 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 86,518 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer from Operations | 3,669 | Grant | 704,909 | Transfer from Operations | 9,190 | | | | | |
| Total Receipts | 3,669 | Total Receipts | 704,909 | Total Receipts | 9,190 | Total Receipts | 0 | Total Receipts | 0 | 717,768 |
| Resources Available: | 89,904 | Resources Available: | 705,132 | Resources Available: | 9,250 | Resources Available: | 0 | Resources Available: | 0 | 804,286 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | 0 | Contract Service | 705,062 | Repairs | 907 | | | | | |
| Total Expenditures | 0 | Total Expenditures | 705,062 | Total Expenditures | 907 | Total Expenditures | 0 | Total Expenditures | 0 | 705,969 |
| Cash Balance Dec 31 | 89,904 | Cash Balance Dec 31 | 70 | Cash Balance Dec 31 | 8,343 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 98,317 ** |
| | | | | | | | | | | 98,317 ** |

** Note: These two block figures should agree.

**CPA Summary**

State of Kansas
2025 Special District

## NOTICE OF BUDGET HEARING

The governing body of

**Public Wholesale Water Supply District No. 26**

Chase

will meet on August 21, 2025 at 6:00 p.m. at 402 Topeka Ave., Strong City Hall 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 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 | | | | | | | |
| Debt Service | 108,992 | | 108,755 | | 109,490 | | |
| | | | | | | | |
| | | | | | | | |
| Water Operations | 339,320 | | 406,847 | | 433,651 | | |
| | | | | | | | |
| Non-Budgeted Funds | 705,969 | | | | | | |
| Totals | 1,154,281 | 0.000 | 515,602 | 0.000 | 543,141 | 0 | 0.000 |
| | | | | | | *Revenue Neutral Rate** | *0.000* |
| Less: Transfers | 143,057 | | 143,057 | | 143,057 | | |
| Net Expenditures | 1,011,224 | | 372,545 | | 400,084 | | |
| Total Tax Levied | 0 | | 0 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 0 | | 20,696,006 | | 21,639,339 | | |

Outstanding Indebtedness, Jan 1,

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 2,439,755 | 2,327,000 | 2,282,000 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 2,439,755 | 2,327,000 | 2,282,000 |

*Tax rates are expressed in mills.

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

Shari DeWitt

# Column
AFFIDAVIT OF PUBLICATION

See Proof on Next Page

**Chase County Leader News**
**109 W. 6th Ave**
**(620) 342-4800**

I, Bettina Shank, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Manager of Chase County Leader News, a publication that is a "legal newspaper" as that phrase is defined for the city of Emporia, for the County of Chase, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

**PUBLICATION DATES:**
Aug. 1, 2025

**Notice ID:** ByAEMeEEE6iyEakaIq0v
**Notice Name:** PWWSD No. 26 BH

**PUBLICATION FEE:** $27.15

Bettina Shank
Operations Manager

**VERIFICATION**

NOTARY PUBLIC STATE OF KANSAS
LISA M. STUEVE
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 04-10-2027

STATE OF KANSAS
COUNTY OF CHASE

Signed or attested before me on this
1st day of August, A.D. 2025.

Notary Public

Newspaper page size: Width: 10.25 in., Height: 19.94 in.

State of Kansas
202Special District

## NOTICE OF BUDGET HEARING

The governing body of
**Public Wholesale Water Supply District No. 26**
Clay
will meet on at 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 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

| FUND | Prior Year Actual 2024 | | Current Year Estimate for 2025 | | Proposed Budget Year for 2026 | | |
|---|---|---|---|---|---|---|---|
| | Actual Expenditures | Actual Tax Rate* | Estimated Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | | | | | | | |
| Debt Service | 108,992 | | 108,755 | | 109,490 | | |
| | | | | | | | |
| Water Operations | 339,120 | | 406,847 | | 433,651 | | |
| | | | | | | | |
| Non-Budgeted Funds | 705,969 | | | | | | |
| Totals | 1,154,281 | 0.000 | 515,602 | 0.000 | 543,141 | 0 | 0.000 |
| | | | | | | *Revenue Neutral Rate** | 0.000 |
| Less: Transfers | 143,057 | | 143,057 | | 143,057 | | |
| Net Expenditures | 1,011,224 | | 372,445 | | 400,084 | | |
| Total Tax Levied | 0 | | 0 | | xxxxxxxxxxxxxx | | |
| Assessed Valuation | 0 | | 20,696,000 | | 21,699,339 | | |

Outstanding Indebtedness,

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| Jan 1, | | | |
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 2,430,755 | 2,327,000 | 2,282,000 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 0 | 0 | 0 |
| Total | 2,430,755 | 2,327,000 | 2,282,000 |

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

0