State of Kansas
Special District
2026

CERTIFICATE

RETURN BY

SEP 25 2025

Butler County Clerks Office

To the Clerk of Butler County, State of Kansas
We, the undersigned, officers of
WS #22 Whitewater River
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 for the 2026 Budget.

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 & 16/20M Veh		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	24-1219	5	2,117,920	199,767	0.708
Debt Service	10-113				
Totals		xxxxxxx	2,117,920	199,767	0.708
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice		6			
RNR Hearing Notice					
Neighborhood Revitalization					

Final County Assessed Valuation	County Clerk's Use Only
Butler County	167,336,594
Harvey County	21,629,481
Marion County	5,639,199
Sedgwick County	87,404,899
0	
Nov 1, 2025 Total Assessed Valuation	282,010,173

Revenue Neutral Rate	0.785
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: 11-24 2025

County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

CPA Summary

WS #22 Whitewater River
Butler County

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	221,121	16,598	322	250	716	209
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	221,121	16,598	322	250	716	209

County Treas Motor Vehicle Estimate 16,598

County Treas Recreational Vehicle Estimate 322

County Treas 16/20M Vehicle Estimate 250

County Treas Commercial Vehicle Tax Estimate 716

County Treas Watercraft Tax Estimate 209

MVT Factor 0.07506

RVT Factor 0.00146

16/20M Factor 0.00113

Comm Veh Factor 0.00324

Watercraft Factor 0.00095

WS #22 Whitewater River
Butler County

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:										
None										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
None										
Total Revenue				0			0	0	0	0
Other:										
None										
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, 2025	Payments Due 2025	Payments Due 2026
None							
				Total	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,555,829	3,778,510	1,900,058
Receipts:			
Ad Valorem Tax	130,459	221,121	xxxxxxxxxxxxxxxx
Delinquent Tax	1,755		
Motor Vehicle Tax	11,589	16,690	16,598
Recreational Vehicle Tax	263	334	322
16/20M Vehicle Tax	254	523	250
Commercial Vehicle Tax	408	800	716
Watercraft Tax			209
Revenue from Other Counties	88,563		
Refunds	217		
Reimbursement/Yardlight from other Wate	150		
In Lieu of Taxes (IRB)	53		
Interest on Idle Funds	65,855		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**299,566**	**239,468**	**18,095**
Resources Available:	**3,855,395**	**4,017,978**	**1,918,153**
Expenditures:			
Accounting Fees/Legal Notices	2,230	3,000	3,000
Dues	3,875	5,000	5,000
Payroll/Mileage/Expenses CO Stan Entz	1,883	9,000	9,000
Director Expenses & Mileage	1,735	6,000	6,000
Dam Maintenance	14,715	1,051,120	1,051,120
Insurance	3,779	200	200
Operating Expenses	3,264	1,100	1,100
Payroll/Mileage/Expenses Sandy Koontz	9,125	8,500	8,500
Construction Dams/Land Rights		1,004,000	1,004,000
State & Federal Taxes	2,932	5,000	5,000
Engineering	29,233	25,000	25,000
Payroll/Mileage/Expenses Deanna Jackson	2,977		
Payroll/Mileage/Expenses ACO Jeff Parks	1,137		
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**76,885**	**2,117,920**	**2,117,920**
Unencumbered Cash Balance Dec 31	3,778,510	1,900,058	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,916,716	2,117,920	2,117,920
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,117,920
		Tax Required	199,767
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	199,767

CPA Summary

State of Kansas
Special District

NOTICE OF BUDGET HEARING

The governing body of

WS #22 Whitewater River

Butler County

will meet on September 15, 2025 at 8:00 PM at USDA Service Center, 2503 Enterprise, El Dorado 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 USDA Service Center and will be available at this hearing.

SUPPORTING COUNTIES

Butler County (home county) Harvey County, Marion County, Sedgwick County

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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		
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General	76,885	0.877	2,117,920	0.833	2,117,920	199,767	0.709
Debt Service							
Totals	76,885	0.877	2,117,920	0.833	2,117,920	199,767	0.709
						*Revenue Neutral Rate**	*0.785*
Less: Transfers	0		0		0		
Net Expenditures	76,885		2,117,920		2,117,920		
Total Tax Levied	221,121		221,121		xxxxxxxxxxxxxxx		
Assessed Valuation:	252,312,793		265,472,835		281,714,195		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
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*

Harry Clayton

WS #22 Whitewater River public notice

(Published in The Ark Valley News Aug. 28, 2025.)

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

Harry Clayton

Affidavit of Publication

STATE OF KANSAS,
SEDGWICK COUNTY, ss.

Chris Strunk, being first duly sworn, deposes and says: That he is Publisher of The Ark Valley News, formerly The Valley Center Index, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Sedgwick County Kansas, with a general paid circulation on a yearly basis in Sedgwick County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Valley Center in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the 28th day of August, 2025. with subsequent publications being made on the following dates:

_____, 2025 _____, 2025

_____, 2025 _____, 2025

_____, 2025 _____, 2025

Chris Strunk

Subscribed and sworn to before me this 28th day of August, 2025.

Notary Public

My commission expires

Additional copies $

Printer's fee

LISA K. STRUNK NOTARY PUBLIC 4/24/28 STATE OF KANSAS

Published in the Butler County Times-Gazette
Aug 30, 2025

NOTICE OF BUDGET HEARING

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WS #22 Whitewater River
Butler County
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***Revenue Neutral Rate as defined by KSA 79-2988*

Harry Clayton

3784780

WS22

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Eric K. Meyer, being first duly sworn, deposes and says:

That he is the publisher of the Marion County Record, a weekly newspaper printed in the State of Kansas and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 27th day of August, 2025 .

Subscribed and sworn to before me this
27th day of August, 2025

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 6-12-27

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $293.00

First published Aug. 27, 2025, in the Marion County Record, Marion, Kansas (1t)

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Harry Clayton

M-50-2829

Published in Newton Kansan
Aug 30, 2025

NOTICE OF BUDGET HEARING

State of Kansas
Special District

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Harry Clayton

3785150