State of Kansas
City

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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	540,509	274,307	52.813 ✓
Debt Service	10-113	8	50,028		
Library	12-1220	8	40,780	15,558	2.996 ✓
Special Highway		9	33,313		
Special Projects		9	17,823		
Waterworks Utility		10	216,349		
Sewer Utility		10	171,797		
Refuse Utility		11	69,944		
		11			
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Totals		xxxxxxx	1,140,543	289,865	55.809 ✓
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			5,193,958 ✓
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 53.304

OK had mtg.

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: Nov 21, 2024

County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

Governing Body

No assurance is provided.

City of Whitewater

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	262,025	33,549	610	684	1,092	460
Debt Service						
Library	14,861	1,903	35	39	62	26
TOTAL	276,886	35,452	645	723	1,154	486

County Treas Motor Vehicle Estimate 35,452
County Treas Recreational Vehicle Estimate 645
County Treas 16/20M Vehicle Estimate 723
County Treas Commercial Vehicle Tax Estimate 1,154
County Treas Watercraft Tax Estimate 486

Motor Vehicle Factor 0.12804
Recreational Vehicle Factor 0.00233
16/20M Vehicle Factor 0.00261
Commercial Vehicle Factor 0.00417
Watercraft Factor 0.00176

No assurance is provided.

City of Whitewater

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Waterworks Utility	General Fund	0	0	10,000	K.S.A. 13-1269
Waterworks Utility	Capital Improvement Reserve	0	0	10,000	K.S.A. 12-1, 118
Waterworks Utility	Water Improvement Reserve	10,000	15,000	15,000	K.S.A. 12-825d
Sewer Utility	Sewer Improvement Reserve	0	5,000	5,000	K.S.A. 12-631o
Waterworks Utility	Debt Service	0	5,000	5,000	K.S.A. 13-1270
Sewer Utility	General Fund	0	0	0	K.S.A. 14-568
Sewer Utility	Special Highway Fund	0	0	0	K.S.A. 12-1,119
Sewer Utility	Special Projects Fund	21,000	0	0	K.S.A. 12-825d
Sewer Utility	Debt Service	0	0	0	K.S.A. 12-825d
Sewer Utility	Sewer Improvement Reserve	32,000	0	0	K.S.A. 12-631o
Sewer Utility	Capital Improvement Reserve	10,000	0	0	K.S.A. 12-1, 118
Refuse Utility	Equipment Reserve Fund	19,000	0	0	K.S.A. 12-1,117
	Totals	92,000	25,000	45,000	
	Adjustments*				
	Adjusted Totals	92,000	25,000	45,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

No assurance is provided.

City of Whitewater

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A 2004 - Sewer Improvement	9/22/2004	9/22/2044	4.50	857,200	626,557	9/22	9/22	28,195	18,400	27,367	19,228
Series B 2004 - Sewer Improvement	9/22/2004	9/22/2044	4.50	77,800	57,133	9/22	9/22	2,571	1,810	2,490	1,891
Series A 2010 - Internal Improvement	8/15/2010	8/15/2026	3.25-5.00	230,000	60,000	3/1, 9/1	9/1	2,460	20,000	1,640	20,000
Total G.O. Bonds					**743,690**			**33,226**	**40,210**	**31,497**	**41,119**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**743,690**			**33,226**	**40,210**	**31,497**	**41,119**

No assurance is provided.

City of Whitewater

2025

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, 2024	Payments Due 2024	Payments Due 2025
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: 2025

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 2024	Proposed Year 2025
Ad Valorem Tax	$14,861	$15,558
Delinquent Tax	$226	$226
Motor Vehicle Tax	$1,877	$1,903
Recreational Vehicle Tax	$25	$35
16/20M Vehicle Tax	$14	$39
TOTAL TAXES	$17,003	$17,761
Difference in Total Taxes:	$758	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$4,961,956	$5,194,528
Did Assessed Valuation Decrease?	No	
Levy Rate	2.995	2.995
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 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,478	87,830	129,957
Receipts:			
Ad Valorem Tax	219,264	262,025	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,519	2,000	2,000
Motor Vehicle Tax	40,463	33,095	33,549
Recreational Vehicle Tax	692	448	610
16/20M Vehicle Tax	315	246	684
Commercial Vehicle Tax	999	855	1,092
Watercraft Tax	0	452	460
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Local Sales Tax	60,470	50,000	50,000
Compensating Use Tax	0	7,000	7,000
Local Alcoholic Liquor	0	150	150
Licenses, Fees & Permits:	49,189	0	0
Car Wash	6,877	7,500	7,500
Fines and Forfeitures	5,229	1,000	1,000
Use of Money and Property	10,913	10,000	10,000
Reimbursement	4,500	10,000	10,000
Donations		500	500
Transfers from Waterworks Utility Fund	0	0	10,000
Dividends		0	0
Transfers from Sewer Fund	0	0	0
Grant	1,030	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds		500	500
Neighborhood Revitalization Rebate			0
Miscellaneous	17,395	1,200	1,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**424,855**	**386,971**	**136,245**
Resources Available:	**437,333**	**474,801**	**266,202**

City of Whitewater

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	437,333	474,801	266,202
Expenditures:			
GENERAL ADMINISTRATION DEPARTMEN	218,730	141,000	230,000
STREET MAINTENANCE DEPARTMENT	559	38,500	38,500
STREET LIGHT DEPARTMENT	0	11,500	11,500
CAR WASH DEPARTMENT	343	13,000	13,000
Sub-Total detail page	219,632	204,000	293,000
Law Enforcement/EMS Services Contract	45,536	46,584	40,000
Employee Benefits	0	22,500	24,000
Park Board Wages	3,014	8,000	5,000
Appropriation to Park Board	5,100	1,500	3,000
Appropriation to Cemetery Board	8,650	6,500	6,500
Appropriation to Library Board	67,571	55,760	55,760
Cash Reserve (2025 column)			113,249
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**349,503**	**344,844**	**540,509**
Unencumbered Cash Balance Dec 31	87,830	129,957	xxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	349,503	383,737	540,509
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	540,509
		Tax Required	274,307
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	274,307

No assurance is provided.

City of Whitewater 2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
GENERAL ADMINISTRATION DEPARTMENT			
Salaries	44,000	44,000	50,000
Contractual	70,663	70,000	70,000
Commodities	59,137	26,000	60,000
Capital Outlay	0	1,000	5,000
Utility expense	44,930	0	45,000
Debt service	0	0	0
Total	**218,730**	**141,000**	**230,000**
STREET MAINTENANCE DEPARTMENT			
Salaries	0	10,000	10,000
Contractual	559	25,000	25,000
Commodities	0	3,500	3,500
Total	**559**	**38,500**	**38,500**
STREET LIGHT DEPARTMENT			
Contractual	0	11,500	11,500
Total	**0**	**11,500**	**11,500**
CAR WASH DEPARTMENT			
Salaries	343	4,000	4,000
Contractual	0	5,500	5,500
Commodities	0	3,000	3,000
Capital Outlay	0	500	500
Total	**343**	**13,000**	**13,000**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**219,632**	**204,000**	**293,000**

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

City of Whitewater 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,434	18,932	23,250
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Special Assessment Tax	21,778	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
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,778**	**26,778**	**26,778**
Resources Available:	**42,212**	**45,710**	**50,028**
Expenditures:			
Series A 2010	23,280	22,460	21,640
Cash Reserve (2025 column)			28,388
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**23,280**	**22,460**	**50,028**
Unencumbered Cash Balance Dec 31	18,932	23,250	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	23,280	31,162	50,028
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,028
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,948	22,931	22,931
Receipts:			
Ad Valorem Tax	12,435	14,861	xxxxxxxxxxxxxxxxx
Delinquent Tax	398	226	226
Motor Vehicle Tax	2,124	1,877	1,903
Recreational Vehicle Tax	36	25	35
16/20M Vehicle Tax	17	14	39
Commercial Vehicle Tax	52	49	62
Watercraft Tax	0	26	26
Sales Tax	3,198	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,260**	**17,078**	**2,291**
Resources Available:	**28,208**	**40,009**	**25,222**
Expenditures:			
Appropriation to Library Board	5,277	17,078	40,780
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,277**	**17,078**	**40,780**
Unencumbered Cash Balance Dec 31	22,931	22,931	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	15,235	31,072	40,780
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,780
		Tax Required	15,558
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	15,558

No assurance is provided.

City of Whitewater 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	30,619	18,233	10,783
Receipts:			
State of Kansas Gas Tax	18,025	19,530	19,510
County Transfers Gas	3,055	3,020	3,020
Transfer from Sewer Utility Fund	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,080**	**22,550**	**22,530**
Resources Available:	**51,699**	**40,783**	**33,313**
Expenditures:			
Contractual Services	33,466	30,000	33,000
Commodities	0	0	313
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**33,466**	**30,000**	**33,313**
Unencumbered Cash Balance Dec 31	18,233	10,783	0
2023/2024/2025 Budget Authority Amount:	48,696	69,900	33,313

Adopted Budget

Special Projects	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	57,201	33,823	5,823
Receipts:			
Franchise Fees	0	12,000	12,000
Transfer from Sewer Utility Fund	21,000	0	0
Interest on Idle Funds			
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,000**	**12,000**	**12,000**
Resources Available:	**78,201**	**45,823**	**17,823**
Expenditures:			
Contractual Services	44,378	40,000	17,823
Capital Outlay	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**44,378**	**40,000**	**17,823**
Unencumbered Cash Balance Dec 31	33,823	5,823	0
2023/2024/2025 Budget Authority Amount:	44,378	54,980	17,823

No assurance is provided.

City of Whitewater 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waterworks Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	122,789	35,749	34,549
Receipts:			
Charges for Services	171,862	175,000	175,000
Penalties	0	5,000	5,000
Connection Fees	0	300	300
New Water Service Fee	0	0	0
Sales Tax Collections (Utility)	0	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**171,862**	**181,800**	**181,800**
Resources Available:	**294,651**	**217,549**	**216,349**
Expenditures:			
Personal Services	211,013	50,000	50,000
Contractual Services	37,889	40,000	40,000
Commodities	0	70,000	70,000
Capital Outlay	0	1,500	1,500
Sales Tax Remittances	0	1,500	1,500
Transfers to General Fund	0	0	10,000
Transfers to Capital Improvement Reserve	0	0	10,000
Transfers to Water Improvement Reserve	10,000	15,000	15,000
Transfer to Debt Service	0	5,000	5,000
Cash Reserve (2025 column)			13,349
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**258,902**	**183,000**	**216,349**
Unencumbered Cash Balance Dec 31	35,749	34,549	0
2023/2024/2025 Budget Authority Amount:	267,572	329,684	216,349

Adopted Budget

Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	98,498	59,773	33,797
Receipts:			
Charges for Services	125,945	133,000	133,000
Penalties	0	5,000	5,000
Sales Tax	0	0	0
		0	0
Interest on Idle Funds			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**125,945**	**138,000**	**138,000**
Resources Available:	**224,443**	**197,773**	**171,797**
Expenditures:			
Personal Services	50,000	50,000	50,000
Contractual Services	632	45,000	45,000
Commodities	0	8,000	8,000
Capital Outlay	0	5,000	5,000
Series A 2004	51,038	46,595	46,595
Series B 2004	0	4,381	4,381
Transfers to Sewer Improvement Reserve	0	5,000	5,000
Transfers to General Fund	0	0	0
Transfers to Special Highway Fund	0	0	0
Transfers to Special Projects Fund	21,000	0	0
Transfers to Bond & Interest Fund	0	0	0
Transfers to Sewer Reserve Fund	32,000	0	0
Transfers to Capital Improvement Fund	10,000	0	0
Cash Reserve (column)			7,821
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**164,670**	**163,976**	**171,797**
Unencumbered Cash Balance Dec 31	59,773	33,797	0
2023/2024/2025 Budget Authority Amount:	174,135	279,142	171,797

No assurance is provided.

City of Whitewater 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,314	13,944	21,944
Receipts:			
Charges for Services	45,919	44,000	44,000
Penalties	0	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**45,919**	**48,000**	**48,000**
Resources Available:	**73,233**	**61,944**	**69,944**
Expenditures:			
Contractual Services	40,289	40,000	38,500
Commodities	0	0	2,500
Capital Outlay	0	0	24,178
Transfers to Equipment Reserve Fund	19,000	0	0
Cash Reserve (2025 column)			4,766
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**59,289**	**40,000**	**69,944**
Unencumbered Cash Balance Dec 31	13,944	21,944	0
2023/2024/2025 Budget Authority Amount:	60,894	65,178	69,944

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

No assurance is provided.

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

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 Reserv**		**Capital Improvement Res**		**Water Improvement Reserv**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,578	Cash Balance Jan 1	3,531	Cash Balance Jan 1	1,794	Cash Balance Jan 1	29,977	Cash Balance Jan 1	43,465	81,345
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		None		Transfer from Refuse Fu	19,000	Transfer from Sewer Fun	10,000	Transfer from Water Fun	10,000	
Total Receipts	0	Total Receipts	0	Total Receipts	19,000	Total Receipts	10,000	Total Receipts	10,000	39,000
Resources Available:	2,578	Resources Available:	3,531	Resources Available:	20,794	Resources Available:	39,977	Resources Available:	53,465	120,345
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Centennial Program Fun	2,578	None		None		None		None		
Total Expenditures	2,578	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,578
Cash Balance Dec 31	0	Cash Balance Dec 31	3,531	Cash Balance Dec 31	20,794	Cash Balance Dec 31	39,977	Cash Balance Dec 31	53,465	**117,767** **
										117,767 **

**Note: These two block figures should agree.

No assurance is provided.

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Improvement Rese		**American Rescue Plan Ac**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	8,481	Cash Balance Dec 31	61,552	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	70,033
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer from Sewer Fun	32,000	None								
Total Receipts	32,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	32,000
Resources Available:	40,481	Resources Available:	61,552	Resources Available:	0	Resources Available:	0	Resources Available:	0	102,033
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Contractual Services	57,976							
Total Expenditures	0	Total Expenditures	57,976	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	57,976
Cash Balance Dec 31	40,481	Cash Balance Dec 31	3,576	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**44,057** **
										44,057 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Whitewater

will meet on August 26, 2024 at 7:00 PM at City Building, 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	349,503	52.899	344,844	52.807	540,509	274,307	52.807
Debt Service	23,280		22,460		50,028		
Library	5,277	3.000	17,078	2.995	40,780	15,558	2.995
Special Highway	33,466		30,000		33,313		
Special Projects	44,378		40,000		17,823		
Waterworks Utility	258,902		183,000		216,349		
Sewer Utility	164,670		163,976		171,797		
Refuse Utility	59,289		40,000		69,944		
Non-Budgeted Funds-A	2,578						
Non-Budgeted Funds-B	57,976						
Totals	999,319	55.899	841,358	55.802	1,140,543	289,865	55.802
						*Revenue Neutral Rate***	*53.304*
Less: Transfers	92,000		25,000		45,000		
Net Expenditure	907,319		816,358		1,095,543		
Total Tax Levied	236,544		276,886		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,231,664		4,961,956		5,194,528		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	821,537	783,030	743,690
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	821,537	783,030	743,690

*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 10, 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Whitewater

will meet on August 26, 2024 at 7:00 PM at City Building, 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	349,503	52.899	344,844	52.807	540,509	274,307	52.807
Debt Service	23,280		22,460		50,028		
Library	5,277	3.000	17,078	2.995	40,780	15,558	2.995
Special Highway	33,466		30,000		33,313		
Special Projects	44,378		40,000		17,823		
Waterworks Utility	258,902		183,000		216,349		
Sewer Utility	164,670		163,976		171,797		
Refuse Utility	59,289		40,000		69,944		
Non-Budgeted Funds-A	2,578						
Non-Budgeted Funds-B	57,976						
Totals	999,319	55.899	841,358	55.802	1,140,543	289,865	55.802
						*Revenue Neutral Rate***	*53.304*
Less: Transfers	92,000		25,000		45,000		
Net Expenditure	907,319		816,358		1,095,543		
Total Tax Levied	236,544		276,886		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,231,664		4,961,956		5,194,528		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	821,537		783,030		743,690		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	821,537		783,030		743,690		

*Tax rates are expressed in mills

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

Anne Morrow

Official Title: City Clerk

Resolution No. 0826-24

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 53.304 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 26, 2024 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 53.304 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 26 day of August 2024 and **SIGNED** by the Mayor.

Mayor

Attested:

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 26, 2024.

RESOLUTION No. 0826-24

GOVERNING BODY MEMBERS & Signatures		YES	NO	No Vote
Grant Bowlin	Attested:		X	
Trent Clark	Attested:	X		
Ken Stringer	Attested:	X		
Dan Ravenscraft	Attested:	X		
Kathryn Coleman	Attested:	X		
	VOTE TOTALS	4	1	

Certified by City Clerk or City Treasurer

8/26/24
Date