2024

State of Kansas
City

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 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	383,737	262,025	52.807
Debt Service	10-113	8	31,162		
Library	12-1220	8	31,072	14,861	2.995
Special Highway		9	69,900		
Special Projects		9	54,980		
Waterworks Utility		10	329,684		
Sewer Utility		10	279,142		
Refuse Utility		11	65,178		
Non-Budgeted Funds-A		12			
Non-Budgeted Funds-B		13			
Totals		xxxxxxx	1,244,855	276,886	55.802
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		14			4,961,956
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 47.756

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. 9, 2023
Clatum Stafford
County Clerk

COUNTY CLERK ★ SEAL ★ BUTLER COUNTY, KANSAS

J. L. Artman
Grant Bowlin
Trent Clark
Dennis R. Nelson
Governing Body

No assurance is provided.

State of Kansas
City

City of Whitewater

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	223,851	33,095	448	246	855	452
Debt Service						
Library	12,693	1,877	25	14	49	26
TOTAL	236,544	34,972	473	260	904	478

County Treas Motor Vehicle Estimate	34,972				
County Treas Recreational Vehicle Estimate		473			
County Treas 16/20M Vehicle Estimate			260		
County Treas Commercial Vehicle Tax Estimate				904	
County Treas Watercraft Tax Estimate					478

Motor Vehicle Factor	0.14785				
Recreational Vehicle Factor		0.00200			
16/20M Vehicle Factor			0.00110		
Commercial Vehicle Factor				0.00382	
Watercraft Factor					0.00202

No assurance is provided.

City of Whitewater 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
Waterworks Utility	General Fund	0	10,000	10,000	K.S.A. 13-1269
Waterworks Utility	Capital Improvement Reserve	0	10,000	10,000	K.S.A. 12-1, 118
Waterworks Utility	Water Improvement Reserve	0	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
	Totals	0	45,000	45,000	
	Adjustments*				
	Adjusted Totals	0	45,000	45,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

No assurance is provided.

City of Whitewater

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series A 2004 - Sewer Improvement	9/22/2004	9/22/2044	4.50	857,200	644,165	9/22	9/22	28,987	17,608	28,195	18,400
Series B 2004 - Sewer Improvement	9/22/2004	9/22/2044	4.50	77,800	58,865	9/22	9/22	2,649	1,732	2,571	1,810
Series A 2010 - Internal Improvement	8/15/2010	8/15/2026	3.25-5.00	230,000	80,000	3/1; 9/1	9/1	3,280	20,000	2,460	20,000
Total G.O. Bonds					**783,030**			**34,916**	**39,340**	**33,226**	**40,210**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**783,030**			**34,916**	**39,340**	**33,226**	**40,210**

No assurance is provided.

City of Whitewater

2024

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, 2023	Payments Due 2023	Payments Due 2024
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.**

City of Whitewater

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	352,554	336,526	121,712
Expenditures:			
GENERAL ADMINISTRATION DEPARTMEN	191,825	140,000	141,000
STREET MAINTENANCE DEPARTMENT	15,191	38,500	38,500
STREET LIGHT DEPARTMENT	0	11,500	11,500
CAR WASH DEPARTMENT	0	12,500	13,000
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	207,016	202,500	204,000
Law Enforcement/EMS Services Contract	37,078	38,000	46,584
Employee Benefits:	27,378	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	6,500	6,500	6,500
Appropriation to Library Board	62,410	55,760	55,760
Cash Forward (2024 column)			38,893
Miscellaneous	5,536	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**355,418**	**334,760**	**383,737**
Unencumbered Cash Balance Dec 31	-2,864	1,766	xxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	371,534	349,503	383,737
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	383,737
		Tax Required	262,025
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	262,025

EMS Src.
? NV Co not incl.
Bu Co.

See Tab B

No assurance is provided.

City of Whitewater 2024

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
GENERAL ADMINISTRATION DEPARTMENT			
Salaries	68,328	44,000	44,000
Contractual	88,249	70,000	70,000
Commodities	35,248	26,000	26,000
Capital Outlay	0	0	1,000
Total	**191,825**	**140,000**	**141,000**
STREET MAINTENANCE DEPARTMENT			
Salaries	10,000	10,000	10,000
Contractual	5,191	25,000	25,000
Commodities	0	3,500	3,500
Total	**15,191**	**38,500**	**38,500**
STREET LIGHT DEPARTMENT			
Contractual	0	11,500	11,500
Total	**0**	**11,500**	**11,500**
CAR WASH DEPARTMENT			
Salaries	0	4,000	4,000
Contractual	0	5,500	5,500
Commodities	0	3,000	3,000
Capital Outlay	0	0	500
Total	**0**	**12,500**	**13,000**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**207,016**	**202,500**	**204,000**

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

City of Whitewater 2024

FUND PAGE FOR FUNDS WITH NO TAX LEV

Adopted Budget **Waterworks Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	116,080	204,084	147,884
Receipts:			
Charges for Services	179,515	175,000	175,000
Penalties	10,327	5,000	5,000
Connection Fees	856	300	300
New Water Service Fee	34	0	0
Sales Tax Collections (Utility)	11,502	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**202,234**	**181,800**	**181,800**
Resources Available:	**318,314**	**385,884**	**329,684**
Expenditures:			
Personal Services	9,299	50,000	50,000
Contractual Services	102,638	50,000	50,000
Commodities	2,293	95,000	95,000
Capital Outlay	0	1,500	1,500
Sales Tax Remittances	0	1,500	1,500
Transfers to General Fund	0	10,000	10,000
Transfers to Capital Improvement Reserve	0	10,000	10,000
Transfers to Water Improvement Reserve	0	15,000	15,000
Transfer to Debt Service	0	5,000	5,000
Cash Forward (2024 column)			91,684
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**114,230**	**238,000**	**329,684**
Unencumbered Cash Balance Dec 31	204,084	147,884	0
2022/2023/2024 Budget Authority Amount:	219,925	267,572	329,684

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	63,324	167,118	141,142
Receipts:			
Charges for Services	132,158	133,000	133,000
Penalties	9,017	5,000	5,000
Sales Tax	8,830	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**150,005**	**138,000**	**138,000**
Resources Available:	**213,329**	**305,118**	**279,142**
Expenditures:			
Personal Services	4,883	50,000	50,000
Contractual Services	11,318	45,000	45,000
Commodities	12,699	8,000	8,000
Capital Outlay	377	5,000	5,000
Series A 2004	16,934	46,595	46,595
Series B 2004	0	4,381	4,381
Transfers to Sewer Improvement Reserve	0	5,000	5,000
Cash Forward (2024 column)			115,166
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**46,211**	**163,976**	**279,142**
Unencumbered Cash Balance Dec 31	167,118	141,142	0
2022/2023/2024 Budget Authority Amount:	168,190	174,135	279,142

No assurance is provided.

City of Whitewater 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	19,746	30,072	17,178
Receipts:			
Charges for Services	48,724	44,000	44,000
Penalties	5,002	4,000	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**53,726**	**48,000**	**48,000**
Resources Available:	**73,472**	**78,072**	**65,178**
Expenditures:			
Contractual Services	43,400	38,500	38,500
Commodities	0	2,500	2,500
Capital Outlay	0	19,894	24,178
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**43,400**	**60,894**	**65,178**
Unencumbered Cash Balance Dec 31	30,072	17,178	0
2022/2023/2024 Budget Authority Amount:	54,852	60,894	65,178

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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 (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount:	0	0	0

No assurance is provided.

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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	2,567	Cash Balance Jan 1	3,220	Cash Balance Jan 1	1,794	Cash Balance Jan 1	19,977	Cash Balance Jan 1	28,465	56,023
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest		Festival Fees		None		None		None		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	2,567	Resources Available:	3,220	Resources Available:	1,794	Resources Available:	19,977	Resources Available:	28,465	56,023
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Contractual Services		None		None		Contractual Services		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	2,567	Cash Balance Dec 31	3,220	Cash Balance Dec 31	1,794	Cash Balance Dec 31	19,977	Cash Balance Dec 31	28,465	**56,023** **
										56,023 **

**Note: These two block figures should agree.

No assurance is provided.

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sewer Improvement Reser		**American Rescue Plan Ac**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	3,481	Cash Balance Jan 1	8,227	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		11,708
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		State of Kansas								
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	3,481	Resources Available:	8,227	Resources Available:	0	Resources Available:	0	Resources Available:	0	11,708
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Contractual Services								
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	3,481	Cash Balance Dec 31	8,227	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**11,708** **
										11,708 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Whitewater

will meet on August 24, 2023 at 6:00 pm at Whitewater Memorial Library 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 118 E Topeka., Whitewater, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	355,418	57.153	334,760	52.899	383,737	262,025	52.899
Debt Service	21,606		23,280		31,162		
Library	5,680	3.000	15,235	3.000	31,072	14,861	3.000
Special Highway	12,527		35,175		69,900		
Special Projects	3,862		34,000		54,980		
Waterworks Utility	114,230		238,000		329,684		
Sewer Utility	46,211		163,976		279,142		
Refuse Utility	43,400		60,894		65,178		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Totals	602,934	60.153	905,320	55.899	1,244,855	276,886	55.899
						*Revenue Neutral Rate***	*47.756*
Less: Transfers	0		45,000		45,000		
Net Expenditure	602,934		860,320		1,199,855		
Total Tax Levied	236,542		236,544		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,932,344		4,231,664		4,953,274		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	859,247	821,537	783,030
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	859,247	821,537	783,030

*Tax rates are expressed in mills

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

Heather Thiel

Official Title: City Clerk

No assurance is provided.

Published in the Butler County Times-Gazette
Aug 12, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Whitewater

will meet on August 24, 2023 at 6:00 pm at Whitewater Memorial Library 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 118 E Topeka., Whitewater, KS and will be available at this hearing.

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Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	355,418	57.153	334,760	52.899	383,737	262,025	52.899
Debt Service	21,606		23,280		31,162		
Library	5,680	3.000	15,235	3.000	31,072	14,861	3.000
Special Highway	12,527		35,175		69,900		
Special Projects	3,862		34,000		54,980		
Waterworks Utility	114,230		238,000		329,684		
Sewer Utility	46,211		163,976		279,142		
Refuse Utility	43,400		60,894		65,178		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Totals	602,934	60.153	905,320	55.899	1,244,855	276,886	55.899
						*Revenue Neutral Rate***	*47.756*
Less: Transfers	0		45,000		45,000		
Net Expenditure	602,934		860,320		1,199,855		
Total Tax Levied	236,542		236,544		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,932,344		4,231,664		4,953,274		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	859,247	821,537	783,030
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	859,247	821,537	783,030

*Tax rates are expressed in mills

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

Heather Thiel
Official Title: City Clerk

Resolution No. 8242023

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 47.756 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 24th, 2023, 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 47.756 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 24th day of August 2023 and **SIGNED** by the Mayor.

Mayor

Attested:

City Treasurer

City of Whitewater- Roll Call Vote to exceed Revenue Neutral Rate Aug. 24th, 2023 Resolution No. 8242023			
Governing Body Members	YES	NO	No Vote
Grant Bowlin	x		
Dennis Nelson	x		
Trent Clark	x		
Jeff Artman	x		

Attested:

Grant Bowlin

Dennis Nelson

Trent Clark

Jeff Artman

8/24/2023

Date