CERTIFICATE

To the Clerk of Jackson County, State of Kansas
We, the undersigned, officers of
City of Whiting
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 expenditure 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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	94,850	12,930	10.110
Debt Service	10-113				
Library	12-1220				
Special Highway			6,500		
Water			49,900		
Wastewater			16,000		
Non-Budgeted Funds					
Totals		x	167,250		
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization				12,930	

County Clerk's Use Only
1,215,702
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate

:eed the Revenue Neutral Rate?

10.216
NO

Assisted by:
[redacted]
Address:
[redacted]
Email:
[redacted]

Date Attested: _____ 2025

County Clerk

Governing Body

Eric Peck council member
Larry Eubanks council member
Greg Nix Council member
Ashley Brown Council Member
Richard Archer Council Member
Tracy Kline Mayor

Page No. 1

Whiting 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 Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	12,930	2,046	47	39	22	12
Debt Service						
Library						
TOTAL	12,930	2,046	47	39	22	12

County Treas Motor Vehicle Estimate 2,046

County Treas Recreational Vehicle Estimate 47

County Treas 16/20M Vehicle Estimate 39

County Treas Commercial Vehicle Tax Estimate 22

County Treas Watercraft Tax Estimate 12

Motor Vehicle Factor 0.15824

Recreational Vehicle Factor 0.00362

16/20 Vehicle Factor 0.00302

Commercial Vehicle Factor 0.00167

Watercraft Factor 0.00090

2026

CERTIFICATE

To the Clerk of Jackson county, State of Kansas
We, the undersigned, officers of
Whiting
certify that: (1) the hearing mentioned in the attached publication was held;
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Fund	**K.S.A.**				
General	12-101a	6	91,100	12,930	
Debt Service	10-113				
Library	12-1220				
Special Highway			6,500		
Water			49,900		
Wastewater			16,000		
Non-Budgeted Funds					
Totals		x	163,500		
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization				12,930	

	County Clerk's Use Only
	Nov 1, 2025 Total Assessed Valuation
Revenue Neutral Rate	10.216
exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: _____, 2025

County Clerk

Governing Body

Whiting 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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

Whiting

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

Whiting

2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

Whiting 2026

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	8,871	5,250	6,748
Receipts:			
Ad Valorem Tax	9,948	12,786	x
Delinquent Tax			
Motor Vehicle Tax	1,799	1,794	2,046
Recreational Vehicle Tax	328	15	47
16/20M Vehicle Tax	38	53	39
Commercial Vehicle Tax	18	17	22
Watercraft Tax	13	14	12
Gross Earning (Intangible) Tax		0	0
Local Alcoholic Liquor			
Compensating Use Tax	4,648	3,339	3,339
Local Sales Tax	19,295	20,000	20,000
Franchise Tax	9,779	11000	15,000
Licenses	150	150	150
Dividends & Capital Credits	1,293		
Donations & miscellaneous			
Building Permits	75	100	
State of Kansas			
Transfer from Capital Improvement	39,800	42,700	50,000
transfer to Capital Improvement	-8,000		
In Lieu of Tax (IRD)			
Interest on Idle Funds	32	30	30
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**78,918**	**91,998**	**90,684**
Resources Available:	**84,789**	**97,248**	**97,432**
Expenditures:			
Wages: Gen Gov & Maint	12,236	15,000	17,000
Employee Benefits	5,029	8,000	8,000
Gen Gov & Maint	39,913	35,000	33,600
Community Building	13,329	25,000	25,000
Parks: Street Lights	6,639	7,500	7,500
Park Shelter			
Transferred from Cap IMP			
Fire Department Survey	5,000		
Transferred from Capital Improvement	5,000		
CB/Snackshack repair	6,800		
Donations made towards project	6,800		
Tree removal South Park	5,700		
Transferred from Cap Improvement	5,700		
Play ground Mulch	18,906		
Grant for Playgroung Mulch	14,133		
Transferred from Capital Improvement	5,000		
CB Wall REPAIR	10,400		
Donation Made towards project	9,800		
Porta Potty	1,300		
Donation Made towards project	1,300		
Transferred to Capital Improvement			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**79,539**	**90,500**	**91,100**
Unencumbered Cash Balance Dec 31	5,250	6,748	x
2024/2025/2026 Budget Authority Amount.	80,829	92,500	91,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	91,100
		Tax Required	0
	Delinquent Comp Rate:	1.1%	0
		Amount of 2025 Ad Valorem Tax	12,930

Desired Carryover Into 2027	
Desired Carryover Amount:	10
Estimated Mill Rate Impact:	
2026 Tot Exp/Non-Appr Must Be:	$0
Expenditures Must Be Changed by:	$0

Projected Carryover Into 2027	
$6,748	2025 Ending Cash Balance (est.)
$90,684	2026 Non-AV Receipts (est.)
$12,930	2026 Ad Valorem Tax (est.)
$110,362	Total 2026 Resources Available
$83,516	Less 2024 Expenditures + 5%

Estimated Mill Rate & Revenue Neutral Rate Comparison	
10.216	2026 Estimated Fund Mill Rate
8.844	2025 Fund Mill Rate
10.216	Revenue Neutral Rate (KSA 79-2988)
10.216	2026 Estimated Total Mill Rate
8.844	2025 Total Mill Rate
Is a rate hearing/resolution required:	No

CPA Summary

Whiting 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	3,444	6,354	1,824
Receipts:			
State of Kansas Gas Tax	4,960	4,970	4,970
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,960**	**4,970**	**4,970**
Resources Available:	**8,404**	**11,324**	**6,794**
Expenditures:			
Wages	468	1,000	1,000
Benefits	278	500	500
Repairs & Maint	1,304	1,000	1,000
Chip and Seal		7,000	19,000
Transfer fro Cap Imp			15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,050**	**9,500**	**6,500**
Unencumbered Cash Balance Dec 31	6,354	1,824	294
2024/2025/2026 Budget Authority Amount:	10,570	14,000	6,500

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,067	3,668	4,268
Receipts:			
Charges to Customers	45,733	47,000	48,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**45,733**	**47,000**	**48,000**
Resources Available:	**51,800**	**50,668**	**52,268**
Expenditures:			
Wages	8,466	4,000	15,000
Benefits	4,075	1,000	5,000
Repairs & maint	30,134	41,000	29,500
Sales Tax	285	400	400
Transfer from Cap Imp			
Pump repair	5,172		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**48,131**	**46,400**	**49,900**
Unencumbered Cash Balance Dec 31	3,668	4,268	2,368
2024/2025/2026 Budget Authority Amount:	53,084	46,400	49,900

CPA Summary

Whiting 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	71	72	1,072
Receipts:			
Charges to Customers	15,740	17,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,740**	**17,000**	**18,000**
Resources Available:	**15,811**	**17,072**	**19,072**
Expenditures:			
Repair & Mintenance	8,132	11,000	11,000
Wages	1,452	3,500	3,500
Benefits	989	1,500	1,500
Sewer pump	11,166		
Transfer from Cap Imp	-6,000		
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**15,739**	**16,000**	**16,000**
Unencumbered Cash Balance Dec 31	72	1,072	3,072
2024/2025/2026 Budget Authority Amount:	16,500	16,000	16,000

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	0
Receipts:			
Charges to Customers	0		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

2026

NOTICE OF BUDGET HEARING

The governing body of
Whiting
#NAME?
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

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 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	Estimate Tax Rate*
General	79,539	8.844	90,500	8.844	91,100	12,930	10.216
Debt Service							
Library							
Special Highway	2,050		9,500		6,500		
Water	48,131		46,400		49,900		
Wastewater	15,739		16,000		16,000		
Non-Budgeted Funds							
Totals	145,459	8.844	162,400	8.844	163,500	12,930	10.216
						*Revenue Neutral Rate***	*10.216*
Less: Transfers	0		0		0		
Net Expenditure	145,459		162,400		163,500		
Total Tax Levied	12,055		12,930		x		
Assessed Valuation	1,158,163		1,219,847		1,265,702		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

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

Jessica Singleton
City Official Title: City Clerk

Page No. [redacted]

Estimated Value Of One Mill For 2026	
The estimated value of one mill would be:	$1,266.00

Went The Mill Rate The Same As For 2025?	
2025 Mill Rate Was:	8.844
2026 Tax Levy Fund Expenditures Must Be	$0
Reduced By:	-$1,736

Impact On Keeping The Same Mill Rate As For 2025	
2026 Ad Valorem Tax Revenue:	$12,930
2025 Ad Valorem Tax Revenue:	$11,194
Change in Ad Valorem Tax Revenue:	$1,736

What Mill Rate Would Be Desired?	
Revenue Neutral Rate	10.216
Current 2026 Estimated Mill Rate:	10.216
Desired 2026 Mill Rate:	10.216
2026 Ad Valorem Tax:	$12,930
2026 Tax Levy Fund Exp. Changed By:	$0

Is rate hearing/resolution required to exceed Revenue Neutral Rate?	No

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Whiting

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Jackson county

Revenue Neutral Rate*	10.216	Proposed Tax Rate	10.216

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Public Notice

(Published in The Holton Recorder, Holton, Kan., on Wednesday, Aug. 6, 2025.)

NOTICE OF BUDGET HEARING

The governing body of

City of Whiting

will meet on September 9, 2025 at 7:30PM at City Hall: 216 Whiting Street for the purpose of answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

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 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	Estimate Tax Rate*
General	79,539	8.844	90,500	8.844	94,850	12,797	10.111
Debt Service							
Library							
Special Highway	2,050		9,500		6,500		
Water	51,731		46,400		49,900		
Wastewater	15,739		16,000		16,000		
Non-Budgeted Funds							
Totals	149,059	8.844	162,400	8.844	167,250	12,797	10.111
						*Revenue Neutral Rate***	*10.216*
Less: Transfers	57,400		0		0		
Net Expenditure	91,659		162,400		167,250		
Total Tax Levied	12,055		12,930		x		
Assessed Valuation	1,158,163		1,219,847		1,265,702		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Jessica Singleton

City Official Title: City Clerk

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