State of Kansas
Township

CERTIFICATE

2026

To the Clerk of Lane County, State of Kansas
We, the undersigned, officers of
White Rock Township
certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was 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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	6,255	6,198	~~2.355~~ 2.353
Debt Service	10-113				
Library	12-1220				
Road	68-518c				
ial Machinery					
ls		xxxxxxx	6,255	6,198	~~2.355~~ 2.353
get Hearing Notice		6			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					2,632,052
Neighborhood Revitalization Rebate					Nov 1, 2025 Total Assessed

Revenue Neutral Rate	2.353
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC

Address:
PO Box 1186
Hays, KS 67601

Email:
mromme@adamsbrowncpa.com

Debbie Hagans Treasurer

Vernon L McBee

Attest: _____, 2025

County Clerk

Governing Body

Special Road Election held _____ for ___Mills for ___ years.
First levy in _____.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

The governing body of
White Rock Township
Lane County
will meet on August 17, 2025 at 1PM at Residence of Pete McBee, Utica KS for the purpose of hearing and 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 252 Wichita Road, Utica, KS 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 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	5,310	0.996	6,255	1.652	6,255	6,198	2.353
Debt Service							
Library							
Road							
Special Machinery							
Totals	5,310	0.996	6,255	1.652	6,255	6,198	2.353
*Revenue Neutral Rate***							*2.353*
Less: Transfers	0		0		0		
Net Expenditure	5,310		6,255		6,255		
Total Tax Levied	3,559		6,199		xxxxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	3,572,865		3,751,928		2,633,773		
Outstanding Indebtedness,							
Jan 1	2023		2024		2025		
G.O. 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 2021 Kansas Senate Bill 13*

Debbie Hagans
Treasurer

White Rock Township 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 January 1	1,269	0	0
Receipts:			
Ad Valorem Tax	4,041	6,199	xxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	34	48
Recreational Vehicle Tax	0	2	2
16/20 M Vehicle Tax	0	8	6
Commercial Vehicle Tax	0	11	0
Watercraft Tax	0	1	1
Gross Earnings (Intangibles) Tax	0	0	0
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipt			
Total Receipts	**4,041**	**6,255**	**57**
Resources Available:	**5,310**	**6,255**	**57**
Expenditures:			
Officers Pay	900	900	900
Salaries & Wages	1,500	1,000	1,000
Advertising	100	130	130
Supplies	0	25	25
Equipment	0	0	0
Repairs & Maintenance	1,476	3,000	3,000
Insurance	109	100	100
Utilities	589	600	600
Professional Fees	450	500	500
Cash Reserve (2026 column)	0	0	0
Transfer to Spec. Mach.(No Levy)			0
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)	0	0	0
Transfer can not exceed 25% Resources Availabl			
Miscellaneous	186	0	0
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**5,310**	**6,255**	**6,255**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	6,812	6,255	6,255
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	6,255
		Tax Required	6,198
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,198

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

White Rock Township
Lane 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
G.O. Bonds										
None										
Total G.O. Bonds				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.

2026

White Rock Township

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
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
None					
	Total	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.

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	6,199	48	2	6	0	1
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	6,199	48	2	6	0	1

County Treas Motor Vehicle Estimate: 48

County Treas Recreational Vehicle Estimate: 2

County Treas 16/20M Vehicle Estimate: 6

County Treas Commercial Vehicle Tax Estimate: 0

County Treas Watercraft Tax Estimate: 1

MVT Factor: 0.00774

RVT Factor: 0.00032

16/20M Factor: 0.00097

Comm Veh Factor: 0.00000

Watercraft Factor: 0.00016

Proof of Publication

State of Kansas,
County of Lane, ss:

Kimberly George

of lawful age, being duly sworn upon oath states that he/she is the editor of **THE DIGHTON HERALD.**

THAT said newspaper has been published at least weekly 50 times a year and has been so published for at least five years prior to the first publication of the attached notice.

THAT said newspaper was entered as second class matter at the post office of its publication;

THAT said newspaper has a general paid circulation on a daily, weekly, monthly, or yearly basis in LANE County, Kansas and is NOT a trade, religious or fraternal publication and has been printed and published in LANE County, Kansas.

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 6 day of Aug, 2025
2nd Publication was made on the ____ day of _____, 20___
3rd Publication was made on the ____ day of _____, 20___
4th Publication was made on the ____ day of _____, 20___
5th Publication was made on the ____ day of _____, 20___
6th Publication was made on the ____ day of _____, 20___

Publication fee	$ 120.00
Affidavit, Notary's Fees	$
Additional Copies ____ @ ____	$
Total Publication Fee	$ 120.00

Kimberly George
(Signed)

Witness my hand this 7 day of August, 2025

SUBSCRIBED and SWORN to before me this 7
day of August, 2025.

Logan J. Lingg
(Notary Public)

My commission expires 12/17/28

NOTARY PUBLIC - State of Kansas
LOGAN J. LINGG
My Appt. Expires 12/17/28

LEGAL

First Published in the Dighton Herald on 8/6/25

State of Kansas
Township

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Debbie Hagans
Treasurer