State of Kansas
Township

CERTIFICATE

2026

To the Clerk of Smith 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, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	7,406	5,564	3.046
Totals		xxxxxx	7,406	5,564	
Budget Hearing Notice		6			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

1,826,289

Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	3.046
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Goheen & Slavik CPAs, LLC

Address:
901 Morgan Ave
Downs, KS 67437
Email:
aslavik@gscpallc.com

Attest: Sept 8 2025

County Clerk

Governing Body

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

CPA Summary

White Rock Township
Smith County

2026

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	5,564	155	2	15	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
Total	5,564	155	2	15	0	1

County Treas Motor Vehicle Estimate 155

County Treas Recreational Vehicle Estimate 2

County Treas 16/20M Vehicle Estimate 15

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 1

MVT Factor 0.02788

RVT Factor 0.00029

16/20M Factor 0.00268

Comm Veh Factor 0.00000

Watercraft Factor 0.00024

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	-	-	-	
	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.

White Rock Township
Smith 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										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total Indebtedness				**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
				Total	**0**	**0**	**0**

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

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	1,115	1,534	1,011
Receipts:			
Ad Valorem Tax	5,902	5,564	xxxxxxxxxxxxxxx
Delinquent Tax	41		
Motor Vehicle Tax	207	157	155
Recreational Vehicle Tax		2	2
16/20 M Vehicle Tax	26	25	15
Commercial Vehicle Tax			0
Watercraft Tax			1
Gross Earnings (Intangibles) Tax			659
Balance Adjustment	16		
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-20	-1	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**6,173**	**5,747**	**832**
Resources Available:	**7,288**	**7,281**	**1,842**
Expenditures:			
Officers Pay		250	300
General Expense	390	570	600
Cemetery	1,150	1,200	2,000
Fire Protection	4,214	4,250	4,506
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**5,755**	**6,270**	**7,406**
Unencumbered Cash Balance Dec 31	1,534	1,011	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	6,145	6,293	7,406
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,406
		Tax Required	5,564
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	5,564

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
White Rock Township
Smith County
will meet on August 12th at 7:00 PM at 28072 80 Rd Lebanon, 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 Smith County Clerk's Office 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	Proposed Estimated Tax Rate*
General	5,755	2.641	6,270	2.864	7,406	5,564	3.046
Totals	5,755	2.641	6,270	2.864	7,406	5,564	3.046
						*Revenue Neutral Rate***	*3.046*
Less: Transfers	0		0		0		
Net Expenditure	5,755		6,270		7,406		
Total Tax Levied	5,564		5,564		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,107,132		1,942,921		1,826,289		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. 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*

Cindy Stones
Township Treasurer

NOTICE OF BUDGET HEARING

The governing body of
White Rock Township
Smith County

will meet on August 12th at 7:00 P.M. at 28072 80 Rd Lebanon, 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 Smith County Clerk's Office 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	Proposed Estimated Tax Rate*
General	5,755	2.641	6,270	2.864	7,406	5,564	3.046
Totals	5,755	2.641	6,270	2.864	7,406	5,564	3.046
					*Revenue Neutral Rate***		3.046
Less: Transfers	0		0		0		
Net Expenditure	5,755		6,270		7,406		
Total Tax Levied	5,564		5,564		xxxxxxxxxxxxxxx		
Assessed Valuation:							
Township	2,107,132		1,942,921		1,826,289		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. 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 79-1988*

Cindy Stones
Township Treasurer

(Published in the Smith County Pioneer Thursday, July 31, 2025.)