CERTIFICATE

To the Clerk of Chautauqua County, State of Kansas
We, the undersigned, officers of
City of Peru
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	27,950	9,631	38.724
Debt Service	10-113				
Library	12-1220				
Special Highway		7	7,072		
Water		7	107,625		
Sewer		8	19,410		
Debt Service		8	18,675		
		9			
		9			
Non-Budgeted Funds		10			
Totals		xxxxxx	180,732	9,631	38.724
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					248,711
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	38.725
Does budget require a resolution to exceed the Revenue Neutral Rate?	#REF!

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611

Email:
brockck@sbcglobal.net

COUNTY CLERK SEAL CHAUTAUQUA COUNTY KANSAS

Date Attested: Oct 23, 2025

County Clerk

Governing Body

City of Peru

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	9,631	2,167	24	0	113	8
Debt Service						
Library						
TOTAL	9,631	2,167	24	0	113	8

County Treas Motor Vehicle Estimate 2,167

County Treas Recreational Vehicle Estimate 24

County Treas 16/20M Vehicle Estimate 0

County Treas Commercial Vehicle Tax Estimate 113

County Treas Watercraft Tax Estimate 8

Motor Vehicle Factor 0.22500

Recreational Vehicle Factor 0.00249

16/20 Vehicle Factor 0.00000

Commercial Vehicle Factor 0.01173

Watercraft Factor 0.00083

City of Peru

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
Water	Debt Service	11,663	8,940	8,940	12-825d
Water	Sewer	5,000	5,000	5,000	12-825d
	Totals	16,663	13,940	13,940	
	Adjustments*				
	Adjusted Totals	16,663	13,940	13,940	

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

City of Peru

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:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Water	11/3/1993	6/28/2030	5.00	151,000	38,600	June	June	965	6,900	793	7,300
						Dec		793		610	
Total Revenue Bonds					**38,600**			**1,758**	**6,900**	**1,403**	**7,300**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**38,600**			**1,758**	**6,900**	**1,403**	**7,300**

City of Peru

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
Lift Station	12/17/2014	120	5.00	45,000	26,923	3,564	3,564
				Totals	**26,923**	**3,564**	**3,564**

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

City of Peru

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	6,809	4,066	1,807
Receipts:			
Ad Valorem Tax	11,500	9,631	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,822	2,167
Recreational Vehicle Tax			24
16/20M Vehicle Tax			0
Commercial Vehicle Tax			113
Watercraft Tax		8	8
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	2,489	2,500	2,500
Local Sales Tax	5,660	6,100	6,100
Franchise Tax	486	4,400	4,400
Licenses			
Dividends	900	1,000	1,000
Elections		200	200
Reimbursement	24		
	3,812		
Interest on Idle Funds	119		
Neighborhood Revitalization Rebate			0
Miscellaneous	800		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**25,790**	**25,661**	**16,512**
Resources Available:	**32,599**	**29,727**	**18,319**
Expenditures:			
Salaries & Wages	12,456	11,000	11,000
Employee Benefits	2,400	2,400	2,400
Utilities Charges	6,079	6,200	6,200
Office Supplies	65	300	300
Repairs & Maintenance		300	300
Tools & Small Equipment			
Other Services & Charges	158		
Insurance	6,735	6,900	6,900
Safety Deposit Box	30	20	20
Budget & Publications	315	300	300
LKM Fees	295	300	350
Supplies		200	180
Capital Outlay			
Transfer to Improvement Reserve			
Transfer to Water			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**28,533**	**27,920**	**27,950**
Unencumbered Cash Balance Dec 31	4,066	1,807	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	37,143	30,835	27,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,950
		Tax Required	9,631
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**9,631**

CPA Summary

City of Peru 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	595	3,392	3,402
Receipts:			
State of Kansas Gas Tax	2,797	3,370	3,370
County Transfers Gas		0	0
Connecting Link		300	300
State Adjustment			
Backhoe Rent			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,797**	**3,670**	**3,670**
Resources Available:	**3,392**	**7,062**	**7,072**
Expenditures:			
Street Repair and Maint	0	3,660	7,072
Salaries & Wages			
Utilities			
Small Tools & Equipment			
Operating Supplies			
Phone Service			
Gravel Hauling			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**3,660**	**7,072**
Unencumbered Cash Balance Dec 31	3,392	3,402	0
2024/2025/2026 Budget Authority Amount:	6,340	3,660	7,072

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	28,166	31,915	30,375
Receipts:			
Charges to Customers	75,000	76,000	76,000
Meter Deposits		500	500
Connecting Fees		250	250
Construction & Tapping Fees		500	500
Transfer from Sewer			
Reimbursement (set-off, State)			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**75,000**	**77,250**	**77,250**
Resources Available:	**103,166**	**109,165**	**107,625**
Expenditures:			
Salaries & Wages	21,583	27,000	27,000
Employee Benefits	7,800	7,800	7,800
Utilities		600	600
Services	1,251	1,000	1,000
Operating Supplies	2,979	3,000	3,000
Repairs & Maintenance	4,737	2,000	2,000
Water Purchases	18,300	20,000	20,000
Small Tools & Equipment		1,000	1,000
Office Supplies	1,024	500	500
Bank Fees	102		
Protection Fees	185	300	300
Lab Fees	905	1,300	1,300
Phone Service	430		
KS Retail Tax	85	250	250
Customer NSF	174	100	100
Capital Outlay			28,835
Transfer to Debt Service	11,696	8,940	8,940
Transfer to Improvement Reserve			
Transfer to Sewer		5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**71,251**	**78,790**	**107,625**
Unencumbered Cash Balance Dec 31	31,915	30,375	0
2024/2025/2026 Budget Authority Amount:	107,032	103,876	107,625

CPA Summary

City of Peru 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	689	145	210
Receipts:			
Charges to Customers	18,000	14,000	14,000
Meter Deposits		100	100
Tapping Fees		100	100
Transfer from Water		5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**18,000**	**19,200**	**19,200**
Resources Available:	**18,689**	**19,345**	**19,410**
Expenditures:			
Salaries & Wages	1,190	3,500	3,500
Employee Benefits	1,509	2,400	2,400
Service & Charges		450	450
Repairs & Maintenance	438	800	800
Improvements- Waste Connections	9,692	4,381	4,056
Utilities	1,354	3,000	3,000
Office Supplies	576	120	120
Tools & Equipment	86	170	170
Operating Supplies		500	1,100
Lift Station Payment	3,269	3,600	3,600
Bank Fees		9	9
Phone Service	430		
Insufficent Fund Checks Fee			
Certification		205	205
Transfer to General			
Transfer to Water			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**18,544**	**19,135**	**19,410**
Unencumbered Cash Balance Dec 31	145	210	0
2024/2025/2026 Budget Authority Amount:	20,084	19,735	19,410

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,485	9,453	9,735
Receipts:			
Transfer from Water	11,663	8,940	8,940
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,663**	**8,940**	**8,940**
Resources Available:	**18,148**	**18,393**	**18,675**
Expenditures:			
Principal	6,500	6,900	7,300
Interest	2,195	1,758	1,403
Cash Basis Reserve			9,972
Transfer to Water			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,695**	**8,658**	**18,675**
Unencumbered Cash Balance Dec 31	9,453	9,735	0
2024/2025/2026 Budget Authority Amount:	15,425	8,658	18,675

CPA Summary

City of Peru

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Meter Refunds		**Bond Reserve**		**Improvement Reserve**		**Building Remodel Improv**		**Park Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,831	Cash Balance Jan 1	5,000	Cash Balance Jan 1	4,664	Cash Balance Jan 1	464	Cash Balance Jan 1	971	13,930
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
								Cash Adjustment		
Meter Deposits		Interest		Interest				Receipts		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	2,831	Resources Available:	5,000	Resources Available:	4,664	Resources Available:	464	Resources Available:	971	13,930
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Returns	486							Supplies		
Total Expenditures	486	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	486
Cash Balance Dec 31	2,345	Cash Balance Dec 31	5,000	Cash Balance Dec 31	4,664	Cash Balance Dec 31	464	Cash Balance Dec 31	971	13,444 **
										13,444 **

** Note: These two block figures should agree.

CPA Summary

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Peru
will meet on August 5, 2025 at 7:00 PM at Peru City Hall, 106 East 6th, Peru 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 Peru 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	28,533	39.446	27,920	38.574	27,950	9,631	38.724
Special Highway			3,660		7,072		
Water	71,251		78,790		107,625		
Sewer	18,544		19,135		19,410		
Debt Service	8,695		8,658		18,675		
Reserves	486						
Totals	127,509	39.446	138,163	38.574	180,732	9,631	38.724
						*Revenue Neutral Rate***	38.725
Less: Transfers	16,663		13,940		13,940		
Net Expenditure	110,846		124,223		166,792		
Total Tax Levied	9,631		9,631		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	244,154		249,677		248,711		

Outstanding Indebtedness, January 1,	2023	2024	2025
Revenue Bonds	51,500	45,200	38,600
Other	0	0	0
Lease Purchase Principal	32,770	3,170	26,923
Total	84,270	48,370	65,523

*Tax rates are expressed in mills

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

Adam G Joslin
City Official Title: Clerk

State of

PUBLIC NOTICE
Published in the Prairie Star on July 3, 2025

2026

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FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	28,533	39.446	27,920	38.574	27,950	9,631	38.724
Special Highway			3,660		7,072		
Water	71,251		78,790		107,625		
Sewer	18,544		19,135		19,410		
Debt Service	8,695		8,658		18,675		
Reserves	486						
Totals	127,509	39.446	138,163	38.574	180,732	9,631	38.724
						*Revenue Neutral Rate***	*38.725*
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