CERTIFICATE

To the Clerk of Pottawatomie, State of Kansas
We, the undersigned, officers of
City of Belvue
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	157,590	78,934	
Debt Service	10-113				
Library	12-1220				
Special Highway		8	40,000		
Water		8	119,139		
Sewer		7	67,700		
Countywide Sales Tax		7	29,000		
Non-Budgeted Funds		9			
Totals		xxxxxx	413,429	78,934	18.658
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			4,230,649
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	18.269
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

James Kuyk Mayor
Erin Carroll Council
Kevin To Council
Janice K. Howard Council

Date Attested: September 29th 2025

County Clerk

Governing Body

POTTAWATOMIE COUNTY Seal STATE OF KANSAS

City of Belvue

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	77,300	3,323	124	3	1,402	40
Debt Service						
Library						
TOTAL	77,300	3,323	124	3	1,402	40

County Treas Motor Vehicle Estimate 3.323

County Treas Recreational Vehicle Estimate 124

County Treas 16/20M Vehicle Estimate 3

County Treas Commercial Vehicle Tax Estimate 1,402

County Treas Watercraft Tax Estimate 40

Motor Vehicle Factor 0.04299

Recreational Vehicle Factor 0.00160

16/20 Vehicle Factor 0.00004

Commercial Vehicle Factor 0.01814

Watercraft Factor 0.00052

City of Belvue

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
General	Utility Depreciation	2,500	5,000	-	K.S.A. 12-825d
General	Capital Improvement	25,000	30,000	51,540	K.S.A. 12-1,118
General	Sewer	7,500	12,000	1,600	K.S.A. 12-825d
General	Water	-	-	-	K.S.A. 12-825d
Water	Utility Depreciation	-	3,200	-	K.S.A. 12-825d
Water	Capital Improvement	10,000	3,500	-	K.S.A. 12-1,118
Water	Sewer	1,200	2,500	-	K.S.A. 12-825d
Water	Water Capital Improvement	-	-	15,000	K.S.A. 12-825d
Sewer	Sewer Capital Improvement	-	-	24,000	K.S.A. 12-1,118
Utility Depreciation	Sewer	-	-	9,500	K.S.A. 12-631p
Countywide Sales Tax	General	-	-	3,000	K.S.A. 79-2958
Countywide Sales Tax	Special Highway	-	-	26,000	K.S.A. 12-1,119
	Totals	46,200	56,200	130,640	
	Adjustments*				
	Adjusted Totals	46,200	56,200	130,640	

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

State of Kansas
City

City of Belvue

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:											
Series 2016A	5/5/2016	5/5/2056	0.02	74,000	62,500	5/5	5/5	1,469	1,400	1,469	1,400
Total G.O. Bonds					**62,500**			**1,469**	**1,400**	**1,469**	**1,400**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**62,500**			**1,469**	**1,400**	**1,469**	**1,400**

State of Kansas
City

City of Belvue

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
F-350 Dump Truck	10/17/2024	72	5.15	24,207	19,671	4,792	4,792
Bobcat Compact Track Loader	5/9/2025	96	5.00	47,215	47,225	7,185	7,185
				Totals	66,896	11,977	11,977

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

City of Belvue 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	19,249	21,041	18,895
Receipts:			
Ad Valorem Tax	40,104	77,300	xxxxxxxxxxxxxxxxxx
Delinquent Tax	201	42	100
Motor Vehicle Tax	4,279	3,323	3,323
Recreational Vehicle Tax	178	124	124
16/20M Vehicle Tax	12	35	3
Commercial Vehicle Tax	1,822	1,402	1,402
Watercraft Tax	7	7	40
Gross Earning (Intangible) Tax	0	0	0
Personal	455	751	600
Local Alcoholic Liquor	0	0	0
Compensating Use Tax	15,302	8,200	8,200
Local Sales Tax	23,231	29,500	0
Franchise Tax	34,569	32,250	34,000
Tower Rent	6,825	6,500	6,500
Reimbursement from Lawsuit	2,800	2,600	2,800
State of Kansas	0	0	0
Transfer from Countywide Sales Tax	0	0	3,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	162	120	110
Neighborhood Revitalization Rebate			0
Miscellaneous	5,615	1,800	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	135,562	163,954	60,202
Resources Available:	154,811	184,995	79,097
Expenditures:			
Advertising & Publications	87	200	600
Election Fees	0	850	0
Insurance	11,268	15,000	21,000
Legal & Professional Services	1,425	4,000	4,500
Loan Repayment	0	2,700	2,800
Meeting Stipend	2,425	2,500	2,500
Membership Dues	904	500	500
Office Supplies, Postage & Software	1,409	1,500	1,500
Bank Charges & Fees	12	50	50
Park	528	2,500	3,000
Payroll Expenses	49,837	59,000	32,000
Purchases	0	0	0
Rent & Lease	0	1,200	1,500
Repairs & Maintenance (includes supplies)	21,062	19,900	24,000
Taxes & Licenses	56	0	0
Transfer to Utility Depreciation	2,500	5,000	0
Transfer to Capital Improvement	25,000	30,000	51,540
Transfer to Sewer	7,500	12,000	1,600
Transfer to Water	0	0	0
Travel	1,360	800	1,500
Utilities	8,397	8,400	9,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	133,770	166,100	157,590
Unencumbered Cash Balance Dec 31	21,041	18,895	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	143,630	166,250	157,590
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	157,590
		Tax Required	78,493
	Delinquent Comp Rate:	0.6%	441
		Amount of 2025 Ad Valorem Tax	78,934

CPA Summary

City of Belvue 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	842	2,219	10,669
Receipts:			
Utility Payments	25,732	26,400	65,000
Transfer from Water	1,200	2,500	0
Transfer from General	7,500	12,000	1,600
Transfer from Utility Depreciation	0	0	9,500
Interest on Idle Funds	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	34,432	40,900	76,100
Resources Available:	35,274	43,119	86,769
Expenditures:			
Loan Repayment	12,934	11,000	0
Payroll Expenses	8,000	11,000	32,000
Office Supplies, Postage, and Software	15	250	250
Rent & Lease	0	1,500	1,500
Repairs & Maintenance (includes supplies)	9,527	6,500	6,000
Samples	369	0	1,200
Taxes & Licenses	185	200	250
Transfer to Sewer Capital Improvement	0	0	24,000
Travel	1,072	500	500
Utilities	953	1,500	2,000
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	33,055	32,450	67,700
Unencumbered Cash Balance Dec 31	2,219	10,669	19,069
2024/2025/2026 Budget Authority Amount:	36,484	32,450	67,700

Adopted Budget Countywide Sales Tax	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Income from Countywide Sales Tax	0	0	29,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	29,000
Resources Available:	0	0	29,000
Expenditures:			
Transfer to General	0	0	3,000
Transfer to Special Highway	0	0	26,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	29,000
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	29,000

CPA Summary

City of Belvue 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	2,426	5,403	8,583
Receipts:			
State of Kansas Gas Tax	5,454	5,430	5,430
County Transfers Gas	0	0	0
Transfer from Countywide Sales Tax	0	0	26,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,454	5,430	31,430
Resources Available:	7,880	10,833	40,013
Expenditures:			
Alley Repair and Maintenance	0	0	2,500
Street Repair and Maintenance	2,477	2,250	25,000
Sidewalks	0	0	10,000
Street Signs	0	0	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,477	2,250	40,000
Unencumbered Cash Balance Dec 31	5,403	8,583	13
2024/2025/2026 Budget Authority Amount:	4,500	8,500	40,000

Adopted Budget Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	33,497	29,454	16,084
Receipts:			
Utility Payments	74,612	78,000	115,000
Specials	3,534	0	0
Water Deposit	910	450	550
Transfer from General	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	79,056	78,450	115,550
Resources Available:	112,553	107,904	131,634
Expenditures:			
Legal & Professional Services	2,059	3,000	3,500
Loan Repayment	2,869	5,700	2,869
Membership Dues	0	150	150
Office Supplies, Postage & Software	2,913	2,250	2,500
Payroll Expenses	17,961	20,000	32,000
Repairs & Maintenance (includes supplies)	9,708	10,000	19,000
Rent and Lease	133	500	1,500
Taxes & Licenses	401	500	500
Transfer to Utility Depreciation	0	3,200	0
Transfer to Capital Improvement	10,000	3,500	0
Transfer to Sewer	1,200	2,500	0
Transfer to Water Capital Improvement	0	0	15,000
Travel	633	800	700
Utilities	468	900	1,000
Water Deposit Refund	192	900	500
Water Purchases	34,162	37,000	39,000
Water Samples	400	900	900
NonSuf Funds	0	20	20
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	83,099	91,820	119,139
Unencumbered Cash Balance Dec 31	29,454	16,084	12,495
2024/2025/2026 Budget Authority Amount:	85,450	99,000	119,139

CPA Summary

City of Belvue

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:		
Grant		**General Capital Improvement**		**Utility Depreciation**		**Sewer Capital Improvement**		**Water Capital Improvement**		
Unencumbered Cash Balance Jan 1	719	Unencumbered Cash Balance Jan 1	26,205	Unencumbered Cash Balance Jan 1	5,500	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	0	Total 32,424
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfers In	35,000	Transfers In	2,500					
Total Receipts	0	Total Receipts	35,000	Total Receipts	2,500	Total Receipts	0	Total Receipts	0	37,500
Resources Available:	719	Resources Available:	61,205	Resources Available:	8,000	Resources Available:	0	Resources Available:	0	69,924
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Security Projects	4,381	Lift Station Repairs	6,500		0		0	
		Street Repairs	27,491							
Total Expenditures	0	Total Expenditures	31,872	Total Expenditures	6,500	Total Expenditures	0	Total Expenditures	0	38,372
Cash Balance Dec 31	719	Cash Balance Dec 31	29,333	Cash Balance Dec 31	1,500	Cash Balance Dec 31	0	Cash Balance Dec 31	0	31,552 **
										31,552 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Belvue
will meet on September 8th 2025 at 7:00 pm at The Belvue Fire Barn 208 3rd St 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 City Office, Fire Barn 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	Proposed Estimated Tax Rate*
General	133,770	12.092	166,100	21.697	157,590	78,934	18.655
Debt Service							
Library							
Special Highway	2,477		2,250		40,000		
Water	83,099		91,820		119,139		
Sewer	33,055		32,450		67,700		
Countywide Sales Tax					29,000		
Non-Budgeted Funds	38,372						
Totals	290,773	12.092	292,620	21.697	413,429	78,934	18.655
						*Revenue Neutral Rate***	*18.269*
Less: Transfers	46,200		56,200		130,640		
Net Expenditure	244,573		236,420		282,789		
Total Tax Levied	40,880		77,300		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,380,637		3,562,758		4,231,223		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	66,700	65,300	62,500
Revenue Bonds	0	0	0
Other	31,007	18,865	0
Lease Purchase Principal	0	0	66,896
Total	97,707	84,165	129,396

*Tax rates are expressed in mills

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

James Horak
City Official Title: Mayor

State of Kansas
City

Estimated Value Of One Mill For 2026	
The estimated value of one mill would be:	$4,231.00

Want The Mill Rate The Same As For 2025?	
2025 Mill Rate Was:	21.697
2026 Tax Levy Fund Expenditures Must Be Increased By:	$12,871
	$0

Impact On Keeping The Same Mill Rate As For 2025	
2026 Ad Valorem Tax Revenue:	$78,934
2025 Ad Valorem Tax Revenue:	$91,805
Change in Ad Valorem Tax Revenue:	-$12,871

What Mill Rate Would Be Desired?	
Revenue Neutral Rate	**18.269**
Current 2026 Estimated Mill Rate:	18.655
Desired 2026 Mill Rate:	
2026 Ad Valorem Tax:	$0
2026 Tax Levy Fund Exp. Changed By:	$0

Is rate hearing/resolution required to exceed Revenue Neutral Rate?	Yes

Follow procedure prescribed by KSA 79-2988 to exceed the Revenue Neutral Rate.

THE TIMES
POTTAWATOMIE COUNTY, KS

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

The Times, Pottawatomie County
427 Lincoln Ave
(785) 776-2200

I, Laquansay Nickson Watkins, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The Times, Pottawatomie County, a publication that is a "legal newspaper" as that phrase is defined for the city of Wamego, for the County of Pottawatomie, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:
Jul. 24, 2025

Notice ID: 25l015xqSSrqxl0j613p
Publisher ID: COL-100250
Notice Name: Budget Hearing Notice

PUBLICATION FEE: $117.13

I declare under penalty of perjury under the laws of the state of Kansas that the foregoing is true and correct.

Laquansay Nickson Watkins

Agent

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 07/24/2025

Notary Public
Notarized remotely online using communication technology via Proof.

State of Kansas
Township
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Belvue
will meet on September 8th 2025 at 7:00 pm at The Belvue Fire Barn 208 3rd St 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 City Office, Fire Barn 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 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	133,770	12.092	166,100	21.697	157,590	78,934	18.655
Debt Service							
Library							
Special Highway	2,477		2,250		40,000		
Water	83,099		91,820		119,139		
Sewer	33,055		32,450		67,700		
Countywide Sales Tax					29,000		
Non-Budgeted Funds	38,372						
Totals	290,773	12.092	292,620	21.697	413,429	78,934	18.655
						*Revenue Neutral Rate***	*18.269*
Less: Transfers	46,200		56,200		130,640		
Net Expenditure	244,573		238,420		282,789		
Total Tax Levied:	40,880		77,300		xxxxxxxxxxx		
Assessed Valuation	3,380,637		3,562,758		4,231,223		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	66,700	65,300	62,500
Revenue Bonds	0	0	0
Other	31,007	18,865	0
Lease Purchase Principal	0	0	66,896
Total	97,707	84,165	129,396

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

James Horak
City Official Title: Mayor

Resolution No. 925

A RESOLUTION OF THE CITY OF BELVUE, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Belvue was calculated as 18.269 mills by the Pottawatomie County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Belvue will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 8th, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Belvue, 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 BELVUE

The City of Belvue shall levy a property tax rate exceeding the Revenue Neutral Rate of 18.269 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 8th day of September, 2025, and SIGNED by the Mayor.

James Hewitt
Mayor

Attested: Joseph Peterson, City Clerk
City Clerk

Roll Call Vote

A Roll Call Vote of the City of Belvue To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 8th, 2025

Resolution No. 925

Governing Body Member	Yes	No	No Vote
Kevin Fifer	✓		
Jenice Howard	✓		
Brad Caudill	✓		
Matt Barr			✓ NP
Eric Linnebur			✓ NP
TOTAL			

Certified: _____, City Clerk