CERTIFICATE 2026

To the Clerk of MITCHELL, State of Kansas

We, the undersigned, officers of

BELOIT

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 expenditures for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	3,148,313	839,785	23.044
Debt Service	10-113				
Library	12-1220		229,740	200,903	5.1656
Employee Benefit Fund	12-1254		1,905,418	543,385	15.299
Fire Equipment Fund	12-110b		65,000	58,532	1.648
Special Highway			152,615		
Special Parks and Recreation			73,881		
Economic Development			123,578		
Water			2,485,470		
Waste-Water			1,148,298		
Electric			6,731,915		
Refuse			251,627		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals		xxxxxx	16,315,854	1,642,605	46.247
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					35,517,528
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	47.575
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:

Address:

Email:

Attest: 9-19, 2025

County Clerk

Governing Body

SEAL OF MITCHELL COUNTY 1870 KANSAS

CPA Summary

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	973,629	126,379	2,189	4,518	12,694	1,824
Debt Service						
Library	200,527	26,029	451	931	2,614	376
Employee Benefit Fund	418,858	54,369	942	1,944	5,461	785
Fire Equipment Fund	49,604	6,439	112	230	647	93
TOTAL	1,642,618	213,216	3,694	7,623	21,416	3,078

County Treas Motor Vehicle Estimate	213,216				
County Treas Recreational Vehicle Estimate		3,694			
County Treas 16/20M Vehicle Estimate			7,623		
County Treas Commercial Vehicle Tax Estimate				21,416	
County Treas Watercraft Tax Estimate					3,078

Motor Vehicle Factor	0.12980				
Recreational Vehicle Factor		0.00225			
16/20M Vehicle Factor			0.00464		
Commercial Vehicle Factor				0.01304	
Watercraft Factor					0.00187

BELOIT

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
Economic Development	Employee Benefit Fund	24,500	24,500	24,500	12-16,102
Electric Fund	General Fund	375,000	375,000	375,000	12-825d
Electric Fund	Employee Benefit Fund	400,000	400,000	500,000	12-16,102
Electric Fund	Economic Development	17,500	17,500	17,500	19-4102
Electric Fund	Electric Equip Fund	490,227	655,004	354,527	12-1,117
General Fund	Economic Development	17,500	17,500	17,500	19-4102
General Fund	Equipment Reserve	275,000	75,000	84,398	12-117
General Fund	CIP		150,000	130,000	12-1,118
Water Fund	General Fund	46,000	65,000	65,000	12-825d
Water Fund	Employee Benefit Fund	275,000	275,000	300,000	12-16,102
Water Fund	Economic Development	17,500	17,500	17,500	19-4102
Water Fund	Water Equip Fund	309,352	258,347	436,004	12-117
Water Pollution Fund	General Fund	21,500	21,500	21,500	12-825d
Water Pollution Fund	Employee Benefit Fund	225,000	225,000	300,000	12-16,102
Water Pollution Fund	Water Pollution Equip Fu	93,381	533,536	138,582	12-631o
	Totals	2,587,460	3,110,387	2,782,011	
	Adjustments				
	Adjusted Totals	2,587,460	3,110,387	2,782,011	

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

BELOIT 2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Bond Street Improvements	6/23/2016	9/1/2031	2.03	2,870,000	1,375,000	3/1		13,425		11,075	
N Campus and EMain						9/1	9/1	13,425	235,000	11,075	245,000
GO Bond Street Improvements	4/3/2025	6/1/2040	3.73	3,000,000	0	6/1		19,333		60,000	
N Walnut and E 8th						12/1	12/1	60,000		57,000	150,000
Total G.O. Bonds					**1,375,000**			**106,183**	**235,000**	**139,150**	**395,000**
Revenue Bonds:											
Power Plant Revenue Bond	3/1/2016	12/1/2030	2-4	3,310,000	1,480,000	6/1		24,825		21,375	
Refinanced 2016						12/1	12/1	24,825	230,000	21,375	235,000
Total Revenue Bonds					**1,480,000**			**49,650**	**230,000**	**42,750**	**235,000**
Other:											
KDHE Revolving Loan Water Treatment Plant			1.62		1,014,369						
project is still in process											
Total Other					**1,014,369**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,869,369**			**155,833**	**465,000**	**181,900**	**630,000**

BELOIT 2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item 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
Swimming Pool Lease Purchase	7/30/2014	279	2-4.125	4,630,000	3,045,000		
Interest						116,950	111,013
Principle						190,000	195,000
Fire Truck	9/28/2023	84	4.91	347,137	306,294		
Interest						15,039	12,823
Principle						45,136	47,352
2023 Dodge Durango - PD	7/6/2023	24	4.93	43,434	28,936		
Interest						1,430	731
Principle						14,118	14,818
(2) 2024 Dodge Durango - PD	11/1/2024	24	5.20	83,232	83,232		
Interest						723	2,836
Principle						28,692	26,579
				Totals	**3,463,462**	**412,089**	**411,151**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2026

Library found in: BELOIT
MITCHELL

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem	$200,527	$200,903
Delinquent Tax	$1,500	$1,900
Motor Vehicle Tax	$26,719	$26,029
Recreational Vehicle Tax	$423	$451
16/20M Vehicle Tax	$989	$931
TOTAL TAXES	$230,158	$230,214
Difference in Total Taxes:	$56	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$34,716,651	$35,977,060
Did Assessed Valuation Decrease?	No	
Levy Rate	5.786	5.584
Difference in Levy Rate:	(0.202)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

BELOIT 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	657,567	499,778	321,099
Receipts:			
Ad Valorem Tax	835,713	973,629	xxxxxxxxxxxxxxxxxx
Delinquent Tax	8,861	11,000	11,000
Motor Vehicle Tax	151,422	116,215	126,379
Recreational Vehicle Tax	2,522	1,840	2,189
16/20M Vehicle Tax	5,182	4,301	4,518
Commercial Vehicle Tax	15,657	12,277	12,694
Watercraft Tax	2,077	1,882	1,824
Gross Earning (Intangible) Tax	40,350	42,550	56,004
Local Alcoholic Liquor	13,108	13,693	12,543
Local Sales Tax	617,824	625,000	625,000
Franchise Fees	136,751	157,000	157,000
Licenses and Permits	5,353	2,200	5,300
Alcohol Licenses		1,400	1,400
Building Permits	6,865	5,500	8,000
Pet Licenses		50	50
Highway Connecting Links	35,294	35,000	35,000
Refuse Billing Fee	20,244	23,236	23,236
Sale of Cemetery Lots	3,275	2,500	3,200
Cemetery Services	15,500	15,000	15,000
Special Fire Protection Services	10,206	10,000	10,000
Swimming Pool Receipts	59,211	63,000	63,000
Swimming Pool Concessions	22,479	15,000	22,000
Recreation Program Fees	17,163	8,800	15,000
Park Camping Donations	779	1,500	1,500
Fines and Forfeitures	76,837	88,000	88,000
Rents and Leases	37,108	35,000	35,000
Airport Leases	9,895	9,886	9,886
Reimbursed Expenses	12,643	10,050	10,000
Transfer from Electric Fund	370,567	375,000	375,000
Transfer from Water Fund	45,604	65,000	65,000
Transfer from Waste-water Fund	22,886	21,500	21,500
Transfer from Refuse			18,391
In Lieu of Taxes (IRB)			
Interest on Idle Funds	207,319	146,000	190,000
Neighborhood Revitalization Rebate	-22,950	-21,140	-21,170
Miscellaneous	280	210	210
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,786,025**	**2,872,079**	**2,003,654**
Resources Available:	**3,443,592**	**3,371,857**	**2,324,753**

BELOIT

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget

General	Actual for 2024	Estimate for 2025	Year for 2026
Resources Available:	3,443,592	3,371,857	2,324,753
Expenditures:			
Administration	591,511	517,478	572,240
Municipal Court	157,124	155,750	164,300
Police	619,525	665,082	676,636
Fire	51,348	52,808	54,006
Transportation	365,238	487,491	489,719
Recreation	108,395	105,100	110,773
Grounds	369,357	386,613	427,727
North Campus	89,175	93,000	94,178
Cemetery	79,089	92,125	89,031
Swimming Pool	162,881	192,356	186,635
Airport	57,671	60,455	51,170
Transfers	292,500	242,500	231,898
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	2,943,814	3,050,758	3,148,313
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,943,814**	**3,050,758**	**3,148,313**
Unencumbered Cash Balance Dec 31	499,778	321,099	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	3,028,255	3,235,758	3,148,313
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,148,313
		Tax Required	823,561
	Delinquent Comp Rate:	2.0%	16,224
		Amount of 2025 Ad Valorem Tax	839,785

CPA Summary

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administration			
Salaries	314,144	302,500	337,500
Contractual	214,371	151,278	177,540
Commodities	62,996	56,200	57,200
Capital Outlay	0	7,500	
Total	**591,511**	**517,478**	**572,240**
Municipal Court			
Salaries	136,427	129,200	137,750
Contractual	17,155	22,550	22,550
Commodities	3,542	4,000	4,000
Capital Outlay			
Total	**157,124**	**155,750**	**164,300**
Police			
Salaries	407,033	452,800	452,800
Contractual	86,385	80,707	92,261
Commodities	51,195	66,575	66,575
Capital Outlay	74,912	65,000	65,000
Total	**619,525**	**665,082**	**676,636**
Fire			
Salaries	22,818	22,200	23,200
Contractual	18,647	15,658	15,856
Commodities	7,733	10,900	10,900
Capital Outlay	2,151	4,050	4,050
Total	**51,348**	**52,808**	**54,006**
Transportation			
Salaries	268,980	381,500	381,500
Contractual	55,010	49,220	51,447
Commodities	38,557	41,872	41,872
Capital Outlay	2,691	14,900	14,900
Total	**365,238**	**487,491**	**489,719**
Recreation			
Salaries	85,087	83,000	87,048
Contractual	9,613	7,600	9,225
Commodities	11,809	12,075	12,075
Capital Outlay	1,885	2,425	2,425
Total	**108,395**	**105,100**	**110,773**
Grounds			
Salaries	219,439	221,300	262,500
Contractual	25,004	27,113	28,027
Commodities	98,957	107,050	106,050
Capital Outlay	25,957	31,150	31,150
Total	**369,357**	**386,613**	**427,727**
North Campus			
Salaries			
Contractual	6,959	7,000	9,678
Commodities	22,216	26,000	24,500
Capital Outlay	60,000	60,000	60,000
Total	**89,175**	**93,000**	**94,178**
Page 1 - Total	**2,351,672**	**2,463,322**	**2,589,579**

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Cemetery			
Salaries	62,789	68,400	65,300
Contractual	5,754	7,925	7,931
Commodities	7,546	12,300	12,300
Capital Outlay	3,000	3,500	3,500
Total	**79,089**	**92,125**	**89,031**
Swimming Pool			
Salaries	110,892	125,000	125,000
Contractual	12,830	25,606	19,885
Commodities	37,891	40,000	40,000
Capital Outlay	1,268	1,750	1,750
Total	**162,881**	**192,356**	**186,635**
Airport			
Salaries			
Contractual	53,399	47,155	44,870
Commodities	4,273	6,300	6,300
Capital Outlay	0	7,000	0
Total	**57,671**	**60,455**	**51,170**
Transfers			
Economic Development	17,500	17,500	17,500
Equipment Reserve - GF	275,000	75,000	84,398
CIP Fund		150,000	130,000
Total	**292,500**	**242,500**	**231,898**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page 2 -Total	592,142	587,436	558,734
Page 1 -Total	**2,351,672**	**2,463,322**	**2,589,579**
Grand Total	**2,943,814**	**3,050,758**	**3,148,313**

(Note: Should agree with general sub-totals.)

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure Non-Appt Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,281	2,963	5,382
Receipts:			
Ad Valorem Tax	192,351	200,527	xxxxxxxxxxxxxxxx
Delinquent Tax	1,802	1,500	1,900
Motor Vehicle Tax	30,667	26,719	26,029
Recreational Vehicle Tax	511	423	351
16/20M Vehicle Tax	1,021	989	931
Commercial Vehicle Tax	3,188	2,823	2,614
Watercraft Tax	424	432	376
			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(5,282)	-4,354	-5,065
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**224,682**	**229,059**	**27,236**
Resources Available:	**225,963**	**232,022**	**32,718**
Expenditures:			
Payment to Library	223,000	226,540	226,640
Property Insurance			3,100
Contractual			
Minor Equipment			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**223,000**	**226,540**	**229,740**
Unencumbered Cash Balance Dec 31	2,963	5,482	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	228,968	226,540	229,740
		Non-Appropriated Balance	
		Total Expenditure Non-Appt Balance	229,740
		Tax Required	197,022
	Delinquent Comp Rate:	2.0%	3,881
		Amount of 2025 Ad Valorem Tax	200,903

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	321,226	270,070	35,028
Receipts:			
Ad Valorem Tax	330,554	418,858	xxxxxxxxxxxxxxxx
Delinquent Tax	4,117	2,200	2,200
Motor Vehicle Tax	69,122	73,691	54,369
Recreational Vehicle Tax	1,152	1,367	942
16/20M Vehicle Tax	1,987	2,727	1,944
Commercial Vehicle Tax	7,110	7,785	5,361
Watercraft Tax	997	1,192	785
Reimbursed Expenses	59,233	65,000	65,000
Employee Contributions	96,190	73,000	96,000
Transfer from Electric Fund	300,000	400,000	300,000
Transfer from Water Fund	275,000	275,000	300,000
Transfer from Waste-water Fund	225,000	225,000	300,000
Transfer from Economic Development Fund	24,500	24,500	24,500
Neighborhood Revitalization Rebate	-14,567	-9,093	-13,698
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,681,096**	**1,562,026**	**1,337,503**
Resources Available:	**2,002,232**	**1,832,096**	**1,372,531**
Expenditures			
Medical Insurance	1,003,993	1,170,268	1,170,268
FICA	259,737	237,000	260,000
KPERS	338,604	277,000	350,000
Unemployment Insurance	4,824	3,500	4,821
Workmens Comp	74,040	68,500	78,526
Professional Services	10,000	10,300	10,300
Membership Dues	30,964	30,500	31,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,732,162**	**1,797,068**	**1,905,418**
Unencumbered Cash Balance Dec 31	270,070	35,028	xxxxxxxxxxxxxxxx
2024 2025 2026 Budget Authority Amount	1,787,295	1,797,068	1,905,418
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	1,905,418
		Tax Required	532,887
	Delinquent Comp Rate:	2.0%	10,498
		Amount of 2025 Ad Valorem Tax	543,385

Adopted Budget **Fire Equipment Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,275	6,291	1,193
Receipts:			
Ad Valorem Tax	38,429	49,604	xxxxxxxxxxxxxxxx
Delinquent Tax	339	250	360
Motor Vehicle Tax	6,218	5,336	6,139
Recreational Vehicle Tax	105	85	112
16/20M Vehicle Tax	291	197	230
Commercial Vehicle Tax	592	561	647
Watercraft Tax	76	86	93
Reimbursed Expense			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,055	-1,037	-1,476
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**45,018**	**55,075**	**6,405**
Resources Available:	**66,294**	**61,369**	**7,599**
Expenditures			
Fire Fighting Equipment			
Fire Truck Lease	60,000	60,175	65,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	60,000	60,175	65,000
Unencumbered Cash Balance Dec 31	6,294	1,193	xxxxxxxxxxxxxxxx
2024 2025 2026 Budget Authority Amount	60,000	60,175	65,000
		Non-Appropriated Balance	
		Total Expenditure Non-Appr Balance	65,000
		Tax Required	57,401
	Delinquent Comp Rate:	2.0%	1,131
		Amount of 2025 Ad Valorem Tax	58,532

CPA Summary

BELOIT 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	48,361	60,019	47,875
Receipts:			
State of Kansas Gas Tax	91,393	98,440	98,440
County Transfers Gas		0	0
Reimbursed Expenses	8,754	6,300	6,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**100,147**	**104,740**	**104,740**
Resources Available:	**148,507**	**164,759**	**152,615**
Expenditures:			
Contractual	2,748	6,500	6,500
Commodities	82,453	79,500	84,500
Capital Outlay	3,287	30,884	61,615
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,488**	**116,884**	**152,615**
Unencumbered Cash Balance Dec 31	60,019	47,875	0
2024/2025/2026 Budget Authority Amount:	140,257	124,221	152,615

Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	99,656	86,495	55,188
Receipts:			
Local Alcohol Tax Distribution	13,108	13,693	13,693
Reimbursed Expenses	4,895	5,000	5,000
BCBS Trail Grant	20,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**38,003**	**18,693**	**18,693**
Resources Available:	**137,659**	**105,188**	**73,881**
Expenditures:			
Contractual	3,567		
Commodities	23,687		
Capital Outlay	23,909	50,000	73,881
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**51,163**	**50,000**	**73,881**
Unencumbered Cash Balance Dec 31	86,495	55,188	0
2024/2025/2026 Budget Authority Amount:	40,793	95,275	73,881

See Tab A

CPA Summary

BELOIT 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Economic Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	33,799	27,117	21,078
Receipts:			
Appropriation - Mitchell County	49,574	46,661	50,000
Reimbursed Expenses			
Transfer from General Fund	17,500	17,500	17,500
Transfer from Electric Fund	17,500	17,500	17,500
Transfer from Water Fund	17,500	17,500	17,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**102,074**	**99,161**	**102,500**
Resources Available:	**135,873**	**126,278**	**123,578**
Expenditures:			
Personnel	65,403	68,500	75,837
Contractual	18,358	10,500	14,600
Commodities	495	1,700	1,700
Capital Outlay transfer to Employee Benefit F	24,500	24,500	24,500
Cash Reserve (2026 column)		0	6,941
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**108,755**	**105,200**	**123,578**
Unencumbered Cash Balance Dec 31	27,117	21,078	0
2024/2025/2026 Budget Authority Amount:	124,256	128,248	123,578

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
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% 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

BELOIT 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	244,661	233,291	173,278
Receipts:			
Water Sales	1,984,133	1,920,126	2,119,919
Connects and Disconnects	350	550	550
Penalties	13,680	12,500	12,500
Water Protection Fees	5,224	4,700	5,224
Reimbursed Fees	2,002	5,000	5,000
Franchise Fees	52,264	46,000	65,000
Impact Fees	0	1,000	1,000
Transfer Fee UB	540	800	800
Interest on Idle Funds	117,520	102,200	102,200
Miscellaneous	540		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,176,253**	**2,092,876**	**2,312,193**
Resources Available:	**2,420,914**	**2,326,167**	**2,485,471**
Expenditures:			
Production Services			
Personal Services	392,310	305,200	395,000
Contractual Services	202,908	203,822	248,755
Commodities	536,690	663,700	622,670
Capital Outlay	27,724	2,500	4,250
Distribution Services			
Personal Services	260,932	187,300	206,000
Contractual Services	44,024	51,320	52,091
Commodities	51,748	89,200	89,200
Capital Outlay	15,864	19,000	19,000
Non-Production Services			
Transfer to General Fund	45,604	65,000	65,000
Transfer to Employee Benefit Fund	275,000	275,000	300,000
Transfer to Economic Development Fund	17,500	17,500	17,500
Transfer to Water Equipment Reserve Fund	309,352	258,347	436,004
KDHE - WTP Principle		0	
KDHE - WTP Interest	7,966	15,000	30,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,187,623**	**2,152,889**	**2,485,470**
Unencumbered Cash Balance Dec 31	233,291	173,278	0
2024/2025/2026 Budget Authority Amount:	2,192,098	2,152,889	2,485,470

CPA Summary

BELOIT 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Waste-Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	352,263	414,197	61,934
Receipts:			
Sales	989,791	1,022,865	1,022,865
Penalties	12,061	12,000	12,000
Connects and Disconnects	350	1,500	1,500
Reimbursed Expenses	6,358	3,000	3,000
Franchise Fees	22,318	21,000	21,000
Impact Fees		2,000	2,000
Special Assessments			
Interest on Idle Funds	32,571	24,000	24,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,063,449**	**1,086,365**	**1,086,365**
Resources Available:	**1,415,712**	**1,500,562**	**1,148,298**
Expenditures:			
Production Services			
Personal Services	164,015	166,500	185,500
Contractual Services	184,930	104,342	102,471
Commodities	128,397	139,500	139,500
Capital Outlay	506	31,450	31,450
Distribution Services			
Personal Services	99,226	148,200	148,200
Contractual Services	58,995	38,800	39,195
Commodities	43,778	25,800	34,400
Capital Outlay	6,402	4,000	7,500
Non-Production Services			
Transfer to General Fund	22,886	21,500	21,500
Transfer to Employee Benefit Fund	225,000	225,000	300,000
Transfer to Waste Water Equipment Reserve	67,381	533,536	138,582
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,001,515**	**1,438,628**	**1,148,298**
Unencumbered Cash Balance Dec 31	414,197	61,934	0
2024/2025/2026 Budget Authority Amount:	1,003,500	1,438,628	1,148,298

CPA Summary

BELOIT 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	234,742	44,122	208,405
Receipts:			
Sales	4,769,844	5,873,000	5,873,000
Penalties	37,640	41,500	41,500
Connects and Disconnects	452	2,100	2,100
Reimbursed Expenses	99,821	130,000	130,000
Franchise Fees	372,744	411,110	411,110
Impact Fees	250	3,100	3,100
Transfer Fee UB	585	1,200	1,200
Sales Tax	0		
Interest on Idle Funds	82,748	61,000	61,000
Miscellaneous	2,135	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,366,219**	**6,523,510**	**6,523,510**
Resources Available:	**5,600,961**	**6,567,632**	**6,731,915**
Expenditures:			
Production Services			
Personal Services	442,266	361,400	547,700
Contractual Services	441,224	555,557	576,773
Commodities	2,242,334	3,157,000	3,157,000
Capital Outlay	3,981	24,500	24,500
Distribution Services			
Personal Services	547,412	511,500	541,000
Contractual Services	93,884	114,121	115,164
Commodities	178,100	180,500	180,500
Capital Outlay	53,095	82,500	64,500
Non-Production Services			
Transfer to General Fund (Franchise Fee)	370,567	375,000	375,000
Transfer to Employee Benefit Fund	400,000	400,000	500,000
Transfer to Economic Development Fund	17,500	17,500	17,500
Transfer to Electric Equipment Reserve Fund	490,227	300,000	354,527
Revenue Bond Cooling Tower - Principle	220,000	230,000	235,000
Revenue Bond Cooling Tower - Interest	56,250	49,650	42,750
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,556,839**	**6,359,227**	**6,731,915**
Unencumbered Cash Balance Dec 31	44,122	208,405	0
2024/2025/2026 Budget Authority Amount:	6,567,531	6,714,231	6,731,915

CPA Summary

BELOIT 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,413	22,895	20,827
Receipts:			
Refuse Collections	199,158	225,000	225,000
Penalties	5,232	5,800	5,800
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**204,390**	**230,800**	**230,800**
Resources Available:	**225,803**	**253,695**	**251,627**
Expenditures:			
Professional Services			
City Billing Fees	202,908	210,000	210,000
Uncollectible		22,368	
Transfer to General Fund		500	41,627
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**202,908**	**232,868**	**251,627**
Unencumbered Cash Balance Dec 31	22,895	20,827	0
2024/2025/2026 Budget Authority Amount:	241,868	255,145	251,627

CPA Summary

BELOIT

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Police Capital Improvemen		(2) Fund Name: Beloit Land Bank		(3) Fund Name: Waste-Water Equip Reserv		(4) Fund Name: Water Equip Reserve		(5) Fund Name: Capital Improvement		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	27,730	Cash Balance Jan 1	23,859	Cash Balance Jan 1	606,527	Cash Balance Jan 1	296,865	Cash Balance Jan 1	634,181	1,589,160
Receipts		Receipts		Receipts		Receipts		Receipts		
Donations	1,383	Sale of Property	6,050	Transfer from WW Fund	67,381	KDHE RL Proceeds	35,000	Local Sales Tax	632,861	
Reimbursed Expense	39,628					Reimbursed Expense	170,000	Special Assessments	32,455	
						Transfer from Water Fun	309,352	State Airport Grant	122,077	
								Sale of Property	85,039	
								Hansen Foundation Gran	150,000	
								Reimbursed Expense	99,541	
Total Receipts	40,810	Total Receipts	6,050	Total Receipts	67,381	Total Receipts	514,352	Total Receipts	1,302,578	1,931,171
Resources Available	68,560	Resources Available	29,869	Resources Available	674,208	Resources Available	811,217	Resources Available	1,936,759	3,520,331
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Contractual Services	1,320	Commodities	6,102	Capital Outlay	21,570	Capital Outlay	375,745	Commercial Expenses	131,171	
Commodities	1,125	Capital Outlay	423					Commodities	233,422	
								Capital Outlay	51,000	
								Debt		
								Principal	235,000	
								Interest	31,550	
Total Expenditures	2,445	Total Expenditures	6,525	Total Expenditures	21,570	Total Expenditures	375,745	Total Expenditures	662,143	1,288,330
Cash Balance Dec 31	66,115	Cash Balance Dec 31	23,345	Cash Balance Dec 31	652,638	Cash Balance Dec 31	435,472	Cash Balance Dec 31	1,274,617	**2,232,211** **
										2,232,211 **

**Note: These two block figures should agree.

CPA Summary

BELOIT

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name: Cemetery Endowment		(2) Fund Name: Electric Equip Reserve		(3) Fund Name: roject Capital Improveme		(4) Fund Name: General Equip Reserve		(5) Fund Name: Police Forfeiture Fund		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	78,622	Cash Balance Jan 1	2,161,978	Cash Balance Jan 1	594,911	Cash Balance Jan 1	268,952	Cash Balance Jan 1	2,291	3,305,867
Receipts		Receipts		Receipts		Receipts		Receipts		
Sale of Cemetery Lots	5,250	Transfer from Electric	400,225	Local Sales Tax	350,770	Sale of Assets	10,100	Interest Income	21	
Interest	2,247					Finance Lease Proceeds	83,232			
						Transfer to General Fund	275,000			
Total Receipts	7,497	Total Receipts	400,225	Total Receipts	350,770	Total Receipts	368,332	Total Receipts	21	1,222,845
Resources Available	86,119	Resources Available	2,562,203	Resources Available	945,681	Resources Available	637,284	Resources Available	2,312	4,531,311
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
		Commodities	12,540	Capital Outlay	22,735	Capital Outlay	243,362	Supplies	1,000	
		Capital Outlay	395,253	Debt						
				Principal	180,000					
				Interest	122,350					
Total Expenditures	0	Total Expenditures	407,793	Total Expenditures	325,135	Total Expenditures	243,362	Total Expenditures	1,000	980,390
Cash Balance Dec 31	86,119	Cash Balance Dec 31	2,154,412	Cash Balance Dec 31	623,546	Cash Balance Dec 31	393,922	Cash Balance Dec 31	1,312	3,551,024 **
										3,551,024 **

**Note: These two black figures should agree.

CPA Summary

State of Kansas
City

BELOIT 2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	818,198	22.742	21,170
Debt Service			0
Library	195,739	5.441	5,065
Employee Benefit Fund	529,417	14.715	13,698
Fire Equipment Fund	57,027	1.585	1,476
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	1,600,381	44.483	41,409

2025 July 1 Valuation: 35,977,060

Valuation Factor: 35,977,060

Neighborhood Revitalization Subj to Rebate: 930,884

Neighborhood Revitalization factor: 930.884

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

State of Kansas
CJ-87

NOTICE OF BUDGET HEARING

2026

The governing body of

BELOIT

will meet on at at 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 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 for 2024		Current Year Estimate for 2025		Proposed Budget Year 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	2,943,814	26.297	3,050,758	28.093	3,148,313	839,785	23.342
Debt Service							
Library	223,000	6.052	226,540	5.786	229,740	200,903	5.584
Employee Benefit Fund	1,732,162	16.691	1,797,068	12.065	1,905,418	543,385	15.104
Fire Equipment Fund	60,000	1.209	60,175	1.431	65,000	58,532	1.627
Special Highway	88,488		116,884		152,615		
Special Parks and Recreation	51,163		50,000		73,881		
Economic Development	108,755		105,200		123,578		
Water	2,187,623		2,152,889		2,485,470		
Waste-Water	1,001,515		1,438,628		1,148,298		
Electric	5,556,839		6,359,227		6,731,915		
Refuse	202,908		232,868		251,627		
Non-Budgeted Funds-A	1,288,430						
Non-Budgeted Funds-B	980,490						
Totals	16,425,188	50.249	15,590,237	47.375	16,315,854	1,642,605	45.657
						*Revenue Neutral Rate***	47.575
Less: Transfers	2,587,460		3,110,387		2,782,011		
Net Expenditure	13,837,728		12,479,850		13,533,843		
Total Tax Levied	1,643,415		1,642,618		xxxxxxxxxxxxxxxxx		
Assessed Valuation	32,689,617		34,716,651		35,977,060		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	1,605,000	1,375,000	1,375,000
Revenue Bonds	1,915,000	1,700,000	1,480,000
Other	754,882	971,500	1,014,369
Lease Purchase Principal	3,612,790	3,677,262	3,463,462
Total	7,887,672	7,723,762	7,332,831

*Tax rates are expressed in mills

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

0

City Official Title: 0

AFFIDAVIT

STATE OF KANSAS)
) ss:
COUNTY OF MITCHELL)

The undersigned, duly appointed City Clerk for the City of Beloit, Kansas (the "City") pursuant to the laws of the state Kansas and the ordinances, resolutions and Code of the City, being of lawful age, first being duly sworn, on oath states:

1. On August 7, 2025, the attached 2026 Budget Hearing Notice was posted by the undersigned or designee on the City's official website (www.beloitks.org), which website has been designated as the official newspaper of the City.

WITNESS my hand and official seal on August 20, 2025.

(Seal)

Amanda Lomax

Amanda Lomax, City Clerk

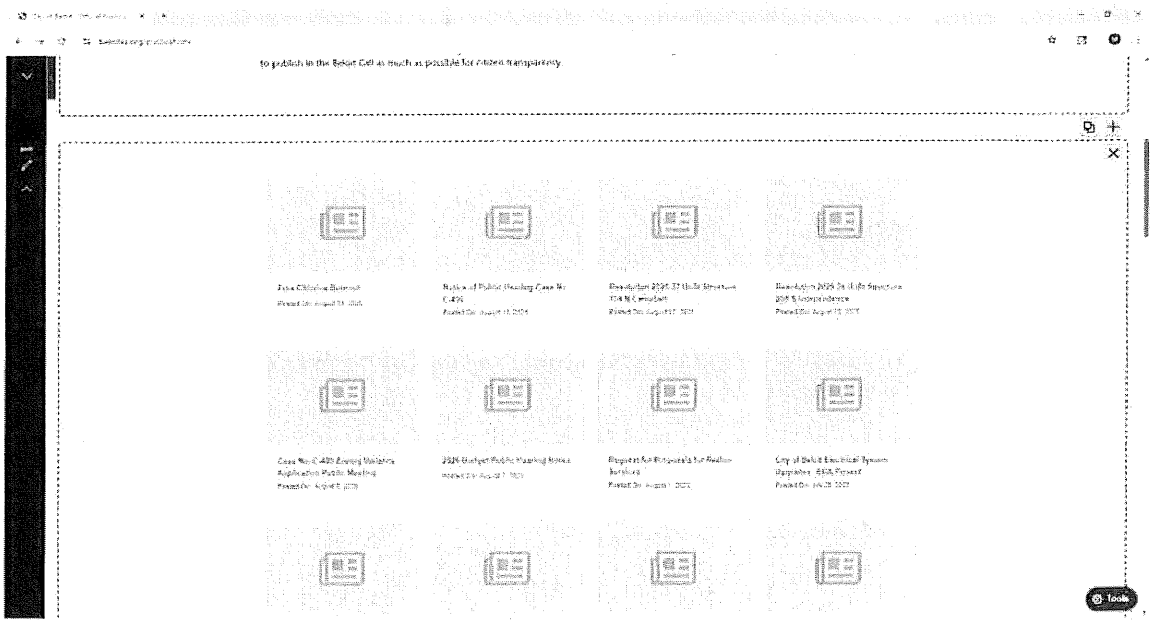
The foregoing instrument was subscribed and sworn to or affirmed before me on this 20th day of August, 2025, by Amanda Lomax, City Clerk, City of Beloit, Kansas.

Seal)

NOTARY PUBLIC - State of Kansas
AMY J. SAHLFELD
My Appt. Expires 11/16/2026

Amy J. Sahlfeld

Notary Public


to publish in the Beloit Call as much as possible for citizen transparency
Tools

LOIT CALL
OOF OF PUBLICATION

e of Kansas, **Mitchell County**, ss:

he matter of: THE GOVERNING BODY OF BELOIT, NOTICE OF BUDGET HEARING

ed in the Beloit Call on Thursday, August 14, 2025)

NOTICE OF BUDGET HEARING 2026

The governing body of

BELOIT

ugust 20, 2025 at 7:00 pm at City Hall for the purpose of hearing and

xpayers relating to the proposed use of all funds and the amount of ad valorem tax.

information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

es and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

ax Rate is subject to change depending on the final assessed valuation.

al for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
314	26.297	3,050,758	28.093	3,148,313	839,785	23.342
000	6.052	226,540	5.786	229,740	200,903	5.584
162	16.691	1,797,068	12.065	1,905,418	543,385	15.104
000	1.209	60,175	1.431	65,000	58,532	1.627
88,488		116,884		152,615		
51,163		50,000		73,881		
08,755		105,200		123,578		
2,187,623		2,152,889		2,485,470		
1,001,515		1,438,628		1,148,298		
5,556,839		6,359,227		6,731,915		
202,908		232,868		251,627		
1,288,430						
980,490						
425,188	50.249	15,590,237	47.375	16,315,854	1,642,605	45.657
					*Revenue Neutral Rate***	47.575

587,460	3,110,387	2,782,011
837,728	12,479,850	13,533,843
643,415	1,642,618	xxxxxxxxxxxxxxxxx
2,689,617	34,716,651	35,977,060

2023	2024	2025
1,605,000	1,375,000	1,375,000
1,915,000	1,700,000	1,480,000
754,882	971,500	1,014,369
	3,677,262	3,463,462
3,613,790		7,332,831

State of Kansas, Mitchell County, ss.
DENISE LAHODNY

being duly sworn, says that she is an agent of **THE BELOIT CALL**, a newspaper published in Beloit, Mitchell County, Kansas; that said newspaper is published weekly at least 50 weeks a year and has been published for more than 5 years prior to this publication; that it has been entered at the Beloit, Kansas, post office as second class mail matter; that is has general paid circulation on a daily basis in Mitchell County, Kansas, and is not a trade, religious or fraternal publication; that it is authorized by law to publish legal notices; that the notice or publication of which the attached is true copy as printed was published 1 consecutive week in said newspaper to wit:

AUGUST 15, 2025 and that a verified statement of the fee and charges there for is $252.45.

Denise Lahodny

Subscribed and sworn to before this 15th day of August 2025

John P. Hamel

NOTARY PUBLIC STATE OF KANSAS | JOHN P. HAMEL NOTARY PUBLIC STATE OF KANSAS My Appt. Exp. 6/17/29