State of Kansas
City

2025

CERTIFICATE

To the Clerk of Cloud, State of Kansas
We, the undersigned, officers of
Glasco
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	183,000	24,452	
Debt Service	10-113	8			
Library	12-1220	8	8,800	7,623	
Employee Benefits		9	14,000	12,560	
		9			
Special Highway		10	77,647		
Electric Utility		10	637,077		
Water Utility		11	190,120		
Sewer/Waste Utility		11	193,379		
Special Street Improvement		12	44,348		
		12			
Non-Budgeted Funds-A		13			
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Totals		xxxxx	1,348,371	44,635	
Budget Hearing Notice		15			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			
RNR Hearing Notice		17			
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 25.925

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2024

County Clerk

Governing Body

CPA Summary

Glasco

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	28,014	6,340	240	98	19	13
Debt Service						
Library	6,721	1,521	57	23	4	3
Employee Benefits	9,900	2,240	84	35	6	4
TOTAL	44,635	10,101	381	156	29	20

County Treas Motor Vehicle Estimate 10,101
County Treas Recreational Vehicle Estimate 381
County Treas 16/20M Vehicle Estimate 156
County Treas Commercial Vehicle Tax Estimate 29
County Treas Watercraft Tax Estimate 20

Motor Vehicle Factor 0.22630
Recreational Vehicle Factor 0.00853
16/20M Vehicle Factor 0.00349
Commercial Vehicle Factor 0.00065
Watercraft Factor 0.00045

Glasco

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Electric	General	20,000	40,000		12-825d
General	Special Streets				68-590
Water Utility	General	10,000			12-825d
Water Utility	Machinery Reserves				68-590
General	Capital Improvements	10,000			12=1118
Sewer Utility	General		5,800	25,000	12-825d
General	Sewer Reserves		15,000		12-631o
Water Utility	Water Reserves		20,000	20,000	12-825d
General	Sewer Reserves	15,000		15,407	12-631o
Electric	Electric Reserves	40,000	50,000	50,000	12-825d
	Totals	95,000	130,800	110,407	
	Adjustments*				
	Adjusted Totals	95,000	130,800	110,407	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Glasco

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE C20-1912-01					34,403	3/1 & 9/1	3/1 &9/1	810	3,228	731	3,315
KDHE C20-3040-01					0	3/1 & 9/1	3/1 &9/1	509	8,908	984	17,995
Total Other					**34,403**			**1,319**	**12,136**	**1,716**	**21,310**
Total Indebtedness					**34,403**			**1,319**	**12,136**	**1,716**	**21,310**

State of Kansas
City

Glasco

2025

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 On Jan 1, 2024	Payments Due 2024	Payments Due 2025
Totals					**0**	**0**	**0**

***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: 2025

Library found in: Glasco
Cloud

As provided in KSA 75-2553 *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 2024	Proposed Year 2025
Ad Valorem Tax	$6,721	$7,623
Delinquent Tax	$0	$0
Motor Vehicle Tax	$1,554	$1,521
Recreational Vehicle Tax	$59	$57
16/20M Vehicle Tax	$27	$23
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$8,361	$9,224
Difference in Total Taxes:	$863	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,524,426	$1,721,873
Did Assessed Valuation Decrease?	No	
Levy Rate	4.409	4.427
Difference in Levy Rate:	0.018	
Qualify for grant: 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 the State Library.

Glasco

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	28,421	60,996	25,787
Receipts:			
Ad Valorem Tax	25,237	28,014	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,136		
Motor Vehicle Tax	7,639	6,667	6,340
Recreational Vehicle Tax	272	253	240
16/20M Vehicle Tax	132	115	98
Commercial Vehicle Tax	24	68	19
Watercraft Tax		19	13
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	3,148	1,945	1,945
Compensating Use Tax			
Local Sales Tax	95,071	90,000	90,000
Franchise Tax	14,815	15,000	15,000
Licenses	10	10	10
Transfer	40,000		15,407
Reimbursements	14,000		
Swimming Pool	3,277	3,000	3,000
Gas Station	4,181	0	
Sale of Used Equipment		200	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	3,513	2,000	2,000
Neighborhood Revitalization Rebate			0
Miscellaneous	2,860	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**215,315**	**147,791**	**134,571**
Resources Available:	**243,736**	**208,787**	**160,359**

Glasco

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	243,736	208,787	160,359
Expenditures:			
General Government	57,663	45,000	45,000
Code Enforcement	8,388	10,000	10,000
Fire Department	12,315	15,000	15,000
Street Department	41,299	68,000	68,000
Swimming Pool	39,829	39,000	39,000
Gas Station	3,486	0	0
Other	19,760	6,000	6,000
0	0	0	0
Sub-Total detail page	182,740	183,000	183,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**182,740**	**183,000**	**183,000**
Unencumbered Cash Balance Dec 31	60,996	25,787	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	196,200	183,000	183,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	183,000
		Tax Required	22,641
	Delinquent Comp Rate:	8.0%	1,811
		Amount of 2024 Ad Valorem Tax	24,452

CPA Summary

Glasco

2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Government			
Salaries	14,798	20,000	20,000
Contractual	29,702	20,000	20,000
Commodities	3,857	5,000	5,000
Capital Outlay			
Employee Benefits	9,306		
Total	**57,663**	**45,000**	**45,000**
Code Enforcement			
Salaries			
Contractual	8,388	10,000	10,000
Commodities			
Capital Outlay			
Total	**8,388**	**10,000**	**10,000**
Fire Department			
Salaries			
Contractual	11,100	13,000	13,000
Commodities		2,000	2,000
Capital Outlay	1,215		
Total	**12,315**	**15,000**	**15,000**
Street Department			
Salaries	14,293	35,000	35,000
Contractual	9,549	15,000	15,000
Commodities	11,068	18,000	18,000
Capital Outlay			
Employee Benefits	6,389		
Total	**41,299**	**68,000**	**68,000**
Swimming Pool			
Salaries	12,751	16,000	16,000
Contractual	15,292	14,000	14,000
Commodities	7,406	9,000	9,000
Employee Benefits	975		
Capital Outlay	3,405		
Total	**39,829**	**39,000**	**39,000**
Gas Station			
Salaries			
Contractual	3,486		
Commodities			
Capital Outlay			
Total	**3,486**	**0**	**0**
Other			
City Building Repairs			
Transfers Out	15,000		
Street Lighting	4,760	6,000	6,000
Capital Outlay			
Total	**19,760**	**6,000**	**6,000**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**182,740**	**183,000**	**183,000**

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

Glasco

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 Basis Reserve (2025 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E:			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	553	553	134
Receipts:			
Ad Valorem Tax	5,882	6,721	xxxxxxxxxxxxxxxx
Delinquent Tax	267		
Motor Vehicle Tax	1,722	1,554	1,521
Recreational Vehicle Tax	61	59	57
16/20M Vehicle Tax	28	27	23
Commercial Vehicle Tax	5	16	4
Watercraft Tax		4	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,966**	**8,381**	**1,608**
Resources Available:	**8,519**	**8,934**	**1,742**
Expenditures:			
Appropriations to Library	7,966	8,800	8,800
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**7,966**	**8,800**	**8,800**
Unencumbered Cash Balance Dec 31	553	134	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	8,500	8,800	8,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,800
		Tax Required	7,058
	Delinquent Comp Rate:	8.0%	565
		Amount of 2024 Ad Valorem Tax	7,623

CPA Summary

Glasco

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	742	420	1
Receipts:			
Ad Valorem Tax	10,139	9,900	xxxxxxxxxxxxxxxxx
Delinquent Tax	436	819	
Motor Vehicle Tax	2,956	2,679	2,240
Recreational Vehicle Tax	105	101	84
16/20M Vehicle Tax	42	46	35
Commercial Vehicle Tax		28	6
Watercraft Tax		8	4
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,678**	**13,581**	**2,369**
Resources Available:	14,420	14,001	2,370
Expenditures:			
Health Insurance	14,000	14,000	14,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,000**	**14,000**	**14,000**
Unencumbered Cash Balance Dec 31	420	1	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	14,000	14,000	14,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,000
		Tax Required	11,630
	Delinquent Comp Rate:	8.0%	930
		Amount of 2024 Ad Valorem Tax	12,560

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
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 Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	8.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Glasco 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	41,922	53,027	65,337
Receipts:			
State of Kansas Gas Tax	11,926	12,310	12,310
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,926**	**12,310**	**12,310**
Resources Available:	**53,848**	**65,337**	**77,647**
Expenditures:			
Commodities	821	0	77,647
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**821**	**0**	**77,647**
Unencumbered Cash Balance Dec 31	53,027	65,337	0
2023/2024/2025 Budget Authority Amount	38,505	66,542	77,647

Adopted Budget

Electric Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025	
Unencumbered Cash Balance Jan 1	111,058	183,135	137,077	
Receipts:				
Electric Receipts	495,415	500,000	500,000	
Interest on Idle Funds				
Miscellaneous	1,920			
Does miscellaneous exceed 10% Total Rec				
Total Receipts	**497,335**	**500,000**	**500,000**	
Resources Available:	**608,393**	**683,135**	**637,077**	
Expenditures:				
Salary	53,900	80,000	80,000	* Split employee benefits from salary
Contractual	34,532	50,000	50,000	
Commodities	21,134	32,058	32,058	
Purchase Power	237,770	264,000	264,000	
Capital Outlay			91,019	
Transfers	40,000	50,000	50,000	
Employee Benefits	35,008	70,000	70,000	
Cash Forward (2025 column)				
Miscellaneous	2,914			
Does miscellaneous exceed 10% Total Exp				
Total Expenditures	**425,258**	**546,058**	**637,077**	
Unencumbered Cash Balance Dec 31	183,135	137,077	0	
2023/2024/2025 Budget Authority Amount	530,795	596,058	637,077	

CPA Summary

Glasco

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	21,228	46,240	30,120
Receipts:			
Water Receipts	164,637	160,000	160,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**164,637**	**160,000**	**160,000**
Resources Available:	**185,865**	**206,240**	**190,120**
Expenditures:			
Salary	50,844	91,000	105,000
Employee Benefits	33,692		
Contractual	14,290	50,012	25,012
Commodities	25,691		25,000
Water Purchased	15,108	15,108	15,108
Transfers		20,000	20,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**139,625**	**176,120**	**190,120**
Unencumbered Cash Balance Dec 31	46,240	30,120	0
2023/2024/2025 Budget Authority Amoun	172,738	190,120	190,120

**Split Contractual and Commodities

Adopted Budget

Sewer/Waste Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	59,359	14,056	5,819
Receipts:			
User Fees	165,390	187,560	187,560
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**165,390**	**187,560**	**187,560**
Resources Available:	**224,749**	**201,616**	**193,379**
Expenditures:			
Salary	66,893	75,000	75,000
Employee Benefits	44,385		
Contractual	22,046	29,000	29,000
Commodities	7,530	15,797	10,000
Landfill Fees	31,960	34,000	34,000
Hauling Fees	33,757	37,000	37,000
Transfers			3,379
Capital Outlay	4,122	5,000	5,000
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**210,693**	**195,797**	**193,379**
Unencumbered Cash Balance Dec 31	14,056	5,819	0
2023/2024/2025 Budget Authority Amoun	224,968	220,797	193,379

CPA Summary

Glasco 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Street Improvement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	58,275	44,348	44,348
Receipts:			
Transfers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**58,275**	**44,348**	**44,348**
Expenditures:			
Street Repairs	13,927		44,348
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,927**	**0**	**44,348**
Unencumbered Cash Balance Dec 31	44,348	44,348	0
2023/2024/2025 Budget Authority Amoun	39,270	0	44,348

Adopted Budget

0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Mowing			
Publications			
Repairs			
Utilities			
Insurance			
Tree Trimming/supplies/equipment			
Transfer to capital outlay			
Cash Forward (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

CPA Summary

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NON-BUDGETED FUNDS (A)

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Electric Reserves		**Water Reserves**		**Sewer/Waste Reserves**		**Machinery Reserves**		**Donations**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	191,854	Cash Balance Jan 1	200,234	Cash Balance Jan 1	39,083	Cash Balance Jan 1	22,667	Cash Balance Jan 1	98,695	552,533
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer					15,000			Donations	67,697	
Total Receipts	0	Total Receipts	0	Total Receipts	15000	Total Receipts	0	Total Receipts	67697	82,697
Resources Available:	191,854	Resources Available:	200,234	Resources Available:	54,083	Resources Available:	22,667	Resources Available:	166,392	635,230
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay							1,683		76,768	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	1,683	Total Expenditures	76,768	78,451
Cash Balance Dec 31	191,854	Cash Balance Dec 31	200,234	Cash Balance Dec 31	54,083	Cash Balance Dec 31	20,984	Cash Balance Dec 31	89,624	**556,779** **
										556,779 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Community Improveme		**Capital Improvements**		**Demolition**		**Meter Deposit Fund**		**Special Hwy**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	21,286	Cash Balance Dec 31	84,200	Cash Balance Dec 31	14,650	Cash Balance Dec 31	4,801	Cash Balance Dec 31		124,937
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	132					Meter Deposits	1,300			
Adjustement	2									
Total Receipts	134	Total Receipts	0	Total Receipts	0	Total Receipts	1300	Total Receipts	0	1,434
Resources Available:	21,420	Resources Available:	84,200	Resources Available:	14,650	Resources Available:	6,101	Resources Available:	0	126,371
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlays	8,630	Contractual Services	14,272	Meter Refund	408			
Total Expenditures	0	Total Expenditures	8,630	Total Expenditures	14,272	Total Expenditures	408	Total Expenditures	0	23,310
Cash Balance Dec 31	21,420	Cash Balance Dec 31	75,570	Cash Balance Dec 31	378	Cash Balance Dec 31	5,693	Cash Balance Dec 31	0	**103,061** **
										103,061 **

** Note: These two block figures should agree.

CPA Summary

Non-Budgeted Funds - Cities

K.S.A. 12-110d. Special ambulance or emergency medical service equipment fund. The governing body may create a special reserve fund for replacement of ambulance or emergency medical service equipment.

K.S.A. 12-1,117. Equipment reserve fund. Cities may create an equipment reserve fund to finance the acquisition of equipment.

K.S.A. 12-1,118. Capital improvement fund. Cities with an approved a multi-year capital improvement plan may establish a capital improvements fund.

K.S.A. 12-631p. Sewerage system reserve fund. The governing body may create a sewer system reserve fund for the future maintenance and operation of its system and for the construction of improvements and expansions to such system.

K.S.A. 12-6a13. Special improvement funds. Authorizes the creation of a special improvement fund to pay a portion of the debt service on bonds issued, planning costs, and the initial cost of improvements until temporary notes or bonds have been issued and sold.

K.S.A. 12-6a16. Separate special improvement funds. Provides that separate, suitably named special improvement funds are to be created for each improvement project or combination of improvement projects.

K.S.A. 12-1663. Federal grants (e.g. FEMA). Federal aid intended to be used alone or with funds of the public agency may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-1674. Special services fund. Cities located in counties designated as urban areas may create a special services fund to be used to pay the initial costs of improvements and for work performed as a result of failure of persons to perform duties prescribed by law or ordinance.

K.S.A. 12-16,102. Employee benefits trust funds. For the purpose of holding and investing the assets of other postemployment benefits funds any taxing subdivision may establish one or more trust funds.

K.S.A. 12-16,111. State loans and grants. State loans or grants may be expended without regard to budget limitations and over, above or outside the budget.

K.S.A. 12-17,118. Neighborhood revitalization fund. After adoption of a neighborhood revitalization plan the governing body shall create a neighborhood revitalization fund.

K.S.A. 12-2615. Risk management reserve fund. The governing body of any city or county may pay costs relating to any uninsured loss from a risk management reserve fund.

K.S.A. 13-10,140. Special improvement fund (commission form of government; population more than 150,000 and less than 200,000). Authorizes certain cities operating under the commission form of government to a special improvement fund to pay the preliminary cost of any improvement to be financed by special assessments or general obligation bonds.

K.S.A. 13-14b12. Hospital special improvement fund. Provides for creation of a special improvement fund for the purpose of equipping, operating, maintaining and improving such hospital and to pay a portion of the debt service on bonds.

K.S.A. 14-2004. Park land acquisition fund (commission-manager cities). Authorizes certain cities operating under the commission-manager form of government to establish a park land acquisition fund.

K.S.A. 44-505f. Workers' compensation reserve fund. Provides for the creation of a reserve fund for the payment of workmen's compensation claims, judgments, and expenses.

K.S.A. 68-141g. Special road, bridge or street building machinery, equipment and bridge building fund. Authorizes a special road, bridge or street building machinery, equipment and bridge building fund and the annual transfer of not to exceed 25% of the budgeted amount of the corresponding operating fund.

K.S.A. 68-590. Special highway improvement fund. Cities and counties may create a special highway improvement fund and transfer to it annually up to 25% of the fund for roads, bridges, highways, or streets.

K.S.A. 75-6110. Special liability expense fund. Authorizes the creation of special liability expense fund for payment of costs and claims against the municipality or its employees.

K.S.A. 79-1808. Special assessment fund. Proceeds of tax levy to raise funds to pay special assessments against municipality-owned property and, for cities and counties, to pay debt service, shall be placed in a special assessment fund.

K.S.A. 79-1950b. Special improvement fund (cities of more than 200,000). Certain cities of the first class are authorized to create a special improvement fund from which preliminary costs associated with such improvements may be paid.

K.S.A. 79-2925. Budgets exempt from the state budget law. Cities may create non-budgeted funds for any gifts or bequests, a revolving fund for the operation of a municipal airport, and for repair, replacement, or addition to recreation facilities.

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of

Glasco

will meet on September 23, 2024 at 5:30 PM at Glasco City Hall - 206 E Main, Glasco 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 Glasco City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	182,740	19.445	183,000	18.377	183,000	24,452	14.201
Debt Service							
Library	7,966	4.532	8,800	4.409	8,800	7,623	4.427
Employee Benefits	14,000	7.812	14,000	6.495	14,000	12,560	7.294
Special Highway	821				77,647		
Electric Utility	425,258		546,058		637,077		
Water Utility	139,625		176,120		190,120		
Sewer/Waste Utility	210,693		195,797		193,379		
Special Street Improvement	13,927				44,348		
Non-Budgeted Funds-A	78,451						
Non-Budgeted Funds-B	23,310						
Totals	1,096,791	31.789	1,123,775	29.281	1,348,371	44,635	25.922
						*Revenue Neutral Rate***	*25.925*
Less: Transfers	95,000		130,800		110,407		
Net Expenditure	1,001,791		992,975		1,237,964		
Total Tax Levied	44,653		44,635		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,404,755		1,524,426		1,721,873		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	40,609	37,547	34,403
Lease Purchase Principal	0	0	0
Total	40,609	37,547	34,403

*Tax rates are expressed in mills

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

Heather Bowles

Official Title: City Clerk

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Glasco

will meet on at at 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	182,740	19.445	183,000	18.377	183,000	24,452	14.201
Debt Service							
Library	7,966	4.532	8,800	4.409	8,800	7,623	4.427
Employee Benefits	14,000	7.812	14,000	6.495	14,000	12,560	7.294
Special Highway	821				77,647		
Electric Utility	425,258		546,058		637,077		
Water Utility	139,625		176,120		190,120		
Sewer/Waste Utility	210,693		195,797		193,379		
Special Street Improvement	13,927				44,348		
Non-Budgeted Funds-A	78,451						
Non-Budgeted Funds-B	23,310						
Totals	1,096,791	31.789	1,123,775	29.281	1,348,371	44,635	25.922
						*Revenue Neutral Rate***	*25.925*
Less: Transfers	95,000		130,800		110,407		
Net Expenditure	1,001,791		992,975		1,237,964		
Total Tax Levied	44,653		44,635		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,404,755		1,524,426		1,721,873		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	40,609	37,547	34,403
Lease Purchase Principal	0	0	0
Total	40,609	37,547	34,403

*Tax rates are expressed in mills

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

0

Official Title: 0

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Glasco

will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES
Cloud

Revenue Neutral Rate*	25.925	Proposed Tax Rate	25.922

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

State of Kansas
City

2025

CERTIFICATE

To the Clerk of Cloud, State of Kansas
We, the undersigned, officers of
Glasco
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	183,000	24,452	
Debt Service	10-113	8			
Library	12-1220	8	8,800	7,623	
Employee Benefits		9	14,000	12,560	
		9			
Special Highway		10	77,647		
Electric Utility		10	637,077		
Water Utility		11	190,120		
Sewer/Waste Utility		11	193,379		
Special Street Improvement		12	44,348		
		12			
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxx	1,348,371	44,635	
Budget Hearing Notice		15			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			
RNR Hearing Notice		17			
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate: 25.925

Assisted by:

Address:

Email:

Attest: Dec 12 2024

Sheila Thoman
County Clerk

Carl D Slaven Jr
Alice E. Dietz
Dale Dawson
Dan Dell
Governing Body

CPA Summary

GLASCO CITY

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2024

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	1,577,430	0	0
Personal Property	15,320	0	0
Oil and Gas	0	0	0
State Assessed Utilities	129,123	0	0
Severed Minerals	0	0	0
Total	**1,721,873**	**0**	**0**
New Improvements	0	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 15,320

3. Actual Tax Rates Levied for the 2024 Budget

Fund	Rate
GLASCO EMP BENEFIT	6.495000
GLASCO GENERAL	18.377000
GLASCO LIBRARY	4.409000
	29.281000
Revenue Neutral Rate:	**25.925000**

4. Final Assessed Valuation from November 1, 2023 Abstract 1,524,426

5. All Personal Property excluding Watercraft for 2023 17,122

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 0

8. 2023 Column (2022 Tax) Delq % for GLASCO GENERAL Fund 4.66 %

9. 2023 Column (2022 Tax) Delq % for Special Assessments 0.00 %

Tax Increment Financing - TIF/RHID:

TIF/RHID Base Assessed Valuation 0

TIF/RHID Current Assessed Valuation 0

TIF/RHID is not subtracted from Real Estate Value.

10. Watercraft Taxes 97.27

If you have any Recreation Commissions funds listed on this page, please send a copy of this page to the Recreation Commission.

06/13/2024

Date

Sheila Ohrman

Provided by

Cloud County

Name of County

CONCORDIA BLADE EMPIRE
PROOF OF PUBLICATION

State of Kansas, **Cloud County**, ss:

In the matter of: CITY OF GLASCO, NOTICE OF BUDGET HEARING

(Published in the Concordia Blade-Empire on September 12, 2024)

NOTICE OF BUDGET HEARING

The governing body of
Glasco
will meet on September 23, 2024 at 5:30 PM at Glasco City Hall - 206 E Main, Glasco 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.
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** *Revenue Neutral Rate as defined by KSA 79-2988*

Heather Bowles
Official Title: City Clerk

ıd County, ss.

s that she is an agent of **THE DE-EMPIRE**, a newspaper in Concordia, Cloud County, spaper is published weekly at ınd has been so published for or to this publication; that it he Concordia, Kansas, post s mail matter; that it has a ɔn on a daily basis in Cloud is not a trade, religious or that it is authorized by the notices; that the notice or the attached is true copy as 1 consecutive weeks in said

2024 and that a verified and charges there for is

n to before this 12th
ıes 2024

JOHN P. HAMEL
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/17/25