2026

CERTIFICATE

To the Clerk of Phillips, State of Kansas
We, the undersigned, officers of
City of Glade
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	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: 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	89,764	23,745	51.987
Debt Service	10-113				
Library	12-1220				
Special Highway		7	62,985		
Water		7	134,850		
Solid Waste		8	17,491		
		8			
Non-Budgeted Funds		9			
Totals		xxxxxx	305,090	23,745	51.987
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			456,745
RNR Hearing Notice		12			
Neighborhood Revitalization		11			Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate: 52.258

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

Date Attested: _____ 2025

County Clerk

Governing Body

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the financial information for 2024, the projected information for 2025, or the projected budget for 2026.

City of Glade

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	23,745	3,309	333	149	0	65
Debt Service						
Library						
TOTAL	23,745	3,309	333	149	0	65

County Treas Motor Vehicle Estimate 3,309

County Treas Recreational Vehicle Estimate 333

County Treas 16/20M Vehicle Estimate 149

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 65

Motor Vehicle Factor 0.13936

Recreational Vehicle Factor 0.01402

16/20 Vehicle Factor 0.00628

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00274

City of Glade

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	Special Highway		15,000	40,000	KSA 12-1,119
	Totals	0	15,000	40,000	
	Adjustments*				
	Adjusted Totals	0	15,000	40,000	

*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 Glade

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:											
Water Loan	3/1/2010	6/1/2050	3.25	228,000	180,623	3/26	3/26	5,871	4,526	5,724	4,673
Total G.O. Bonds					**180,623**			**5,871**	**4,526**	**5,724**	**4,673**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**180,623**			**5,871**	**4,526**	**5,724**	**4,673**

City of Glade 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	61,806	75,125	55,438
Receipts:			
Ad Valorem Tax	19,816	23,745	xxxxxxxxxxxxxxxx
Delinquent Tax	863	200	200
Motor Vehicle Tax	3,235	1,831	3,309
Recreational Vehicle Tax	272	127	333
16/20M Vehicle Tax	144	144	149
Commercial Vehicle Tax			0
Watercraft Tax	28	29	65
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Franchise Tax	3,350	4,000	4,250
Rent Income	1,200	1,500	1,500
Dividend Income	441	1,000	1,000
Grants			
Returned Checks	148	500	200
Court Fines		100	100
Reimbursements	15,664		
In Lieu of Tax (IRB)			
Interest on Idle Funds	987	900	500
Neighborhood Revitalization Rebate	-201	-250	-134
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**45,947**	**33,826**	**11,472**
Resources Available:	**107,753**	**108,951**	**66,910**
Expenditures:			
Wages	9,534	10,500	16,000
Taxes	191	1,000	3,200
Utilities	6,920	7,000	7,500
Insurance	4,920	5,000	5,500
Bonds	175	500	1,000
Publication	216	500	500
Supplies	27	1,000	3,000
Reimbursements		1,000	1,000
Dues		500	500
Returned Checks	151	500	500
Contract Labor	10,381	11,000	11,049
Safe Deposit Rent	13	13	15
Donations			
Postage			
Transfer to Special Highway		15,000	40,000
Cash Forward (2026 column)			
Miscellaneous	100		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**32,628**	**53,513**	**89,764**
Unencumbered Cash Balance Dec 31	75,125	55,438	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	89,499	88,715	89,764
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,764
		Tax Required	22,854
	Delinquent Comp Rate:	3.9%	891
		Amount of 2025 Ad Valorem Tax	23,745

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City of Glade 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	28,981	24,105	20,545
Receipts:			
State of Kansas Gas Tax	1,400	2,440	2,440
County Transfers Gas		0	0
Transfer from General		15,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,400**	**17,440**	**42,440**
Resources Available:	**30,381**	**41,545**	**62,985**
Expenditures:			
Capital Outlay		2,000	16,500
Supplies	250	4,000	5,000
Contract Labor	6,026	15,000	41,485
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**6,276**	**21,000**	**62,985**
Unencumbered Cash Balance Dec 31	24,105	20,545	0
2024/2025/2026 Budget Authority Amount	18,947	25,447	62,985

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	118,866	127,550	126,090
Receipts:			
Sales	14,157	16,000	16,000
Reimbursements			
Reimbursements	1,815		
Interest on Idle Funds	300	240	100
Miscellaneous	16		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**16,288**	**16,240**	**16,100**
Resources Available:	**135,154**	**143,790**	**142,190**
Expenditures:			
Taxes		1,000	1,000
Utilities	1,014	2,000	5,000
Postage	540	200	1,000
Supplies	3,829	4,000	30,000
Reimbursements	80	2,000	25,000
Dues	173	1,000	1,500
Training	200	500	1,000
Publication			350
Lab Fees	1,068	4,000	4,000
Deposit Returns		1,000	1,000
Contract Labor	700	2,000	65,000
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**7,604**	**17,700**	**134,850**
Unencumbered Cash Balance Dec 31	127,550	126,090	7,340
2024/2025/2026 Budget Authority Amount	119,850	134,850	134,850

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City of Glade 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,514	8,911	7,891
Receipts:			
Sales	8,108	9,000	9,500
Interest on Idle Funds	333	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**8,441**	**9,100**	**9,600**
Resources Available:	**16,955**	**18,011**	**17,491**
Expenditures:			
Landfill	7,932	10,000	17,241
Publication	112	120	150
Cash Forward (2026 column)			
Miscellaneous			100
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,044**	**10,120**	**17,491**
Unencumbered Cash Balance Dec 31	8,911	7,891	0
2024/2025/2026 Budget Authority Amoun	17,000	17,200	17,491

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	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

See Summary of Significant Assumptions and Selected Information - Substantially all disclosures ordinarily included in the projected budget prepared on the regulatory basis of accounting as prescribed by the State of Kansas are not included. No assurance is provided for the finanacial information for 2024, the projected financial information for 2025, or the projected budget for 2026.

City of Glade

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:		
Recreation		**Sales Tax**		**Water Well**		**RO Maintenance**		**Grants/Donations**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	937	Cash Balance Jan 1	175,055	Cash Balance Jan 1	36,573	Cash Balance Jan 1	63,200	Cash Balance Jan 1	12,743	288,508
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Rent		Sales Tax	41,073	Interest	1,010	Interest	1,351	Interest	690	
		Compensating Use	7,037			Sales	3,717			
		Other	252							
		Interest	1,614							
Total Receipts	0	Total Receipts	49,976	Total Receipts	1,010	Total Receipts	5,068	Total Receipts	690	56,744
Resources Available:	937	Resources Available:	225,031	Resources Available:	37,583	Resources Available:	68,268	Resources Available:	13,433	345,252
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	249	Contractual		Misc	10	Contractual	963			
		Loan Principal	4,384	Reimbursements	17,479	Supplies	1,400			
		Loan Interest	6,013			Miscellaneous	18			
		Taxes	334							
Total Expenditures	249	Total Expenditures	10,731	Total Expenditures	17,489	Total Expenditures	2,381	Total Expenditures	0	30,850
Cash Balance Dec 31	688	Cash Balance Dec 31	214,300	Cash Balance Dec 31	20,094	Cash Balance Dec 31	65,887	Cash Balance Dec 31	13,433	314,402 **
										314,402 **

** Note: These two block figures should agree.

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State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Glade

will meet on September 3, 2025 at 7:15 pm at City Hall 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 Clerk's office 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	32,628	51.742	53,513	55.507	89,764	23,745	52.257
Debt Service							
Library							
Special Highway	6,276		21,000		62,985		
Water	7,604		17,700		134,850		
Solid Waste	8,044		10,120		17,491		
Non-Budgeted Funds	30,850						
Totals	85,402	51.742	102,333	55.507	305,090	23,745	52.257
						*Revenue Neutral Rate***	*52.258*
Less: Transfers	0		15,000		40,000		
Net Expenditure	85,402		87,333		265,090		
Total Tax Levied	20,983		23,745		xxxxxxxxxxxxxxxxx		
Assessed Valuation	405,535		427,786		454,388		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	189,250	185,004	180,623
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	189,250	185,004	180,623

*Tax rates are expressed in mills

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

Sheary Pumphrey

City Official Title: City Clerk

City of Glade

Summary of Significant Assumptions and Selected Information - Substantially All Disclosures Required By The Regulatory Basis Of Accounting As Prescribed By The State of Kansas Are Not Included.

Year Ending December 31, 2026

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the City's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects Management's judgment as of July 03, 2025, the date of this projection, of the expected conditions if the hypothetical assumptions occur. There will usually be differences between projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. This summary of assumptions is not all-inclusive and the budget is based on circumstances and conditions existing at the time it was prepared.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

Receipts –

a. Budgeted property tax revenues for 2026 are based on estimates provided by the County Treasurer, and the property valuation provided by the County Clerk.

b. Water sales and sewer charges budgeted for 2025 were increased based on increases or potential increases to rates.

c. Other 2026 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

a. Budgeted expenditures for personal services in 2026 were increased due to expected annual pay rate increases and increased costs of employee benefits.

b. Budgeted payments for debt are based on the amortization schedules for each bond.

c. Other 2025 budgeted expenditures are deemed to be similar to prior years with increases anticipated.

d. The City anticipates some street repairs and maintenance for 2026.

e. No major projects are anticipated for 2026 at this time.

f. There will not be any catastrophic events or circumstances beyond the City's control that would affect the above assumptions.

Note C: BASIS OF ACCOUNTING

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances.