State of Kansas
City

2025

CERTIFICATE

To the Clerk of Elk County, State of Kansas
We, the undersigned, officers of
City of Grenola
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 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 Veh Tax		2			
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	116,431	63,738	✓ 111.343
Debt Service	10-113	8			
Library	12-1220	8	4,000	3,434	✓ 5.645
Special Highway		9	16,945		
Water & Sewer		9	105,101		
Solid Waste		10	28,207		
		10			
Non-Budgeted Funds		11			
Totals		xxxxxx	270,684	67,172	116.988
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			572,448
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 117.344

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: 8/14, 2024

County Clerk

Jodi VanDelog
Lydia Todd
Dana M. Titus
Jason E. Wells
Curt A. Moon - Mayor

Governing Body

NOTICE OF BUDGET HEARING

The governing body of
City of Grenola
will meet on August 13, 2024 at 7:30 PM at Grenola City Hall, 207 S Main, Grenola 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 Grenola City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	108,306	125.501	113,177	115.860	116,431	63,738 ✓	111.343
Library	3,679	6.200	3,850	5.855	4,000	3,434 ✓	5.999
Special Highway	3,644		2,000		16,945		
Water & Sewer	63,784		88,151		105,101		
Solid Waste	26,333		28,000		28,207		
Reserves/ARPA	32,685						
Totals	238,431	131.701	235,178	121.715	270,684	67,172	117.342
						*Revenue Neutral Rate***	*117.344*
Less: Transfers	24,630		17,630		33,161		
Net Expenditure	213,801		217,548		237,523		
Total Tax Levied	67,172		67,172		xxxxxxxxxxxxxxxxx		
Assessed Valuation	510,036		551,886		572,449		

Outstanding Indebtedness, January 1,	2022	2023	2024
Other	0	0	0
Lease Purchase Principal	98,650	84,650	59,870
Total	98,650	84,650	59,870

*Tax rates are expressed in mills

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

Beth Koehler
City Official Title: Clerk

Notice of Revenue Neutral Rate Intent

2025

THE GOVERNING BODY OF City of Grenola , HEREBY NOTIFIES THE Elk County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 117.342. The date of our hearing is 0 at 0 and will be held at Grenola City Hall, 207 S Main, Grenola , 0, Kansas.

XXXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on June 26, 2024.

(Seal)

Elizabeth Kochler
Clerk or Officer of Governing Body

2025

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To the Clerk of Elk County, State of Kansas
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City of Grenola
certify that: (1) the hearing mentioned in the attached publication was held;
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			2025 Adopted Budget		
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Fund	**K.S.A.**				
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Debt Service	10-113	8			
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Special Highway		9	16,945		
Water & Sewer		9	105,101		
Solid Waste		10	28,207		
		10			
Non-Budgeted Funds		11			
Totals		xxxxxx	270,684	67,172	
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate 117.344

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: , 2024

County Clerk

Governing Body

City of Grenola

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 Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	63,941	9,797	167	1,218	0	29
Debt Service						
Library	3,231	495	8	62	0	1
TOTAL	67,172	10,292	175	1,280	0	30

County Treas Motor Vehicle Estimate 10,292

County Treas Recreational Vehicle Estimate 175

County Treas 16/20M Vehicle Estimate 1,280

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 30

Motor Vehicle Factor 0.15322

Recreational Vehicle Factor 0.00261

16/20 Vehicle Factor 0.01906

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00045

City of Grenola 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
General	City Maintenance	15,000	15,000	15,531	12-1, 118
Water/Sewer	City Maintenance	-	-	15,000	12-825d
Water/Sewer	Sewer Reserve	2,630	2,630	2,630	12-631o
City Maintenance	General	7,000			12-1,118
	Totals	24,630	17,630	33,161	
	Adjustments*				
	Adjusted Totals	24,630	17,630	33,161	

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

City of Grenola

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					0			0	0	0	0

City of Grenola

2025

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 2024	Payments Due 2024	Payments Due 2025
John Deere Backhoe	2022		2.50	105,559	59,870	21,176	21,176
				Totals	**59,870**	**21,176**	**21,176**

***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: City of Grenola
Elk County

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	$3,231	$3,434
Delinquent Tax	$315	$0
Motor Vehicle Tax	$558	$495
Recreational Vehicle Tax	$10	$8
16/20M Vehicle Tax	$50	$62
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$4,164	$3,999
Difference in Total Taxes:	($165)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$551,886	$572,449
Did Assessed Valuation Decrease?	No	
Levy Rate	5.855	5.999
Difference in Levy Rate:	0.144	
Qualify for grant: Qualify		

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

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

City of Grenola 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	9,338	15,271	10,032
Receipts:			
Ad Valorem Tax	71,618	63,941	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		11,304	9,797
Recreational Vehicle Tax		211	167
16/20M Vehicle Tax		1,005	1,218
Commercial Vehicle Tax			0
Watercraft Tax		27	29
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Cash Adjustment (annual Report)	-190		
Compensating Use Tax	4,273	4,000	4,000
Local Sales Tax	11,684	12,000	12,000
Franchise Tax	10,797	10,000	10,000
Special Parks & Recreation	1,275	1,300	1,300
Firemen	4,000	4,000	4,000
Services	3,491		
Transfer from Maintenance Reserve	7,000		
Interest on Idle Funds	233	150	150
Neighborhood Revitalization Rebate			0
Miscellaneous	58		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**114,239**	**107,938**	**42,661**
Resources Available:	**123,577**	**123,209**	**52,693**
Expenditures:			
Salaries & Wages	22,501	22,000	24,000
Employee Benefits	13,159	13,000	13,000
Utilities	14,065	14,500	14,500
Maintenance & Supplies	8,272	10,000	10,000
Fire	4,000	4,000	4,000
Insurance Package	13,505	15,277	16,000
Health Insurance	7,434	7,500	7,500
KPERS	8,428	8,500	8,500
Workmans Comp	1,302	1,800	1,800
Transfer to City Maintenance Account	15,000	15,000	15,531
Improvements			
Parks Maintenance	250	1,600	1,600
Miscellaneous	390		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**108,306**	**113,177**	**116,431**
Unencumbered Cash Balance Dec 31	15,271	10,032	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	124,078	116,770	116,431
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	116,431
		Tax Required	63,738
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**63,738**

CPA Summary

City of Grenola 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellanous exceed 10% of 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:	0.0%	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	(315)	-315	0
Receipts:			
Ad Valorem Tax	3,679	3,231	xxxxxxxxxxxxxxxxx
Delinquent Tax		315	
Motor Vehicle Tax		558	495
Recreational Vehicle Tax		10	8
16/20M Vehicle Tax		50	62
Commercial Vehicle Tax			0
Watercraft Tax		1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,679**	**4,165**	**566**
Resources Available:	**3,364**	**3,850**	**566**
Expenditures:			
Appropriations to Library	3,679	3,850	4,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,679**	**3,850**	**4,000**
Unencumbered Cash Balance Dec 31	-315	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,800	3,850	4,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,000
See Tab B		Tax Required	3,434
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	3,434

Qualifies for S

CPA Summary

City of Grenola 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	8,500	8,765	11,855
Receipts:			
State of Kansas Gas Tax	4,003	5,090	5,090
County Transfers Gas		0	0
Cash Adjustment (annual report)	-214		
Sale of Materials	120		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,909**	**5,090**	**5,090**
Resources Available:	**12,409**	**13,855**	**16,945**
Expenditures:			
Street Repair and Maint	3,644	2,000	16,945
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,644**	**2,000**	**16,945**
Unencumbered Cash Balance Dec 31	8,765	11,855	0
2023/2024/2025 Budget Authority Amount:	10,642	17,110	16,945

Adopted Budget **Water & Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	-3,272	13,252	15,101
Receipts:			
Cash Adjustment (annual report)	5,188		
Water Charges	52,744	90,000	90,000
Bulk Water	486		
Water Prep Fees	102		
Sewer Charges	18,030		
Late Fees	1,184		
Connect & Disconnect	405		
Tax	1,667		
Interest on Idle Funds			
Miscellaneous	502		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**80,308**	**90,000**	**90,000**
Resources Available:	**77,036**	**103,252**	**105,101**
Expenditures:			
Wages	22,566	24,000	24,000
Employee Benefits & Health Ins.	7,434	8,000	8,000
Utilities	1,207	1,600	1,600
Maintenance & Supplies	5,665	12,000	15,704
Water Purchase	23,920	25,000	25,000
Tower Maintenance		6,130	6,130
Sales Tax	175	200	200
Transfer to City Maintenance Account			15,000
Transfer to Sewer Reserve	2,630	2,630	2,630
Sewer Cleaning		8,591	6,837
Miscellaneous	187		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**63,784**	**88,151**	**105,101**
Unencumbered Cash Balance Dec 31	13,252	15,101	0
2023/2024/2025 Budget Authority Amount:	103,673	90,213	105,101

CPA Summary

City of Grenola 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	410	1,207	707
Receipts:			
Cash Adjustment (annual report)	236		
Charges to Customers	24,406	27,500	27,500
City Solid Waste	2,488		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**27,130**	**27,500**	**27,500**
Resources Available:	**27,540**	**28,707**	**28,207**
Expenditures:			
Contractual	24,454	25,000	24,000
City Solid Waste	1,879	3,000	4,207
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**26,333**	**28,000**	**28,207**
Unencumbered Cash Balance Dec 31	1,207	707	0
2023/2024/2025 Budget Authority Amount:	28,000	29,910	28,207

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	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

CPA Summary

City of Grenola

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
City Maintenance		**Equipment Reserve**		**Sewer Reserve**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	155,205	Cash Balance Jan 1	0	Cash Balance Jan 1	15,436	Cash Balance Jan 1		Cash Balance Jan 1		170,641
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TR from W& S										
TR from General	15,000			Transfer from Sewer	2,575					
Interest				Transfer from W & S	2,630					
Sale of Equipment										
TR from ARPA (2 yrs)										
Total Receipts	15,000	Total Receipts	0	Total Receipts	5,205	Total Receipts	0	Total Receipts	0	20,205
Resources Available:	170,205	Resources Available:	0	Resources Available:	20,641	Resources Available:	0	Resources Available:	0	190,846
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Backhoe Payment	21,176		0	Service Repairs	4,509					
Overhead Door										
Misc										
TR to General	7,000									
Total Expenditures	28,176	Total Expenditures	0	Total Expenditures	4,509	Total Expenditures	0	Total Expenditures	0	32,685
Cash Balance Dec 31	142,029	Cash Balance Dec 31	0	Cash Balance Dec 31	16,132	Cash Balance Dec 31	0	Cash Balance Dec 31	0	158,161 **
										158,161 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

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General	108,306	125.501	113,177	115.860	116,431	63,738	111.343
Library	3,679	6.200	3,850	5.855	4,000	3,434	5.999
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Water & Sewer	63,784		88,151		105,101		
Solid Waste	26,333		28,000		28,207		
Reserves/ARPA	32,685						
Totals	238,431	131.701	235,178	121.715	270,684	67,172	117.342
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Assessed Valuation	510,036		551,886		572,449		

Outstanding Indebtedness, January 1,	2022	2023	2024
Other	0	0	0
Lease Purchase Principal	98,650	84,650	59,870
Total	98,650	84,650	59,870

*Tax rates are expressed in mills

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

Beth Koehler
City Official Title: Clerk

PUBLIC NOTICE
Published in the Prairie Star on July 4, 2024

NOTICE OF BUDGET HEARING

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City of Grenola
will meet on August 13, 2024 at 7:30 PM at Grenola City Hall, 207 S Main, Grenola 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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Other	0	0	0
Lease Purchase Principal	98,650	84,650	59,870
Total	98,650	84,650	59,870

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

Beth Koehler
City Official Title: Clerk

** *Revenue Neutral Rate as*

Pam W
City Official Title: Clerk

Proposed Budget 202

FUND
General
Special Highway
Equipment Reserve
Non-Budgeted Funds
Totals
Less: Transfers
Net Expenditure
Total Tax Levied
Assessed Valuation

*Tax rates are expressed in
** *Revenue Neutral Rate as*

Cole C
City Official Title: Mayor

PUBLIC NOTICE
Published in the Prairie Star on July 4, 2024

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Peru
will meet on August 6, 2024 at 7:00 PM at Peru City Hall, 106 [illegible]

The landmark decision by the court's conservatives — the last of the Supreme Court term — was met with intense dismay from Democrats and allies, who described it as a setback for democracy that undermined the Constitution by putting the former presi-dent above the law.

The Supreme Court's tim-ing of its decision likely closes the door to any chance that Trump's election subversion case could go to trial before Election Day. The justices took up the case in February but did not hear oral argu-

2021, the day Congress was to certify electoral votes.

prosecutions against him, which he has criticized as politically motivated. "To-day's ruling by the Court is a victory for former President Trump and all future pres-idents, and another defeat for President Biden's weap-onized Department of Justice and Jack Smith," U.S. House