2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

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Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	323,800	27,444	
Debt Service	10-113	8			
Library	12-1220	8	8,300	6,250	
Employee Benefits		9	14,000	11,006	
		9			
Special Highway		10	27,935		
Electric Utility		10	530,982		
Water Utility		11	181,870		
Sewer & Waste Utility		11	240,821		
Special Street Improvement		12	125,907		
Cemetery		12	51,870		
Non-Budgeted Funds-A		13			
Non-Budgeted Funds-B		14			
Totals		xxxxx	1,505,485	44,700	
					County Clerk's Use Only
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Neighborhood Revitalization Rebate		16			Nov 1, 2021 Total Assessed Valuation

Assisted by: _____

_____

_____

Address: _____

_____

_____

Email: _____

_____

Attest: _____ 2021

_____
County Clerk

_____
_____
_____
_____
_____
Governing Body

CPA Summary

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	29,231	8,151	171	87	135	2
Debt Service						
Library	6,279	1,751	37	19	29	1
Employee Benefits	9,226	2,572	54	27	42	1
TOTAL	44,736	12,474	262	133	206	4

County Treas Motor Vehicle Estimate 12,474
County Treas Recreational Vehicle Estimate 262
County Treas 16/20M Vehicle Estimate 133
County Treas Commercial Vehicle Tax Estimate 206
County Treas Watercraft Tax Estimate 4

Motor Vehicle Factor 0.27883
Recreational Vehicle Factor 0.00587
16/20M Vehicle Factor 0.00296
Commercial Vehicle Factor 0.00460
Watercraft Factor 0.00008

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
Electric	General	25,000	40,000	60,000	12-825d
General	Special Streets	35,000	35,000	35,000	68-590
Water Utility	Water Utility Reserves	30,000	28,000		12-825d
Sewer Utility	Sewer Utility Reserves	10,000			12-825d
Water Utility	General	50,000	30,000	50,000	12-825d
General	Demolition	5,000			68-590
Electric Utility	Electric Reserves	25,000	10,000		12-825d
Cemetery	Cemetery Reserves	10,000			12-1258
Sewer Utility	Sewer Utility Reserves		10,000		12-825d
Water Utility	Machinery Reserves		20,000		68-590
General	Capital Improvement		45,000	85,000	12-1118
Sewer Utility	General			50,000	12-825d
	Totals	190,000	218,000	280,000	
	Adjustments*				
	Adjusted Totals	190,000	218,000	280,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

Glasco

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						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 KWPCRLF					43,592	3/1 & 9/1	3/1 & 9/1	2,982	1,140	3,062	1,060
Total Other					**43,592**			**2,982**	**1,140**	**3,062**	**1,060**
Total Indebtedness					**43,592**			**2,982**	**1,140**	**3,062**	**1,060**

Glasco

2022

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 2021	Payments Due 2021	Payments Due 2022
Totals					**0**	**0**	**0**

***If you are merely 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: 2022

Library found in: Glasco
Cloud

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 2021	Proposed Year 2022
Ad Valorem Tax	$6,279	$6,250
Delinquent Tax	$0	$0
Motor Vehicle Tax	$1,664	$1,751
Recreational Vehicle Tax	$31	$37
16/20M Vehicle Tax	$30	$19
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$8,004	$8,057
Difference in Total Taxes:	$53	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,200,493	$1,195,242
Did Assessed Valuation Decrease?	Yes	
Levy Rate	5.231	5.229
Difference in Levy Rate:	(0.002)	
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 the State Library.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	64,012	74,598	28,092
Receipts:			
Ad Valorem Tax	23,513	29,231	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,744		
Motor Vehicle Tax	6,940	7,087	8,151
Recreational Vehicle Tax	140	134	171
16/20M Vehicle Tax	229	129	87
Commercial Vehicle Tax			135
Watercraft Tax		13	2
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	75,975	78,000	75,000
Franchise Tax	8,267	8,000	8,000
Licenses	330	200	200
Transfers	75,000	70,000	160,000
Reimbursements	10,660	1,000	1,000
Swimming Pool	4,205	4,000	4,000
Gas Station	14,740	13,000	12,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,221	1,200	1,200
Neighborhood Revitalization Rebate			0
Miscellaneous	280	500	300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**224,244**	**212,494**	**270,245**
Resources Available:	**288,256**	**287,092**	**298,337**

Glasco

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	288,256	287,092	298,337
Expenditures:			
General Government	38,375	46,000	50,000
Police/Code Enforcement	7,280	7,000	9,000
Fire Department	10,379	13,000	15,000
Street Department	56,980	62,000	69,000
Swimming Pool	41,266	42,000	51,500
Gas Station	3,229	4,000	4,300
Other	56,149	85,000	125,000
Youth Programs	0	0	0
Sub-Total detail page	213,658	259,000	323,800
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**213,658**	**259,000**	**323,800**
Unencumbered Cash Balance Dec 31	74,598	28,092	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	232,200	294,000	323,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	323,800
		Tax Required	25,463
	Delinquent Comp Rate:	7.8%	1,981
		Amount of 2021 Ad Valorem Tax	27,444

CPA Summary

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Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Government			
Salaries	13,000	14,000	15,000
Contractual	20,980	20,000	25,000
Commodities	4,395	12,000	10,000
Capital Outlay			
Total	**38,375**	**46,000**	**50,000**
Police/Code Enforcement			
Salaries			
Contractual	7,280	7,000	9,000
Commodities			
Capital Outlay			
Total	**7,280**	**7,000**	**9,000**
Fire Department			
Salaries			
Contractual	8,290	13,000	15,000
Commodities	2,089		
Capital Outlay			
Total	**10,379**	**13,000**	**15,000**
Street Department			
Salaries	42,128	42,000	44,000
Contractual	4,757	8,000	10,000
Commodities	10,095	12,000	15,000
Capital Outlay			
Total	**56,980**	**62,000**	**69,000**
Swimming Pool			
Salaries	14,745	15,000	15,000
Contractual	13,873	10,000	10,000
Commodities	10,798	10,000	16,500
Capital Outlay	1,850	7,000	10,000
Total	**41,266**	**42,000**	**51,500**
Gas Station			
Salaries			
Contractual			
Commodities	3,229	4,000	4,300
Capital Outlay			
Total	**3,229**	**4,000**	**4,300**
Other			
City Building Repairs	10,518		
Transfers Out	40,000	80,000	120,000
Street Lighting	5,631	5,000	5,000
RV Park			
Total	**56,149**	**85,000**	**125,000**
Youth Programs			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**213,658**	**259,000**	**323,800**

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

Glasco

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.8%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	257	257	664
Receipts:			
Ad Valorem Tax	5,523	6,279	xxxxxxxxxxxxxxxx
Delinquent Tax	323		
Motor Vehicle Tax	1,727	1,664	1,751
Recreational Vehicle Tax	35	31	37
16/20M Vehicle Tax	53	30	19
Commercial Vehicle Tax			29
Watercraft Tax		3	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,661	8,007	1,837
Resources Available:	7,918	8,264	2,501
Expenditures:			
Appropriations to Library	7,661	7,600	8,300
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	7,661	7,600	8,300
Unencumbered Cash Balance Dec 31	257	664	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	8,250	7,600	8,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,300
		Tax Required	5,799
	Delinquent Comp Rate:	7.8%	451
		Amount of 2021 Ad Valorem Tax	6,250

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	144	1,362	1,092
Receipts:			
Ad Valorem Tax	7,854	9,226	xxxxxxxxxxxxxxxx
Delinquent Tax	477		
Motor Vehicle Tax	2,750	2,367	2,572
Recreational Vehicle Tax	56	44	54
16/20M Vehicle Tax	81	43	27
Commercial Vehicle Tax		46	42
Watercraft Tax		4	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,218	11,730	2,696
Resources Available:	11,362	13,092	3,788
Expenditures:			
Health Insurance	10,000	12,000	14,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,000	12,000	14,000
Unencumbered Cash Balance Dec 31	1,362	1,092	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	12,000	12,000	14,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,000
		Tax Required	10,212
	Delinquent Comp Rate:	7.8%	794
		Amount of 2021 Ad Valorem Tax	11,006

Adopted Budget 0	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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 Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	7.8%	0
		Amount of 2021 Ad Valorem Tax	0

CPA Summary

Input Sheet for City1 Budget Workbook

Enter city name ("City of _____"):	Glasco
Enter county name followed by "County":	Cloud

Enter year being budgeted (YYYY): 2022

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2021 Budget, Certificate Page:
If amended, then use the amended figures.

Fund Names:	Statute	2021 *Expenditures*	2020 Ad Valorem Tax
General	12-101a	294,000	29,231
Debt Service	10-113		
Library	12-1220	7,600	6,279

Fund name for all other funds with a tax levy:

Employee Benefits		12,000	9,226
Total Tax Levy Funds for 2021 Budgeted Year			44,736

Other (non-tax levy) fund names:

Special Highway	32,074
Electric Utility	476,892
Water Utility	210,417
Sewer & Waste Utility	135,761
Special Street Improvement	92,144
Cemetery	31,370

Single Non Tax Levy:

1		
2		
3		
4		
Total Expenditures for 2021 Budgeted Year		1,292,258

Non-Budgeted (A):

1	Electric Reserves
2	Water Reserves
3	Sewer & Wast Reserves
4	Machinery Reserves
5	Donations

Non-Budgeted (B)

1	Community Improvements
2	Capital Improvements

3	Demolition
4	
5	

From the 2021 Budget, Budget Summary Page		2019 Tax Rate (2020 Column)
General		21.392
Debt Service		
Library		5.025
Employee Benefits		7.145
0		
0		
0		
0		
0		
0		
0		
0		
0		
Total		33.562

Total Tax Levied (2020 budget column)		40,144
Assessed Valuation (2020 budget column)		1,196,172

Outstanding Indebtedness, January 1:		2019	2020
G.O. Bonds			
Revenue Bonds			
Other		49,325	46,496
Lease Purchase Principal			

Glasco 2022

Note: All amounts are to be entered as whole numbers only.

From the County Clerk's 2022 Budget Information:	
Total Assessed Valuation for 2021	1,195,242
New Improvements, Remodeling and Renovations for 2021	960
Personal Property - 2021	13,770
Territory Added: (Current Year Only)	
Real Estate	1,077,458
State Assessed	104,014
New Improvements	
Property that has changed in use for 2021	
Personal Property - 2020	21,963
Expiration of Property Tax Abatement	
Gross earnings (intangible) tax estimate for 2022	
Neighborhood Revitalization	

Revenue Neutral Rate 37

Actual Tax Rates for the 2021 Budget:

Fund	Rate
General	24.350
Debt Service	
Library	5.231
Employee Benefits	7.686
0	
0	
0	
0	
0	
0	
0	
0	
0	
Total	37.267

Final Assessed Valuation from the November 1, 2020 Abstract 1,200,493

From the County Treasurer's Budget Information - 2022 Budget Year Estimates:	
Motor Vehicle Tax Estimate	12,474
Recreational Vehicle Tax Estimate	262
16\20 M Vehicle Tax	133
Commercial Vehicle Tax Estimate	206
Watercraft Tax Estimate	4
LAVTR	
City and County Revenue Sharing	

Computation of Delinquency

Actual Delinquency for 2019 Tax - (e.g. rate .01213 = 1.213%; key in 1.2)

Delinquency % used in this budget will be shown on all fund pages with a tax levy** 7.8%

**Note: The delinquency rate can be up to 5% more than the actual delinquency rate from the previous year.

From the League of Municipalities' Budget Tips (Special City and County Highway Fund):	
2022 State Distribution for Kansas Gas Tax	11,760
2022 County Transfers for Gas***	
Adjusted 2021 State Distribution for Kansas Gas Tax	
Adjusted 2021 County Transfers for Gas***	

***Note: Only used when a portion of the County monies are distributed to the Cities under the provisions K.S.A. 79-3425c

From the 2020 Budget Certificate Page	
Funds	2020 Expenditure Amounts Budget Authority
General	232,200
Debt Service	
Library	8,250
Employee Benefits	12,000
0	
0	
0	
0	
0	
0	
0	
0	
0	
Special Highway	21,484
Electric Utility	517,630
Water Utility	195,108
Sewer & Waste Utilit	120,280
Special Street Improv	66,802
Cemetery	41,370
0	
0	
0	
0	
0	
0	

Note: If the 2020 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.