State of Kansas
City

2019

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 2019; and
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only	
Computation to Determine Limit : 2019		2				
Allocation of MVT, RVT, and 16/20M Veh Tax		3				
Schedule of Transfers		4				
Statement of Indebtedness		5				
Statement of Lease-Purchases		6				
Fund	**K.S.A.**					
General	12-101a		88,026	16,803	49,950	16,802.68
Special Highway			22,436			
Water			56,500			
Solid Waste			13,223			
Non-Budgeted Funds						
Totals		xxxxxx	180,185			
Budget Summary		0				
Neighborhood Revitalization		12				
Tax Lid Limit (from Computation Tab)				16,803		
Does the City Need to Hold an Election?					County Clerk's Use Only	
					336,390	
					Nov 1, 2018 Total Assessed Valuation	

Assisted by:
Mapes & Miller LLP

Address:
PO Box 266
Phillipsburg, KS 67661
Email:

16,803
NO

Ty [signature]
[signature]
Bert Morgan
[signature]
[signature]

Date Attested: Oct 11 2018

Linda McDowell
County Clerk

Governing Body

See Summary of Significant Assumptions.
No assurance is provided.

City of Glade

2019

Computation to Determine Limit for 2019

			Amount of Levy
1. Total tax levy amount in 2018 budget			+ $ 16,569
2. Library levy in 2018 budget			- $
Other tax entity levy in 2018 budget			- $
3. Net tax levy			$ 16,569

2019 Budget Percentage Adjustments

4. New improvements for 2018 :			+ 0	
5. Increase in personal property for 2018 :				
5a. Personal property 2018	+	2,595		
5b. Personal property 2017	-	6,659		
5c. Increase in personal property (5a minus 5b)			+ 0 (Use Only if > 0)	
6. Valuation of annexed territory for 2018 :				
6a. Real estate	+	0		
6b. State assessed	+	0		
6c. New improvements	+	0		
6d. Total adjustment (sum of 6a, 6b, and 6c)			+ 0	
7. Valuation of property that has changed in use during 2018 :			+ 43	
8. Expiration of property tax abatements			+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)			+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)			43	
11. Total estimated valuation July 1, 2018		336,390		
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))			0.0001	
13. Percentage adjustment increase (12 times 3)				+ $ 2
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)				1.40%
15. Consumer Price Index adjustment (Line 3 times Line 14)				$ 232
16. Total Percentage Adjustments				$ **234**

See Summary of Significant Assumptions.
No assurance is provided.

2019 Revenue Adjustments

17. Property tax revenues for debt service in 2019 budget:		+	
Property tax revenues for debt service in 2018 budget:		-	0
Increase property tax revenues spent on debt service			0
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	
Increase property tax revenues spent on public building commission and lease payments			0
19. Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)		+	
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 bud		+	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2019 budget:		+	
23. Law enforcement expenses - 2019 budget:		+	
Law enforcement expenses - 2018 budget:		-	
CPI adjustment	1.40%		0
Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)		+	0
24. Fire protection expenses - 2019 budget:		+	
Fire protection expenses - 2018 budget:		-	
CPI adjustment	1.40%		0
Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)		+	0
25. Emergency medical expenses - 2019 budget:		+	
Emergency medical expenses - 2018 budget:		-	
CPI adjustment	1.40%		0
Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)		+	0
26. Total Revenue Adjustments			**0**

Levies on Behalf of Another Political or Governmental Subdivision

27.	Library levy - 2019 budget:	+	
	Other tax entity levy - 2019 budget:	+	
	Other tax entity levy - 2019 budget:	+	
28.	**Total Levies on Behalf of Another Political or Governmental Subdivision**	+	0
29.	**Total Computed Tax Levy**		**16,803**

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)		
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.021	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2019 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	**#DIV/0!**	

"

Other Tests - Lost Valuation Test

Assessed Valuation Loss		
2019 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		232
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		232
Exemption from Election Requirment		**Yes**

City of Glade

2019

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

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Proposed Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	16,569	1,661	17	526	0	3
Debt Service						
Library						
TOTAL	16,569	1,661	17	526	0	3

County Treas Motor Vehicle Estimate 1,661

County Treas Recreational Vehicle Estimate 17

County Treas 16/20M Vehicle Estimate 526

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 3

Motor Vehicle Factor 0.10025

Recreational Vehicle Factor 0.00103

16/20 Vehicle Factor 0.03175

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00018

See Summary of Significant Assumptions.
No assurance is provided.

City of Glade

2019

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
Sales Tax	General		2,500	2,500	12-197
	Totals	0	2,500	2,500	
	Adjustments*				
	Adjusted Totals	0	2,500	2,500	

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

State of Kansas
City

City of Glade

2019

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Loan	3/1/2010	6/1/2050	3.25	228,000	208,558	3/26	3/26	6,778	3,619	6,661	3,736
Total G.O. Bonds					**208,558**			**6,778**	**3,619**	**6,661**	**3,736**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**208,558**			**6,778**	**3,619**	**6,661**	**3,736**

See Summary of Significant Assumptions.
No assurance is provided.

City of Glade

2019

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 2018	Payments Due 2018	Payments Due 2019
NONE							
				Totals	**0**	**0**	**0**

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

City of Glade

2019

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	91,060	84,922	59,267
Receipts:			
Ad Valorem Tax	15,422	16,569	xxxxxxxxxxxxxxxxx
Delinquent Tax		700	700
Motor Vehicle Tax	1,870	2,510	1,661
Recreational Vehicle Tax	9	39	17
16/20M Vehicle Tax	342	351	526
Commercial Vehicle Tax			0
Watercraft Tax	3	3	3
Gross Earning (Intangible) Tax		344	0
LAVTR			0
City and County Revenue Sharing			0
Franchise Tax	3,474	3,600	3,800
Rent Income	1,600	1,600	1,600
Transfer from Sales Tax		2,500	2,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	250	600	600
Neighborhood Revitalization Rebate			0
Miscellaneous	88	444	1,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**23,058**	**29,260**	**12,907**
Resources Available:	**114,118**	**114,182**	**72,174**
Expenditures:			
Wages	6,420	6,600	6,800
Taxes	3,316	3,400	3,500
Utilities	6,838	8,000	12,726
Insurance	1,857	5,000	5,000
Bonds	280	1,000	1,000
Publication	357	1,000	1,000
Supplies	213	6,915	35,000
Reimbursements	228	1,000	1,000
Dues	300	1,000	1,000
Deposit Returns		500	500
Contract Labor	9,210	20,000	20,000
Refund	24		
Bank Charge	96		
Cash Forward (2019 column)			
Miscellaneous	57	500	500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**29,196**	**54,915**	**88,026**
Unencumbered Cash Balance Dec 31	84,922	59,267	xxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amoun	92,488	92,488	88,026
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	88,026
		Tax Required	15,852
	Delinquent Comp Rate:	6.0%	951
		Amount of 2018 Ad Valorem Tax	**16,803**

CPA Summary

See Summary of Significant Assumptions.
No assurance is provided.

City of Glade

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	22,281	24,630	19,966
Receipts:			
State of Kansas Gas Tax	2,439	2,460	2,470
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,439**	**2,460**	**2,470**
Resources Available:	**24,720**	**27,090**	**22,436**
Expenditures:			
Capital Outlay		1,000	15,589
Supplies	90	2,394	3,000
Contract Labor		3,730	3,847
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**90**	**7,124**	**22,436**
Unencumbered Cash Balance Dec 31	24,630	19,966	0
2017/2018/2019 Budget Authority Amoun	25,867	22,436	22,436

Adopted Budget **Water**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	54,446	63,278	37,400
Receipts:			
Sales	14,080	19,000	19,000
Interest on Idle Funds	18	100	100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**14,098**	**19,100**	**19,100**
Resources Available:	**68,544**	**82,378**	**56,500**
Expenditures:			
Taxes	106	1,000	2,000
Utilities	953	1,000	4,000
Education Classes	175	500	1,000
Postage	234	500	1,000
Supplies	641	28,478	30,000
Reimbursements	207	500	500
Dues	59	500	500
Lab Fees	932	1,200	1,200
Deposit Returns		300	300
Contract Labor	1,888	10,000	15,000
Refund	63		
Cash Forward (2019 column)			
Miscellaneous	8	1,000	1,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,266**	**44,978**	**56,500**
Unencumbered Cash Balance Dec 31	63,278	37,400	0
2017/2018/2019 Budget Authority Amoun	56,500	56,500	56,500

CPA Summary

City of Glade

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	9,053	9,071	4,563
Receipts:			
Sales	7,962	8,500	8,600
Interest on Idle Funds	20	60	60
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**7,982**	**8,560**	**8,660**
Resources Available:	**17,035**	**17,631**	**13,223**
Expenditures:			
Landfill	7,932	13,068	13,223
Refund	32		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**7,964**	**13,068**	**13,223**
Unencumbered Cash Balance Dec 31	9,071	4,563	0
2017/2018/2019 Budget Authority Amoun	12,950	13,223	13,223

Adopted Budget **0**	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2017/2018/2019 Budget Authority Amoun	0	0	0

CPA Summary

City of Glade

NON-BUDGETED FUNDS

(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds

(1) Fund Name: Recreation		(2) Fund Name: Sales Tax		(3) Fund Name: Water Well		(4) Fund Name: RO Maintenance		(5) Fund Name: Grants/Donations		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,320	Cash Balance Jan 1	50,247	Cash Balance Jan 1	20,883	Cash Balance Jan 1	46,194	Cash Balance Jan 1	32,345	151,989
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Rent	100	Compensating Use	667	Interest	62	Interest	112	Interest	117	
		Sales Tax	15,550			Sales	3,980			
		Other	983							
		Interest	98							
Total Receipts	100	Total Receipts	17,298	Total Receipts	62	Total Receipts	4,092	Total Receipts	117	21,669
Resources Available:	2,420	Resources Available:	67,545	Resources Available:	20,945	Resources Available:	50,286	Resources Available:	32,462	173,658
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Supplies	1,094	Loan Prinicipal	3,505			Contract Labor	424			
Utilities	161	Loan Interest	6,892			Refund	24			
		Supplies	41			Supplies	1,876			
		Taxes	199							
		Other	1,240							
Total Expenditures	1,255	Total Expenditures	11,877	Total Expenditures	0	Total Expenditures	2,324	Total Expenditures	0	15,456
Cash Balance Dec 31	1,165	Cash Balance Dec 31	55,668	Cash Balance Dec 31	20,945	Cash Balance Dec 31	47,962	Cash Balance Dec 31	32,462	158,202 **
										158,202 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Glade
will meet on August 7th, 2018 at 7:15 P.M. at City Hall 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 City Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of Current Year Estimate for 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate*
General	29,196	48.718	54,915	49.215	88,026	16,803	49.951
Special Highway	90		7,124		22,436		
Water	5,266		44,978		56,500		
Solid Waste	7,964		13,068		13,223		
Non-Budgeted Funds	15,456						
Totals	57,972	48.718	120,085	49.215	180,185	16,803	49.951
Less: Transfers	0		2,500		2,500		
Net Expenditure	57,972		117,585		177,685		
Total Tax Levied	16,299		16,569		xxxxxxxxxxxxxxxxx		
Assessed Valuation	334,557		336,665		336,390		

Outstanding Indebtedness, January 1,	2016	2017	2018
G.O. Bonds	215,458	212,063	208,558
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	215,458	212,063	208,558

*Tax rates are expressed in mills

Sheary Pumphrey
City Official Title: City Clerk

City of Glade

Summary of Significant Assumptions
Year Ending December 31, 2019

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 June 21, 2018, 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 2019 are based on estimates provided by the County Treasurer, and the property evaluation provided by the County Clerk.

b. Water sales and solid waste charges budgeted for 2019 were increased based on increases or potential increases to rates.

c. Other 2019 budgeted receipts are deemed to be similar to prior years with increases anticipated.

Expenditures –

a. Budgeted expenditures for personal services in 2019 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 2019 budgeted expenditures are deemed to be similar to prior years with increases anticipated.

d. No major projects are anticipated for 2019 at this time.

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

PUBLIC NOTICE

(First published in The Advocate of Phillips County, Thursday, June 28, 2018) 1t

NOTICE OF BUDGET HEARING

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City of Glade
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General	29,196	48.718	54,915	49.215	88,026	16,803	49.951
Special Highway	90		7,124		22,436		
Water	5,266		44,978		56,500		
Solid Waste	7,964		13,068		13,223		
Non-Budgeted Funds	15,456						
Totals	57,972	48.718	120,085	49.215	180,185	16,803	49.951
Less: Transfers	0		2,500		2,500		
Net Expenditure	57,972		117,585		177,685		
Total Tax Levied	16,299		16,569		xxxxxxxxxxxxxxxxx		
Assessed Valuation	334,557		336,665		336,390		

Outstanding Indebtedness, January 1,	2016	2017	2018
G.O. Bonds	215,458	212,063	208,558
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	215,458	212,063	208,558

*Tax rates are expressed in mills

Sheary Pumphrey
City Official Title: City Clerk