

**CERTIFICATE**  
To the Clerk of Cherokee, State of Kansas  
We, the undersigned, officers of  
**Galena**

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 2024; and  
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 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			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	2,435,320	957,835	50.760 50.761
Debt Service	10-113	8	199,922	143,167	7.587 7.588
Library	12-1220	8	61,186	61,394	3.253 3.254
Noxious Weed	2-1318	9	1,864		
Employee Benefits	12-16.102	9	330,000	297,510	15.760 15.767
Special Liability	75-6110	10			
		10			
Special Highway		11	90,000		
Special Parks and Recreation		11	15,000		
Economic Development		12	7,500		
Cemetery Perp Care		12	280		
Cemetery Perp Care Interest		13	1,500		
Landfill		13	145,000		
Police Training		14	2,000		
City Attorney Training		14	2,000		
City Beautification		15	96		
Zellican		15	483		
Special Water		16	43,839		
Police DUI		16	5,000		
Water Meter		17	40,000		
City Attorney DUI		17	2,000		
Monofill Bluehole		18	15,000		
Senior Citizens Center		18			
Water		19	807,184		
Sewer		20	313,560		
Solid Waste		21	337,453		
Non-Budgeted Funds-A		22			
Non-Budgeted Funds-B		23			
<b>Totals</b>		XXXXX	4,856,184	1,459,906	77.360 77.37
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		24			18,869,788
RNR Hearing Notice					
Neighborhood Revitalization		25			

Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate **75.725**

Assisted by:  
The Meise CPA Firm LLC  
Address:  
2001 Byers Ave  
Joplin MO 64804-1835  
Email:  
gmeisec@meisecpas.com

Attest: 9-4 2023

*Michaela Tristand*  
County Clerk Deputy

*Robert S. Tameye*  
*Karen Gail*  
*Jim*  
*Clayton*  
*Pratt*

See Accountant's Compilation Report and Summary of Significant Assumptions.

23-  
Resolution No. 33

**A RESOLUTION OF THE CITY OF GALENA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the City of Galena, Kansas was calculated as 75.725 mills by the Cherokee, Kansas County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the City of Galena, Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on September 5, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Galena, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF GALENA, KANSAS:**

The City of Galena, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate of 75.725 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED** this 5th day of September, 2023 and **SIGNED** by the Mayor.

*W. May*  
Mayor

Attest:

*Flora R. Charles*  
City Clerk



### Roll Call Vote

A Roll Call Vote of the City of Galena, Ks To Levy a Property Tax Exceeding the  
Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on:

Resolution No.:

Governing Body Member	Yes	No
Ms. Reynolds		
Ms. Botkin	X	
Ms. Watkins		
Ms. Flint	X	
Mr. LaTurner	X	
Mr. Nolan	X	
Mr. West		
<b>TOTAL</b>	<b>4</b>	

absent

absent

absent

Certified: *Harold Charles*



**Legal Notice**

**Legal Notice**

**Legal Notice**

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2024

The governing body of  
**Idaho**

will meet on September 5, 2023 at 6:00 PM 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 Office of the City Clerk and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final adopted valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,320,135	32.850	2,427,086	39.204	2,433,320	966,230	50.871
Public Service	128,605	8.395	121,843	7.326	199,922	139,128	7.325
Library	56,999	3.647	59,795	3.380	61,884	63,701	3.354
Neighborhood			100,000	17.754	330,000	289,118	15.222
Employee Benefits	258,508	19.170					
Special Liability							
						90,000	
Special Highway	76,762		81,652			15,000	
Special Parks and Recreation	359		10,000			7,300	
Economic Development	2,073		5,000			280	
Community Development			120			1,500	
Community Park Care Interest	118,347		115,000			147,000	
Landfill	417		1,000			2,000	
Police Training			1,000			95	
City Attorney Training						483	
City Beautification			28,839			43,839	
Zellicon	81,542		2,500			3,000	
Special Water			20,000			40,000	
Police DUI	17,163		1,000			2,000	
Water Meter			7,500			15,000	
City Attorney DLI	1,579					607,181	
Monthly Budget			807,181			313,560	
Senior Citizens Center	823,058		313,560			337,453	
Water	336,820		337,453				
Sewer	347,804						
Solid Waste							
Not-Indicated Funds-A	822,304						
Non-Indicated Funds-B	368,795						
<b>Totals</b>	<b>5,661,400</b>	<b>64.062</b>	<b>4,681,279</b>	<b>87.664</b>	<b>4,856,184</b>	<b>1,459,908</b>	<b>76.863</b>
						<b>Revenue Neutral Rate**</b>	<b>73.723</b>

  

Loss Transfers	840,454	332,165	549,889
Net Expenditure	4,821,945	4,349,114	4,306,304
Total Tax Levied	1,003,291	1,438,220	18,093,781
Assessed Valuation	15,692,480	16,406,445	
Outstanding Indebtedness	2021	2022	2023
January 1	1,409,697	1,321,964	1,233,290
G.O. Bonds	0	0	0
Revenues Bonds	0	456,208	376,730
Other	304,537	408,820	325,311
Losses Purchased Certificate	2,448,595	2,186,998	1,935,831
<b>Total</b>			

\* Tax rates are expressed in mills  
\*\* Revenue Neutral Rate as defined by RSA 79-240A





**Notice of Revenue Neutral Rate Intent**

THE GOVERNING BODY OF City of Galena, Ks, HEREBY NOTIFIES THE  
Cherokee 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  
92.570. The date of our hearing is 09/05/23 at 6:00 AM/PM and will be  
held at 211 W 7th in Galena, Kansas.

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, 2023.

WITNESS my hand and official seal on

2023



*Abigail Charles*  
Clerk or Officer of Governing Body

**NOTE:** Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.





**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

2024

The governing body of  
**Galena**

will meet on at 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 Office of the City Clerk and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Bond + Interest

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,520,135	32.850	2,457,086	59.204	2,688,044	1,256,170	66.136
Debt Service	128,605	8.395	131,843	7.326	199,922	143,167	7.538
Library	56,999	3.647	59,795	3.380	61,186	61,394	3.232
Noxious Weed					1,864		
Employee Benefits	258,508	19.170	300,000	17.754	330,000	297,510	15.664
Special Liability							
Special Highway	76,762		81,652		90,000		
Special Parks and Recreation	359		10,000		15,000		
Economic Development	2,073		5,000		7,500		
Cemetery Perp Care			120		280		
Cemetery Perp Care Interest			750		1,500		
Landfill	118,357		115,000		145,000		
Police Training	417		1,000		2,000		
City Attorney Training			1,000		2,000		
City Beautification					96		
Zellican					483		
Special Water	81,542		28,839		43,839		
Police DUI			2,500		5,000		
Water Meter	17,163		20,000		40,000		
City Attorney DUI			1,000		2,000		
Monofill Bluehole	1,679		7,500		15,000		
Senior Citizens Center							
Water	823,058		807,181		807,181		
Sewer	336,820		313,560		313,560		
Solid Waste	347,804		337,453		337,453		
Non-Budgeted Funds-A	522,364						
Non-Budgeted Funds-B	368,755						
<b>Totals</b>	<b>5,661,400</b>	<b>64.062</b>	<b>4,681,279</b>	<b>87.664</b>	<b>5,108,908</b>	<b>1,758,241</b>	<b>92.570</b>
						<i>Revenue Neutral Rate**</i>	<b>75.725</b>
Less: Transfers	849,455		332,165		552,280		
Net Expenditure	4,811,945		4,349,114		4,556,628		
Total Tax Levied	1,005,291		1,438,220		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	15,692,480		16,406,445		18,993,781		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	1,409,697		1,321,964		1,233,790		
Revenue Bonds	0		0		0		
Other	534,361		456,208		376,730		
Lease Purchase Principal	504,537		408,826		325,311		
Total	2,448,595		2,186,998		1,935,831		

\* Tax rates are expressed in mills

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

Flora R Charles

City Official Title: City Clerk

See Accountant's Compilation Report and Summary of Significant Assumptions.

STATE OF KANSAS

CHEROKEE  
COUNTY

Machelle Smith



# Proof of Publication

of lawful age, being duly sworn upon oath states that she  
is the Operations Manager  
of THE SENTINEL-TIMES

THAT said newspaper has been published at least weekly fifty (50) times a year and has been so published for at least five years prior to the first publication of the attached notice:

THAT said newspaper was entered as second class mail matter at the post office of its publication:

THAT said paper has a general paid circulation on a daily, or weekly, or monthly, or yearly basis in

CHEROKEE County, Kansas and is

NOT a trade, religious or fraternal publication and has been published in CHEROKEE County, Kansas,

THE ATTACHED was published on the following dates in a regular issue of said newspaper:

1st Publication was made on the 23 day of Aug, 2023  
2nd Publication was made on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_  
3rd Publication was made on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_  
4th Publication was made on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_  
5th Publication was made on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_  
6th Publication was made on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

Publication Fee \$ 72.00  
Affidavit, Notary's Fees \$ \_\_\_\_\_  
Additional Copies \_\_\_\_\_ @ \_\_\_\_\_ \$ \_\_\_\_\_

Total Publication Fee \$ 72.00



(Signed) Machelle Smith

Witness my hand this 25 day of Aug, 2023

SUBSCRIBED AND SWORN to before me this 25th  
day of August, 2023

Roberta F. Holt  
(Notary Public)

Notary Public --- State of Kansas  
**Roberta F. Holt**  
My appointment expires: 1-12-27

GALENA CITY

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2023

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	16,356,928	0	376,921
Personal Property	523,812	0	0
Oil and Gas	0	0	0
State Assessed Utilities	2,113,041	0	0
Severed Minerals	0	0	0
<b>Total</b>	<b>18,993,781</b>	<b>0</b>	<b>376,921</b>
New Improvements	395,486	0	
Remodel	0	0	

2. All Personal Property excluding Watercraft 523,812

3. Actual Tax Rates Levied for the 2023 Budget

Fund	Rate
GALENA BOND & INTEREST	7.326000
GALENA EMPLOYEE BENEFIT	17.754000
GALENA GENERAL	59.204000
GALENA LIBRARY	3.380000
GALENA SPECIAL LIA	0.000000
	<b>87.664000</b>
<b>Revenue Neutral Rate:</b>	<b>75.725000</b>

4. Final Assessed Valuation from November 1, 2022 Abstract 16,406,445

5. All Personal Property excluding Watercraft for 2022 515,737

6. Gross Earning (Intangible) Tax Estimate 0.00

7. Neighborhood Revitalization District Valuation Subject to Rebates 494,468

8. 2022 Column (2021 Tax) Delq % for GALENA GENERAL Fund 8.99 %

9. 2022 Column (2021 Tax) Delq % for Special Assessments 90.74 %

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.

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

06/19/2023  
Date

\_\_\_\_\_  
Provided by  
Cherokee County  
\_\_\_\_\_  
Name of County

# Cherokee County

## 2023 Notice of Proposed Property Tax Increase and Public Hearings

### Real Estate

Owner ID #: ABBO00015  
 Owner Name: ABBOTT, JUSTIN ANDREW & MELISSA ERIN  
 Care Of:  
 Owner Address: 2525 S MAIN ST  
 GALENA, KS 66739-4284

PROPERTY DESCRIPTION	
Parcel #:	20726010200110000000
Property Address:	2525 S MAIN ST GALENA, KS 66739-4284
Tax Unit:	220 GALENA

### THIS IS NOT A BILL. Do not remit payment.

*This notice contains estimates of the tax on your property and proposed property tax increases.*  
**THE ACTUAL TAX ON YOUR PROPERTY MAY INCREASE OR DECREASE FROM THESE ESTIMATES.**  
 Governing bodies of taxing subdivisions must vote in order to exceed the Revenue Neutral Rate to increase the total property taxes collected.  
 Governing bodies will vote at public hearings at the dates, times, and locations listed. Taxpayers may attend and comment at the hearings.  
 Property tax statements will be issued after mill rates are finalized and taxes are calculated in November.

Property Values				
Class	Prior Year Appraised	Prior Year Assessed	Current Year Appraised	Current Year Assessed
RU - RESIDENTIAL URBAN	96,750	11,126	95,100	10,936
	96,750	11,126	95,100	10,936

Current Year Tax Estimates								
Taxing Subdivision	Revenue Neutral		Proposed Budget			Proposed Increase		Total Assessed Valuation
	Rate	Tax	Rate	Tax	Total Property Tax Revenue	Rate (%)	Tax	
State	0.000000	\$ 0.00	1.500000	\$ 16.40	\$ 336,364.00	0.00	\$ 16.40	224,242,959
County	29.069000	\$ 317.90	37.292000	\$ 407.83	\$ 8,362,468.00	28.29	\$ 89.93	224,242,959
GALENA CITY	75.725000	\$ 828.13	92.570321	\$ 1,012.35	\$ 1,746,057.00	22.25	\$ 184.22	18,861,954
USD 499 - GENERAL	17.077000	\$ 104.17	20.000000	\$ 122.00	\$ 363,722.00	17.12	\$ 17.83	18,186,102
USD 499 - CAPITAL OU	6.885000	\$ 75.29	8.000000	\$ 87.49	\$ 192,655.00	16.19	\$ 12.20	24,081,904
USD 499	23.183000	\$ 253.53	21.891000	\$ 239.40	\$ 527,177.00	-5.57	\$ -14.13	24,081,904
			Gen.	20.000				

Wrong Numbers

Prior Year Tax			Proposed Property Tax Increase Hearing Details	
Taxing Subdivision	Prior Year Tax		Date, Time and Location for Public Comment	
	Rate	Paid		
State	1.500000	\$ 16.69	No Hearing Required per KSA 79-2988	
County	33.204000	\$ 369.43	August 28, 6PM at the Courthouse in Columbus, Ks	
GALENA CITY	87.664000	\$ 975.35	Sep 5, 6PM at 211 W 7th in Galena, Ks	
USD 499 - GENERAL	20.000000	\$ 130.52	Sep 11, 6Pm, at District office in Galena, KS	
USD 499 - CAPITAL OU	7.959000	\$ 88.55	Sep 11, 6Pm, at District office in Galena, KS	
USD 499	26.798000	\$ 298.15	Sep 11, 6Pm, at District office in Galena, KS	
			They put that they have AN intent of 21.891 -	

GALENA CITY

Municipality

1. Estimated Assessed Valuation Information as of July 1, 2023

	Estimated Assd Valuation	Territory Added	Property With Changed Use
Real Estate	16,356,928	0	376,921
Personal Property	523,812	0	0
Oil and Gas	0	0	0
State Assessed Utilities	2,113,041	0	0
Severed Minerals	0	0	0
<b>Total</b>	<b>18,993,781</b>	<b>0</b>	<b>376,921</b>
New Improvements	395,486	0	
Remodel	0	0	

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TIF/RHID Current Assessed Valuation	<u>0</u>

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06/19/2023

Date

Rebecca S. Braasart  
Provided by

Cherokee County

Name of County

STATE OF KANSAS

CHEROKEE  
COUNTY

Machelle Smith



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Total Publication Fee \$ 78.00

(Signed) Machelle Smith

Witness my hand this 16 day of Sept, 2023

SUBSCRIBED AND SWORN to before me this 16  
day of Sept, 2023

Lexie Magee  
(Notary Public)

Notary Public - State of Kansas  
LEXIE MAGEE  
My appointment expires  
08-22-2025

