

2027

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 2027; and
(3) the Amount(s) of 2026 Ad Valorem Tax are within statutory limitations.

			2027 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Computation to Determine State Library Grant			6		
Fund			K.S.A.		
General	12-101a	7	2,619,067	1,092,615	
Debt Service	10-113	8	198,207	102,913	
Library	12-1220	8	140,000	139,875	
Noxious Weed	2-1318	9	1,864		
Employee Benefits	12-16,102	9	400,000	377,430	
Special Highway		10	95,394		
Special Parks and Recreation		10	25,627		
Economic Development		11	20,000		
Cemetery Perpetual Care		11	2,000		
Cemetery Perpetual Care Interest		12	5,246		
Landfill		12	180,000		
Police Training		13	4,636		
City Attorney Training		13	2,500		
City Beautification		14	96		
Zellican		14	1,000		
Special Water		15	23,511		
Police DUI		15	4,627		
Water Meter		16	50,000		
City Attorney DUI		16	1,930		
Monofill Bluehole		17			
Senior Citizens Center		17	10,000		
Water		18	901,255		
Sewer		19	342,454		
Solid Waste		20	378,000		
Non-Budgeted Funds-A		21			
Non-Budgeted Funds-B		22			
Totals		xxxxx	5,407,414	1,712,833	
Budget Hearing Notice		23			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		23			
RNR Hearing Notice					
Neighborhood Revitalization		24			Nov 1, 2026 Total Assessed Valuation

Revenue Neutral Rate 73.549

Does budget require a resolution to exceed the Revenue Neutral Rate? YES

Assisted by:

The Mense CPA Firm LLC

Address:

2001 Byers Ave

Joplin MO 64804-1835

Email:

gmense@mensecpas.com

Attest: _____, 2026

County Clerk

Governing Body

No Assurance is Provided.

417-529-6197

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July 17, 2026
2

Aug 20 - Sept 20

Galena

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

Budgeted Fund for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	978,657	56,946	881	428	420	0
Debt Service	130,501	7,593	117	57	56	0
Library	98,462	5,729	89	43	42	0
Noxious Weed						
Employee Benefits	357,774	20,818	322	156	154	0
TOTAL	1,565,394	91,086	1,409	684	672	0

County Treas Motor Vehicle Estimate 91,086
County Treas Recreational Vehicle Estimate 1,409
County Treas 16/20M Vehicle Estimate 684
County Treas Commercial Vehicle Tax Estimate 672
County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.05819
Recreational Vehicle Factor 0.00090
16/20M Vehicle Factor 0.00044
Commercial Vehicle Factor 0.00043
Watercraft Factor 0.00000

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
General	Economic Development	167,954	20,000	20,000	City Council
General	Muni Equip Reserve Fir	73,149	73,000	73,000	12-1,117
Water	Special Water	1,000	12,000	12,000	12-825d
Water	Water Meter	2,956	40,000	40,000	12-825d
Sewer	Muni Equip Reserve Sev	911	-	-	12-1,117
General	Solid Waste		60,000		City Council
Cem Perp Care	Cem Perp Care Int		2,000	2,000	City Council
	Totals	245,970	207,000	147,000	
	Adjustments				
	Adjusted Totals	245,970	207,000	147,000	

No Assurane is Provided.

*Note: Adjustments are required only if the transfer is being made in 2026 and/or 2027 from a non-budgeted fund.

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STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

[illegible]

No Assurance is Provided.

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

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**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2027

Library found in: Galena
Cherokee

As provided in KSA 79-2553 *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	Proposed Year
	<u>2026</u>	<u>2027</u>
Ad Valorem	\$89,315	\$139,875
Delinquent Tax	\$3,039	\$3,039
Motor Vehicle Tax	\$5,271	\$5,729
Recreational Vehicle Tax	\$76	\$89
16/20M Vehicle Tax	\$37	\$43
TOTAL TAXES	\$97,738	\$148,775
Difference in Total Taxes:	\$51,037	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$21,079,325	\$21,586,911
Did Assessed Valuation Decrease?	No	
Levy Rate	5.717	6.480
Difference in Levy Rate:	0.763	
Qualify for grant:	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

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	88,017	90,881	91,771
Receipts:			
Ad Valorem Tax	112,360	118,377	xxxxxxxxxxxxxxxx
Delinquent Tax	13,682	6,841	6,841
Motor Vehicle Tax	12,027	8,552	7,593
Recreational Vehicle Tax	171	123	117
16/20M Vehicle Tax	72	59	57
Commercial Vehicle Tax	85	58	56
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,610)	-2,365	-2,393
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	135,787	131,645	12,271
Resources Available:	223,804	222,526	104,042
Expenditures:			
Debt Service	132,923	130,755	128,207
Cash Reserve (2027 column)			70,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	132,923	130,755	198,207
Unencumbered Cash Balance Dec 31	90,881	91,771	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	202,922	205,230	198,207
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			198,207
Tax Required			94,165
Delinquent Comp Rate: 9.3%			8,748
Amount of 2026 Ad Valorem Tax			102,913

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Adopted Budget Library	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	10,335	10,335	6,325
Receipts:			
Ad Valorem Tax	69,236	89,315	xxxxxxxxxxxxxxxx
Delinquent Tax	6,078	3,039	3,039
Motor Vehicle Tax	5,157	5,271	5,729
Recreational Vehicle Tax	73	76	89
16/20M Vehicle Tax	33	37	43
Commercial Vehicle Tax	37	36	42
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(1,608)	-1,784	-3,252
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	79,006	95,990	5,690
Resources Available:	89,341	106,325	12,015
Expenditures:			
Appropriation to Library Board	79,006	100,000	140,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	79,006	100,000	140,000
Unencumbered Cash Balance Dec 31	10,335	6,325	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	80,000	100,000	140,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			140,000
Tax Required			127,985
Delinquent Comp Rate: 9.3%			11,890
Amount of 2026 Ad Valorem Tax			139,875

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Noxious Weed	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,864	1,864	1,864
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 Re			
Total Receipts	0	0	0
Resources Available:	1,864	1,864	1,864
Expenditures:			
Public Works			1,864
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	0	0	1,864
Unencumbered Cash Balance Dec 31	1,864	1,864	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	1,864	1,864	1,864
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,864
Tax Required			
			0
Delinquent Comp Rate: 9.3%			
			0
Amount of 2026 Ad Valorem Tax			
			0

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Adopted Budget Employee Benefits	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	53,905	45,379	26,903
Receipts:			
Ad Valorem Tax	298,970	324,537	xxxxxxxxxxxxxxxx
Delinquent Tax	30,150	15,075	15,075
Motor Vehicle Tax	24,989	22,757	20,818
Recreational Vehicle Tax	356	326	322
16/20M Vehicle Tax	176	158	156
Commercial Vehicle Tax	177	154	154
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-6,944	-6,483	-8,775
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	347,874	356,524	27,750
Resources Available:	401,779	401,903	54,653
Expenditures:			
Employee Benefits	356,400	375,000	400,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	356,400	375,000	400,000
Unencumbered Cash Balance Dec 31	45,379	26,903	xxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount	356,400	375,000	400,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			400,000
Tax Required			
			345,347
Delinquent Comp Rate: 9.3%			
			32,083
Amount of 2026 Ad Valorem Tax			
			377,430

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	45,055	42,774	21,564
Receipts:			
State of Kansas Gas Tax	74,672	73,790	73,830
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	74,672	73,790	73,830
Resources Available:	119,727	116,564	95,394
Expenditures:			
Public Works	76,953	95,000	95,394
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	76,953	95,000	95,394
Unencumbered Cash Balance Dec 31	42,774	21,564	0
2025/2026/2027 Budget Authority Amount	82,752	95,000	95,394

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Adopted Budget

Special Parks and Recreation	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	21,510	29,778	16,859
Receipts:			
Local Alcohol Liquor Tax	8,268	6,905	8,768
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,268	6,905	8,768
Resources Available:	29,778	36,683	25,627
Expenditures:			
Precreation	0	19,824	25,627
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	19,824	25,627
Unencumbered Cash Balance Dec 31	29,778	16,859	0
2025/2026/2027 Budget Authority Amount	26,630	19,824	25,627

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Economic Development	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	-5,138	156,552	159,552
Receipts:			
Transfer from General	167,954	20,000	20,000
Other	503	1,000	1,000
Other			
Interest on Idle Funds	3,368		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	171,825	21,000	21,000
Resources Available:	166,687	177,552	180,552
Expenditures:			
Economic Development	10,135	18,000	20,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,135	18,000	20,000
Unencumbered Cash Balance Dec 31	156,552	159,552	160,552
2025/2026/2027 Budget Authority Amount	20,000	18,000	20,000

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Adopted Budget

	Prior Year	Current Year	Proposed Budget
Cemetery Perpetual Care	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	127,251	127,251	127,251
Receipts:			
Interest on Idle Funds		2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	2,000	2,000
Resources Available:	127,251	129,251	129,251
Expenditures:			
Transfer to Cemetery Perpetual Care Interest		2,000	2,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	2,000	2,000
Unencumbered Cash Balance Dec 31	127,251	127,251	127,251
2025/2026/2027 Budget Authority Amount	1,023	2,000	2,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Cemetery Perpetual Care Interest			
Unencumbered Cash Balance Jan 1	3,484	5,795	3,246
Receipts:			
Transfer from Cemetery Perpetual Care		2,000	2,000
Interest on Idle Funds	2,311		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,311	2,000	2,000
Resources Available:	5,795	7,795	5,246
Expenditures:			
Cemetery Maintenance		4,549	5,246
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	4,549	5,246
Unencumbered Cash Balance Dec 31	5,795	3,246	0
2025/2026/2027 Budget Authority Amount	2,058	4,549	5,246

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Adopted Budget

Landfill	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,200,375	1,329,891	1,484,891
Receipts:			
Fees	260,562	300,000	
Interest on Idle Funds	9,918		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	270,480	300,000	0
Resources Available:	1,470,855	1,629,891	1,484,891
Expenditures:			
Sanitation and Tipping Fees	91,582	45,000	60,000
Contractual Services	6,100	100,000	120,000
Equipment	28,005		
Other	15,277		
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	140,964	145,000	180,000
Unencumbered Cash Balance Dec 31	1,329,891	1,484,891	1,304,891
2025/2026/2027 Budget Authority Amount	145,000	145,000	180,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Police Training	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	6,407	5,636	3,636
Receipts:			
Fees	684	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	684	1,000	1,000
Resources Available:	7,091	6,636	4,636
Expenditures:			
Public Safety	1,455	3,000	4,636
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,455	3,000	4,636
Unencumbered Cash Balance Dec 31	5,636	3,636	0
2025/2026/2027 Budget Authority Amount	2,000	4,000	4,636

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Adopted Budget

	Prior Year	Current Year	Proposed Budget
City Attorney Training	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	4,414	4,552	3,052
Receipts:			
Fees	138	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	138	500	500
Resources Available:	4,552	5,052	3,552
Expenditures:			
Public Safety		2,000	2,500
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	2,000	2,500
Unencumbered Cash Balance Dec 31	4,552	3,052	1,052
2025/2026/2027 Budget Authority Amount	2,000	2,000	2,500

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget City Beautification	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	96	96	96
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	96	96	96
Expenditures:			
Public Works			96
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	96
Unencumbered Cash Balance Dec 31	96	96	0
2025/2026/2027 Budget Authority Amount	96	96	96

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Adopted Budget

Zellican	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	2,483	2,483	2,000
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	2,483	2,483	2,000
Expenditures:			
		483	1,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	483	1,000
Unencumbered Cash Balance Dec 31	2,483	2,000	1,000
2025/2026/2027 Budget Authority Amount	483	483	1,000

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Water	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	75,027	24,511	11,511
Receipts:			
Transfer from Water	1,000	12,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,000	12,000	12,000
Resources Available:	76,027	36,511	23,511
Expenditures:			
Public Works	51,516	25,000	23,511
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	51,516	25,000	23,511
Unencumbered Cash Balance Dec 31	24,511	11,511	0
2025/2026/2027 Budget Authority Amount	25,000	50,000	23,511

See Tab A

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Adopted Budget

Police DUI	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	7,158	7,627	3,627
Receipts:			
Fees	469	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	469	1,000	1,000
Resources Available:	7,627	8,627	4,627
Expenditures:			
Public Safety		5,000	4,627
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	5,000	4,627
Unencumbered Cash Balance Dec 31	7,627	3,627	0
2025/2026/2027 Budget Authority Amount	5,000	5,000	4,627

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Meter	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	108,838	111,794	101,794
Receipts:			
Transfer from Water	2,956	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,956	40,000	40,000
Resources Available:	111,794	151,794	141,794
Expenditures:			
Capital Outlay		50,000	50,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	50,000	50,000
Unencumbered Cash Balance Dec 31	111,794	101,794	91,794
2025/2026/2027 Budget Authority Amount	40,000	50,000	50,000

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Adopted Budget

	Prior Year	Current Year	Proposed Budget
City Attorney DUI	Actual for 2025	Estimate for 2026	Year for 2027
Unencumbered Cash Balance Jan 1	2,774	2,930	1,430
Receipts:			
Fees	156	500	500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	156	500	500
Resources Available:	2,930	3,430	1,930
Expenditures:			
Public Safty		2,000	1,930
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	2,000	1,930
Unencumbered Cash Balance Dec 31	2,930	1,430	0
2025/2026/2027 Budget Authority Amount	2,000	2,000	1,930

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Monofill Bluehole	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	96,523	96,523	96,523
Receipts:			
Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	96,523	96,523	96,523
Expenditures:			
Public Works			
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	96,523	96,523	96,523
2025/2026/2027 Budget Authority Amount	15,000	15,000	0

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Adopted Budget

Senior Citizens Center	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	15,274	22,540	25,740
Receipts:			
Rents	2,063	3,000	3,000
Bingo	6,295	4,000	4,000
Donatins	1,504	1,200	1,200
Reimbursed Expense	251	3,500	3,500
Concessions	824	1,500	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,937	13,200	13,200
Resources Available:	26,211	35,740	38,940
Expenditures:			
Recreation	3,671	10,000	10,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,671	10,000	10,000
Unencumbered Cash Balance Dec 31	22,540	25,740	28,940
2025/2026/2027 Budget Authority Amount	10,000	10,000	10,000

No Assurance is Provided.

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	144,507	78,557	181,302
Receipts:			
Charges for Services	838,099	1,000,000	1,000,000
Interest on Idle Funds			
Miscellaneous	28,641		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	866,740	1,000,000	1,000,000
Resources Available:	1,011,247	1,078,557	1,181,302
Expenditures:			
Personal Services	177,167	160,000	160,000
Contractual Services	54,461	150,000	150,000
Commodities	632,305	457,600	457,600
Capital Outlay		27,253	27,253
Transfer to Water Meter Fund	2,956	40,000	40,000
Transfer to Special Water Fund	1,000	12,000	12,000
KDHE Payments	54,507	36,959	36,959
KDHE Payments	7,443	7,443	7,443
KDHE Payments	2,851	6,000	10,000
Cash Reserve (2027 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	932,690	897,255	901,255
Unencumbered Cash Balance Dec 31	78,557	181,302	280,047
2025/2026/2027 Budget Authority Amount	801,550	870,877	901,255

See Tab A

See Tab C

No Assurance is Provided.

DRAFT

Sewer

No Assurance is Provided.

DRAFT

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2025 is reported)

Non-Budgeted Funds-A

(1) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

2027

Customer Utility Deposits		Municipal Equip Reserve		Technology Equip Resrv		Sewer Equip Reserve		Fire Equip Reserve	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	96,113	Cash Balance Jan 1	280,503	Cash Balance Jan 1	16,978	Cash Balance Jan 1	22,399	Cash Balance Jan 1	3,220
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Deposits	13,275	Other	228	Fees	1,720	Transfer from Sewer	911	Transfer from General	73,149
Total Receipts	13,275	Total Receipts	228	Total Receipts	1,720	Total Receipts	911	Total Receipts	73,149
Resources Available:	109,388	Resources Available:	280,731	Resources Available:	18,698	Resources Available:	23,310	Resources Available:	76,369
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Refunds	3,831	Equipment	105,104	Public Safety		Equipment	79,612	Equipment	76,606
Total Expenditures	3,831	Total Expenditures	105,104	Total Expenditures	0	Total Expenditures	79,612	Total Expenditures	76,606
Cash Balance Dec 31	105,557	Cash Balance Dec 31	175,627	Cash Balance Dec 31	18,698	Cash Balance Dec 31	-56,302	Cash Balance Dec 31	-237
						See Tab B		See Tab B	
								243,343	

****Note:** These two block figures should agree.

No Assurance is Provided.

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Non-Budgeted Funds-B

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

Firight Addiction (Opioid					
Unencumbered		Unencumbered		Unencumbered	Unencumbered
Cash Balance Jan 1	18,327	Cash Balance Jan 1		Cash Balance Jan 1	Cash Balance Jan 1
					Total
					18,327

Receipts:		Receipts:			Receipts:			Receipts:		
Grants	4,135									
Total Receipts	4,135	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	4,135
Resources Available:	22,462	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	22,462

[illegible]

****Note:** These two block figures should agree.

No Assurance is Provided.

DRAFT

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2027

The governing body of

Galena

will meet on 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 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget Year for 2027		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	2,816,043	50.888	2,726,453	46.368	2,619,067	1,092,615	50.615
Debt Service	132,923	5.996	130,755	6.183	198,207	102,913	4.767
Library	79,006	3.695	100,000	5.717	140,000	139,875	6.480
Noxious Weed					1,864		
Employee Benefits	356,400	15.955	375,000	16.951	400,000	377,430	17.484
Special Highway	76,953		95,000		95,394		
Special Parks and Recreation			19,824		25,627		
Economic Development	10,135		18,000		20,000		
Cemetery Perpetual Care			2,000		2,000		
Cemetery Perpetual Care Int			4,549		5,246		
Landfill	140,964		145,000		180,000		
Police Training	1,455		3,000		4,636		
City Attorney Training			2,000		2,500		
City Beautification					96		
Zellican			483		1,000		
Special Water	51,516		25,000		23,511		
Police DUI			5,000		4,627		
Water Meter			50,000		50,000		
City Attorney DUI			2,000		1,930		
Monofill Bluehole							
Senior Citizens Center	3,671		10,000		10,000		
Water	932,690		897,255		901,255		
Sewer	349,952		342,454		342,454		
Solid Waste	355,921		378,000		378,000		
Non-Budgeted Funds-A	265,153						
Non-Budgeted Funds-B							
Totals	5,572,782	76.534	5,331,773	75.219	5,407,414	1,712,833	79.346
Revenue Neutral Rate**							73.549
Less: Transfers	245,970		207,000		147,000		
Net Expenditure	5,326,812		5,124,773		5,260,414		
Total Tax Levied	1,544,138		1,565,394		xxxxxxxxxxxxxxx		
Assessed							
Valuation	20,175,912		21,079,325		21,586,911		
Outstanding Indebtedness,							
January 1,	2024		2025		2026		
G.O. Bonds	1,140,160		1,046,098		946,510		
Revenue Bonds	0		0		0		
Other	295,847		299,659		233,700		
Lease Purchase Principal	273,279		173,477		274,124		
Total	1,709,286		1,519,234		1,454,334		

*Tax rates are expressed in mills

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

No Assurance is Provided.

Tracy Roberts

City Official Title: City Clerk

DRAFT

Galena

2027

2027 Neighborhood Revitalization Rebate

Budgeted Funds for 2027	2026 Ad Valorem before Rebate**	2026 Mil Rate before Rebate	Estimate 2027 NR Rebate
General	1,064,853	49.329	25,402
Debt Service	100,298	4.646	2,393
Library	136,321	6.315	3,252
Noxious Weed			0
Employee Benefits	367,840	17.040	8,775
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	1,669,312	77.330	39,822

2026 July 1 Valuation: 21,586,911

Valuation Factor: 21,586.911

Neighborhood Revitalization Subj to Rebate: 514,961

Neighborhood Revitalization factor: 514.961

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No Assurance is Provided.

**This information comes from the 2027 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

Roll Call Vote

A Roll Call Vote of the Galena To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on

Resolution No. _____

Governing Body Member	Yes	No	No Vote
TOTAL			

Certified

DRAFT

Resolution No. _____

A RESOLUTION OF THE Galena, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for Galena was calculated as 73.549 mills by the Cherokee Clerk; and

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

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

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Galena:

The Galena shall levy a property tax rate exceeding the Revenue Neutral Rate of 73.549 mills.

This resolution shall take effect and be in force immediately upon its adoption and

ADOPTED this ____ day of _____ (month and year) and SIGNED

Mayor

Attested:

City Clerk

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Notice of Intent of County Clerk

DRAFT

THE GOVERNING BODY OF Galena, HEREBY NOTIFIES THE Cherokee CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XX

Yes, the Galena intends to exceed the Revenue Neutral Rate. The proposed rate and hearing information is as follows:

Proposed Rate: 79.346
Date of Hearing: September 8, 2026
Time of Hearing: 6:00 pm
Location of Hearing: City Hall

No, the Galena does not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2026.

ADDITIONAL REQUIRED BUDGET INFORMATION FOR COUNTY CLERK

Prior Year and Current Year Revenue From Property Tax and Tax Rate:

2026 Total Amount of Revenue From Property Tax Levy:	\$	1,565,394
2026 Property Tax Rate:		75.219
2027 Total Proposed Amount of Revenue From Property Tax Levy:	\$	1,712,833

2027 Proposed Property Tax by Fund:

Fund	Amount	Estimated Tax Levy Rate
General	\$ 1,092,615	50.615
Debt Service	\$ 102,913	4.767
Library	\$ 139,875	6.480
Noxious Weed		
Employee Benefits	\$ 377,430	17.484

WITNESS my hand and official seal on July 17, 2026




Clerk or Officer of Governing Body