CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
City of Galva, Kansas
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	3,030,508	484,849	
Special Highway		7	137,135		
Electric		7	776,393		
Water		8	238,713		
Sewer		8	375,326		
Capital Improvement		9	607,693		
Water Capital Project		9	3,516,231		
Non-Budgeted Funds-A		10			
Totals		xxxxxxx	8,681,999	484,849	48.759
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
9943793
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	48.324
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Attest: 9-17-2025, 2025
Hollie D. Nelson
County Clerk

Governing Body

No assurance is provided.

City of Galva, Kansas

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	463,703	48,974	1,873	893	1,561	442
TOTAL	463,703	48,974	1,873	893	1,561	442

County Treas Motor Vehicle Estimate 48,974
County Treas Recreational Vehicle Estimate 1,873
County Treas 16/20M Vehicle Estimate 893
County Treas Commercial Vehicle Tax Estimate 1,561
County Treas Watercraft Tax Estimate 442

Motor Vehicle Factor 0.10562
Recreational Vehicle Factor 0.00404
16/20M Vehicle Factor 0.00193
Commercial Vehicle Factor 0.00337
Watercraft Factor 0.00095

No assurance is provided.

City of Galva, Kansas

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General Fund	Capital Improvement Fund	50,000	75,000	75,000	K.S.A. 12-1, 118
General Fund	Water Capital Projects Fund	0	0	403,246	K.S.A. 12-1, 118
	Totals	50,000	75,000	478,246	
	Adjustments*				
	Adjusted Totals	50,000	75,000	478,246	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

No assurance is provided.

City of Galva, Kansas

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2020	6/25/2020	6/25/2060	1.88	2,303,000	2,141,950	6/25	6/25	40,162	42,194	39,370	42,986
Total G.O. Bonds					**2,141,950**			**40,162**	**42,194**	**39,370**	**42,986**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**2,141,950**			**40,162**	**42,194**	**39,370**	**42,986**

No assurance is provided.

City of Galva, Kansas

2026

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, 2025	Payments Due 2025	Payments Due 2026
None							
Totals					**0**	**0**	**0**

No assurance is provided.

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

City of Galva, Kansas 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,935,372	2,157,537	2,245,816
Receipts:			
Ad Valorem Tax	424,110	463,703	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	3,171	200	200
Motor Vehicle Tax	46,939	47,441	48,974
Recreational Vehicle Tax	1,790	1,659	1,873
16/20M Vehicle Tax	570	611	893
Commercial Vehicle Tax	1,408	1,585	1,561
Watercraft Tax	0	680	442
Gross Earning (Intangible) Tax	0	0	0
Donations	0	100	100
Local Sales Tax	162,029	150,000	150,000
Franchise Tax	8,364	8,000	**5,500**
Building Permits, licenses, dog tags	2,559	15,000	**1,000**
Sanitation Service	78,387	70,000	**75,000**
Economic Development	3,862	1,500	1,500
Rents	12,759	9,000	9,000
Reimbursements	5,772	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	2,793	2,800	2,800
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	4,169	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**758,682**	**773,279**	**299,843**
Resources Available:	**2,694,054**	**2,930,816**	**2,545,659**

City of Galva, Kansas

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	2,694,054	2,930,816	2,545,659
Expenditures:			
General Administrative	301,430	404,200	471,200
Police	86,477	100,800	114,000
Street	47,190	60,000	60,000
Parks & Recreation	12,918	43,500	43,500
Governing Body	8	1,500	1,500
Planning Commission	93	0	0
Trash	38,401	0	0
0	0	0	0
Sub-Total detail page	486,517	610,000	690,200
Transfer to Capital Improvement Fund	50,000	75,000	75,000
Transfer to Water Capital Projects Fund	0	0	403,246
Cash Reserve (2026 column)			1,862,062
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**536,517**	**685,000**	**3,030,508**
Unencumbered Cash Balance Dec 31	2,157,537	2,245,816	xxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,503,913	2,779,969	3,030,508
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,030,508
		Tax Required	484,849
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	484,849

No assurance is provided.

City of Galva, Kansas 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administrative			
Personal Services	133,018	135,200	135,200
Contractual	134,033	225,000	225,000
Commodities	31,504	38,000	**40,000**
Capital Outlay	2,875	1,000	1,000
Economic Development	0	5,000	5,000
Insurance	**0**	**0**	**65,000**
Total	**301,430**	**404,200**	**471,200**
Police			
Personal Services	82,011	82,800	**84,000**
Contractual	1,559	5,000	5,000
Commodities	2,907	10,000	10,000
Police Car	0	3,000	**15,000**
Total	**86,477**	**100,800**	**114,000**
Street			
Capital Outlay	47,190	60,000	60,000
Total	**47,190**	**60,000**	**60,000**
Parks & Recreation			
Personal Services	10,765	14,000	14,000
Contractual	771	1,000	1,000
Commodities	1,382	5,000	5,000
Capital Outlay	0	18,000	18,000
Appropriation	0	500	500
Vehicles	0	5,000	5,000
Total	**12,918**	**43,500**	**43,500**
Governing Body			
Contractual Services	8	500	500
Commodities	0	1,000	1,000
Total	**8**	**1,500**	**1,500**
Planning Commission			
Contractual Services	93	0	0
Total	**93**	**0**	**0**
Trash			
Contractual Services	38,401	0	0
Total	**38,401**	**0**	**0**
Total	**0**	**0**	**0**
Page Total	**486,517**	**610,000**	**690,200**

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

City of Galva, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	146,019	149,646	113,345
Receipts:			
State of Kansas Gas Tax	22,533	23,790	23,790
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,533**	**23,790**	**23,790**
Resources Available:	**168,552**	**173,436**	**137,135**
Expenditures:			
Commodities	14,871	4,000	4,000
Capital Outlay	4,035	56,091	56,091
Cash Reserve (2026 column)			77,044
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,906**	**60,091**	**137,135**
Unencumbered Cash Balance Dec 31	149,646	113,345	0
2024/2025/2026 Budget Authority Amount:	115,481	133,348	137,135

Adopted Budget

Electric	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	90,458	145,693	122,193
Receipts:			
Electricity Charges	653,429	600,000	**650,000**
Penalties	3,104	1,500	1,500
Installation Charges	0	2,500	2,500
Reimbursements	0	200	200
Other	1,038	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**657,571**	**604,200**	**654,200**
Resources Available:	**748,029**	**749,893**	**776,393**
Expenditures:			
Personal Services	126,319	135,200	135,200
Contractual Services	456,354	450,000	**460,000**
Commodities	13,252	17,500	17,500
Capital Outlay	1,411	20,000	**55,000**
Vehicle	5,000	5,000	5,000
Insurance	**0**	**0**	**1,500**
Cash Reserve (2026 column)			102,193
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**602,336**	**627,700**	**776,393**
Unencumbered Cash Balance Dec 31	145,693	122,193	0
2024/2025/2026 Budget Authority Amount:	635,812	636,358	776,393

No assurance is provided.

City of Galva, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	283,726	264,713	146,213
Receipts:			
Water Charges	109,853	85,000	**90,000**
Installation Charges	2,035	2,000	2,000
Interest on Idle Funds			
Miscellaneous		500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**111,888**	**87,500**	**92,500**
Resources Available:	**395,614**	**352,213**	**238,713**
Expenditures:			
Personal Services	27,486	26,000	26,000
Contractual Services	17,992	20,000	20,000
Commodities	49,028	35,000	35,000
Capital Outlay	31,395	70,000	70,000
Waterwell	0	50,000	50,000
Vehicle	5,000	5,000	5,000
Cash Reserve (2026 column)			32,713
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**130,901**	**206,000**	**238,713**
Unencumbered Cash Balance Dec 31	264,713	146,213	0
2024/2025/2026 Budget Authority Amount:	288,130	256,726	238,713

Adopted Budget

Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	457,080	389,682	229,326
Receipts:			
Sewer Charges	146,335	145,000	145,000
Sewer Tap	0	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**146,335**	**146,000**	**146,000**
Resources Available:	**603,415**	**535,682**	**375,326**
Expenditures:			
Personal Services	65,374	62,500	62,500
Contractual Services	18,462	30,000	30,000
Commodities	12,322	32,000	32,000
Capital Outlay	26,058	70,000	70,000
Principal - Series 2020	0	42,194	42,986
Interest - Series 2020	10,000	40,162	39,370
System Improvements	41,308	19,500	**22,000**
Vehicle	40,209	10,000	10,000
Insurance	**0**	**0**	**1,500**
Cash Reserve (2026 column)			64,970
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**213,733**	**306,356**	**375,326**
Unencumbered Cash Balance Dec 31	389,682	229,326	0
2024/2025/2026 Budget Authority Amount:	552,036	467,724	375,326

No assurance is provided.

City of Galva, Kansas 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Capital Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	322,174	365,693	440,693
Receipts:			
Transfer from General Fund	50,000	75,000	75,000
Gifts and Donations	3,005	0	0
Reimbursed Expenses	420	0	0
Investment Income	85,727	92,000	92,000
KDHE Well Project Reimbursement	0	**0**	**0**
Other	5,871	0	0
Interest on Idle Funds - General Fund	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**145,023**	**167,000**	**167,000**
Resources Available:	**467,197**	**532,693**	**607,693**
Expenditures:			
Waterwell	0	**0**	**0**
Contractual Services	39,585	0	0
Capital Outlay	45,979	0	0
Capital Investment	0	92,000	92,000
Memorial Swing Set	6,590	0	0
Donations	9,350	0	0
Cash Reserve (2026 column)			515,693
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**101,504**	**92,000**	**607,693**
Unencumbered Cash Balance Dec 31	365,693	440,693	0
2024/2025/2026 Budget Authority Amount:	395,278	1,274,969	607,693

Adopted Budget

Water Capital Project	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1	1	1
Receipts:			
STGDW08 Grant	0	0	**812,984**
STGDW12 Grant	0	0	**800,000**
Orphan Site Funds	0	0	**1,500,000**
Transfer from General Fund	0	0	**403,246**
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**3,516,230**
Resources Available:	**1**	**1**	**3,516,231**
Expenditures:			
STGDW08 Project Expense	0	0	**812,984**
City share - 20%	0	0	**203,246**
STGDW12 Project Expense	0	0	**800,000**
City share - 20%			**200,000**
Orphan Site Project Expense	0	0	**1,500,000**
Cash Reserve (2026 column)			1
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**3,516,231**
Unencumbered Cash Balance Dec 31	1	1	0
2024/2025/2026 Budget Authority Amount:	1	1,500,001	3,516,231

No assurance is provided.

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Fund			0		0		0		0	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	133,686	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		133,686
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	133,686	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	133,686
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	133,686									
Total Expenditures	133,686	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	133,686
Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	0 **
										0 **

**Note: These two block figures should agree.

No assurance is provided.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Galva, Kansas
will meet on September 8, 2025 at 7:00 PM at Community Building, Galva, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
Detailed budget information is available at City Hall, Galva, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	536,517	50.539	685,000	50.526	3,030,508	484,849	50.526
Special Highway	18,906		60,091		137,135		
Electric	602,336		627,700		776,393		
Water	130,901		206,000		238,713		
Sewer	213,733		306,356		375,326		
Capital Improvement	101,504		92,000		607,693		
Water Capital Project					3,516,231		
Non-Budgeted Funds-A	133,686						
Totals	1,737,583	50.539	1,977,147	50.526	8,681,999	484,849	50.526
						*Revenue Neutral Rate***	*48.324*
Less: Transfers	50,000		75,000		478,246		
Net Expenditure	1,687,583		1,902,147		8,203,753		
Total Tax Levied	427,711		463,703		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,463,067		9,177,610		9,595,951		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	2,223,916	2,183,258	2,141,950
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	2,223,916	2,183,258	2,141,950

*Tax rates are expressed in mills

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

Lori Tector
Official Title: City Clerk

No assurance is provided.

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of New Jersey, County of Camden, ss:

I, Enrique Diaz, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The McPherson Sentinel, of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:
- Aug 27, 2025

Advertising Fee: $130.41

Enrique Diaz

Agent

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 08/27/2025

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Galva, Kansas
will meet on September 8, 2025 at 7:00 PM at Community Building, Galva, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall, Galva, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	536,517	50.539	685,000	50.526	3,030,505	484,849	50.526
Special Highway	18,906		60,091		137,135		
Electric	602,336		627,700		776,393		
Water	130,901		206,000		238,713		
Sewer	213,735		306,356		375,326		
Capital Improvement	101,504		92,000		607,693		
Water Capital Project					3,516,231		
Non-Budgeted Funds-A	133,686						
Totals	1,737,585	50.539	1,977,147	50.526	8,681,995	484,849	50.526
					*Revenue Neutral Rate***		*48.324*
Less: Transfers	50,000		75,000		478,246		
Net Expenditure	1,687,585		1,902,147		8,203,751		
Total Tax Levied	427,711		463,703		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,463,067		9,177,610		9,595,951		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	2,223,916	2,183,258	2,141,950
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	2,223,916	2,183,258	2,141,950

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

Lori Tector
Official Title: City Clerk

Published in McPherson Sentinel August 27, 2025.

3781070

Roll Call Vote

Municipality City of Galva
Hearing to Exceed Revenue Neutral Rate
September 8, 2025
Resolution No. 116

Governing Body Member:	Yes	No	Absent
Justin Reynolds	X		
Joe Larson	X		
George Andreas	X		
Scott Unruh	X		
Sandy Blair	X		
Total			

Verdict: Passed

Attested: _____

Myrna Walline

Myrna Walline, Mayor

Lori Tector

Lori Tector, City Clerk

Resolution No. 116

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

WHEREAS, the Revenue Neutral Rate for the City of Galva was calculated as 48.324mills by the McPherson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 8, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Galva, 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 GALVA:

The City of Galva shall levy a property tax rate exceeding the Revenue Neutral Rate of 48.324 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 8th day of September 2025 and **SIGNED** by the Mayor.

Mayor

Attested:

CITY OF GALVA INCORPORATED 1887 KANSAS

City Clerk

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
City of Galva, Kansas
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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	3,030,508	484,849	48.759
Special Highway		7	137,135		
Electric		7	776,393		
Water		8	238,713		
Sewer		8	375,326		
Capital Improvement		9	607,693		
Water Capital Project		9	3,516,231		
Non-Budgeted Funds-A		10			
Totals		xxxxxxx	8,681,999	484,849	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			9,943,793
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	48.324
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com
Attest: _____, 2025

_____
County Clerk

Governing Body

No assurance is provided.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF GALVA HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED/NOT EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate. Our proposed mill levy rate is:

General: 50.526

Employee Benefits: _____

Employee Benefits Safety: _____

Capital Outlay: _____

Industrial Development: _____

Library: _____

Library Benefits: _____

Municipal Equipment Reserve: _____

Bond & Interest: _____

Ambulance/Fire Equipment: _____

Recreation: _____

Street: _____

Our proposed ad valorem tax (dollar amount) is $484,849

The date of our hearing is: September 8, 2025

The time of our hearing is: 7:00 PM

The location of our hearing is: Community Building, Galva, KS

_____ 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, 2025.

WITNESS my hand and official seal on July 16, 2025.

(Seal)

CITY OF GALVA INCORPORATED 1887 KANSAS

Lori D Sector

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.

APPROVED JUL 16 2025 HDM