



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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	408,669	48,134	1,665	497	1,313	616
TOTAL	408,669	48,134	1,665	497	1,313	616

County Treas Motor Vehicle Estimate 48,134  
 County Treas Recreational Vehicle Estimate 1,665  
 County Treas 16/20M Vehicle Estimate 497  
 County Treas Commercial Vehicle Tax Estimate 1,313  
 County Treas Watercraft Tax Estimate 616

Motor Vehicle Factor 0.11778  
 Recreational Vehicle Factor 0.00407  
 16/20M Vehicle Factor 0.00122  
 Commercial Vehicle Factor 0.00321  
 Watercraft Factor 0.00151

No assurance is provided.

City of Galva, Kansas

2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Capital Improvement	25,000	50,000	75,000	K.S.A. 12-1, 118
	<b>Totals</b>	25,000	50,000	75,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	25,000	50,000	75,000	

\*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund

No assurance is provided.





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

**Budgeted Year: 2024**

Library found in: City of Galva, Kansas  
McPherson County

As provided in KSA 75-2553 *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 <u>2023</u>	Proposed Year <u>2024</u>
Ad Valorem Tax	\$0	\$0
Delinquent Tax	\$0	\$0
Motor Vehicle Tax	\$0	
Recreational Vehicle Tax	\$0	
16/20M Vehicle Tax	\$0	
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$0	\$0
Difference in Total Taxes:	\$0	
Qualify for grant: <b>Qualify</b>		

Second test:

Assessed Valuation	\$8,080,142	\$8,456,577
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant:      #VALUE!		

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.

City of Galva, Kansas

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,439,608	1,699,571	1,794,177
Receipts:			
Ad Valorem Tax	381,617	408,669	xxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	6,219	200	200
Motor Vehicle Tax	43,262	50,036	48,134
Recreational Vehicle Tax	1,517	1,610	1,665
16/20M Vehicle Tax	531	470	497
Commercial Vehicle Tax	1,139	832	1,313
Watercraft Tax	0	607	616
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Donations	0	100	100
Local Sales Tax	158,152	135,000	135,000
Franchise Tax	12,185	9,500	9,500
Building Permits, licenses, dog tags	2,978	2,500	2,500
Sanitation Service	75,515	70,000	70,000
Economic Development	3,862	1,500	1,500
Rents	11,025	9,000	9,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	2,443	1,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	13,480	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>713,925</b>	<b>692,024</b>	<b>282,025</b>
<b>Resources Available:</b>	<b>2,153,533</b>	<b>2,391,595</b>	<b>2,076,202</b>
Expenditures:			
General Administrative	302,158	379,000	399,000
Police	81,422	82,000	87,000
Street	32,000	60,000	60,000
Parks & Recreation	13,083	24,918	42,418
Governing Body	299	1,500	1,500
Transfer to Capital Improvement Fund	25,000	50,000	75,000
Cash Forward (2024 column)			1,838,995
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>453,962</b>	<b>597,418</b>	<b>2,503,913</b>
Unencumbered Cash Balance Dec 31	1,699,571	1,794,177	xxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,951,147	2,237,389	2,503,913
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,503,913
		Tax Required	427,711
Delinquent Comp Rate:	0.0%		0
		Amount of 2023 Ad Valorem Tax	427,711

No assurance is provided.

City of Galva, Kansas

2024

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>General Administrative</b>			
Personal Services	116,007	110,000	130,000
Contractual	156,012	225,000	225,000
Commodities	29,009	38,000	38,000
Capital Outlay	1,130	1,000	1,000
Economic Development	0	5,000	5,000
<b>Total</b>	<b>302,158</b>	<b>379,000</b>	<b>399,000</b>
<b>Police</b>			
Personal Services	62,359	69,000	69,000
Contractual	2,643	5,000	5,000
Commodities	5,720	5,000	10,000
Police Car	10,700	3,000	3,000
<b>Total</b>	<b>81,422</b>	<b>82,000</b>	<b>87,000</b>
<b>Street</b>			
Capital Outlay	32,000	60,000	60,000
<b>Total</b>	<b>32,000</b>	<b>60,000</b>	<b>60,000</b>
<b>Parks &amp; Recreation</b>			
Personal Services	10,765	12,918	12,918
Contractual	0	1,000	1,000
Commodities	2,318	5,000	5,000
Capital Outlay	0	500	18,000
Appropriation	0	500	500
Vehicles	0	5,000	5,000
<b>Total</b>	<b>13,083</b>	<b>24,918</b>	<b>42,418</b>
<b>Governing Body</b>			
Contractual Services	299	500	500
Commodities	0	1,000	1,000
<b>Total</b>	<b>299</b>	<b>1,500</b>	<b>1,500</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page Total</b>	<b>428,962</b>	<b>547,418</b>	<b>589,918</b>

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



City of Galva, Kansas

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	106,577	127,992	91,781
Receipts:			
State of Kansas Gas Tax	23,753	23,880	23,700
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>23,753</b>	<b>23,880</b>	<b>23,700</b>
<b>Resources Available:</b>	<b>130,330</b>	<b>151,872</b>	<b>115,481</b>
Expenditures:			
Commodities	0	4,000	4,000
Capital Outlay	2,338	56,091	56,091
Cash Forward (2024 column)			55,390
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>2,338</b>	<b>60,091</b>	<b>115,481</b>
Unencumbered Cash Balance Dec 31	127,992	91,781	0
2022/2023/2024 Budget Authority Amount:	125,091	94,836	115,481

Adopted Budget

<b>Electric</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	284,795	131,412	81,612
Receipts:			
Electricity Charges	550,488	550,000	550,000
Penalties	3,640	1,500	1,500
Installation Charges	850	2,500	2,500
Reimbursements	0	200	200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>554,978</b>	<b>554,200</b>	<b>554,200</b>
<b>Resources Available:</b>	<b>839,773</b>	<b>685,612</b>	<b>635,812</b>
Expenditures:			
Personal Services	176,802	140,000	130,000
Contractual Services	500,287	445,000	450,000
Commodities	17,240	17,500	17,500
Capital Outlay	0	0	10,000
Bucket Truck Lease Purchase	14,032	0	0
Vehicle	0	1,500	5,000
Cash Forward (2024 column)			23,312
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>708,361</b>	<b>604,000</b>	<b>635,812</b>
Unencumbered Cash Balance Dec 31	131,412	81,612	0
2022/2023/2024 Budget Authority Amount:	739,136	660,132	635,812

No assurance is provided.

City of Galva, Kansas

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Water</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	247,424	308,630	200,630
Receipts:			
Water Charges	116,026	85,000	85,000
Installation Charges	850	2,000	2,000
Interest on Idle Funds			
Miscellaneous		500	500
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>116,876</b>	<b>87,500</b>	<b>87,500</b>
<b>Resources Available:</b>	<b>364,300</b>	<b>396,130</b>	<b>288,130</b>
Expenditures:			
Personal Services	15,510	22,000	25,000
Contractual Services	18,602	20,000	20,000
Commodities	21,558	32,000	32,000
Capital Outlay	0	70,000	70,000
Waterwell	0	50,000	50,000
Vehicle	0	1,500	5,000
Cash Forward (2024 column)			86,130
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>55,670</b>	<b>195,500</b>	<b>288,130</b>
Unencumbered Cash Balance Dec 31	308,630	200,630	0
2022/2023/2024 Budget Authority Amount:	302,489	228,924	288,130

Adopted Budget

<b>Sewer</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	469,024	490,392	406,036
Receipts:			
Sewer Charges	145,551	140,000	145,000
Sewer Tap	0	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>145,551</b>	<b>141,000</b>	<b>146,000</b>
<b>Resources Available:</b>	<b>614,575</b>	<b>631,392</b>	<b>552,036</b>
Expenditures:			
Personal Services	13,272	35,000	50,000
Contractual Services	15,897	20,000	20,000
Commodities	12,658	32,000	32,000
Capital Outlay	0	40,000	70,000
Principal - Series 2020	39,909	40,658	41,308
Interest - Series 2020	42,447	41,698	41,048
System Improvements	0	14,500	17,000
Vehicle	0	1,500	10,000
Cash Forward (2024 column)			270,680
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>124,183</b>	<b>225,356</b>	<b>552,036</b>
Unencumbered Cash Balance Dec 31	490,392	406,036	0
2022/2023/2024 Budget Authority Amount:	544,757	513,168	552,036

No assurance is provided.

City of Galva, Kansas

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Capital Improvement</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	270,278	295,278	320,278
Receipts:			
Transfer From General Fund	25,000	50,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>25,000</b>	<b>50,000</b>	<b>75,000</b>
<b>Resources Available:</b>	<b>295,278</b>	<b>345,278</b>	<b>395,278</b>
Expenditures:			
Waterwell	0	25,000	350,000
Sewer Plant Project	0	0	0
Cash Forward (2024 column)			45,278
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>25,000</b>	<b>395,278</b>
Unencumbered Cash Balance Dec 31	295,278	320,278	0
2022/2023/2024 Budget Authority Amount:	345,278	370,278	395,278

Adopted Budget

<b>Capital Improvement Construction</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	44,642	1	1
Receipts:			
Debt proceeds-GO Bond	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>44,642</b>	<b>1</b>	<b>1</b>
Expenditures:			
Sewer plant project	44,641	0	0
Debt service fees	0	0	0
Cash Forward (2024 column)			1
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>44,641</b>	<b>0</b>	<b>1</b>
Unencumbered Cash Balance Dec 31	1	1	0
2022/2023/2024 Budget Authority Amount:	56,897	0	1

No assurance is provided.

0

**NON-BUDGETED FUNDS (A)**

2024

*(Only the actual budget year for 2022 is reported)*

**Non-Budgeted Funds-A**

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:
<b>ARPA Fund</b>				
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1
66,843				66,843
<b>Total Receipts</b>	<b>Total Receipts</b>	<b>Total Receipts</b>	<b>Total Receipts</b>	<b>Total Receipts</b>
0	0	0	0	0
<b>Resources Available:</b>	<b>Resources Available:</b>	<b>Resources Available:</b>	<b>Resources Available:</b>	<b>Resources Available:</b>
133,686	0	0	0	0
<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>
None				
<b>Total Expenditures</b>	<b>Total Expenditures</b>	<b>Total Expenditures</b>	<b>Total Expenditures</b>	<b>Total Expenditures</b>
0	0	0	0	0
<b>Cash Balance Dec 31</b>	<b>Cash Balance Dec 31</b>	<b>Cash Balance Dec 31</b>	<b>Cash Balance Dec 31</b>	<b>Cash Balance Dec 31</b>
133,686	0	0	0	133,686

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

**No assurance is provided.**

2024

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

The governing body of  
City of Galva, Kansas

will meet on September 5, 2023 at 7:00 PM at Community Room, 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 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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget 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	453,963	50.600	597,418	50.577	2,503,915	427,711	50.577
Special Highway	2,338		60,091		115,481		
Electric	708,361		604,000		635,812		
Water	55,670		195,500		288,130		
Sewer	124,183		225,356		552,036		
Capital Improvement			25,000		395,278		
Capital Improvement Construct	44,641				1		
Non-Budgeted Funds-A							
Totals	1,389,155	50.600	1,707,365	50.577	4,490,651	427,711	50.577
Revenue Neutral Rate**						48.326	

Less: Transfers	25,000	50,000	75,000
Net Expenditure	1,364,155	1,657,365	4,415,651
Total Tax Levied Assessed Valuation	387,523	408,669	xxxxxxxxxxxxxxxxxxxxxxx
	7,658,686	8,080,141	8,456,577
Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	2,358,000	2,263,825	2,223,916
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	26,094	13,291	0
Total	2,384,094	2,277,116	2,223,916

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

**Lori Tector**  
Official Title: City Clerk

Resolution No. 106

**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 48.326 mills 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 5, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

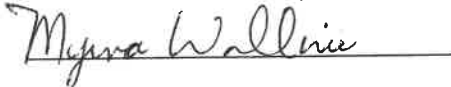
**WHEREAS**, the Governing Body of the City of Galva, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**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 48.326 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.



Mayor

Attested:



City Clerk



# Roll Call Vote

Municipality City of Galva  
Hearing to Exceed Revenue Neutral Rate  
September 5, 2022  
Resolution No. 106

Governing Body Member:	Yes	No	Absent
Justin Reynolds	X		
David Andes	X		
George Andreas			X
Scott Unruh	X		
Sandy Blair	X		
Total	4		1

Verdict: Passed

Attested: \_\_\_\_\_



**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF CITY OF GALVA HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

  x   Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is:   50.577  .

Our proposed ad valorem tax (dollar amount) is   \$427,711  .

The date of our hearing is:   September 5, 2023  .

The time of our hearing is:   7:00pm  .

The location of our hearing is:   Community Room 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, 2023.

WITNESS my hand and official seal on   July 13  , 2023.

(Seal)



*Loree Spector City Clerk*

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.

RECEIVED

JUL 17 2023