CERTIFICATE

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

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh & Slider		2			
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Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	1,037,334	462,528	50.253
Debt Service	10-113	8	128,744	38,894	4.226
Library	12-1220	8	47,800	40,532	4.404
Employee Benefit	12-16,102	9	118,200	95,739	10.402
		9			
Special Highway		10	71,475		
Water Utility		10	272,391		
Sewer Utility		11	167,546		
Storm Drainage		11	88,609		
Non-Budgeted Funds		12			
Totals		xxxxxx	1,932,099	637,693	69.285
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13		Dickinson County	9,857,810
RNR Hearing Notice				Saline County	424
Neighborhood Revitalization				0 TIF	-654,069
				0	
				Nov 1, 2025 Total Assessed Valuation	9,204,165

Revenue Neutral Rate	60.372
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Craig L Dassow
Long & Associates Public Accountants, Inc.
Address:
300 S. 9th St, Suite 103
Salina, KS 67401
Email:
craig@long-pa.com

Date Attested: 9/24, 2025

County Clerk

Jennifer Cross
Kelley VanDeCreek
Governing Body

CPA Summary

City of Solomon

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	396,126	43,746	1,360	53	2,695	414
Debt Service	35,657	3,938	122	5	243	37
Library	37,184	4,106	128	5	253	39
Employee Benefit	87,640	9,678	301	12	596	92
TOTAL	556,607	61,468	1,911	75	3,787	582

County Treas Motor Vehicle Estimate 61,468

County Treas Recreational Vehicle Estimate 1,911

County Treas 16/20M Vehicle Estimate 75

County Treas Commercial Vehicle Tax Estimate 3,787

County Treas Watercraft Tax Estimate 582

Motor Vehicle Factor 0.11043

Recreational Vehicle Factor 0.00343

16/20 Vehicle Factor 0.00013

Commercial Vehicle Factor 0.00680

Watercraft Factor 0.00105

City of Solomon

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	Employee Benefit			10,000	12-16,102
	Totals	0	0	10,000	
	Adjustments*				
	Adjusted Totals	0	0	10,000	

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

City of Solomon

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt. Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2014	3/31/2014	10/1/2029	1.75	865,000	350,000	4/1		5,972		4,997	
			3.63			10/1	10/1	5,972	65,000	4,997	65,000
Total G.O. Bonds					**350,000**			**11,944**	**65,000**	**9,994**	**65,000**
Revenue Bonds:											
TIF Series 2005	9/1/2005	7/1/2025	3.25	400,000	31,000	3/1		775			
			5.00			10/1	10/1	775	31,000		
Total Revenue Bonds					**31,000**			**1,550**	**31,000**	**0**	**0**
Other:											
KDHE Water Pollution	8/1/2012	9/1/1932	2.30	206,280	89,729	3/1	3/1	1,144	5,091	1,013	5,222
						9/1	9/1	1,079	5,156	947	5,288
KDHE Water Supply	3/2/2020	8/1/1941	1.55	115,186	354,396	3/1	3/1				
						9/1	9/1				
Swimming Pool Loan	8/6/2019	8/6/2029	3.75	418,466	228,196	8/6	8/6	8,548	42,452	6,965	44,035
Total Other					**672,321**			**10,771**	**52,699**	**8,925**	**54,545**
Total Indebtedness					**1,053,321**			**24,265**	**148,699**	**18,919**	**119,545**

City of Solomon

2026

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 2025	Payments Due 2025	Payments Due 2026
Vacuum Trailer System	3/6/2023	39	3.00	41,175	13,725	14,958	
Fire Truck	10/25/2024	39	4.43	121,917	109,917	24,514	24,514
Fire Truck Addition	10/1/2025	39	4.43	153,500	153,500		42,037
2025 International Dump Truck	5/15/2025	48	2.95	166,460	166,460	36,334	36,334
				Totals	**443,602**	**75,806**	**102,885**

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

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

Budgeted Year:

Library found in:
City of Solomon

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 2025	Proposed Year 2026
Ad Valorem Tax	$37,184	$40,532
Delinquent Tax	$310	$310
Motor Vehicle Tax	$4,100	$4,106
Recreational Vehicle Tax	$130	$128
16/20M Vehicle Tax	$10	$5
TOTAL TAXES	$41,734	$45,081
Difference in Total Taxes:	$3,347	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$9,664,258	$9,860,040
Did Assessed Valuation Decrease?	No	
Levy Rate	4.115	4.111
Difference in Levy Rate:	(0.004)	
Qualify for grant: Not 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 from

City of Solomon 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	178,339	177,165	161,017
Receipts:			
Ad Valorem Tax	390,097	396,126	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,356	3,400	3,400
Motor Vehicle Tax	44,727	44,000	43,746
Recreational Vehicle Tax	1,391	1,400	1,360
16/20M Vehicle Tax	64	60	53
Commercial Vehicle Tax	2,866	2,800	2,695
Watercraft Tax		400	414
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	7,979	8,000	8,000
Compensating Use Tax	33,856	34,000	34,000
Local Sales Tax	107,296	108,000	108,000
Franchise Tax	68,245	70,000	70,000
Court Revenue	16,335	16,500	16,500
Fire Protection	29,092	40,000	40,000
Licenses, Permits and Fees	6,778	7,000	7,000
Swimming Pool	21,892	22,000	22,000
Donations and Grants	73,463	50,000	50,000
Reimbursements	8,324	10,000	10,000
Interest on Idle Funds	699	700	700
Neighborhood Revitalization Rebate			0
Miscellaneous	110	500	500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**816,570**	**814,886**	**418,368**
Resources Available:	**994,909**	**992,051**	**579,385**
Expenditures:			
Salaries, Taxes & Benefits	115,699	117,000	120,000
Legal and Publication	12,694	14,000	15,000
Administration	8,149	8,500	9,000
Accounting and Auditing	11,092	12,000	12,000
Supplies	4,644	5,000	5,000
Insurance	76,124	90,000	90,000
Dues and Fees	10,657	11,000	12,000
Utilities	17,163	20,000	20,000
Community Development	24,232	4,000	5,000
Maintenance	87,440	80,000	80,000
Street	29,838	40,000	40,000
Fire	98,005	98,000	140,000
Parks	52,618	25,000	30,000
Law Enforcement	152,754	153,000	155,000
Library and Senior Center	1,151	1,200	2,000
Swimming Pool	115,484	116,000	120,000
Dump Truck Payment		36,334	36,334
Special Projects			
OperatingTransfers			10,000
Cash Reserve (2026 column)			136,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**817,744**	**831,034**	**1,037,334**
Unencumbered Cash Balance Dec 31	177,165	161,017	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	986,100	965,310	1,037,334
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,037,334
		Tax Required	457,949
	Delinquent Comp Rate:	1.0%	4,579
		Amount of 2025 Ad Valorem Tax	462,528

CPA Summary

City of Solomon 2026

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	0	0	0

City of Solomon 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	34,116	40,192	44,590
Receipts:			
Ad Valorem Tax	35,105	35,657	xxxxxxxxxxxxxxxxx
Delinquent Tax	299	300	300
Motor Vehicle Tax	3,993	4,000	3,938
Recreational Vehicle Tax	125	125	122
16/20M Vehicle Tax	6	10	5
Commercial Vehicle Tax	258	250	243
Watercraft Tax			37
Special Assessments	40,034	41,000	41,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**79,820**	**81,342**	**45,645**
Resources Available:	**113,936**	**121,534**	**90,235**
Expenditures:			
Bond Principal	60,000	65,000	65,000
Bond Interest	13,744	11,944	9,994
Cash Reserve (2026 column)			53,750
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**73,744**	**76,944**	**128,744**
Unencumbered Cash Balance Dec 31	40,192	44,590	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	113,744	121,944	128,744
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	128,744
		Tax Required	38,509
	Delinquent Comp Rate:	1.0%	385
		Amount of 2025 Ad Valorem Tax	38,894

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,027	2,794	2,828
Receipts:			
Ad Valorem Tax	35,725	37,184	xxxxxxxxxxxxxxxxx
Delinquent Tax	306	310	310
Motor Vehicle Tax	4,082	4,100	4,106
Recreational Vehicle Tax	127	130	128
16/20M Vehicle Tax	6	10	5
Commercial Vehicle Tax	262	260	253
Watercraft Tax		40	39
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**40,508**	**42,034**	**4,841**
Resources Available:	**42,535**	**44,828**	**7,669**
Expenditures:			
Appropriation	39,271	42,000	42,500
Repairs and Maintenance	470		
Cash Reserve (2026 column)			5,300
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**39,741**	**42,000**	**47,800**
Unencumbered Cash Balance Dec 31	2,794	2,828	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	43,500	43,545	47,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	47,800
		Tax Required	40,131
	Delinquent Comp Rate:	1.0%	401
		Amount of 2025 Ad Valorem Tax	40,532

CPA Summary

City of Solomon 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,316	2,760	1,930
Receipts:			
Ad Valorem Tax	83,986	87,640	xxxxxxxxxxxxxxxxxx
Delinquent Tax	706	800	800
Motor Vehicle Tax	9,651	9,700	9,678
Recreational Vehicle Tax	297	300	301
16/20M Vehicle Tax	13	20	12
Commercial Vehicle Tax	618	610	596
Watercraft Tax		100	92
Operating Transfers			10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**95,271**	**99,170**	**21,479**
Resources Available:	**98,587**	**101,930**	**23,409**
Expenditures:			
Employee Benefits	95,827	100,000	110,000
Cash Reserve (2026 column)			8,200
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**95,827**	**100,000**	**118,200**
Unencumbered Cash Balance Dec 31	2,760	1,930	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	123,000	132,000	118,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	118,200
		Tax Required	94,791
	Delinquent Comp Rate:	1.0%	948
		Amount of 2025 Ad Valorem Tax	95,739

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Solomon 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	25,132	22,215	44,345
Receipts:			
State of Kansas Gas Tax	27,168	27,130	27,130
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**27,168**	**27,130**	**27,130**
Resources Available:	**52,300**	**49,345**	**71,475**
Expenditures:			
Street Repair and Maintenance		5,000	5,000
Utilities	30,085		
Cash Reserve (2026 column)			66,475
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**30,085**	**5,000**	**71,475**
Unencumbered Cash Balance Dec 31	22,215	44,345	0
2024/2025/2026 Budget Authority Amount:	51,952	50,712	71,475

Adopted Budget **Water Utility**	Prior Year 2024	Current Year 2025	Proposed Budget 2026
Unencumbered Cash Balance Jan 1	30,120	10,991	39,891
Receipts:			
Charges to Customers	210,530	210,000	210,000
Reimbursements	19,166	20,000	20,000
Miscellaneous	2,400	2,500	2,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**232,096**	**232,500**	**232,500**
Resources Available:	**262,216**	**243,491**	**272,391**
Expenditures:			
Salaries and Payroll Taxes	151,931	145,000	145,000
Supplies	8,600	8,600	8,600
Utilities	9,489	9,500	10,000
Administration	9,188	9,200	10,000
Special Projects and Maintenance	60,733	30,000	50,000
Insurance	10,000		
KDHE Loan and Interest	1,284	1,300	1,300
Cash Reserve (2026 column)			47,491
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**251,225**	**203,600**	**272,391**
Unencumbered Cash Balance Dec 31	10,991	39,891	0
2024/2025/2026 Budget Authority Amount:	329,512	259,520	272,391

CPA Summary

City of Solomon 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,919	53,346	61,546
Receipts:			
Charges to Customers	105,021	106,000	106,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**105,021**	**106,000**	**106,000**
Resources Available:	**137,940**	**159,346**	**167,546**
Expenditures:			
Salaries and Payroll Taxes	49,957	70,000	70,000
Supplies	3,883	4,000	4,000
Utilities	2,400	2,500	2,500
Special Projects and Maintenance	17,062	10,000	10,000
Insurance	10,000	10,000	10,000
KDHE Loan and Interest			
Cash Reserve (2026 column)			69,746
Miscellaneous	1,292	1,300	1,300
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**84,594**	**97,800**	**167,546**
Unencumbered Cash Balance Dec 31	53,346	61,546	0
2024/2025/2026 Budget Authority Amount:	131,702	154,219	167,546

Adopted Budget **Storm Drainage**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	78,012	78,209	80,909
Receipts:			
User Fees	7,616	7,700	7,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**7,616**	**7,700**	**7,700**
Resources Available:	**85,628**	**85,909**	**88,609**
Expenditures:			
Maintenance	7,419	5,000	5,000
Supplies			
Cash Reserve (2026 column)			83,609
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**7,419**	**5,000**	**88,609**
Unencumbered Cash Balance Dec 31	78,209	80,909	0
2024/2025/2026 Budget Authority Amount:	82,843	94,212	88,609

CPA Summary

City of Solomon

NON-BUDGETED FUNDS
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
TIF Bond & Interest		**Capital Improvement**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	270,827	Cash Balance Jan 1	690	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		271,517
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TIF Distribution	92,922									
Total Receipts	92,922	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	92,922
Resources Available:	363,749	Resources Available:	690	Resources Available:	0	Resources Available:	0	Resources Available:	0	364,439
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Bond Principal	30,735	Improvements	690							
Bond Interest	2,286									
Total Expenditures	33,021	Total Expenditures	690	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	33,711
Cash Balance Dec 31	330,728	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	330,728 **
										330,728 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Solomon
will meet on the September 8, 2025 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, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

SUPPORTING COUNTIES
Dickinson County (home county) Saline County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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	817,744	44.136	831,034	43.834	1,037,334	462,528	46.909
Debt Service	73,744	3.972	76,944	3.946	128,744	38,894	3.945
Library	39,741	4.042	42,000	4.115	47,800	40,532	4.111
Employee Benefit	95,827	9.522	100,000	9.698	118,200	95,739	9.710
Special Highway	30,085		5,000		71,475		
Water Utility	251,225		203,600		272,391		
Sewer Utility	84,594		97,800		167,546		
Storm Drainage	7,419		5,000		88,609		
Non-Budgeted Funds	33,711						
Totals	1,434,090	61.672	1,361,378	61.593	1,932,099	637,693	64.675
						*Revenue Neutral Rate***	*60.372*
Less: Transfers	0		0		10,000		
Net Expenditure	1,434,090		1,361,378		1,922,099		
Total Tax Levied	581,132		556,607				
Assessed Valuation	9,423,649		9,664,258		9,860,040		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	530,000		410,000		350,000		
Revenue Bonds	116,000		61,000		31,000		
Other	580,672		483,999		672,321		
Lease Purchase Principal	70,267		61,884		443,602		
Total	1,296,939		1,016,883		1,496,923		

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

Andrea McCook
City Official Title: City Clerk

A Roll Call Vote of the City of Solomon To Levy a Property Tax Exceeding the Revenue Neutral Rate.
Hearing to Exceed Neutral Rate was held on September 8, 2025 at 6:00 pm.
Resolution No. 2025-10

Governing Body Member	Yes	No	No Vote
Jennifer Cross	✓		
Brian Duryea	✓		
Kelley VanDeCreek	✓		
Shawn Kirby	✓		
Colten Kohman	✓		
TOTAL	5		

Certified:

Andrea McCook

Andrea McCook, City Clerk



Resolution No. 2025-10

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

WHEREAS, the Revenue Neutral Rate for the City of Solomon was calculated as 64.675 mills by the Dickinson County Clerk; and

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

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

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

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

Section One. The City of Solomon shall levy a property tax rate exceeding the Revenue Neutral Rate of 64.675 mills.

Section Two. 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 by the City Council and **SIGNED by the Mayor this 8th day of September, 2025.**

Brandy Gray, Mayor

Attested:

Andrea McCook, City Clerk

Published in The Abilene Reflector Chronicle on July 15th, 2025.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas City 2026

The governing body of
City of Solomon
will meet on the September 8, 2025 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, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be available at this hearing.

SUPPORTING COUNTIES
Dickinson County (home county) Saline County

BUDGET SUMMARY
Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 2024		Current Year Estimate or 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	817,744	44.136	831,034	43.834	1,037,334	462,528	46.909
Debt Service	73,744	3.972	76,944	3.946	128,744	38,894	3.945
Library	39,741	4.042	42,000	4.115	47,800	40,532	4.111
Employee Benefits	95,827	9.522	100,000	9.698	118,200	95,739	9.710
Special Highway	30,085		5,000		71,475		
Water Utility	251,225		203,600		272,391		
Sewer Utility	84,594		97,800		167,546		
Storm Drainage	7,419		5,000		88,609		
Non-Budgeted Funds	33,711						
Totals	1,434,090	61.672	1,361,378	61.593	1,932,099	637,693	64.675
						Revenue Neutral Rate**	60.372
Less: Transfers	0		0		10,000		
Net Expenditures	1,434,090		1,361,378		1,922,099		
Total Tax Levied	581,132		556,607				
Assessed Valuation:	9,423,649		9,664,258		9,860,040		
Outstanding Indebtedness, Jan 1,	2023		2024		2025		
G.O. Bonds	530,000		410,000		350,000		
Revenue Bonds	116,000		61,000		31,000		
Other	580,672		483,999		672,321		
Lease Purchase Principal	70,267		61,884		443,602		
Total	1,296,939		1,016,883		1,496,923		

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

Andrea McCook
City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS
DICKINSON COUNTY } **ss.**

Kathy Haapanen being first duly sworn, deposes and says: That I am the editor of the Reflector-Chronicle, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Dickinson County, Kansas, with a general paid circulation on a monthly basis, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Abilene, in said county, as a second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the day of 7-15, 2025 with subsequent publications being made on the following dates:

_____, 20____, _____, 20____

_____

_____

Printer's Fee $ 70.00

Subscribed and sworn to before me this 15th day of July, 2025

Kim A. Maguire
Notary Public

My commission expires 7.31.2025

Approved: _____

Judge _____

STATE OF KANSAS NOTARY PUBLIC
KIM A. MAGUIRE
My Appointment Expires
July 31, 2025