State of Kansas
City

2025

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 2025; and
(3) the Amount(s) of Amount of 2024 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	965,310	396,126	43.834
Debt Service	10-113	8	121,944	35,657	3.946
Library	12-1220	8	43,545	37,184	4.115
Employee Benefits	12-16,102	9	132,000	87,640	9.698
		9			
Special Highway		10	50,712		
Water Utility		10	259,520		
Sewer Utility		11	154,219		
Storm Drainage		11	94,212		
Non-Budgeted Funds		12			
Totals		xxxxxx	1,821,462	556,607	61.593
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13		Dickinson County	9,663,832
RNR Hearing Notice				Saline County	426
Neighborhood Revitalization				0 TIF	-627,109
				0	
				Nov 1, 2024 Total Assessed Valuation	9,037,149

Revenue Neutral Rate	60.162
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO (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: Sept 20, 2024

Jennifer Cross

County Clerk

Governing Body

CPA Summary

City of Solomon

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	418,362	43,505	1,235	67	2,640	305
Debt Service	35,176	3,658	104	6	222	26
Library	37,778	3,929	111	6	238	28
Employee Benefits	89,816	9,340	265	15	567	66
TOTAL	581,132	60,432	1,715	94	3,667	425

County Treas Motor Vehicle Estimate 60,432

County Treas Recreational Vehicle Estimate 1,715

County Treas 16/20M Vehicle Estimate 94

County Treas Commercial Vehicle Tax Estimate 3,667

County Treas Watercraft Tax Estimate 425

Motor Vehicle Factor 0.10399

Recreational Vehicle Factor 0.00295

16/20 Vehicle Factor 0.00016

Commercial Vehicle Factor 0.00631

Watercraft Factor 0.00073

City of Solomon

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for ,2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Employee Benefit		20,000	20,000	12-16,102
	Totals	0	20,000	20,000	
	Adjustments*				
	Adjusted Totals	0	20,000	20,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Solomon

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt. Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2014	3/31/2014	10/1/2029	1.75	865,000	410,000	4/1		6,872		5,972	
			3.63			10/1	10/1	6,872	60,000	5,972	65,000
Total G.O. Bonds					**410,000**			**13,744**	**60,000**	**11,944**	**65,000**
Revenue Bonds:											
TIF Series 2005	9/1/2005	9/1/2025	3.25	400,000	61,000	3/1		1,510		775	
			5.00			10/1	10/1	1,510	30,000	775	31,000
Total Revenue Bonds					**61,000**			**3,020**	**30,000**	**1,550**	**31,000**
Other:											
KDHE Water Pollution	8/1/2012	9/1/2032	2.30	206,280	99,719	3/1		1,272	4,964	1,144	5,091
						9/1	9/1	1,208	5,027	1,079	5,156
KDHE Water Supply	3/2/2020	8/1/2041	1.55	115,186	115,186	3/1		893			
						9/1	9/1	893			
Swimming Pool Loan	8/6/2019	8/6/2029	3.75	418,466	269,094	8/6	8/6	10,102	40,898	8,548	42,452
Total Other					**483,999**			**14,368**	**50,889**	**10,771**	**52,699**
Total Indebtedness					**954,999**			**31,132**	**140,889**	**24,265**	**148,699**

City of Solomon

2025

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 2024	Payments Due 2024	Payments Due 2025
Retrofit of Firetruck	5/21/2023	36	3.27	34,434	34,434	34,434	
Vacuum Trailer System	3/6/2023	39	3.00	41,175	27,450	14,958	14,958
				Totals	**61,884**	**49,392**	**14,958**

***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 2024	Proposed Year 2025
Ad Valorem Tax	$37,778	$37,184
Delinquent Tax	$390	$390
Motor Vehicle Tax	$4,500	$3,929
Recreational Vehicle Tax	$120	$111
16/20M Vehicle Tax	$6	$6
TOTAL TAXES	$42,794	$41,620
Difference in Total Taxes:	($1,174)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$9,423,649	$9,033,255
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.042	4.116
Difference in Levy Rate:	0.074	
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 from

City of Solomon 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	186,330	178,339	209,854
Receipts:			
Ad Valorem Tax	380,137	418,362	xxxxxxxxxxxxxxxxxx
Delinquent Tax	4,404	4,400	4,400
Motor Vehicle Tax	49,103	45,000	43,505
Recreational Vehicle Tax	1,424	1,300	1,235
16/20M Vehicle Tax	71	70	67
Commercial Vehicle Tax	3,113	3,000	2,640
Watercraft Tax			305
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	8,470	8,883	8,900
Compensating Use Tax	29,208	29,300	29,400
Local Sales Tax	103,357	103,400	103,500
Franchise Tax	74,454	74,500	74,600
Court Revenue	11,886	11,900	12,000
Fire Protection	28,735	28,800	28,900
Licenses and Permits	10,804	10,900	11,000
Animal Fees	1,721	1,800	1,900
Donations and Grants		24,000	
Reimbursements			
Interest on Idle Funds	1,579	1,600	16,100
Neighborhood Revitalization Rebate			0
Miscellaneous	24,645	24,700	24,800
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**733,111**	**791,915**	**363,252**
Resources Available:	**919,441**	**970,254**	**573,106**
Expenditures:			
Salaries, Taxes & Benefits	223,861	225,000	230,000
Legal and Publication	9,635	9,700	9,800
Administration	2,102	2,200	2,300
Accounting and Auditing	20,746	12,800	12,900
Supplies	12,415	12,500	12,600
Insurance	44,648	50,000	51,000
Dues and Fees	6,193	6,200	6,300
Fuel	11,706	11,800	11,900
Maintenance	70,180	70,200	75,000
Street	34,687	34,700	34,800
Utilities	21,358	21,400	21,500
Fire	29,633	29,700	29,800
Parks	8,477	8,500	8,600
Law Enforcement	141,712	141,800	141,900
Library	1,171	1,200	1,300
Senior Center	455	500	600
Uniforms	2,160	2,200	2,300
Special Projects	94,088	94,100	94,200
OperatingTransfers		20,000	20,000
Cash Reserve (2025 column)			192,510
Miscellaneous	5,875	5,900	6,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**741,102**	**760,400**	**965,310**
Unencumbered Cash Balance Dec 31	178,339	209,854	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	979,500	986,100	965,310
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	965,310
		Tax Required	392,204
	Delinquent Comp Rate:	1.0%	3,922
		Amount of 2024 Ad Valorem Tax	396,126

CPA Summary

City of Solomon 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	29,344	34,116	41,144
Receipts:			
Ad Valorem Tax	34,210	35,176	xxxxxxxxxxxxxxxxx
Delinquent Tax	381	380	380
Motor Vehicle Tax	4,015	3,800	3,658
Recreational Vehicle Tax	123	110	104
16/20M Vehicle Tax	6	6	6
Commercial Vehicle Tax	488	300	222
Watercraft Tax			26
Special Assessments	40,913	41,000	41,100
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**80,136**	**80,772**	**45,496**
Resources Available:	**109,480**	**114,888**	**86,640**
Expenditures:			
Bond Principal	60,000	60,000	65,000
Bond Interest	15,364	13,744	11,944
Cash Reserve (2025 column)			45,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**75,364**	**73,744**	**121,944**
Unencumbered Cash Balance Dec 31	34,116	41,144	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	105,364	113,744	121,944
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,944
		Tax Required	35,304
	Delinquent Comp Rate:	1.0%	353
		Amount of 2024 Ad Valorem Tax	35,657

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,027	2,027	2,027
Receipts:			
Ad Valorem Tax	33,424	37,778	xxxxxxxxxxxxxxxxx
Delinquent Tax	394	390	390
Motor Vehicle Tax	5,804	4,500	3,929
Recreational Vehicle Tax	128	120	111
16/20M Vehicle Tax	6	6	6
Commercial Vehicle Tax	280	250	238
Watercraft Tax			28
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**40,036**	**43,044**	**4,702**
Resources Available:	**42,063**	**45,071**	**6,729**
Expenditures:			
Appropriation	40,036	43,044	43,050
Cash Reserve (2025 column)			495
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**40,036**	**43,044**	**43,545**
Unencumbered Cash Balance Dec 31	2,027	2,027	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	41,100	43,500	43,545
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	43,545
		Tax Required	36,816
	Delinquent Comp Rate:	1.0%	368
		Amount of 2024 Ad Valorem Tax	37,184

CPA Summary

City of Solomon 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,895	3,316	14,145
Receipts:			
Ad Valorem Tax	82,007	89,816	xxxxxxxxxxxxxxxxxx
Delinquent Tax	831	830	830
Motor Vehicle Tax	9,125	9,200	9,340
Recreational Vehicle Tax	279	270	265
16/20M Vehicle Tax	12	13	15
Commercial Vehicle Tax	1,109	700	567
Watercraft Tax			66
Operating Transfers		20,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**93,363**	**120,829**	**31,083**
Resources Available:	**99,258**	**124,145**	**45,228**
Expenditures:			
Employee Benefits	95,942	110,000	115,000
Cash Reserve (2025 column)			17,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**95,942**	**110,000**	**132,000**
Unencumbered Cash Balance Dec 31	3,316	14,145	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	98,010	123,000	132,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	132,000
		Tax Required	86,772
	Delinquent Comp Rate:	1.0%	868
		Amount of 2024 Ad Valorem Tax	87,640

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 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 2024 Ad Valorem Tax	0

CPA Summary

City of Solomon 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	26,692	25,132	23,682
Receipts:			
State of Kansas Gas Tax	26,938	27,050	27,030
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**26,938**	**27,050**	**27,030**
Resources Available:	**53,630**	**52,182**	**50,712**
Expenditures:			
Street Repair and Maint			
Utilities	28,498	28,500	28,600
Cash Reserve (2025 column)			22,112
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**28,498**	**28,500**	**50,712**
Unencumbered Cash Balance Dec 31	25,132	23,682	0
2023/2024/2025 Budget Authority Amount:	53,573	51,952	50,712

Adopted Budget **Water Utility**	Prior Year 2023	Current Year 2024	Proposed Budget 2025
Unencumbered Cash Balance Jan 1	115,812	30,120	45,120
Receipts:			
Charges to Customers	195,274	195,300	195,400
Swimming Pool Receipts	16,211	16,300	16,400
Reimbursements			
Miscellaneous	2,402	2,500	2,600
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**213,887**	**214,100**	**214,400**
Resources Available:	**329,699**	**244,220**	**259,520**
Expenditures:			
Salaries and Payroll Taxes	166,620	166,700	166,800
Supplies	7,481	7,500	7,600
Utilities	9,852	9,900	10,000
Administration	11,206	5,000	5,000
Special Projects and Maintenance	36,068	10,000	20,000
Swimming Pool	44,419		
Insurance	23,906		
Cash Reserve (2025 column)			50,120
Miscellaneous	27		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**299,579**	**199,100**	**259,520**
Unencumbered Cash Balance Dec 31	30,120	45,120	0
2023/2024/2025 Budget Authority Amount:	331,277	329,512	259,520

CPA Summary

City of Solomon

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	16,462	32,919	49,119
Receipts:			
Charges to Customers	104,985	105,000	105,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**104,985**	**105,000**	**105,100**
Resources Available:	**121,447**	**137,919**	**154,219**
Expenditures:			
Salaries and Payroll Taxes	41,739	41,800	41,900
Maintenance	5,547	5,600	5,700
Supplies	3,099	3,100	3,200
Utilities	2,628	2,700	2,800
Special Projects	12,470	12,500	12,600
Insurance	22,860	22,900	23,000
Cash Reserve (2025 column)			64,719
Miscellaneous	185	200	300
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**88,528**	**88,800**	**154,219**
Unencumbered Cash Balance Dec 31	32,919	49,119	0
2023/2024/2025 Budget Authority Amount:	170,529	131,702	154,219

Adopted Budget **Storm Drainage**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	69,943	78,012	86,112
Receipts:			
User Fees	8,069	8,100	8,100
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,069**	**8,100**	**8,100**
Resources Available:	**78,012**	**86,112**	**94,212**
Expenditures:			
Maintenance			
Supplies			
Cash Reserve (2025 column)			94,212
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**94,212**
Unencumbered Cash Balance Dec 31	78,012	86,112	0
2023/2024/2025 Budget Authority Amount:	74,640	82,843	94,212

CPA Summary

City of Solomon

NON-BUDGETED FUNDS
(Only the actual budget year for 2023 is reported)

2025

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	211,463	Cash Balance Jan 1	690	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		212,153
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
TIF Distribution	91,743									
Total Receipts	91,743	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	91,743
Resources Available:	303,206	Resources Available:	690	Resources Available:	0	Resources Available:	0	Resources Available:	0	303,896
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Bond Principal	30,000									
Bond Interest	2,379									
Total Expenditures	32,379	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	32,379
Cash Balance Dec 31	270,827	Cash Balance Dec 31	690	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	271,517 **
										271,517 **

** Note: These two block figures should agree.

CPA Summary

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Solomon
will meet on the September 9, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	741,102	47.559	760,400	44.136	965,310	396,126	43.852
Debt Service	75,364	4.280	73,744	3.972	121,944	35,657	3.947
Library	40,036	4.355	43,044	4.042	43,545	37,184	4.116
Employee Benefits	95,942	10.260	110,000	9.522	132,000	87,640	9.702
Special Highway	28,498		28,500		50,712		
Water Utility	299,579		199,100		259,520		
Sewer Utility	88,528		88,800		154,219		
Storm Drainage					94,212		
Non-Budgeted Funds	32,379						
Totals	1,401,428	66.454	1,303,588	61.672	1,821,462	556,607	61.617
						*Revenue Neutral Rate***	*60.162*
Less: Transfers	0		20,000		20,000		
Net Expenditure	1,401,428		1,283,588		1,801,462		
Total Tax Levied	540,945		581,132				
Assessed Valuation	8,744,696		9,423,649		9,033,255		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	585,000	530,000	410,000
Revenue Bonds	142,000	116,000	61,000
Other	511,392	580,672	483,999
Lease Purchase Principal	63,749	70,267	61,884
Total	1,302,141	1,296,939	1,016,883

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

Andrea McCook
City Official Title: City Clerk

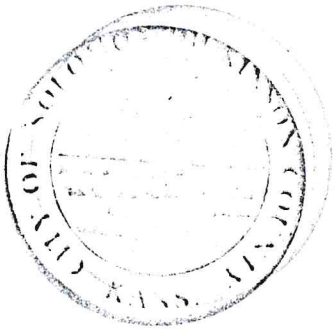
A Roll Call Vote of the City of Solomon To Levy a Property Tax Exceeding the Revenue Neutral Rate.
Hearing to Exceed Neutral Rate was held on September 9, 2024 at 6:00 pm.
Resolution No. 2024-05

Governing Body Member	Yes	No	No Vote
Jennifer Cross	✓		
Brian Duryea	✓		
Kelley VanDeCreek	✓		
Shawn Kirby	✓		
Colten Kohman	✓		
TOTAL	5	0	

Certified:

Andrea McCook

Andrea McCook, City Clerk



Resolution No. 2024-05

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 60.162 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 9th day of September, 2024, 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 60.162 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 9th day of September, 2024.**

Brandy Gray, Mayor

Attested:

Andrea McCook, City Clerk

Published in The Abilene Reflector Chronicle on July 23rd, 2024.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas City 2025

The governing body of

City of Solomon

will meet on the September 9, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad ValoremTax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate or 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	741,102	47.559	760,400	44.136	965,310	396,126	43.852
Debt Service	75,364	4.280	73,744	3.972	121,944	35,657	3.947
Library	40,036	4.355	43,044	4.042	43,545	37,184	4.116
Employee Benefits	95,942	10.260	110,000	9.522	132,000	87,640	9.702
Special Highway	28,498		28,500		50,712		
Water Utility	299,579		199,100		259,520		
Sewer Utility	88,528		88,800		154,219		
Storm Drainage					94,212		
Non-Budgeted Funds	32,379						
Totals	1,401,428	66.454	1,303,588	61.672	1,821,462	556,607	61.617
						*Revenue Neutral Rate***	60.162
Less: Transfers	0		20,000		20,000		
Net Expenditures	1,401,428		1,283,588		1,801,462		
Total Tax Levied	540,945		581,132				
Assessed Valuation:	8,744,696		9,423,649		9,033,255		
Outstanding Indebtedness, Jan 1,	2022		2023		2024		
G.O. Bonds	585,000		530,000		410,000		
Revenue Bonds	142,000		116,000		61,000		
Other	511,392		580,672		483,999		
Lease Purchase Principal	63,749		70,267		61,884		
Total	1,302,141		1,296,939		1,016,883		

*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.**

Ed Boice 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 7-23, 2024 with subsequent publications being made on the following dates:

_____, 20____, _____, 20_____

_____

_____

Printer's Fee $ 65.00

Subscribed and sworn to before me this 23rd day of July, 2024

Kim A Maguire
Notary Public

My commission expires 7-31-2024

Approved: _____

Judge _____

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

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 2025; and
(3) the Amount(s) of Amount of 2024 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh & Slider		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	965,310	396,126	
Debt Service	10-113	8	121,944	35,657	
Library	12-1220	8	43,545	37,184	
Employee Benefits	12-16,102	9	132,000	87,640	
		9			
Special Highway		10	50,712		
Water Utility		10	259,520		
Sewer Utility		11	154,219		
Storm Drainage		11	94,212		
Non-Budgeted Funds		12			
Totals		xxxxxx	1,821,462	556,607	
Budget Hearing Notice				Final County Assessed Valuation	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13		Dickinson County	
RNR Hearing Notice				Saline County	
Neighborhood Revitalization				0	
				0	
				Nov 1, 2024 Total Assessed Valuation	

Revenue Neutral Rate	60.162
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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: , 2024

County Clerk

Governing Body

CPA Summary