State of Kansas
City

2026

CERTIFICATE

To the Clerk of Jackson County, State of Kansas

We, the undersigned, officers of

City of Soldier

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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	45,337	6,760	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	6,004		
Water Fund		7	67,110		
Sewer Fund		8	23,187		
Trash Fund		8	12,952		
Non-Budgeted Funds-A		9a			
Non-Budgeted Funds-B		9b			
Totals		xxxxx	154,590	6,760	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	16.910
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
City Aid LLC

Address:
514 Americas Way PMB 12615
Box Elder, SD 57719
Email:
cityaid2019@gmail.com

Attest: _____ 2025

County Clerk

Jeremy Melvin
Rosemary Arnold

Governing Body

CPA Summary

11-14-25

State of Kansas
City

City of Soldier

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	6,761	1,414	31	78	14	8
Debt Service						
Library						
TOTAL	6,761	1,414	31	78	14	8

County Treas Motor Vehicle Estimate 1,414

County Treas Recreational Vehicle Estimate 31

County Treas 16/20M Vehicle Estimate 78

County Treas Commercial Vehicle Tax Estimate 14

County Treas Watercraft Tax Estimate 8

Motor Vehicle Factor 0.20914

Recreational Vehicle Factor 0.00459

16/20M Vehicle Factor 0.01154

Commercial Vehicle Factor 0.00207

Watercraft Factor 0.00118

City of Soldier 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
Water Fund	Water Reserve	6,861	5,280	5,280	KSA 12-825d
Sewer Fund	Sewer Reserve	2,767	2,500	2,500	KSA 12-631o
Federal Grants Fund	Sewer Reserve	7,460	552		Close Fund
	Totals	17,088	8,332	7,780	
	Adjustments*				
	Adjusted Totals	17,088	8,332	7,780	

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

City of Soldier

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 Interest	Date Due Principal	Amount Due 2025 Interest	Amount Due 2025 Principal	Amount Due 2026 Interest	Amount Due 2026 Principal
General Obligation:											
Series 2004 (Water Res)	6/28/2004	6/30/2044	4.38	97,900	68,717	6/30	6/30	3,006	2,219	2,909	2,316
Total G.O. Bonds					68,717			3,006	2,219	2,909	2,316
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Water Pollution Revolving (1/2 Sewer, 1/2 General)	5/12/2010	9/1/2028	2.57	180,857	38,794	3/1 & 9/1	3/1 & 9/1	1,169	10,716	865	11,021
Total Other					38,794			1,169	10,716	865	11,021
Total Indebtedness					107,511			4,175	12,935	3,774	13,337

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
Totals					**0**	**0**	**0**

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

City of Soldier 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	-3,338	7,598	8,040
Receipts:			
Ad Valorem Tax	5,886	6,761	xxxxxxxxxxxxxxxxx
Delinquent Tax	488	263	200
Motor Vehicle Tax	1,389	1,376	1,414
Recreational Vehicle Tax	44	23	31
16/20M Vehicle Tax	61	47	78
Commercial Vehicle Tax	27	14	14
Watercraft Tax	11	10	8
Gross Earning (Intangible) Tax			0
Sales and Use Taxes	9,172	9,548	9,548
Local Sales Tax	4,482	5,610	5,610
Franchise Fees	4,764	5,324	5,324
Licenses and Permits		200	200
Interest Income	11	10	10
Rental Income	3,285	3,500	3,500
Reimbursed Expenses	1,350	1,100	1,100
Gifts and Donations		500	500
Transfer Agency Clearing	612	1,000	1,000
Other	2,405	2,000	2,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,987	37,272	30,537
Resources Available:	30,649	44,870	38,577

City of Soldier

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	30,649	44,870	38,577
Expenditures:			
General Government	15,651	15,461	16,110
Governing Body	176	200	200
Streets	0	550	550
Street Lights	303	2,700	3,000
Parks and Recreation	331	500	750
Community Hall	5,125	5,000	5,000
Debt Service	1,465	12,419	12,267
0	0	0	0
Sub-Total detail page	23,051	36,830	37,877
Cash Reserve (2026 column)			7,460
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	23,051	36,830	45,337
Unencumbered Cash Balance Dec 31	7,598	8,040	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	44,299	36,857	45,337
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,337
		Tax Required	6,760
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,760

CPA Summary

City of Soldier 2026

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Government			
Salaries	5,525	5,600	5,600
Contractual	6,860	6,561	6,860
Insurance	1,971	2,000	2,000
Commodities	654	650	650
Capital Outlay	641	650	1,000
Total	15,651	15,461	16,110
Governing Body			
Salaries	176	200	200
Total	176	200	200
Streets			
Contractual		550	550
Total	0	550	550
Street Lights			
Contractual	303	2,700	3,000
Total	303	2,700	3,000
Parks and Recreation			
Contractual	331	500	750
Commodities			
Total	331	500	750
Community Hall			
Contractual	4,351	4,300	4,300
Commodities	699	600	600
Refunds	75	100	100
Total	5,125	5,000	5,000
Debt Service			
Loan Principal (1/2 Revolving Loan)		5,358	5,510
Loan Interest (Revolving Loan)	1,335	1,065	788
Debt Service Fees (Revolving Loan)	130	104	77
GO Bond payment (1/2)		5,892	5,892
Total	1,465	12,419	12,267

Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0

Page Total	23,051	36,830	37,877

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

City of Soldier 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	3,079	2,344	2,424
Receipts:			
State of Kansas Gas Tax	2,800	3,580	3,580
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,800	3,580	3,580
Resources Available:	5,879	5,924	6,004
Expenditures:			
Street Repair and Maintenance	3,535	3,500	3,500
Cash Reserve (2026 column)			2,504
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,535	3,500	6,004
Unencumbered Cash Balance Dec 31	2,344	2,424	0
2024/2025/2026 Budget Authority Amoun	6,835	7,068	6,004

Adopted Budget

Water Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-2,145	-3,993	10,374
Receipts:			
Water Service Charges	47,335	55,050	55,100
Utility Hookup Fees	200	1,600	1,600
Reimbursed Expenses		300	
Interest on Idle Funds	36	36	36
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	47,571	56,986	56,736
Resources Available:	45,426	60,979	67,110
Expenditures:			
Salaries	7,508	7,525	7,550
Contractual	1,927	2,000	2,000
Insurance	10,252	10,300	10,500
Commodities	572	10,000	10,000
Purchased Water	14,098	15,000	15,000
Remittances/Refunds	215	500	500
Transfers Out			
Transfer to Water Res	6,861	5,280	5,280
Cash Reserve (2026 column)			16,280
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	41,433	50,605	67,110
Unencumbered Cash Balance Dec 31	3,993	10,374	0
2024/2025/2026 Budget Authority Amoun	42,131	55,100	67,110

CPA Summary

City of Soldier 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,720	2,140	2,067
Receipts:			
Sewer Service Charges	20,306	21,120	21,120
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	20,306	21,120	21,120
Resources Available:	22,026	23,260	23,187
Expenditures:			
Salaries	8,543	9,835	9,835
Contractual	3,327	3,500	3,500
Insurance			
Debt Service			
Revolving Loan (1/2 Principal payment)	5,250	5,358	5,510
Transfers Out			
Transfer to Sewer Reserve	2,766	2,500	2,500
Cash Reserve (2026 column)			1,842
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,886	21,193	23,187
Unencumbered Cash Balance Dec 31	2,140	2,067	0
2024/2025/2026 Budget Authority Amoun	31,001	27,283	23,187

Adopted Budget

Trash Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,418	1,652	2,652
Receipts:			
Trash Service Charges	9,477	10,300	10,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,477	10,300	10,300
Resources Available:	10,895	11,952	12,952
Expenditures:			
Contractual	9,243	9,300	9,500
Cash Reserve (2026 column)			3,452
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,243	9,300	12,952
Unencumbered Cash Balance Dec 31	1,652	2,652	0
2024/2025/2026 Budget Authority Amoun	11,740	11,750	12,952

CPA Summary

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name: Federal Grants Fund		(2) Fund Name: Memorials & Donations		(3) Fund Name: Fireworks Fund		(4) Fund Name: Carson Charitable Fund		(5) Fund Name: Capital Improve Res		
Unencumbered Cash Balance Jan 1	8,012	Unencumbered Cash Balance Jan 1	9,033	Unencumbered Cash Balance Jan 1	200	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1	174	Total 17,419
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Donations	1,100	Grants & Donations	16,102			
Total Receipts	0	Total Receipts	0	Total Receipts	1100	Total Receipts	16102	Total Receipts	0	17,202
Resources Available:	8,012	Resources Available:	9,033	Resources Available:	1,300	Resources Available:	16,102	Resources Available:	174	34,621
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Trans to Sewer Res	7,460	Commodities	8,998							
Total Expenditures	7,460	Total Expenditures	8,998	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	16,458
Cash Balance Dec 31	552	Cash Balance Dec 31	35	Cash Balance Dec 31	1,300	Cash Balance Dec 31	16,102	Cash Balance Dec 31	174	18,163 **
										18,163 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name: Water Reserve		(2) Fund Name: Sewer Reserve		(3) Fund Name: Sales Tax Clearing		(4) Fund Name: Penalty Clearing		(5) Fund Name: - 0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	749	Cash Balance Dec 31	-5,052	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		-4,303
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trans from Water	6,861	Trans Fed Grant	7,460							
		Trans from Sewer	2,766							
Total Receipts	6,861	Total Receipts	10226	Total Receipts	0	Total Receipts	0	Total Receipts	0	17,087
Resources Available:	7,610	Resources Available:	5,174	Resources Available:	0	Resources Available:	0	Resources Available:	0	12,784
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Loan Principal	2,126	1/2 Rev Loan Pymt	5,170							
Loan Interest	3,099									
Total Expenditures	5,225	Total Expenditures	5,170	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	10,395
Cash Balance Dec 31	2,385	Cash Balance Dec 31	4	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	2,389 **
										2,389 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Soldier
will meet on August 12, 2025 at 7:00 PM at City Hall, 202 First St. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Soldier City Hall 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	23,051	17.516	36,830	17.514	45,337	6,760	16.908
Debt Service							
Library							
Special Highway	3,535		3,500		6,004		
Water Fund	41,433		50,605		67,110		
Sewer Fund	19,886		21,193		23,187		
Trash Fund	9,243		9,300		12,952		
Non-Budgeted Funds-A	16,458						
Non-Budgeted Funds-B	10,395						
Totals	124,001	17.516	121,428	17.514	154,590	6,760	16.908
						*Revenue Neutral Rate***	*16.910*
Less: Transfers	17,088		8,332		7,780		
Net Expenditure	106,913		113,096		146,810		
Total Tax Levied	6,182		6,761		xxxxxxxxxxxxxxxxx		
Assessed Valuation	352,932		386,013		399,809		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	72,880	70,843	68,717
Revenue Bonds	0	0	0
Other	64,668	54,535	38,794
Lease Purchase Principal	0	0	0
Total	137,548	125,378	107,511

*Tax rates are expressed in mills

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

Cyndee Messer
Official Title: City Treasurer

Public Notice

(Published in The Holton Recorder, Holton, Kan., on Wednesday, July 30, 2025.)

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City of Soldier

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Debt Service							
Library							
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G.O. Bonds	72,880	70,843	68,717
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Total	137,548	125,378	107,511

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Cyndee Messer

Official Title: City Treasurer

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