

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

		2023 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	979,500	387,139	
Debt Service	10-113	8	105,364	34,837	
Library	12-1220	8	41,100	35,451	
Employee Benefits	12-16,102	9	98,010	83,518	
		9			
Special Highway		10	53,573		
Water Utility		10	331,277		
Sewer Utility		11	170,529		
Storm Drainage		11	74,640		
Non-Budgeted Funds		12			
Totals		xxxxxx	1,853,993	540,945	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			
RNR Hearing Notice					
Neighborhood Revitalization		14			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 59.195

Assisted by:

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

Date Attested: _____, 2022

County Clerk

Bill Hemmy _____
Cathy _____
Hunt _____
B. K. Dan _____
 Anna M. Bush _____
[Signature] _____

Governing Body

City of Solomon

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	377,009	39,160	1,166	62	4,154	191
Debt Service	32,517	3,377	101	5	358	17
Library	33,927	3,524	105	6	374	17
Employee Benefits	73,893	7,675	229	12	814	38
TOTAL	517,346	53,736	1,601	85	5,700	263

County Treas Motor Vehicle Estimate 53,736

County Treas Recreational Vehicle Estimate 1,601

County Treas 16/20M Vehicle Estimate 85

County Treas Commercial Vehicle Tax Estimate 5,700

County Treas Watercraft Tax Estimate 263

Motor Vehicle Factor 0.10387

Recreational Vehicle Factor 0.00309

16/20 Vehicle Factor 0.00016

Commercial Vehicle Factor 0.01102

Watercraft Factor 0.00051

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2014	3/31/2014	10/1/2029	1.75	865,000	530,000	4/1		8,402		7,682	
			3.63			10/1	10/1	8,402	60,000	7,682	60,000
Total G.O. Bonds					530,000			16,804	60,000	15,364	60,000
Revenue Bonds:											
TIF Series 2005	9/1/2005	7/1/2025	3.25	400,000	116,000	3/1		2,837		2,189	
			5.00			10/1	10/1	2,837	27,000	2,189	28,000
Total Revenue Bonds					116,000			5,674	27,000	4,378	28,000
Other:											
KDHE Water Pollution	8/1/2012	9/1/1932	2.30	280,675	118,937	3/1		1,517	4,718	1,396	4,840
						9/1	9/1	1,457	4,779	1,334	4,901
KDHE Water Supply	3/2/2020	8/1/1941	1.55	115,186	115,186	2/1					
						8/1	8/1				
Swimming Pool Loan	8/6/2019	8/6/2029	3.75	418,466	346,529	8/6	8/6	12,995	38,005	11,570	39,430
Total Other					580,672			15,969	47,502	14,300	49,171
Total Indebtedness					1,226,672			38,447	134,502	34,042	137,171

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 2022	Payments Due 2022	Payments Due 2023
Equipment	10/28/2019	48	5.69	89,582	35,833	17,916	17,917 ✓
Retrofit of Firetruck	6/6/2022	1/30/1900	4.79	34,434	34,434	11,314	11,287 ✓
				Totals	70,267	29,230	29,204

***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: 2023

Library found in: City of Solomon
Dickinson 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>2022</u>	Proposed Year <u>2023</u>
Ad Valorem Tax	\$33,927	\$35,451
Delinquent Tax	\$370	\$300
Motor Vehicle Tax	\$4,800	\$3,524
Recreational Vehicle Tax	\$140	\$105
16/20M Vehicle Tax	\$10	\$6
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	<u>\$39,247</u>	<u>\$39,386</u>
Difference in Total Taxes:	\$139	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$8,358,310	\$8,740,056
Did Assessed Valuation Decrease?	No	
Levy Rate	4.059	4.056
Difference in Levy Rate:	(0.003)	
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 seek assistance from the State Library.

City of Solomon

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	54,450	246,935	309,985
Receipts:			
Ad Valorem Tax	342,005	377,009	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	4,110	3,500	3,500
Motor Vehicle Tax	54,671	45,000	39,160
Recreational Vehicle Tax	1,568	1,200	1,166
16/20M Vehicle Tax	97	60	62
Commercial Vehicle Tax	4,501	4,500	4,154
Watercraft Tax			191
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor		3,776	3,776
Compensating Use Tax	23,825	25,000	25,000
Local Sales Tax	98,775	98,000	98,000
Franchise Tax	69,944	65,000	65,000
Court Revenue	11,759	10,000	10,000
Fire Protection	27,650	28,000	28,000
Licenses and Permits	6,074	6,000	6,000
Animal Fees	1,638	1,700	1,700
Federal Aid	90,807	76,305	
State Aid	4,810		
Reimbursements	12,710	23,000	
In Lieu of Tax (IRB)			
Interest on Idle Funds	945	500	500
Neighborhood Revitalization Rebate			0
Miscellaneous	2,796	5,000	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	758,685	773,550	286,209
Resources Available:	813,135	1,020,485	596,194
Expenditures:			
Salaries, Taxes & Benefits	159,063	240,000	250,000
Legal and Publication	4,504	4,500	4,500
Administration	1,105	2,000	2,000
Accounting and Auditing	12,168	12,000	12,000
Supplies	17,450	18,000	20,000
Insurance	41,245	72,000	75,000
Dues and Fees	6,682	7,000	7,000
Animal Costs	559	1,000	1,000
Fuel	8,975	9,500	9,500
Postage	761	1,000	1,000
Maintenance	16,387	18,000	20,000
Street	30,844	32,000	40,000
Utilities	19,259	22,000	23,000
Fire	28,892	50,000	60,000
Parks	3,776	4,000	4,000
Law Enforcement	115,713	120,000	130,000
Library	7,260	8,000	8,000
Senior Center	6,550	6,000	6,000
Uniforms	1,867	2,500	2,500
Special Projects	78,257	80,000	100,000
Cash Forward (2023 column)			199,000
Miscellaneous	4,883	1,000	5,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	566,200	710,500	979,500
Unencumbered Cash Balance Dec 31	246,935	309,985	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	833,420	711,400	979,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			979,500
Tax Required			383,306
Delinquent Comp Rate: 1.0%			3,833
Amount of 2022 Ad Valorem Tax			387,139

CPA Summary

City of Solomon

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	29,093	30,205	28,714
Receipts:			
Ad Valorem Tax	28,830	32,517	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	346	300	300
Motor Vehicle Tax	4,557	4,000	3,377
Recreational Vehicle Tax	131	115	101
16/20M Vehicle Tax	8	6	5
Commercial Vehicle Tax	378	375	358
Watercraft Tax			17
Special Assessments	39,848	38,000	38,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	74,098	75,313	42,158
Resources Available:	103,191	105,518	70,872
Expenditures:			
Bond Principal	55,000	60,000	60,000
Bond Interest	17,986	16,804	15,364
Cash Basis Reserve (2023 column)			30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	72,986	76,804	105,364
Unencumbered Cash Balance Dec 31	30,205	28,714	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	100,786	107,804	105,364
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	105,364
		Tax Required	34,492
Delinquent Comp Rate:	1.0%		345
Amount of 2022 Ad Valorem Tax			34,837

Adopted Budget Library	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,027	2,027	1,674
Receipts:			
Ad Valorem Tax	30,061	33,927	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	366	370	300
Motor Vehicle Tax	4,810	4,800	3,524
Recreational Vehicle Tax	138	140	105
16/20M Vehicle Tax	9	10	6
Commercial Vehicle Tax	395	400	374
Watercraft Tax			17
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	35,779	39,647	4,326
Resources Available:	37,806	41,674	6,000
Expenditures:			
Appropriation	35,779	40,000	41,100
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	35,779	40,000	41,100
Unencumbered Cash Balance Dec 31	2,027	1,674	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	36,200	41,400	41,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	41,100
		Tax Required	35,100
Delinquent Comp Rate:	1.0%		351
Amount of 2022 Ad Valorem Tax			35,451

Qualifies for S

CPA Summary

City of Solomon

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Employee Benefits			
Unencumbered Cash Balance Jan 1	1,608	2,605	6,051
Receipts:			
Ad Valorem Tax	56,302	73,893	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	656	500	500
Motor Vehicle Tax	8,914	8,000	7,675
Recreational Vehicle Tax	257	240	229
16/20M Vehicle Tax	15	13	12
Commercial Vehicle Tax	741	800	814
Watercraft Tax			38
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	66,885	83,446	9,268
Resources Available:	68,493	86,051	15,319
Expenditures:			
Employee Benefits	65,888	80,000	90,000
Cash Forward (2023 column)			8,010
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	65,888	80,000	98,010
Unencumbered Cash Balance Dec 31	2,605	6,051	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	73,800	97,000	98,010
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			98,010
Tax Required			82,691
Delinquent Comp Rate: 1.0%			827
Amount of 2022 Ad Valorem Tax			83,518

Adopted Budget

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
0			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
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 Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 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 2022 Ad Valorem Tax			0

CPA Summary

City of Solomon

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	20,177	28,443	25,793
Receipts:			
State of Kansas Gas Tax	28,897	27,350	27,780
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	28,897	27,350	27,780
Resources Available:	49,074	55,793	53,573
Expenditures:			
Street Repair and Maint			
Utilities	20,631	30,000	30,000
Cash Forward (2023 column)			23,573
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	20,631	30,000	53,573
Unencumbered Cash Balance Dec 31	28,443	25,793	0
2021/2022/2023 Budget Authority Amount:	44,456	47,697	53,573

Adopted Budget Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	100,652	117,477	120,777
Receipts:			
Charges to Customers	193,038	195,000	195,000
Swimming Pool Receipts	12,371	13,000	13,000
Reimbursements	14,006		
Interest on Idle Funds			
Miscellaneous	2,400	2,500	2,500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	221,815	210,500	210,500
Resources Available:	322,467	327,977	331,277
Expenditures:			
Salaries and Payroll Taxes	100,252	110,000	115,000
Sales Tax	1,174	1,200	1,200
Utilities	8,292	9,000	10,000
Postage	3,423	3,500	3,500
Special Projects and Maintenance	30,237	35,000	35,000
Memberships and Fees	3,516	4,000	4,000
Supplies	4,293	5,000	5,000
Swimming Pool	35,973	38,000	40,000
Insurance	17,741		
Cash Forward (2023 column)			116,077
Miscellaneous	89	1,500	1,500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	204,990	207,200	331,277
Unencumbered Cash Balance Dec 31	117,477	120,777	0
2021/2022/2023 Budget Authority Amount:	267,112	293,152	331,277

CPA Summary

City of Solomon

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	53,975	34,500	66,529
Receipts:			
Charges to Customers	103,353	104,000	104,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	103,353	104,000	104,000
Resources Available:	157,328	138,500	170,529
Expenditures:			
Salaries and Payroll Taxes	89,613	50,000	50,000
Maintenance	1,071	2,000	2,000
Supplies	2,789	3,000	3,000
Utilities	2,414	2,500	2,500
KDHE Revolving Loan - Principal	9,259	9,497	9,741
KDHE Revolving Loan - Interest	3,211	2,974	2,730
Fees and Certificates	1,690	2,000	2,000
Insurance	12,741		
Cash Forward (2023 column)			98,558
Miscellaneous	40		
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	122,828	71,971	170,529
Unencumbered Cash Balance Dec 31	34,500	66,529	0
2021/2022/2023 Budget Authority Amount:	123,749	160,005	170,529

Adopted Budget	Prior Year	Current Year	Proposed Budget
Storm Drainage	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	57,043	64,640	67,140
Receipts:			
User Fees	7,597	7,500	7,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	7,597	7,500	7,500
Resources Available:	64,640	72,140	74,640
Expenditures:			
Contractual Services		5,000	5,000
Commodities			
Cash Forward (2023 column)			69,640
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	5,000	74,640
Unencumbered Cash Balance Dec 31	64,640	67,140	0
2021/2022/2023 Budget Authority Amount:	62,333	67,643	74,640

CPA Summary

City of Solomon

2023

NON-BUDGETTED FUNDS
(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds

(1) Fund Name:

(2) Fund Name:

(3) Fund Name:

(4) Fund Name:

(5) Fund Name:

TIF Bond & Interest		Capital Improvement		Meter Deposits		Council Trust		(5) Fund Name:	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	114,634	Cash Balance Jan 1	-4,132	Cash Balance Jan 1	21,118	Cash Balance Jan 1	1,565	Cash Balance Jan 1	0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
TIF Distribution	80,273	CDBG	5,000	Meter Deposits	1,100	Receipts	1,130		
Total Receipts		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
Resources Available:		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
80,273		5,000		1,100		1,130		0	
194,907		868		22,218		2,695		0	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Bond Principal	26,000	Improvements	1,116	Deposit Refunds	8,212	Expenditures	2,361		
Bond Interest	6,910			Reclass to Water	14,006				
Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
32,910		1,116		22,218		2,361		0	
161,997		-248		0		334		0	
Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31	
		See Tab B							
								58,605	
								162,083	
								162,083	

** Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Solomon
will meet on at at 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	566,200	45.576	710,500	45.104	979,500	387,139	44.295
Debt Service	72,986	3.842	76,804	3.890	105,364	34,837	3.986
Library	35,779	4.006	40,000	4.059	41,100	35,451	4.056
Employee Benefits	65,888	7.502	80,000	8.840	98,010	83,518	9.556
Special Highway	20,631		30,000		53,573		
Water Utility	204,990		207,200		331,277		
Sewer Utility	122,828		71,971		170,529		
Storm Drainage			5,000		74,640		
Non-Budgeted Funds	58,605						
Totals	1,147,907	60.926	1,221,475	61.893	1,853,993	540,945	61.893
					<i>Revenue Neutral Rate**</i>		<i>59.195</i>
Less: Transfers	0		0		0		
Net Expenditure	1,147,907		1,221,475		1,853,993		
Total Tax Levied	493,941		517,346		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	7,814,627		8,358,310		8,740,056		
Outstanding Indebtedness,							
January 1,	2020		2021		2022		
G.O. Bonds	640,000		585,000		530,000		
Revenue Bonds	167,000		142,000		116,000		
Other	555,710		511,392		580,672		
Lease Purchase Principal	91,666		63,749		70,267		
Total	1,454,376		1,302,141		1,296,939		

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

0

City Official Title: