CERTIFICATE

To the Clerk of Saline County, State of Kansas

We, the undersigned, officers of

City of Salina

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 Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	87,239,330	12,306,400	22.461
Debt Service	10-113		12,915,500	3,340,350	6.107
Library	12-1220				
Special Highway			2,106,755		
Sales Tax Capital			12,809,950		
Sales Tax Economic Development			475,000		
Arts and Humanities			1,186,808		
Business Improvement District			130,000		
Tourism and Convention			2,366,900		
Neighborhood Parks			45,000		
Special Parks			200,000		
Special Alcohol			300,000		
Tony's Pizza Event Center			880,000		
SAFB Environmental Fund			50,000,000		
Workers Compensation			315,000		
Health Insurance			7,885,000		
Water and Sewer			28,423,328		
Golf Course			996,533		
Sanitation			4,382,293		
Solid Waste			4,563,321		
Central Garage			2,068,115		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals		xxxxxx	219,288,833	15,646,750	28.568
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					560,575,720
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Pending Exemption
-2,677,741
TIF
-10,990,985

Value Less PE/TIF
546,906,994

Revenue Neutral Rate	28.568
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Attest: October 28, 2025

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Jennifer Ross
County Clerk

Governing Body

Saline County Clerk/Election Office

Jamie R Doss – County Clerk/Election Officer

Phone: (785) 309-5820
FAX: (785) 309-5826
E-mail: dossj@salinecountyks.gov
www.salinecountyks.gov

300 W Ash St, Rm 215
P.O. Box 5040
Salina, KS 67402-5040

City of Salina
Nikki Goding, City Clerk
300 W Ash St
Salina, KS 67401

RE: 2026 Budget

This is notification that the amount of 2025 taxes to be levied for the following funds must be reduced. The amount of taxes certified to be levied result in a mill levy that exceeds the Revenue Neutral Rate (RNR) limit.

Fund Name	Taxes to be Levied Amount	RNR Levy Amount	RNR Levy	Budget Reduction
General	12,306,400	12,284,077	22.568	22,323
Bond	3,340,350	3,339,961		389

This means the 2026 budget must be reduced by the amount in the budget reduction column above.

Pursuant to K.S.A. 79-1965 the county clerk is required to reduce unlawful, excessive tax levies and must give not less than seven-day notice to the taxing subdivision affected before making any adjustment in the tax levy which has been certified.

Please contact me if you have any questions.

Sincerely,

Jamie R. Doss, CERA, MCCC, FIO

Certified Election/Registration Administrator | Master Certified County Clerk |Freedom of Information Officer
Saline County Clerk | 785-309-5820 P | 785-309-5826 F | www.salinecountyks.gov
City-County Courthouse, Room 215 | 300 W. Ash St | Salina, KS 67401

City of Salina 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,590,902	1,118,103	14,354	2,630	53,884	7,590
Debt Service	3,832,498	369,697	4,746	870	17,816	2,510
Library						
TOTAL	15,423,400	1,487,800	19,100	3,500	71,700	10,100

County Treas Motor Vehicle Estimate	1,487,800
County Treas Recreational Vehicle Estimate	19,100
County Treas 16/20M Vehicle Estimate	3,500
County Treas Commercial Vehicle Tax Estimate	71,700
County Treas Watercraft Tax Estimate	10,100

Motor Vehicle Factor	0.09646
Recreational Vehicle Factor	0.00124
16/20M Vehicle Factor	0.00023
Commercial Vehicle Factor	0.00465
Watercraft Factor	0.00065

City of Salina 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	Arts and Humanities	695,500	745,500	745,500	K.S.A. 12-1,118
General	Tony's Pizza Event Center	260,000	260,000	260,000	K.S.A. 12-1,118
General	Turf Replacement Capital	25,000	25,000	25,000	K.S.A. 12-1,118
General	River Renewal Project	-	5,000,000	-	K.S.A. 12-1,118
Sales Tax	Vehicles and Equipment C	2,399,729	2,000,000	2,000,000	K.S.A. 12-1,117
Sales Tax	Bond and Interest	1,774,992	2,861,261	2,860,352	K.S.A. 12-187
Sales Tax	General	1,000,000	1,000,000	1,000,000	K.S.A. 12-187
Sales Tax	Kenwood Reserve	280,543	364,405	250,000	K.S.A. 12-1,117-118
Sales Tax	Parks Capital	1,885,500	500,000	500,000	K.S.A. 12-1,118
Sales Tax	Fleet Capital	300,000	300,000	300,000	K.S.A. 12-1,117
Sales Tax	Street Capital	3,700,000	4,000,000	4,000,000	K.S.A. 12-1,118
Sales Tax	Buildings & Facilities	792,000	850,000	850,000	K.S.A. 12-1,118
Sales Tax	River Renewal Project	874,335	871,916	874,598	K.S.A. 12-1,118
Tourism and Convention	TPEC	525,000	575,000	620,000	K.S.A. 12-1,118
Tourism and Convention	Bond and Interest	648,000	683,650	310,000	K.S.A. 12-1,118
Tourism and Convention	Turf Replacement Capital	-	322,000	296,900	K.S.A. 12-1,118
Sanitation	Central Garage	30,000	30,000	30,000	K.S.A. 12-825d
Sanitation	Water and Wastewater	32,200	32,200	32,200	K.S.A. 12-825d
Sanitation	General	80,000	80,000	80,000	K.S.A. 12-825d
Sanitation	General	35,000	35,000	35,000	K.S.A. 12-825d
Sanitation	General	200,000	200,000	200,000	K.S.A. 12-825d
Sanitation	General	132,350	132,350	237,000	K.S.A. 12-825d
Sanitation	General	20,000	20,000	20,000	K.S.A. 12-825d
Solid Waste	General	65,000	65,000	65,000	K.S.A. 12-825d
Solid Waste	General	35,000	35,000	35,000	K.S.A. 12-825d
Solid Waste	General	200,000	200,000	200,000	K.S.A. 12-825d
Solid Waste	General	139,200	139,200	256,000	K.S.A. 12-825d
Solid Waste	General	60,000	60,000	60,000	K.S.A. 12-825d
Solid Waste	Special Gas	160,000	160,000	160,000	K.S.A. 12-1-119
Solid Waste	SW Closure/Post Closure	42,500	42,500	42,500	K.S.A. 12-1-118
Solid Waste	SW Capital Reserve	5,000,000	250,000	500,000	K.S.A. 12-1-118
Water and Wastewater	General	1,439,750	1,439,750	1,439,750	K.S.A. 12-825d
Water and Wastewater	General	800,000	800,000	800,000	K.S.A. 12-825d
Water and Wastewater	General	200,000	200,000	200,000	K.S.A. 12-825d
Water and Wastewater	General	900,000	900,000	900,000	K.S.A. 12-825d
Water and Wastewater	General	500,000	500,000	500,000	K.S.A. 12-825d
Water and Wastewater	Central Garage	50,000	50,000	50,000	K.S.A. 12-825d
Water and Wastewater	W/WW Capital Reserve	1,750,000	2,250,000	1,000,000	K.S.A. 12-1-118
Water and Wastewater	Debt Service	7,050,720	7,050,720	7,000,000	K.S.A. 13-1270
Various	Workers' Compensation	250,000	250,000	250,000	K.S.A. 44-505f
Various	Health Insurance	6,500,000	6,095,000	6,095,000	K.S.A. 12-16,102
General	Capital Projects	-	-	5,000,000	K.S.A. 12-1,118
	Totals	40,832,319	41,375,452	40,079,800	
	Adjustments				
	Adjusted Totals	40,832,319	41,375,452	40,079,800	

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

City of Salina

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		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013-A	2/15/2013	10/1/2028	.006-.035	1,360,000	435,000	04/1 &10/1	10/1	15,170	105,000	15,170	105,000
2015-A	7/29/2015	10/1/2035	.02-.04	6,825,000	3,650,000	04/1 &10/1	10/1	115,945	390,000	104,245	405,000
2016-A	7/27/2016	10/1/2036	0.02	6,570,000	4,305,000	04/1 &10/1	10/1	95,700	320,000	89,300	325,000
2016-B Refunding	7/26/2016	10/1/2037	0.02	13,750,000	4,470,000	04/1 &10/1	10/1	90,394	1,340,000	62,994	980,000
2017-A	7/27/2017	10/1/2037	.03-.03375	9,310,000	6,640,000	04/1 &10/1	10/1	205,638	455,000	191,988	475,000
2018-A	11/27/2018	10/1/2033	.0315-.04	2,090,000	1,385,000	04/1 &10/1	10/1	50,648	130,000	45,448	135,000
2019-A	4/24/2019	10/1/2039	.03-.04	11,090,000	9,105,000	04/1 &10/1	10/1	282,950	480,000	263,750	500,000
2020-A	4/29/2020	10/1/2035	.02-.03	5,210,000	2,930,000	04/1 &10/1	10/1	74,537	630,000	55,638	215,000
2020-B Refunding	11/30/2020	10/1/2036	.02-.03	8,450,000	5,555,000	04/1 &10/1	10/1	147,263	575,000	130,013	595,000
2021-A	4/29/2021	10/1/2041	.01625-4.5	7,645,000	6,765,000	04/1 &10/1	10/1	167,875	350,000	152,125	365,000
2021-B Refunding	9/8/2021	10/1/2034	.01--.02	6,220,000	4,380,000	04/1 &10/1	10/1	73,047	645,000	60,148	650,000
2022-A	4/28/2022	10/1/2042	.02-.04	7,840,000	6,925,000	04/1&10/1	10/1	232,000	550,000	210,000	560,000
2023-A	7/24/2023	10/1/2043	.04-.05	2,955,000	2,770,000	04/1&10/2	10/1	128,400	215,000	117,650	230,000
2024-A	6/10/2024	10/1/2044	.04-.05	10,970,000	10,970,000	04/1&10/2	10/1	636,520	645,000	478,100	800,000
Total G.O. Bonds					**70,285,000**			**2,316,087**	**6,830,000**	**1,976,569**	**6,340,000**
Revenue Bonds:											
2019-B	9/11/2019	10/1/2034	.02-.045	10,330,000	6,475,000	04/1 &10/1	10/1	194,250	845,000	168,900	870,000
Total Revenue Bonds					**6,475,000**			**194,250**	**845,000**	**168,900**	**870,000**
Other:											
2018-A STAR Bonds	12/21/2018	12/1/2038	N/A	18,250,000	13,080,000	6/1 & 12/1	12/1	702,463	0	660,725	0
2018-B STAR Bonds	12/21/2018	12/1/2038	N/A	4,320,000	4,320,000	6/1 & 12/1	12/1	0	0	0	0
KDHE 2629	2014	8/1/2034		8,562,911	4,495,285	2/1 & 8/1	2/1 & 8/1	77,770	408,082	70,509	416,779
KDHE 2917	2019	2/1/2040		32,000,000	20,297,832	2/1 & 8/1	2/1 & 8/1	101,772	1,309,538	101,772	1,309,538
KDHE 2957	2019	2/1/2040		4,250,000	3,457,643	2/1 & 8/1	2/1 & 8/1	59,537	187,581	63,802	191,977
KDHE 2997	2019	2/1/2040		4,250,000	3,687,083	2/1 & 8/1	2/1 & 8/1	12,736	193,050	37,209	195,821
KDHE 2050	2020	3/1/2035	0.25	1,399,012	905,501	3/1 & 9/1	3/1 & 9/1	20,302	76,273	18,544	78,233
KDHE 2049	2021	9/1/2042		41,500,000	37,849,230	3/1 & 9/1	3/1 & 9/1	93,453	1,879,184	88,739	1,903,693
Total Other					**88,092,574**			**1,068,033**	**4,053,708**	**1,041,300**	**4,096,041**
Total Indebtedness					**164,852,574**			**3,578,370**	**11,728,708**	**3,186,769**	**11,306,041**

City of Salina

2026

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 As Beginning of 2025	Payments Due 2025	Payments Due 2026
HVAC - City/County Building	12/19/2012	180	0.03	1,100,000	274,436	93,926	93,926
				Totals	**274,436**	**93,926**	**93,926**

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

City of Salina 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	30,464,388	34,037,393	29,380,783
Receipts:			
Ad Valorem Tax	11,225,054	11,590,902	xxxxxxxxxxxxxxxxxx
Delinquent Tax	171,083	129,000	129,000
Motor Vehicle Tax	1,330,107	1,442,221	1,118,103
Recreational Vehicle Tax	15,714	15,633	14,354
16/20M Vehicle Tax	3,226	3,174	2,630
Commercial Vehicle Tax			53,884
Watercraft Tax			7,590
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	272,592	325,844	276,500
Local Sales Tax	17,224,382	18,642,911	17,570,000
Franchise Tax	7,378,410	8,265,913	7,739,750
Licenses	724,031	876,190	876,190
Grants	2,984	0	0
EMS	4,104,512	3,713,608	4,347,128
Municpal Court	930,514	992,755	992,755
Fees and Charges	1,688,748	1,727,145	1,727,145
Interfund Transfers	4,366,550	4,366,550	4,588,000
In Lieu of Taxes (IRB)	21,356	17,400	17,400
Interest on Idle Funds	5,640,048	3,150,000	5,400,000
Neighborhood Revitalization Rebate			0
Miscellaneous	511,409	431,800	761,467
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**55,610,720**	**55,691,046**	**45,621,896**
Resources Available:	**86,075,108**	**89,728,439**	**75,002,679**

City of Salina

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget

General	Actual for 2024	Estimate for 2025	Year for 2026
Resources Available:	86,075,108	89,728,439	75,002,679
Expenditures:			
Agency Support	125,000	167,500	287,500
City Commission	473,603	629,891	540,100
City Manager	3,134,094	2,816,125	4,316,427
Media Relations	133,290	195,142	241,330
Municipal Court	1,977,734	2,040,893	2,048,210
Human Resources	607,062	945,803	680,448
Finance & Administration	849,866	991,511	1,024,086
Computer Technology	2,476,182	2,800,881	2,987,392
Police	11,421,841	12,007,253	12,508,392
Fire	12,036,553	13,083,672	13,608,469
Public Works	6,018,185	5,902,020	6,462,325
Parks	7,491,344	8,310,717	8,384,112
Smoky Hill Museum	641,546	737,680	739,799
Development Services	2,393,936	2,643,068	2,624,590
Public Transportation	937,093	963,000	1,011,150
Interfund Transfers	1,216,500	6,030,500	6,030,500
Subtotal detail (Should agree with detail)	51,933,829	60,265,656	63,494,830
Cash Reserve (2026 column)			23,679,500
Miscellaneous	103,887	82,000	65,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**52,037,716**	**60,347,656**	**87,239,330**
Unencumbered Cash Balance Dec 31	34,037,393	29,380,783	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	76,339,152	88,271,936	87,239,330
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	87,239,330
		Tax Required	12,236,651
	Delinquent Comp Rate:	0.6%	69,749
		Amount of 2025 Ad Valorem Tax	12,306,400

CPA Summary

City of Salina 2026

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Agency Support			
Salaries			
Contractual	125,000	167,500	287,500
Commodities			
Capital Outlay			
Total	**125,000**	**167,500**	**287,500**
City Commission			
Salaries	19,377	43,921	44,000
Contractual	450,900	582,170	492,300
Commodities	3,326	3,800	3,800
Capital Outlay			
Total	**473,603**	**629,891**	**540,100**
City Manager			
Salaries	857,911	913,340	953,142
Contractual	2,267,108	1,894,535	3,027,285
Commodities	9,075	7,000	7,000
Capital Outlay	0	1,250	329,000
Total	**3,134,094**	**2,816,125**	**4,316,427**
Media Relations			
Salaries	68,362	127,892	141,580
Contractual	19,288	36,250	35,750
Commodities	89	1,000	1,000
Capital Outlay	45,551	30,000	63,000
Total	**133,290**	**195,142**	**241,330**
Municipal Court			
Salaries	1,062,805	1,115,893	1,119,210
Contractual	899,415	909,300	910,300
Commodities	7,527	9,700	9,700
Capital Outlay	7,987	6,000	9,000
Total	**1,977,734**	**2,040,893**	**2,048,210**
Human Resources			
Salaries	511,874	760,553	534,198
Contractual	91,199	178,500	139,500
Commodities	2,657	3,600	3,600
Capital Outlay	1,332	3,150	3,150
Total	**607,062**	**945,803**	**680,448**
Finance & Administration			
Salaries	692,498	831,291	864,936
Contractual	152,468	148,195	150,650
Commodities	3,734	11,025	7,500
Capital Outlay	1,166	1,000	1,000
Total	**849,866**	**991,511**	**1,024,086**
Computer Technology			
Salaries	848,454	851,525	912,552
Contractual	1,085,576	1,320,206	1,299,400
Commodities	120,253	201,600	343,540
Capital Outlay	421,899	427,550	431,900
Total	**2,476,182**	**2,800,881**	**2,987,392**
Page 1 - Total	**9,776,831**	**10,587,746**	**12,125,493**

City of Salina 2026

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Police			
Salaries	10,327,239	10,797,388	11,298,527
Contractual	504,101	617,910	617,910
Commodities	509,804	503,155	503,155
Capital Outlay	80,697	88,800	88,800
Total	**11,421,841**	**12,007,253**	**12,508,392**
Fire			
Salaries	10,902,111	11,699,372	12,180,719
Contractual	325,122	364,650	412,750
Commodities	605,533	703,650	724,900
Capital Outlay	203,787	316,000	290,100
Total	**12,036,553**	**13,083,672**	**13,608,469**
Public Works			
Salaries	4,344,702	4,241,251	4,695,715
Contractual	1,040,412	1,103,455	1,112,826
Commodities	595,439	481,804	591,074
Capital Outlay	37,632	75,510	62,710
Total	**6,018,185**	**5,902,020**	**6,462,325**
Parks			
Salaries	5,009,472	5,524,550	5,637,727
Contractual	1,527,694	1,697,264	1,678,111
Commodities	886,935	962,260	948,631
Capital Outlay	67,243	126,643	119,643
Total	**7,491,344**	**8,310,717**	**8,384,112**
Smoky Hill Museum			
Salaries	547,872	633,090	634,224
Contractual	67,714	77,315	74,965
Commodities	25,875	26,975	27,110
Capital Outlay	85	300	3,500
Total	**641,546**	**737,680**	**739,799**
Development Services			
Salaries	2,071,451	2,071,745	2,153,325
Contractual	272,776	529,623	430,965
Commodities	35,644	39,200	37,300
Capital Outlay	14,065	2,500	3,000
Total	**2,393,936**	**2,643,068**	**2,624,590**
Public Transportation			
Salaries			
Contractual	937,093	963,000	1,011,150
Commodities			
Capital Outlay			
Total	**937,093**	**963,000**	**1,011,150**
Interfund Transfers			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Interfund Transfers	1,216,500	6,030,500	6,030,500
Total	**1,216,500**	**6,030,500**	**6,030,500**
Page 2 -Total	42,156,998	49,677,910	51,369,337
Page 1 -Total	**9,776,831**	**10,587,746**	**12,125,493**
Grand Total	**51,933,829**	**60,265,656**	**63,494,830**

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

City of Salina 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	3,102,486	3,916,517	4,344,950
Receipts:			
Ad Valorem Tax	3,774,245	3,832,498	xxxxxxxxxxxxxxxxx
Delinquent Tax	51,228	50,000	50,000
Motor Vehicle Tax	379,451	292,263	369,697
Recreational Vehicle Tax	4,483	4,830	4,746
16/20M Vehicle Tax	920	931	870
Commercial Vehicle Tax			17,816
Watercraft Tax			2,510
Special Assessments	1,318,651	1,313,000	1,328,380
Transfers In	1,774,992	2,894,911	3,467,252
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	595,050	0	7,861
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,899,020**	**8,388,433**	**5,249,132**
Resources Available:	**11,001,506**	**12,304,950**	**9,594,082**
Expenditures:			
Principle and Interest	7,084,989	7,960,000	8,250,000
Cash Reserve (2026 column)			4,665,500
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**7,084,989**	**7,960,000**	**12,915,500**
Unencumbered Cash Balance Dec 31	3,916,517	4,344,950	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	9,419,900	10,770,000	12,915,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	12,915,500
		Tax Required	3,321,418
	Delinquent Comp Rate:	0.6%	18,932
		Amount of 2025 Ad Valorem Tax	3,340,350

Adopted Budget **Library**	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	xxxxxxxxxxxxxxxxx
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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.6%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Salina 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	855,162	1,248,446	606,366
Receipts:			
State of Kansas Gas Tax	1,250,405	1,264,070	1,264,070
County Transfers Gas	143,690	132,770	132,770
Transfer In	102,952	160,000	158,160
Federal Funds Exchange	583,857	580,000	580,000
Interest on Idle Funds			
Miscellaneous		26,160	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,080,904**	**2,163,000**	**2,135,000**
Resources Available:	**2,936,066**	**3,411,446**	**2,741,366**
Expenditures:			
Commodities	481,476	589,080	606,755
Capital Outlay	1,206,144	2,216,000	1,500,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,687,620**	**2,805,080**	**2,106,755**
Unencumbered Cash Balance Dec 31	1,248,446	606,366	634,611
2024/2025/2026 Budget Authority Amount:	2,740,863	2,805,080	2,106,755

0

Adopted Budget

Sales Tax Capital	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,693,337	2,284,750	2,211,608
Receipts:			
Sales and Use Tax	10,697,512	11,249,440	11,370,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,697,512**	**11,249,440**	**11,370,000**
Resources Available:	**15,390,849**	**13,534,190**	**13,581,608**
Expenditures:			
Contractual Services	100,000		100,000
Capital Outlay	0	75,000	75,000
Transfers Out	13,006,099	11,247,582	12,634,950
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,106,099**	**11,322,582**	**12,809,950**
Unencumbered Cash Balance Dec 31	2,284,750	2,211,608	771,658
2024/2025/2026 Budget Authority Amount:	13,157,772	12,922,582	12,809,950

CPA Summary

City of Salina 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax Economic Development**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	941,053	697,983	581,184
Receipts:			
Sales and Use Tax	438,594	456,533	462,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**438,594**	**456,533**	**462,000**
Resources Available:	**1,379,647**	**1,154,516**	**1,043,184**
Expenditures:			
Contractual Services	681,664	573,332	475,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**681,664**	**573,332**	**475,000**
Unencumbered Cash Balance Dec 31	697,983	581,184	568,184
2024/2025/2026 Budget Authority Amount:	682,000	573,332	475,000

Adopted Budget

Arts and Humanities	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	152,164	188,754	181,510
Receipts:			
Fees and Charges	363,113	361,000	373,500
Grants	38,000	38,000	38,000
Interfund Transfer	695,500	745,500	745,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,096,613**	**1,144,500**	**1,157,000**
Resources Available:	**1,248,777**	**1,333,254**	**1,338,510**
Expenditures:			
Personnel	609,340	666,194	673,908
Commodities	62,580	60,000	69,400
Contractual	355,636	387,750	400,700
Capital Outlay	31,730	37,000	42,000
Cash Reserve (2026 column)			
Miscellaneous	737	800	800
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,060,023**	**1,151,744**	**1,186,808**
Unencumbered Cash Balance Dec 31	188,754	181,510	151,702
2024/2025/2026 Budget Authority Amount:	1,079,089	1,151,744	1,186,808

CPA Summary

City of Salina 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Business Improvement District**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,691	3,612	3,612
Receipts:			
Special Assessments	117,197	130,000	130,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**117,197**	**130,000**	**130,000**
Resources Available:	**120,888**	**133,612**	**133,612**
Expenditures:			
Contractual Services	117,276	130,000	130,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**117,276**	**130,000**	**130,000**
Unencumbered Cash Balance Dec 31	3,612	3,612	3,612
2024/2025/2026 Budget Authority Amount:	130,000	130,000	130,000

Adopted Budget

Tourism and Convention	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	638,940	23,750	23,750
Receipts:			
Transient Guest Tax	2,336,136	3,000,000	2,400,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,336,136**	**3,000,000**	**2,400,000**
Resources Available:	**2,975,076**	**3,023,750**	**2,423,750**
Expenditures:			
Contractual Services	1,115,317	1,431,000	1,140,000
Interfund Transfers	1,836,009	1,569,000	1,226,900
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,951,326**	**3,000,000**	**2,366,900**
Unencumbered Cash Balance Dec 31	23,750	23,750	56,850
2024/2025/2026 Budget Authority Amount:	3,141,000	3,322,000	2,366,900

CPA Summary

City of Salina 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Neighborhood Parks**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	66,041	95,395	62,395
Receipts:			
Fees and Charges	37,600	12,000	24,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,600**	**12,000**	**24,000**
Resources Available:	**103,641**	**107,395**	**86,395**
Expenditures:			
Capital Outlay	8,246	45,000	45,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,246**	**45,000**	**45,000**
Unencumbered Cash Balance Dec 31	95,395	62,395	41,395
2024/2025/2026 Budget Authority Amount:	45,000	45,000	45,000

Adopted Budget

Special Parks	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	429,004	532,190	632,190
Receipts:			
Liquor Tax	272,592	300,000	276,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**272,592**	**300,000**	**276,500**
Resources Available:	**701,596**	**832,190**	**908,690**
Expenditures:			
Capital Outlay	169,406	200,000	200,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**169,406**	**200,000**	**200,000**
Unencumbered Cash Balance Dec 31	532,190	632,190	708,690
2024/2025/2026 Budget Authority Amount:	681,275	200,000	200,000

CPA Summary

City of Salina 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	234	234	234
Receipts:			
Liquor Tax	272,592	300,000	300,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**272,592**	**300,000**	**300,000**
Resources Available:	**272,826**	**300,234**	**300,234**
Expenditures:			
Contractual Services	272,592	300,000	300,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**272,592**	**300,000**	**300,000**
Unencumbered Cash Balance Dec 31	234	234	234
2024/2025/2026 Budget Authority Amount:	281,275	300,000	300,000

Adopted Budget

Tony's Pizza Event Center	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,715	289	29,289
Receipts:			
Interfund Transfer In	1,033,874	929,000	880,000
Interest on Idle Funds			
Miscellaneous	20,767		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,054,641**	**929,000**	**880,000**
Resources Available:	**1,060,356**	**929,289**	**909,289**
Expenditures:			
Contractual Services	1,060,067	900,000	880,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,060,067**	**900,000**	**880,000**
Unencumbered Cash Balance Dec 31	289	29,289	29,289
2024/2025/2026 Budget Authority Amount:	1,100,000	900,000	880,000

CPA Summary

City of Salina 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **SAFB Environmental Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	62,564,438	65,080,833	52,080,833
Receipts:			
Interest on Idle Funds	2,639,367	2,000,000	2,500,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,639,367**	**2,000,000**	**2,500,000**
Resources Available:	**65,203,805**	**67,080,833**	**54,580,833**
Expenditures:			
Contractual Services	122,972	15,000,000	50,000,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**122,972**	**15,000,000**	**50,000,000**
Unencumbered Cash Balance Dec 31	65,080,833	52,080,833	4,580,833
2024/2025/2026 Budget Authority Amount:	50,000,000	50,000,000	50,000,000

Adopted Budget

Workers Compensation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,030,403	995,946	945,946
Receipts:			
Interfund Transfer In	250,000	250,000	250,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**250,000**	**250,000**	**250,000**
Resources Available:	**1,280,403**	**1,245,946**	**1,195,946**
Expenditures:			
Contractual Services	284,457	300,000	315,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**284,457**	**300,000**	**315,000**
Unencumbered Cash Balance Dec 31	995,946	945,946	880,946
2024/2025/2026 Budget Authority Amount:	360,000	300,000	315,000

CPA Summary

City of Salina 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Insurance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,038,183	2,869,640	2,727,535
Receipts:			
Fees and Charges	6,799,769	7,358,895	7,870,000
Interest on Idle Funds			
Miscellaneous	12,908	27,000	20,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,812,677**	**7,385,895**	**7,890,000**
Resources Available:	**9,850,860**	**10,255,535**	**10,617,535**
Expenditures:			
Personnel Services	21,901	15,000	20,000
Employee Benefits	830,495	894,000	900,000
Contractual Services	6,128,824	6,619,000	6,965,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,981,220**	**7,528,000**	**7,885,000**
Unencumbered Cash Balance Dec 31	2,869,640	2,727,535	2,732,535
2024/2025/2026 Budget Authority Amount:	6,992,646	7,528,000	7,885,000

Adopted Budget

Water and Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,098,699	16,180,249	11,943,895
Receipts:			
Fees and Charges	21,600,351	22,971,093	23,821,000
Interfund Transfers	116,524	113,400	113,400
Interest on Idle Funds			
Miscellaneous	401,650	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,118,525**	**23,089,493**	**23,939,400**
Resources Available:	**43,217,224**	**39,269,742**	**35,883,295**
Expenditures:			
Personnel Services	4,626,025	5,300,601	5,943,174
Commodities	4,552,145	5,516,850	5,164,150
Contractual	3,308,720	3,162,935	3,150,254
Capital Outlay	2,552,500	884,800	3,000,800
Interfund Transfer	11,997,585	12,460,661	11,164,950
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,036,975**	**27,325,847**	**28,423,328**
Unencumbered Cash Balance Dec 31	16,180,249	11,943,895	7,459,967
2024/2025/2026 Budget Authority Amount:	28,654,498	27,325,847	28,423,328

CPA Summary

City of Salina 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	41,573	173	1,103
Receipts:			
Fees and Charges	906,055	892,655	986,292
Interfund Transfer	65,000		
Reimbursement	19,015	17,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**990,070**	**909,655**	**1,006,292**
Resources Available:	**1,031,643**	**909,828**	**1,007,395**
Expenditures:			
Personnel	532,667	500,175	555,083
Commodities	363,919	297,250	309,750
Contractual	107,846	103,300	89,000
Capital Outlay	10,357	8,000	31,800
Interfund Transfer	16,681		10,900
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,031,470**	**908,725**	**996,533**
Unencumbered Cash Balance Dec 31	173	1,103	10,862
2024/2025/2026 Budget Authority Amount:	1,100,000	942,424	996,533

Adopted Budget

Sanitation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,616,000	1,747,485	1,781,169
Receipts:			
Fees and Charges	3,934,148	4,025,667	4,367,059
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,934,148**	**4,025,667**	**4,367,059**
Resources Available:	**5,550,148**	**5,773,152**	**6,148,228**
Expenditures:			
Personnel	1,503,186	1,548,458	1,711,888
Commodities	538,605	439,220	642,730
Contractual	145,887	130,645	127,800
Capital Outlay	124,483	311,900	232,190
Interfund Transfer	1,237,302	1,306,560	1,415,885
Debt Service	253,200	255,200	251,800
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,802,663**	**3,991,983**	**4,382,293**
Unencumbered Cash Balance Dec 31	1,747,485	1,781,169	1,765,935
2024/2025/2026 Budget Authority Amount:	5,000,000	3,991,983	4,382,293

CPA Summary

City of Salina 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	6,073,897	1,412,060	1,810,963
Receipts:			
Fees and Charges	3,493,369	3,421,600	3,695,328
Interfund Transfer	772,592	715,520	818,948
Interest on Idle Funds			
Miscellaneous	15,193	69,000	36,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,281,154**	**4,206,120**	**4,550,276**
Resources Available:	**10,355,051**	**5,618,180**	**6,361,239**
Expenditures:			
Personnel	901,012	979,857	977,884
Commodities	396,115	480,845	423,580
Contractual	826,183	768,365	894,080
Capital Outlay	703,854	177,550	182,800
Interfund Transfer	5,646,170	931,600	1,255,900
Debt Service	465,675	469,000	829,077
Cash Reserve (2026 column)			
Miscellaneous	3,982		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,942,991**	**3,807,217**	**4,563,321**
Unencumbered Cash Balance Dec 31	1,412,060	1,810,963	1,797,918
2024/2025/2026 Budget Authority Amount:	9,841,700	3,807,217	4,563,321

CPA Summary

City of Salina 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Central Garage**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	317,748	409,137	498,986
Receipts:			
Charges for Service	1,942,682	2,186,000	2,186,000
Interfund Transfer			
Interest on Idle Funds			
Miscellaneous	7,558	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,950,240**	**2,190,000**	**2,190,000**
Resources Available:	**2,267,988**	**2,599,137**	**2,688,986**
Expenditures:			
Personnel	333,062	345,591	373,450
Commodities	1,495,602	1,643,985	1,611,920
Contractual	30,187	63,075	39,845
Capital Outlay	0	47,500	42,900
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,858,851**	**2,100,151**	**2,068,115**
Unencumbered Cash Balance Dec 31	409,137	498,986	620,871
2024/2025/2026 Budget Authority Amount:	1,989,712	2,100,151	2,068,115

CPA Summary

City of Salina

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Clearing		(2) Fund Name: Construction		(3) Fund Name: Donation		(4) Fund Name: Endowment		(5) Fund Name: Grant		
Unencumbered Cash Balance Jan 1	3,145,311	Unencumbered Cash Balance Jan 1	5,841,041	Unencumbered Cash Balance Jan 1	685,483	Unencumbered Cash Balance Jan 1	570,808	Unencumbered Cash Balance Jan 1	3,539,390	Total 13,782,033
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	32,093,510		34,747,683		183,612		115,085		2,438,772	
Total Receipts	32,093,510	Total Receipts	34,747,683	Total Receipts	183,612	Total Receipts	115,085	Total Receipts	2,438,772	69,578,662
Resources Available:	35,238,821	Resources Available:	40,588,724	Resources Available:	869,095	Resources Available:	685,893	Resources Available:	5,978,162	83,360,695
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	31,048,233		42,845,680		163,204		128,779		1,327,315	
Total Expenditures	31,048,233	Total Expenditures	42,845,680	Total Expenditures	163,204	Total Expenditures	128,779	Total Expenditures	1,327,315	75,513,211
Cash Balance Dec 31	4,190,588	Cash Balance Dec 31	-2,256,956	Cash Balance Dec 31	705,891	Cash Balance Dec 31	557,114	Cash Balance Dec 31	4,650,847	**7,847,484** **
			See Tab B							**7,847,484** **

**Note: These two block figures should agree.

CPA Summary

City of Salina

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Reserve										
Unencumbered Cash Balance Jan 1	20,522,325	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 20,522,325
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	21,323,882									
Total Receipts	21,323,882	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	21,323,882
Resources Available:	41,846,207	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	41,846,207
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	13,790,673									
Total Expenditures	13,790,673	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	13,790,673
Cash Balance Dec 31	28,055,534	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**28,055,534** **
										28,055,534 **

**Note: These two block figures should agree.

CPA Summary

AFFIDAVIT OF PUBLICATION

Salina311
P.O. Box 3257
Salina, KS 67402
(785) 256-0841

I, Joshua Barnhart, of lawful age, being duly sworn upon oath, deposes and says that I am the Operations Director of Salina311, a publication that is a "legal newspaper" as that phrase is defined for the for the County of Saline, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

PUBLICATION DATES:

7/30/25

Publication Fee: $198

Joshua Barnhart

Signature

Verification

STATE OF KANSAS
COUNTY OF SALINE

NOTARY PUBLIC - State of Kansas
STEPHANIE TINAY
My Appt. Exp. 5-27-28

8/4/25

SEE PROOF NEXT PAGE

NOTICE OF BUDGET HEARING

The governing body of

CITY OF SALINA

will meet on August 11, 2025 at 04:00 PM at City/County Building 300 West Ash Street, Room 107 Salina, KS 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 City Clerk's Office 300 West Ash Street, Room 206 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 2024		Current Year Estimate 2025		Proposed Budget Year 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	52,057,716	22.166	60,547,666	22.107	87,239,550	12,306,400	22.469
Debt Service	7,084,982	6450	7,960,000	7.310	12,315,500	5,640,550	6.099
Library							
Special Highway	1,687,620		2,835,080		2,106,755		
Sales Tax Capital	13,106,099		11,322,582		12,809,950		
Sales Tax Economic Development	881,664		575,332		475,000		
Arts and Humanities	1,060,023		1,151,744		1,166,806		
Business Improvement Dist	177,276		130,000		130,000		
Tourism and Convention	2,351,326		5,000,000		2,366,900		
Neighborhood Parks	8,246		45,000		45,000		
Special Parks	169,405		200,000		200,000		
Special Alcohol	272,592		300,000		300,000		
Tony's Pizza Event Center	1,060,357		900,000		880,000		
SMFR Environmental Fund	122,972		15,000,000		50,000,000		
Workers Compensation	284,457		300,000		315,000		
Health Insurance	6,991,220		7,528,000		7,885,000		
Water and Sewer	27,056,375		27,525,847		28,425,528		
Golf Course	1,041,470		908,725		996,533		
Sanitation	5,802,563		5,991,985		4,582,293		
Solid Waste	8,342,991		5,807,217		4,565,327		
Central Garage	1,858,851		2,100,151		2,068,315		
Non-Budgeted Funds-A	75,513,211						
Non-Budgeted Funds-B	13,790,675						
Totals	**219,602,507**	**29.616**	**149,697,317**	**29.417**	**219,288,833**	**15,646,750**	**28.568**
						Revenue Neutral Rate**	28.568
Less: Transfers	40,852,313		41,375,462		40,079,800		
Net Expenditure	178,750,194		108,321,855		179,209,033		
Total Tax Levied	75,423,403		75,423,403		xxxxxxxxxxx		
Assessed Valuation	531,947,506		541,238,681		547,770,237		

Outstanding Indebtedness Jan 1	2023	2024	2025
G.O. Bonds	69,145,000	65,495,000	70,255,000
Revenue Bonds	8,865,000	8,070,000	5,475,000
Other	88,684,810	85,789,052	88,092,574
Lease Purchase Principal	430,979	350,568	0
Total	167,325,789	158,004,620	164,852,574

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

Debbie Pack
City Official Title: Director of Finance

Saline County Clerk/Election Office

Jamie R Doss - County Clerk/Election Officer

SALINE COUNTY
ESTABLISHED 1860

Phone: (785) 309-5820
FAX: (785) 309-5826
E-mail: dossj@salinecountyks.gov
www.salinecountyks.gov

300 W Ash St, Rm 215
P.O. Box 5040
Salina, KS 67402-5040

Notice of Revenue Neutral Rate Intent

PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c

THE GOVERNING BODY OF City of Salina **, HEREBY NOTIFIES THE SALINE COUNTY CLERK THE REVENUE NEUTRAL RATE INTENT;**

____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on July 8, 2025.

(Seal) SEAL OF THE CITY OF SALINA, KANSAS ORGANIZED 1870

Nikki Gooding

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.

State of Kansas
City

NOTICE OF BUDGET HEARING

2026

The governing body of
City of Salina
will meet on August 11, 2025 at 04:00 PM at City/County Building 300 West Ash Street, Room 107 Salina, KS 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.
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Debt Service	7,084,989	7.450	7,960,000	7.310	12,915,500	3,340,350	6.099
Library							
Special Highway	1,687,620		2,805,080		2,106,755		
Sales Tax Capital	13,106,099		11,322,582		12,809,950		
Sales Tax Economic Developn	681,664		573,332		475,000		
Arts and Humanities	1,060,023		1,151,744		1,186,808		
Business Improvement Distric	117,276		130,000		130,000		
Tourism and Convention	2,951,326		3,000,000		2,366,900		
Neighborhood Parks	8,246		45,000		45,000		
Special Parks	169,406		200,000		200,000		
Special Alcohol	272,592		300,000		300,000		
Tony's Pizza Event Center	1,060,067		900,000		880,000		
SAFB Environmental Fund	122,972		15,000,000		50,000,000		
Workers Compensation	284,457		300,000		315,000		
Health Insurance	6,981,220		7,528,000		7,885,000		
Water and Sewer	27,036,975		27,325,847		28,423,328		
Golf Course	1,031,470		908,725		996,533		
Sanitation	3,802,663		3,991,983		4,382,293		
Solid Waste	8,942,991		3,807,217		4,563,321		
Central Garage	1,858,851		2,100,151		2,068,115		
Non-Budgeted Funds-A	75,513,211						
Non-Budgeted Funds-B	13,790,673						
Totals	219,602,507	29.616	149,697,317	29.417	219,288,833	15,646,750	28.568
						*Revenue Neutral Rate***	*28.568*
Less: Transfers	40,832,319		41,375,452		40,079,800		
Net Expenditure	178,770,188		108,321,865		179,209,033		
Total Tax Levied	15,423,403		15,423,400		xxxxxxxxxxxxxxxxx		
Assessed Valuation	531,447,506		541,238,681		547,710,231		

Outstanding Indebtedness, January 1.	2023	2024	2025
G.O. Bonds	69,145,000	65,795,000	70,285,000
Revenue Bonds	8,865,000	8,070,000	6,475,000
Other	88,884,810	83,789,032	88,092,574
Lease Purchase Principal	430,979	350,588	274,436
Total	167,325,789	158,004,620	165,127,010

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

Debbie Pack
City Official Title: Director of Finance