

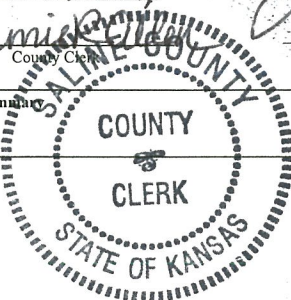
To the Clerk of Saline County, State of Kansas

City of Salina

		2020 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2020		2			
Allocation of MVT, RVT, 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	49,411,443	10,263,618	22.908
Debt Service	10-113		7,275,600	3,052,038	6.812
Library	12-1220				
Special Highway			1,668,193		
Sales Tax Capital			8,219,350		
Sales Tax Economic Development			375,000		
Arts and Humanities			1,064,364		
Business Improvement District					
Tourism and Convention			1,900,000		
Neighborhood Parks			10,000		
Special Parks			194,000		
Special Alcohol			197,740		
Bicentennial Center					
Workers Compensation			430,418		
Health Insurance			6,820,010		
Central Garage			1,546,186		
Sanitation					
Solid Waste			2,733,789		
Golf Course			916,971		
Water and Sewer			21,002,044		
#REF!					
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals		xxxxxx	103,765,108	13,315,656	29.720
					County Clerk's Use Only
Budget Summary		0			454,467
Neighborhood Revitalization Rebate					Nov 1, 2019 Total

Levy Valuation-Less TIF and
Pending Exemptions 448,039,849

Governing Body



City of Salina

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 12,201,319
2. Library levy in 2019 budget	- \$ 0
Other tax entity levy in 2019 budget	- \$ 0
3. Net tax levy	\$ 12,201,319

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+	5,962,117	
5. Increase in personal property for 2019 :			
5a. Personal property 2019	+	8,626,571	
5b. Personal property 2018	-	9,345,390	
5c. Increase in personal property (5a minus 5b)	+	0	
			(Use Only if > 0)
6. Valuation of annexed territory for 2019 :			
6a. Real estate	+	0	
6b. State assessed	+	0	
6c. New improvements	+	0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	0	
7. Valuation of property that has changed in use during 2019 :	+	881,138	
8. Expiration of property tax abatements	+	0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	0	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		6,843,255	
11. Total estimated valuation July 1, 2019		448,061,516	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		0.0155	
13. Percentage adjustment increase (12 times 3)	+	\$ 189,241	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	183,020	
16. Total Percentage Adjustments	\$	372,261	

12,573,580

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>3,052,038</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>2,625,000</u>	
Increase property tax revenues spent on debt service			<u>427,038</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>1,437,000</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2020 budget:		+	<u>10,166,523</u>	
Law enforcement expenses - 2019 budget:		-	<u>8,811,646</u>	
CPI adjustment	1.50%		<u>132,175</u>	
Increased law enforcement expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>1,222,702</u>	
24. Fire protection expenses - 2020 budget:		+	<u>7,647,136</u>	10,665,668
Fire protection expenses - 2019 budget:		-	<u>7,300,763</u>	10,367,097
CPI adjustment	1.50%		<u>109,511</u>	
Increased fire protection expense in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>236,862</u>	
25. Emergency medical expenses - 2020 budget:		+	<u>3,018,532</u>	
Emergency medical expenses - 2019 budget:		-	<u>3,066,334</u>	
CPI adjustment	1.50%		<u>45,995</u>	
Increased emergency medical expenses in 2020 budget:				
(Do not include building construction or remodeling costs)		+	<u>0</u>	
26. Total Revenue Adjustments			<u>3,323,602</u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u>15,897,182</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.014	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!
2020 Total Tax Levy (Less Levy for Other Governmental Units)	
Exemption from Election Requirement	#DIV/0!
"	

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0
CPI Adjustment	183,020
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	183,020
Exemption from Election Requirement	Yes

City of Salina

2020

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

Budgeted Fund for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,576,319	1,080,229	12,063	2,441	50,811	3,315
Debt Service	2,625,000	296,105	3,307	669	13,928	909
Library						
TOTAL	12,201,319	1,376,334	15,370	3,110	64,739	4,224

County Treas Motor Vehicle Estimate 1,376,334
County Treas Recreational Vehicle Estimate 15,370
County Treas 16/20M Vehicle Estimate 3,110
County Treas Commercial Vehicle Tax Estimate 64,739
County Treas Watercraft Tax Estimate 4,224

Motor Vehicle Factor 0.11280
Recreational Vehicle Factor 0.00126
16/20M Vehicle Factor 0.00025
Commercial Vehicle Factor 0.00531
Watercraft Factor 0.00035

[illegible]

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

City of Salina

2020

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2008-B (UIF)	12/15/08	7/1/2028	.0375-.05	3,525,000	1,035,000	1/1 & 7/1	7/1	73,385	185,000	37,128	175,000
2009-A	8/1/09	10/1/2029	.02-.05	23,695,000	2,845,000	4/1 & 10/1	10/1	94,480	2,250,000	20,230	595,000
2010-A	5/1/2010	10/1/2025	.02-.03875	6,875,000	650,000	4/1 & 10/1	10/1	19,995	320,000	10,395	330,000
2010-B Refunding	10/15/2010	10/1/2023	.005-2.25	7,860,000	1,720,000	4/1 & 10/1	10/1	43,675	550,000	31,300	425,000
2011-A	8/1/2011	10/1/2021	.02-.05	6,565,000	1,095,000	4/1 & 10/1	10/1	30,163	355,000	21,288	365,000
2012-A	8/1/2012	10/1/2027	.01-.0245	2,365,000	1,495,000	4/1 & 10/1	10/1	29,337	155,000	27,013	155,000
2012-B Refunding	8/1/2012	10/1/2020	.01-.014	3,785,000	415,000	4/1 & 10/1	10/1	5,340	235,000	2,520	180,000
2013-A	3/1/2013	10/1/2028	.006-.035	1,360,000	995,000	4/1 & 10/1	10/1	28,755	90,000	27,270	90,000
2013-B	8/1/2013	10/1/2033	.03-.04	4,330,000	3,170,000	4/1 & 10/1	10/1	104,675	250,000	97,175	260,000
2014-A	8/1/2014	10/1/2034	.03-.0375	7,570,000	5,240,000	4/1 & 10/1	10/1	160,563	640,000	141,363	295,000
2015-A	7/15/2015	10/1/2035	.02-.04	6,825,000	5,860,000	4/1 & 10/1	10/1	192,895	345,000	179,095	355,000
2016-A	7/26/2016	10/1/2036	0.0229	6,570,000	6,060,000	4/1 & 10/1	10/1	139,650	275,000	134,150	280,000
2016-B Refunding	7/26/2016	10/1/2031	0.0170	13,570,000	13,080,000	4/1 & 10/1	10/1	424,444	650,000	404,944	645,000
2017-A	7/27/2017	10/1/2037	.03-.03375	9,310,000	9,135,000	4/1 & 10/1	10/1	280,488	390,000	268,788	395,000
2018-A	11/15/2018	10/1/2033	.0315-.04	2,090,000	2,090,000	4/1 & 10/1	10/1	66,582	115,000	74,248	110,000
2019-A	4/24/2019	10/1/2039	.03-.04	11,090,000	0	4/1 & 10/1	10/1	0	0	520,375	240,000
Total G.O. Bonds					54,885,000			1,694,427	6,805,000	1,997,279	4,895,000
Revenue Bonds:											
2011-A Revenue Bonds	4/1/2011	10/1/2031	2.0-4.6	16,120,000	11,850,000	4/1 & 10/1	10/1	487,991	725,000	466,241	745,000
Total Revenue Bonds					11,850,000			487,991	725,000	466,241	745,000
Other:											
Temp Note Series 2018-2	11/15/2018	11/15/2019	0.03	13,500,000	13,500,000	11/15	11/15	326,250	13,500,000	0	0
Temp Note Series 2019-1	4/24/2019	5/1/2020	0.02	6,085,000	6,085,000	5/1	5/1	0	0	98,012	6,085,000
Total Other					19,585,000			326,250	13,500,000	98,012	6,085,000
Total Indebtedness					86,320,000			2,508,668	21,030,000	2,561,532	11,725,000

Proposed Budget
Year for 2020

City of Salina

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	46,052,076	47,994,399	39,249,445
Expenditures:			
City Commission	436,010	491,820	585,853
City Manager	823,173	905,425	850,962
Risk Management	563,318	625,206	625,206
Legal	673,416	550,990	550,990
Municipal Court	1,775,114	1,865,807	1,837,256
Human Resources	709,757	706,027	718,817
Finance and Administration	899,681	868,964	844,996
Interfund Transfers	805,000	985,000	905,500
Computer Technology	1,361,286	1,466,554	1,450,800
Police	9,259,268	8,811,646	10,166,523
Fire/EMS	10,138,410	10,367,097	10,665,669
Engineering	1,211,018	1,228,432	1,308,306
Street	1,896,825	1,998,510	1,995,674
Traffic	877,938	966,526	964,219
Flood Control	269,125	279,415	284,735
Parks	5,730,182	5,971,555	6,273,805
Smoky Hill Museum	528,644	570,308	576,352
Community & Development Services	1,979,960	2,142,561	2,037,590
Agency Contracts	982,447	1,294,690	1,061,690
Capital Outlay	224,007	240,000	180,000
Reserves	105,614	150,000	75,000
Subtotal detail (Should agree with detail)	41,250,193	42,486,533	43,959,943
Cash Forward (2020 column)			5,451,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	41,250,193	42,486,533	49,411,443
Unencumbered Cash Balance Dec 31	4,801,883	5,507,866	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	42,233,141	49,081,532	49,411,443
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			49,411,443
Tax Required			10,161,998
Delinquent Comp Rate: 1.0%			101,620
Amount of 2019 Ad Valorem Tax			10,263,618

CPA Summary

NOTICE OF BUDGET HEARING

2020

The governing body of

City of Salina

will meet on August 5, 2019 at 4:00 pm at City/County Building 300 West Ash, 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 W Ash, Room 206 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget Year for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	41,250,193	20.339	42,486,533	22.285	49,411,443	10,263,618	22.907
Debt Service	7,013,563	5.790	7,319,218	6.109	7,275,600	3,052,038	6.812
Library							
Special Highway	1,365,884		1,472,073		1,668,193		
Sales Tax Capital	8,578,796		9,614,958		8,219,350		
Sales Tax Economic Developm	457,585		480,000		375,000		
Arts and Humanities	995,681		1,066,349		1,064,364		
Business Improvement District	93,225						
Tourism and Convention	1,814,240		1,656,562		1,900,000		
Neighborhood Parks			10,000		10,000		
Special Parks	194,984		259,000		194,000		
Special Alcohol	191,676		213,751		197,740		
Bicentennial Center	762,968						
Workers Compensation	254,669		430,418		430,418		
Health Insurance	6,028,279		6,747,553		6,820,010		
Central Garage	1,491,671		1,564,012		1,546,186		
Sanitation	3,033,908						
Solid Waste	2,613,799		3,071,998		2,733,789		
Golf Course	950,840		955,806		916,971		
Water and Sewer	20,448,027		21,807,492		21,002,044		
#REF!							
Non-Budgeted Funds-A	48,889,307						
Non-Budgeted Funds-B	712,830						
Totals	147,142,125	26.129	99,155,723	28.394	103,765,108	13,315,656	29.719
Less: Transfers	16,861,434		17,631,718		19,750,667		
Net Expenditure	130,280,691		81,524,005		84,014,441		
Total Tax Levied	11,165,043		12,201,319		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	427,311,246		429,728,895		448,061,516		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G.O. Bonds	69,185,000		59,985,000		54,885,000		
Revenue Bonds	13,230,000		12,455,000		11,850,000		
Other	11,505,000		4,615,000		19,585,000		
Lease Purchase Principal	321,174		1,064,907		726,352		
Total	94,241,174		78,119,907		87,046,352		

*Tax rates are expressed in mills

Debbie Pack

City Official Title: Director of Finance

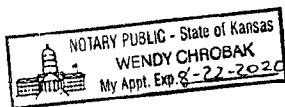
Publisher's Affidavit

I Kim Norwood being duly sworn declare that I am Major Accounts Coordinator of THE SALINA JOURNAL, a daily newspaper published at Salina, Saline County, Kansas, and of general circulation in said county, which newspaper has been admitted to the mails as second class matter in said county, and continuously and uninterruptedly published for five consecutive years prior to first publication of attached notice, and that the City of Salina Notice of Budget Hearing has been correctly published in the entire issues of said newspaper on July 26, 2019.

Subscribed and sworn to before me, this
2nd day of August A.D. 2019

Notary Public

Printer's Fee \$ 497.64

[illegible]