2024

CERTIFICATE

To the Clerk of Saline, 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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	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	76,339,152	11,543,689	22.166
Debt Service	10-113		9,419,900	3,879,714	7.450
Library	12-1220				
Special Highway			2,740,863		
Sales Tax Capital			13,157,772		
Sales Tax Economic Development			415,000		
Arts and Humanities			1,079,089		
Business Improvement District			130,000		
Tourism and Convention			3,141,000		
Neighborhood Parks			45,000		
Special Parks			681,275		
Special Alcohol			281,275		
Tony's Pizza Event Center			900,000		
FSAB Clean Up			50,000,000		
Workers Compensation			360,000		
Health Insurance			6,992,646		
Water and Sewer			28,654,498		
Golf Course			853,455		
Sanitation			3,998,322		
			9,841,700		
			1,989,712		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Totals		xxxxxx	211,020,659	15,423,403	29.616
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					531,447,506
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Value less TIF + Pending exemption
520,794,998

Revenue Neutral Rate: 28.856

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Assisted by:

Address:

Email:

Attest: November 8, 2023

Jamie R Boss
County Clerk

Governing Body

CPA Summary

City of Salina 2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,729,289	1,173,673	15,327	3,112	58,042	4,824
Debt Service	3,346,147	334,827	4,373	888	16,558	1,376
Library						
TOTAL	15,075,436	1,508,500	19,700	4,000	74,600	6,200

County Treas Motor Vehicle Estimate	1,508,500
County Treas Recreational Vehicle Estimate	19,700
County Treas 16/20M Vehicle Estimate	4,000
County Treas Commercial Vehicle Tax Estimate	74,600
County Treas Watercraft Tax Estimate	6,200

Motor Vehicle Factor	0.10006
Recreational Vehicle Factor	0.00131
16/20M Vehicle Factor	0.00027
Commercial Vehicle Factor	0.00495
Watercraft Factor	0.00041

City of Salina 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Arts and Humanities	520,000	645,500	695,500	K.S.A. 12-1,118
General	Tony's Pizza Event Cent	260,000	260,000	260,000	K.S.A. 12-1,118
General	Turf Replacement Capital		-	25,000	K.S.A. 12-1,118
General	Sales Tax Economic De	750,000			
Sales Tax	Vehicles and Equipment Capital		975,900	2,400,000	K.S.A. 12-1,117
Sales Tax	Bond and Interest	1,625,000	1,346,300	1,777,000	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	68,350	150,000	280,545	.S.A. 12-1,117-118
Sales Tax	Parks Capital	2,520,000	890,900	1,885,500	K.S.A. 12-1,118
Sales Tax	Fleet Capital	1,000,000	300,000	300,000	K.S.A. 12-1,117
Sales Tax	Street Capital	3,750,000	3,700,000	3,700,000	K.S.A. 12-1,118
Sales Tax	Buildings & Facilities	870,500	603,800	792,000	K.S.A. 12-1,118
Sales Tax	River Renewal Project	-	4,746,756	874,000	K.S.A. 12-1,118
Tourism and Convention	TPEC	601,861	522,447	525,000	K.S.A. 12-1,118
Tourism and Convention	Bond and Interest	300,930	266,555	648,000	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	132,350	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	139,200	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 Closur	42,500	42,500	42,500	K.S.A. 12-1-118
Solid Waste	SW Capital Reserve		-	6,000,000	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	250,000	250,000	1,750,000	K.S.A. 12-1-118
Water and Wastewater	Debt Service	4,928,672	6,699,510	7,050,720	K.S.A. 13-1270
Various	Workers' Compensation	250,000	300,000	250,000	K.S.A. 44-505f
Various	Health Insurance	5,534,200	5,000,000	6,500,000	K.S.A. 12-16,102
	Totals	29,350,513	32,778,668	41,834,265	
	Adjustments				
	Adjusted Totals	29,350,513	32,778,668	41,834,265	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

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City of Salina

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013-A	2/15/2013	10/1/2028	.006-.035	1,360,000	630,000	04/1 &10/1	10/1	20,840	95,000	18,370	100,000
2015-A	7/29/2015	10/1/2035	.02-.04	6,825,000	4,420,000	04/1 &10/1	10/1	139,045	385,000	127,495	385,000
2016-A	7/27/2016	10/1/2036	0.02	6,570,000	4,925,000	04/1 &10/1	10/1	111,150	305,000	102,000	315,000
2016-B Refunding	7/26/2016	10/1/2037	0.02	13,750,000	8,205,000	04/1 &10/1	10/1	222,544	1,935,000	125,794	1,770,000
2017-A	7/27/2017	10/1/2037	.03-.03375	9,310,000	7,520,000	04/1 &10/1	10/1	232,037	435,000	218,987	445,000
2018-A	11/27/2018	10/1/2033	.0315-.04	2,090,000	1,630,000	04/1 &10/1	10/1	60,448	120,000	55,647	125,000
2019-A	4/24/2019	10/1/2039	.03-.04	11,090,000	10,015,000	04/1 &10/1	10/1	319,350	445,000	301,550	465,000
2020-A	4/29/2020	10/1/2035	.02-.03	5,210,000	4,135,000	04/1 &10/1	10/1	110,688	595,000	92,837	610,000
2020-B Refunding	11/30/2020	10/1/2036	.02-.03	8,450,000	6,785,000	04/1 &10/1	10/1	184,162	670,000	164,063	560,000
2021-A	4/29/2021	10/1/2041	.01625-4.5	7,645,000	7,420,000	04/1 &10/1	10/1	195,750	320,000	182,950	335,000
2021-B Refunding	9/8/2021	10/1/2034	.01--.02	6,220,000	5,620,000	04/1 &10/1	10/1	97,848	610,000	85,647	630,000
2022-A	4/28/2022	10/1/2042	.025-.04	7,840,000	7,840,000	04/1 &10/1	10/1	382,755	390,000	253,000	525,000
Total G.O. Bonds					**69,145,000**			**2,076,617**	**6,305,000**	**1,728,340**	**6,265,000**
Revenue Bonds:											
2019-B	9/11/2019	10/1/2034	.02-.045	10,330,000	8,865,000	04/1 &10/1	10/1	242,700	795,000	218,850	820,000
Total Revenue Bonds					**8,865,000**			**242,700**	**795,000**	**218,850**	**820,000**
Other:											
2018-A STAR Bonds	12/21/2018	12/1/2038	N/A	18,250,000	16,155,000	6/1 & 12/1	12/1	837,575	0	837,575	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	5,091,497	2/1 & 8/1	2/1 & 8/1	91,842	391,228	84,880	399,566
KDHE 2917	2019	2/1/2040		32,000,000	22,916,908	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	3,820,016	2/1 & 8/1	2/1 & 8/1	13,214	179,088	41,515	183,285
KDHE 2997	2019	2/1/2040		4,250,000	4,065,028	2/1 & 8/1	2/1 & 8/1	14,064	187,626	13,405	190,319
KDHE 2050	2020	3/1/2035	0.25	1,399,012	1,016,361	3/1 & 9/1	3/1 & 9/1	2,586	72,518	12,021	74,372
KDHE 2049	2021	9/1/2042		31,500,000	31,500,000	3/1 & 9/1	3/1 & 9/1	54,546	1,795,780	98,105	1,854,991
Total Other					**88,884,810**			**1,115,598**	**3,935,777**	**1,189,273**	**4,012,071**
Total Indebtedness					**166,894,810**			**3,434,915**	**11,035,777**	**3,136,463**	**11,097,071**

City of Salina

2024

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 2023	Payments Due 2023	Payments Due 2024
HVAC - City/County Building	12/19/2012	180	0.03	1,100,000	430,979	93,926	93,926
				Totals	**430,979**	**93,926**	**93,926**

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

City of Salina 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	18,518,329	23,811,758	24,984,681
Receipts:			
Ad Valorem Tax	10,536,755	11,729,289	xxxxxxxxxxxxxxxxx
Delinquent Tax	117,647	197,000	129,000
Motor Vehicle Tax	1,248,000	1,283,100	1,173,673
Recreational Vehicle Tax	14,891	15,800	15,327
16/20M Vehicle Tax	2,849	3,000	3,112
Commercial Vehicle Tax			58,042
Watercraft Tax			4,824
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	259,238	246,300	281,275
Compensating Use Tax			
Local Sales Tax	16,697,633	15,621,000	17,961,000
Franchise Tax	7,468,177	6,659,450	7,507,450
Licenses	628,428	726,700	1,251,700
EMS	3,193,916	3,251,000	3,148,500
Fees and Charges	1,831,643	1,539,190	1,644,900
Municipal Court	979,626	1,042,800	941,000
Grants	130,247	138,000	0
Interfund Transfers	4,234,200	4,366,550	4,366,550
In Lieu of Taxes (IRB)	17,422	6,400	
Interest on Idle Funds	206,496	90,000	350,000
Neighborhood Revitalization Rebate			0
Miscellaneous	578,074	461,411	1,033,003
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**48,145,242**	**47,376,990**	**39,869,356**
Resources Available:	**66,663,571**	**71,188,748**	**64,854,037**

City of Salina

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	66,663,571	71,188,748	64,854,037
Expenditures:			
Agecny Support	261,000	336,500	365,000
City Commission	489,405	506,222	495,375
City Manager	2,175,527	2,518,148	2,491,863
Media Relations	64,293	99,000	185,504
Municipal Court	1,782,767	1,921,003	2,030,125
Human Resources	447,128	807,260	1,211,304
Finance & Administration	783,260	878,143	970,804
Computer Technology	1,418,929	1,595,449	2,712,381
Police	9,806,569	10,862,162	11,557,406
Fire	10,636,947	10,857,004	12,027,239
Public Works	4,472,025	4,858,930	5,314,576
Parks	5,735,547	6,368,206	7,533,547
Smoky Hill Museum	574,826	649,428	668,415
Development Services	1,922,825	2,114,209	2,531,619
Public Transportation	632,708	851,903	937,094
Interfund Transfers	1,540,000	905,500	980,500
Subtotal detail (Should agree with detail)	42,743,756	46,129,067	52,012,752
Cash Forward (2024 column)			24,226,400
Miscellaneous	108,057	75,000	100,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,851,813**	**46,204,067**	**76,339,152**
Unencumbered Cash Balance Dec 31	23,811,758	24,984,681	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	58,240,563	65,833,068	76,339,152
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	76,339,152
		Tax Required	11,485,115
	Delinquent Comp Rate:	0.5%	58,574
		Amount of 2023 Ad Valorem Tax	11,543,689

CPA Summary

City of Salina 2024

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Agecny Support			
Salaries			
Contractual	70,000	126,500	135,000
Commodities			
Capital Outlay	191,000	210,000	230,000
Total	**261,000**	**336,500**	**365,000**
City Commission			
Salaries	19,377	19,422	31,075
Contractual	468,663	485,500	462,500
Commodities	1,365	1,300	1,800
Capital Outlay			
Total	**489,405**	**506,222**	**495,375**
City Manager			
Salaries	1,001,464	1,089,029	858,068
Contractual	1,171,743	1,421,119	1,575,795
Commodities	2,320	7,000	57,000
Capital Outlay		1,000	1,000
Total	**2,175,527**	**2,518,148**	**2,491,863**
Media Relations			
Salaries			101,004
Contractual	64,203	97,000	38,000
Commodities	90	2,000	7,000
Capital Outlay			39,500
Total	**64,293**	**99,000**	**185,504**
Municipal Court			
Salaries	938,148	1,014,963	1,031,025
Contractual	822,263	898,040	987,600
Commodities	7,169	8,000	9,000
Capital Outlay	15,187		2,500
Total	**1,782,767**	**1,921,003**	**2,030,125**
Human Resources			
Salaries	373,108	683,510	933,554
Contractual	71,131	117,000	171,000
Commodities	2,889	3,600	103,600
Capital Outlay		3,150	3,150
Total	**447,128**	**807,260**	**1,211,304**
Finance & Administration			
Salaries	701,808	747,478	818,009
Contractual	70,798	120,565	141,395
Commodities	10,395	9,700	10,500
Capital Outlay	259	400	900
Total	**783,260**	**878,143**	**970,804**
Computer Technology			
Salaries	470,792	606,049	764,263
Contractual	810,830	730,700	1,059,318
Commodities	7,637	8,700	144,800
Capital Outlay	129,670	250,000	744,000
Total	**1,418,929**	**1,595,449**	**2,712,381**
Page 1 - Total	**7,422,309**	**8,661,725**	**10,462,356**

City of Salina 2024

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Police			
Salaries	8,817,383	9,849,847	10,380,901
Contractual	442,277	485,850	597,090
Commodities	419,557	458,465	490,615
Capital Outlay	127,352	68,000	88,800
Total	**9,806,569**	**10,862,162**	**11,557,406**
Fire			
Salaries	9,573,952	9,597,018	10,707,789
Contractual	365,283	417,250	350,550
Commodities	560,300	598,136	679,900
Capital Outlay	137,412	244,600	289,000
Total	**10,636,947**	**10,857,004**	**12,027,239**
Public Works			
Salaries	3,176,838	3,559,720	3,740,228
Contractual	821,661	803,865	906,595
Commodities	438,345	470,395	483,653
Capital Outlay	35,181	24,950	184,100
Total	**4,472,025**	**4,858,930**	**5,314,576**
Parks			
Salaries	3,796,906	4,233,466	4,865,154
Contractual	1,227,511	1,199,317	1,678,759
Commodities	647,542	797,970	850,291
Capital Outlay	63,588	137,453	139,343
Total	**5,735,547**	**6,368,206**	**7,533,547**
Smoky Hill Museum			
Salaries	467,528	535,563	574,370
Contractual	83,126	86,805	67,315
Commodities	23,786	26,760	26,430
Capital Outlay	386	300	300
Total	**574,826**	**649,428**	**668,415**
Development Services			
Salaries	1,607,865	1,701,221	2,011,312
Contractual	241,286	374,288	485,607
Commodities	41,428	36,200	32,700
Capital Outlay	32,246	2,500	2,000
Total	**1,922,825**	**2,114,209**	**2,531,619**
Public Transportation			
Salaries			
Contractual	632,708	851,903	937,094
Commodities			
Capital Outlay			
Total	**632,708**	**851,903**	**937,094**
Interfund Transfers			
Interfund Transfers	1,540,000	905,500	980,500
Contractual			
Commodities			
Capital Outlay			
Total	**1,540,000**	**905,500**	**980,500**
Page 2 -Total	35,321,447	37,467,342	41,550,396
Page 1 -Total	**7,422,309**	**8,661,725**	**10,462,356**
Grand Total	**42,743,756**	**46,129,067**	**52,012,752**

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

City of Salina 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,530,232	1,481,543	1,382,346
Receipts:			
Ad Valorem Tax	2,991,642	3,346,147	xxxxxxxxxxxxxxxx
Delinquent Tax	33,912	50,000	50,000
Motor Vehicle Tax	356,026	366,000	334,827
Recreational Vehicle Tax	4,248	4,500	4,373
16/20M Vehicle Tax	847	900	888
Commercial Vehicle Tax			16,558
Watercraft Tax			1,376
Special Assessments	1,409,834	1,522,602	1,340,000
Transfers In	1,925,930	1,612,854	2,425,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	39,168		4,504
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,761,606**	**6,903,003**	**4,177,526**
Resources Available:	**8,291,838**	**8,384,546**	**5,559,872**
Expenditures:			
Principle and Interest	6,810,295	7,002,200	7,426,900
Cash Basis Reserve (2024 column)			1,993,000
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**6,810,295**	**7,002,200**	**9,419,900**
Unencumbered Cash Balance Dec 31	1,481,543	1,382,346	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	9,184,000	8,914,200	9,419,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,419,900
		Tax Required	3,860,028
	Delinquent Comp Rate:	0.5%	19,686
		Amount of 2023 Ad Valorem Tax	3,879,714

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.5%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Salina 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,330,508	1,821,297	1,206,459
Receipts:			
State of Kansas Gas Tax	1,254,300	1,268,960	1,259,550
County Transfers Gas	137,099	134,360	133,360
Transer In	160,000	160,000	160,000
Federal Funds Exchange	93,830	580,000	580,000
Interest on Idle Funds			
Miscellaneous		25,260	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,645,229**	**2,168,580**	**2,132,910**
Resources Available:	**3,975,737**	**3,989,877**	**3,339,369**
Expenditures:			
Commodities	440,495	517,418	524,863
Captial Outlay	1,713,946	2,266,000	2,216,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,154,441**	**2,783,418**	**2,740,863**
Unencumbered Cash Balance Dec 31	1,821,297	1,206,459	598,506
2022/2023/2024 Budget Authority Amoun	2,873,193	2,783,418	2,740,863

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Adopted Budget

Sales Tax Capital	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,290,980	7,373,433	3,341,777
Receipts:			
Sales and Use Tax	10,435,229	9,832,000	11,455,700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,435,229**	**9,832,000**	**11,455,700**
Resources Available:	**18,726,208**	**17,205,433**	**14,797,477**
Expenditures:			
Contractual Services	14,250	100,000	100,000
Capital Outlay	1,004,676	50,000	50,000
Transfers Out	10,333,850	13,713,656	13,007,772
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,352,776**	**13,863,656**	**13,157,772**
Unencumbered Cash Balance Dec 31	7,373,433	3,341,777	1,639,705
2022/2023/2024 Budget Authority Amoun	11,413,850	13,863,656	13,157,772

CPA Summary

City of Salina 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax Economic Development**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	97,355	897,844	901,844
Receipts:			
Sales and Use Tax	423,490	399,000	465,800
Transfer In	750,000		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,173,490**	**399,000**	**465,800**
Resources Available:	**1,270,845**	**1,296,844**	**1,367,644**
Expenditures:			
Contractual	373,001	395,000	415,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**373,001**	**395,000**	**415,000**
Unencumbered Cash Balance Dec 31	897,844	901,844	952,644
2022/2023/2024 Budget Authority Amoun	1,045,000	395,000	415,000

Adopted Budget

Arts and Humanities	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	151,408	103,131	112,724
Receipts:			
Fees and Charges	336,433	354,000	331,000
Grants	38,000	38,000	38,000
Interfund Transfer	520,000	645,500	695,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**894,433**	**1,037,500**	**1,064,500**
Resources Available:	**1,045,841**	**1,140,631**	**1,177,224**
Expenditures:			
Personnel	518,344	561,707	602,789
Commodities	58,281	58,650	58,650
Contractual	344,328	380,550	380,650
Capital Outlay	21,757	27,000	37,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**942,710**	**1,027,907**	**1,079,089**
Unencumbered Cash Balance Dec 31	103,131	112,724	98,135
2022/2023/2024 Budget Authority Amoun	993,017	1,027,907	1,079,089

CPA Summary

City of Salina 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Business Improvement District**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,400	3,691	3,691
Receipts:			
Special Assessments	89,286	100,000	130,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**89,286**	**100,000**	**130,000**
Resources Available:	**92,686**	**103,691**	**133,691**
Expenditures:			
Contractual	88,995	100,000	130,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**88,995**	**100,000**	**130,000**
Unencumbered Cash Balance Dec 31	3,691	3,691	3,691
2022/2023/2024 Budget Authority Amount	90,000	100,000	130,000

Adopted Budget

Tourism and Convention	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	853	316,830	316,830
Receipts:			
Transient Guest Tax	2,332,211	2,050,417	2,825,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,332,211**	**2,050,417**	**2,825,000**
Resources Available:	**2,333,063**	**2,367,246**	**3,141,830**
Expenditures:			
Contractual	1,113,443	984,200	1,356,000
Interfund Transfer	902,791	1,066,217	1,785,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,016,234**	**2,050,417**	**3,141,000**
Unencumbered Cash Balance Dec 31	316,830	316,830	830
2022/2023/2024 Budget Authority Amount	2,333,000	2,050,417	3,141,000

CPA Summary

City of Salina 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Neighborhood Parks**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	44,121	46,441	39,441
Receipts:			
Fees	14,600	8,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,600**	**8,000**	**12,000**
Resources Available:	**58,721**	**54,441**	**51,441**
Expenditures:			
Capital Outlay	12,280	15,000	45,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,280**	**15,000**	**45,000**
Unencumbered Cash Balance Dec 31	46,441	39,441	6,441
2022/2023/2024 Budget Authority Amount	15,000	40,000	45,000

Adopted Budget

Special Parks	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	245,388	422,876	476,676
Receipts:			
Liquor Tax	259,238	246,300	281,275
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**259,238**	**246,300**	**281,275**
Resources Available:	**504,626**	**669,176**	**757,951**
Expenditures:			
Capital Outlay	81,751	192,500	681,275
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**81,751**	**192,500**	**681,275**
Unencumbered Cash Balance Dec 31	422,876	476,676	76,676
2022/2023/2024 Budget Authority Amount	174,000	192,500	681,275

CPA Summary

City of Salina 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	234	234	234
Receipts:			
Liquor Tax	259,238	246,300	281,275
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**259,238**	**246,300**	**281,275**
Resources Available:	**259,472**	**246,534**	**281,509**
Expenditures:			
Contractual	259,238	246,300	281,275
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**259,238**	**246,300**	**281,275**
Unencumbered Cash Balance Dec 31	234	234	234
2022/2023/2024 Budget Authority Amount	275,000	246,300	281,275

Adopted Budget

Tony's Pizza Event Center	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	643,173	173,087	5,533
Receipts:			
Interfund Transfer	831,861	782,446	929,000
Interest on Idle Funds			
Miscellaneous	38,979		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**870,839**	**782,446**	**929,000**
Resources Available:	**1,514,013**	**955,533**	**934,533**
Expenditures:			
Contractual	994,008	775,000	900,000
Capital Outlay	346,918	175,000	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,340,926**	**950,000**	**900,000**
Unencumbered Cash Balance Dec 31	173,087	5,533	34,533
2022/2023/2024 Budget Authority Amount	1,350,000	1,170,000	900,000

CPA Summary

City of Salina 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **FSAB Clean Up**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	61,607,416	61,432,497	56,882,497
Receipts:			
Interest on Idle Funds	209,872	450,000	300,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**209,872**	**450,000**	**300,000**
Resources Available:	**61,817,289**	**61,882,497**	**57,182,497**
Expenditures:			
Contractual	384,792	5,000,000	50,000,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**384,792**	**5,000,000**	**50,000,000**
Unencumbered Cash Balance Dec 31	61,432,497	56,882,497	7,182,497
2022/2023/2024 Budget Authority Amount	60,000,000	50,000,000	50,000,000

Adopted Budget

Workers Compensation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	942,223	948,362	888,462
Receipts:			
Interfund Transfer	250,000	300,000	250,000
Interest on Idle Funds			
Miscellaneous	1,203	100	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**251,203**	**300,100**	**250,000**
Resources Available:	**1,193,426**	**1,248,462**	**1,138,462**
Expenditures:			
Contractual	245,064	360,000	360,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**245,064**	**360,000**	**360,000**
Unencumbered Cash Balance Dec 31	948,362	888,462	778,462
2022/2023/2024 Budget Authority Amount	430,418	360,000	360,000

CPA Summary

City of Salina 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Insurance**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,853,725	3,855,846	3,500,846
Receipts:			
Fees	6,220,586	6,875,000	7,075,861
Interest on Idle Funds			
Miscellaneous	23,900	40,000	27,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,244,486**	**6,915,000**	**7,102,861**
Resources Available:	**10,098,211**	**10,770,846**	**10,603,706**
Expenditures:			
Personnel Services	18,175	15,000	15,000
Employee Benefits	840,552	750,000	879,000
Contractual Services	5,383,639	6,305,000	6,098,646
Contigency		200,000	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,242,366**	**7,270,000**	**6,992,646**
Unencumbered Cash Balance Dec 31	3,855,846	3,500,846	3,611,061
2022/2023/2024 Budget Authority Amount	7,136,300	7,270,000	6,992,646

Adopted Budget

Water and Sewer	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	21,911,512	23,604,388	18,808,254
Receipts:			
Fees and Charges	21,486,010	21,184,000	22,445,000
Interfund Transfers	101,198	114,200	112,200
Interest on Idle Funds			
Miscellaneous	51,942	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,639,149**	**21,303,200**	**22,562,200**
Resources Available:	**43,550,661**	**44,907,588**	**41,370,454**
Expenditures:			
Personnel Services	3,875,877	4,547,085	5,116,229
Commodities	4,067,444	4,120,300	5,115,620
Contractual	2,773,431	2,793,273	2,975,688
Capital Outlay	909,020	4,532,716	3,491,300
Interfund Transfer	8,320,345	10,104,260	11,955,461
Cash Forward (2024 column)			
Miscellaneous	157	1,700	200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,946,274**	**26,099,334**	**28,654,498**
Unencumbered Cash Balance Dec 31	23,604,388	18,808,254	12,715,955
2022/2023/2024 Budget Authority Amount	24,310,072	26,099,334	28,654,498

CPA Summary

City of Salina 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	80,898	67,227	94,158
Receipts:			
Fees and Charges	784,527	794,700	853,250
Interfund Transfer	10,000		
Reimbursement	83,674	98,000	17,000
Interest on Idle Funds			
Miscellaneous	504		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**878,705**	**892,700**	**870,250**
Resources Available:	**959,603**	**959,927**	**964,408**
Expenditures:			
Personnel	460,869	512,919	458,505
Commodities	302,755	246,050	272,350
Contractual	103,715	79,000	108,400
Capital Outlay	15,493	22,000	8,000
Interfund Transfer	9,544	5,800	6,200
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**892,376**	**865,769**	**853,455**
Unencumbered Cash Balance Dec 31	67,227	94,158	110,953
2022/2023/2024 Budget Authority Amount	3,375,408	865,769	853,455

Adopted Budget

Sanitation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	974,391	1,606,181	1,553,250
Receipts:			
Fees and Charges	3,484,017	3,698,220	3,876,240
Interest on Idle Funds			
Miscellaneous	30		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,484,046**	**3,698,220**	**3,876,240**
Resources Available:	**4,458,438**	**5,304,401**	**5,429,490**
Expenditures:			
Personnel	1,240,640	1,431,681	1,491,917
Commodities	330,041	434,630	397,335
Contractual	128,747	133,075	134,160
Capital Outlay	146,900	244,500	433,600
Interfund Transfer	1,005,929	1,507,265	1,541,310
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,852,257**	**3,751,151**	**3,998,322**
Unencumbered Cash Balance Dec 31	1,606,181	1,553,250	1,431,168
2022/2023/2024 Budget Authority Amount	1,888,550	0	3,998,322
	See Tab A	**See Tab C**	

CPA Summary

City of Salina 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	6,225,331	6,905,378	6,046,017
Receipts:			
Fees and Charges	3,240,838	2,601,800	3,306,000
Interfund Transfer	674,395	650,000	688,000
Interest on Idle Funds			
Miscellaneous	51,972	40,000	53,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,967,206**	**3,291,800**	**4,047,000**
Resources Available:	**10,192,537**	**10,197,178**	**10,093,017**
Expenditures:			
Personnel	652,726	772,517	872,859
Commodities	669,108	426,680	462,240
Contractual	641,279	688,205	824,025
Capital Outlay	243,515	1,093,000	571,000
Interfund Transfer	638,483	704,010	6,645,900
Debt Service	436,541	466,750	465,675
Cash Forward (2024 column)			
Miscellaneous	5,506		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,287,159**	**4,151,162**	**9,841,700**
Unencumbered Cash Balance Dec 31	6,905,378	6,046,017	251,317
2022/2023/2024 Budget Authority Amount	971,110	0	9,841,700
	See Tab A	**See Tab C**	

CPA Summary

Page No.

3,375,408.00 4,151,162.00

City of Salina 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Central Garage**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	394,426	278,714	233,728
Receipts:			
Charges for Service	1,552,263	1,710,240	1,672,000
Interfund Transfer	80,000	80,000	80,000
Interest on Idle Funds			
Miscellaneous	1,122	5,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,633,385**	**1,795,240**	**1,756,000**
Resources Available:	**2,027,810**	**2,073,954**	**1,989,728**
Expenditures:			
Personnel	320,987	320,801	337,747
Commodities	1,378,972	1,487,920	1,609,890
Contractual	47,461	30,005	39,075
Capital Outlay	1,676	1,500	3,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,749,097**	**1,840,226**	**1,989,712**
Unencumbered Cash Balance Dec 31	278,714	233,728	16
2022/2023/2024 Budget Authority Amount	3,392,576	0	1,989,712

See Tab C

CPA Summary

1,873,226.00

City of Salina

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Clearing		**Construction**		**Donation**		**Endowment**		**Grant**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,698,562	Cash Balance Jan 1	6,532,072	Cash Balance Jan 1	626,833	Cash Balance Jan 1	592,865	Cash Balance Jan 1	4,475,038	14,925,371
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	26,192,445		6,445,377		141,180		40,617		4,902,130	
Total Receipts	26,192,445	Total Receipts	6,445,377	Total Receipts	141,180	Total Receipts	40,617	Total Receipts	4,902,130	37,721,749
Resources Available:	28,891,007	Resources Available:	12,977,449	Resources Available:	768,013	Resources Available:	633,483	Resources Available:	9,377,168	52,647,119
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	25,630,686		10,114,366		67,048		47,173		2,268,808	
Total Expenditures	25,630,686	Total Expenditures	10,114,366	Total Expenditures	67,048	Total Expenditures	47,173	Total Expenditures	2,268,808	38,128,082
Cash Balance Dec 31	3,260,321	Cash Balance Dec 31	2,863,083	Cash Balance Dec 31	700,965	Cash Balance Dec 31	586,310	Cash Balance Dec 31	7,108,359	**14,519,037** **
										14,519,037 **

**Note: These two block figures should agree.

CPA Summary

Page No.

City of Salina

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

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	14,259,991	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 14,259,991
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	10,802,153									
Total Receipts	10,802,153	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	10,802,153
Resources Available:	25,062,144	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	25,062,144
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	5,592,119									
Total Expenditures	5,592,119	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	5,592,119
Cash Balance Dec 31	19,470,025	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**19,470,025** **
										19,470,025 **

**Note: These two block figures should agree.

CPA Summary

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.org

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 THESALINE COUNTY CLERK THE REVENUE NEUTRAL RATE INTENT;**

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 29.6020. The date of our hearing is August 28, 2023 at 4:00 PMand will be held at City/County Building 300 West Ash Street, Room 107 address in Salina, Kansas.

____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand and official seal on July 17, 2023.

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

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.

Consolidated-Salina EPN111155

RESOLUTION NO. 23-8144

A RESOLUTION OF THE CITY OF SALINA, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the mill rate for the City of Salina for the 2022 tax year was 30.348 mills; and

WHEREAS, the Revenue Neutral Rate for the City of Salina for 2023 tax year was calculated as 28.856 mills by the Saline County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Salina will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 28, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Salina, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF SALINA:

The City of Salina shall levy a property tax rate of 29.602, subject to final calculation by the Saline County Clerk, exceeding the Revenue Neutral Rate of 28.856 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 28th day of August and **SIGNED** by the Mayor.

Michael L. Hoppock, Mayor

Attested:

Nikki Goding, Deputy City Clerk

Roll Call Vote

A Roll Call Vote of the City of Salina To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 28, 2023
Resolution No. 23-8144

Governing Body Member	Yes	No	No Vote
Michael L. Hoppock	√		
Bill Longbine	√		
Trent Davis, M.D.	√		
Greg Lenkiewicz	√		
Karl Ryan	√		
TOTAL	**5**	**0**	**0**

Certified:
Nikki Goding
Nikki Go ding, Deputy City Clerk

LOCALiQ

Salina Journal
The Hutchinson News
The Topeka Capital-Journal

PO Box 631367 Cincinnati, OH 45263-1367

PROOF OF PUBLICATION

Nikki Goding
JoVanna Rutherford
City of Salina City Clerk

300 West Ash
Salina KS 67402-0736

STATE OF WISCONSIN, COUNTY OF BROWN

The Salina Journal, a daily newspaper published at Salina, Saline County, Kansas, and of general circulation in said county, and continuously and uninterruptedly published for five consecutive years prior to first publication of attached notice.

That the attachment hereto contains a true and correct copy of what was actually published in said newspaper in the issue dated:

08/11/2023

Sworn to and subscribed before on 08/11/2023

Legal Clerk

Notary, State of WI, County of Brown

3/7/27

My commision expires

Publication Cost:	$788.80	
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KAITLYN FELTY
Notary Public
State of Wisconsin

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Salina

will meet on August 28, 2023 at 4:00 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 Salina, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	42,851,813	23.693	46,204,067	23.612	76,339,152	11,543,689	22.156
Debt Service	6,810,295	6.759	7,002,200	6.736	9,419,900	3,879,714	7.446
Library							
Special Highway	2,154,441		2,783,418		2,740,863		
Sales Tax Capital	11,352,776		13,863,656		13,157,772		
Sales Tax Economic Development	373,001		395,000		415,000		
Arts and Humanities	942,710		1,027,907		1,079,089		
Business Improvement District	88,995		100,000		130,000		
Tourism and Convention	2,016,234		2,050,417		3,141,000		
Neighborhood Parks	12,280		15,000		45,000		
Special Parks	81,751		192,500		681,275		
Special Alcohol	259,238		246,300		281,275		
Tony's Pizza Event Center	1,340,926		950,000		900,000		
FSAB Clean Up	384,792		5,000,000		50,000,000		
Workers Compensation	245,064		360,000		360,000		
Health Insurance	6,242,366		7,270,000		6,992,646		
Water and Sewer	19,946,274		26,099,334		28,654,498		
Golf Course	892,376		865,769		853,455		
Sanitation	2,852,257		3,751,151		3,998,322		
Solid Waste	3,287,159		4,151,162		9,841,700		
Central Garage	1,749,097		1,840,226		1,989,712		
Non-Budgeted Funds-A	38,128,082						
Non-Budgeted Funds-B	5,592,119						
Totals	147,604,042	30.452	124,168,106	30.348	211,020,659	15,423,403	29.602
						*Revenue Neutral Rate***	*28.856*
Less: Transfers	29,350,513		32,778,668		41,834,265		
Net Expenditure	118,253,529		91,389,438		169,186,394		
Total Tax Levied	15,075,436		15,075,436		xxxxxxxxxxxx		
Assessed Valuation	452,126,522		503,880,021		521,019,177		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	65,330,000	67,255,000	69,145,000
Revenue Bonds	9,615,000	8,865,000	8,865,000
Other	7,050,000	0	88,884,810
Lease Purchase Principal	583,725	489,799	430,979
Total	82,578,725	76,609,799	167,325,789

*Tax rates are expressed in mills

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

Debbie Pack

City Official Title: Director of Finance

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2024

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City of Salina

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Debbie Pack

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