CERTIFICATE

2023

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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 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	65,833,068	11,729,289	23.617
Debt Service	10-113		8,914,200	3,346,147	6.736
Library	12-1220				
Special Highway			2,783,418		
Sales Tax Capital			13,863,656		
Sales Tax Economic Development			395,000		
Arts and Humanities			1,027,907		
Business Improvement District			100,000		
Tourism and Convention			2,050,417		
Neighborhood Parks			40,000		
Special Parks			192,500		
Special Alcohol			246,300		
Tony's Pizza Event Center			1,170,000		
FSAB Clean Up			50,000,000		
Workers Compensation			360,000		
Health Insurance			7,270,000		
Water and Sewer			26,099,334		
Golf Course			865,769		
Sanitation			3,751,151		
Solid Waste			4,151,162		
Central Garage			1,873,226		
Non-Budgeted Funds-A		1			
Non-Budgeted Funds-B		2			
Totals		xxxxxx	190,987,106	15,075,435	30.348
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		1	Less TIF		503,880,021
RNR Hearing Notice			496,759,566		
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 27.931

Assisted by:

Address:

Email:

Attest: 11/2 2022

County Clerk

Governing Body

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

CPA Summary

City of Salina

2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,728,135	1,214,139	15,794	3,034	52,362	3,190
Debt Service	3,060,449	346,361	4,506	866	14,938	910
Library						
TOTAL	13,788,584	1,560,500	20,300	3,900	67,300	4,100

County Treas Motor Vehicle Estimate	1,560,500				
County Treas Recreational Vehicle Estimate		20,300			
County Treas 16/20M Vehicle Estimate			3,900		
County Treas Commercial Vehicle Tax Estimate				67,300	
County Treas Watercraft Tax Estimate					4,100

Motor Vehicle Factor	0.11317				
Recreational Vehicle Factor		0.00147			
16/20M Vehicle Factor			0.00028		
Commercial Vehicle Factor				0.00488	
Watercraft Factor					0.00030

City of Salina

2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Arts & Humanities	645,500	645,500	645,500	K.S.A. 12-1,118
General	TPEC	260,000	260,000	260,000	K.S.A. 12-1,118
Sales Tax Capital	General	1,000,000	1,000,000	1,000,000	K.S.A. 12-187
Sales Tax Capital	Kenwood Cove Reserve	68,350	68,350	150,000	K.S.A. 12-1,118
Sales Tax Capital	Bond and Interest	650,000	650,000	650,000	K.S.A. 12-187
Sales Tax Capital	Bond and Interest	975,000	1,123,200	696,300	K.S.A. 12-187
Sales Tax Capital	Parks Capital Improvem	-	2,020,000	890,900	K.S.A. 12-1,118
Sales Tax Capital	Fleet Management	-	1,000,000	300,000	K.S.A. 12-1,117
Sales Tax Capital	Street Capital Improvem	-	3,750,000	3,700,000	K.S.A. 12-1,118
Sales Tax Capital	Building Capital Improv	-	870,500	603,800	K.S.A. 12-1,118
Sales Tax Capital	V&E Replacement Rese	-	500,000	975,900	K.S.A. 12-1,117
Sales Tax Capital	River Renewal Project R	-	-	4,746,756	K.S.A. 12-1,118
Tourism and Convention	TPEC	435,682	450,400	522,447	K.S.A. 12-1,118
Tourism and Convention	Bond and Interest	217,840	461,700	266,555	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. 12-1,119
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 Closure		42,500	42,500	K.S.A. 12-825d
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	Water and Wastewater (	250,000	250,000	250,000	K.S.A. 12-825d
Water and Wastewater	W/W Bond and Interest	4,062,018	5,093,790	6,699,510	K.S.A. 13-1270
Various	Workers Compensation	250,000	250,000	300,000	K.S.A. 44-505f
Various	Health Insurance	4,692,681	5,312,000	5,000,000	K.S.A. 12-16,102
	Totals	18,585,571	28,826,440	32,778,668	
	Adjustments				
	Adjusted Totals	18,585,571	28,826,440	32,778,668	

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

City of Salina

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
2013-A	3/1/2013	10/1/2028	.006 - .035	1,360,000	725,000	4/1 & 10/1	10/1	23,310	95,000	20,840	95,000
2015-A	7/15/2015	10/1/2035	.02-.04	6,825,000	4,795,000	4/1 & 10/1	10/1	150,295	375,000	139,045	385,000
2016-A	7/26/2016	10/1/2036	0.0229	6,570,000	5,220,000	4/1 & 10/1	10/1	120,000	295,000	111,150	305,000
2016-B Refunding	7/26/2016	10/1/2031	0.0170	13,570,000	10,190,000	4/1 & 10/1	10/1	321,794	1,985,000	222,544	1,935,000
2017-A	7/27/2017	10/1/2037	.03-.03375	9,310,000	7,940,000	4/1 & 10/1	10/1	244,637	420,000	232,038	435,000
2018-A	11/15/2018	10/1/2033	.0315-.04	2,090,000	1,750,000	4/1 & 10/1	10/1	65,247	120,000	60,448	120,000
2019-A	4/24/2019	10/1/2039	.03-.04	11,090,000	10,440,000	4/1 & 10/1	10/1	336,350	425,000	319,350	445,000
2020-A	4/29/2020	10/1/2035	.02-.03	5,210,000	4,715,000	4/1 & 10/1	10/1	128,087	580,000	110,688	595,000
2020-B	11/19/2020	10/1/2036	.02-.03	8,450,000	7,615,000	4/1 & 10/1	10/1	209,063	830,000	184,163	670,000
2021-A	4/29/2021	10/12041	.01625-4.5	7,645,000	7,645,000	4/1 & 10/1	10/1	291,200	225,000	195,750	320,000
2021-B	9/8/2021	10/1/2034	.01-.02	6,220,000	6,220,000	4/1 & 10/1	10/1	116,866	600,000	97,848	610,000
2022-A	4/28/2022	10/1/2042	.025-.04	7,840,000	0	4/1 & 10/1	10/1	0	0	382,755	390,000
Total G.O. Bonds					**67,255,000**			**2,006,849**	**5,950,000**	**2,076,619**	**6,305,000**
Revenue Bonds:											
2019-B	9/11/2019	10/1/2031	.02-.045	10,330,000	8,865,000	4/1 & 10/1	10/1	265,950	775,000	242,700	795,000
Total Revenue Bonds					**8,865,000**			**265,950**	**775,000**	**242,700**	**795,000**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**76,120,000**			**2,272,799**	**6,725,000**	**2,319,319**	**7,100,000**

State of Kansas
City

City of Salina

2023

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 2022	Payments Due 2022	Payments Due 2023
HVAC- City/County Building	12/19/2012	180	0.03	1,100,000	489,799	93,926	93,926
				Totals	**489,799**	**93,926**	**93,926**

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

City of Salina 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,742,990	18,518,328	18,543,304
Receipts:			
Ad Valorem Tax	10,515,040	10,728,135	xxxxxxxxxxxxxxxxx
Delinquent Tax	298,941	172,000	197,000
Motor Vehicle Tax	1,240,284	1,239,267	1,214,139
Recreational Vehicle Tax	15,352	14,394	15,794
16/20M Vehicle Tax	2,636	2,645	3,034
Commercial Vehicle Tax			52,362
Watercraft Tax			3,190
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax			
Local Alcoholic Liquor	227,127	174,000	246,300
Compensating Use Tax			
Local Sales Tax	15,314,664	14,322,000	15,621,000
Franchise Tax	6,640,802	6,681,750	6,659,450
Licenses	714,275	603,610	726,700
Grants	122,530	0	138,000
EMS	2,976,174	3,319,000	3,251,000
Municipal Court	1,037,610	1,146,000	1,042,800
Fees and Charges	1,459,149	1,630,810	1,539,190
Interfund Transfers	4,366,550	4,366,550	4,366,550
In Lieu of Taxes (IRB)	6,543	6,000	6,400
Interest on Idle Funds	84,501	300,000	90,000
Neighborhood Revitalization Rebate			0
Miscellaneous	375,643	358,378	474,881
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**45,397,819**	**45,064,539**	**35,647,790**
Resources Available:	**58,140,810**	**63,582,867**	**54,191,094**

City of Salina

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	58,140,810	63,582,867	54,191,094
Expenditures:			
Agency Support	309,614	225,000	336,500
City Commission	495,964	506,045	506,222
City Manager	2,161,500	2,406,320	2,503,148
Computer Technology	1,212,235	1,502,312	1,595,449
Development Services	1,715,741	1,997,001	2,114,209
Finance & Administration	783,177	836,290	878,143
Fire	10,275,681	10,309,942	10,857,004
Human Resources	399,192	479,755	807,260
Municipal Court	1,639,352	1,698,163	1,921,003
Parks	5,174,783	5,961,731	6,343,206
Police	9,799,130	10,740,030	10,862,162
Public Works	4,239,047	4,682,841	4,858,930
Smoky Hill Museum	516,394	588,427	649,428
Public Transportation	-143,030	818,205	851,903
Interfund Transfers	905,500	1,655,500	905,500
Media/Communications	22,095	42,000	99,000
Subtotal detail (Should agree with detail)	39,506,375	44,449,563	46,089,068
Cash Forward (2023 column)			19,629,000
Miscellaneous	116,107	590,000	115,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**39,622,482**	**45,039,563**	**65,833,068**
Unencumbered Cash Balance Dec 31	18,518,328	18,543,304	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	51,123,175	58,240,563	65,833,068
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	65,833,068
		Tax Required	11,641,974
	Delinquent Comp Rate:	0.8%	87,315
		Amount of 2022 Ad Valorem Tax	11,729,289

CPA Summary

City of Salina 2023

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Agency Support			
Salaries			
Contractual	126,014	25,000	126,500
Commodities	0		
Capital Outlay	183,600	200,000	210,000
Other			
Total	**309,614**	**225,000**	**336,500**
City Commission			
Salaries	19,379	18,000	19,422
Contractual	464,775	486,745	485,500
Commodities	11,811	1,300	1,300
Capital Outlay			
Total	**495,964**	**506,045**	**506,222**
City Manager			
Salaries/Employee Benefits	765,110	1,081,535	1,089,029
Contractual	1,373,619	1,312,285	1,404,119
Commodities	6,566	10,000	9,000
Capital Outlay	16,206	2,500	1,000
Total	**2,161,500**	**2,406,320**	**2,503,148**
Computer Technology			
Salaries/Employee Benefits	467,744	612,262	606,049
Contractual	602,945	656,100	730,700
Commodities	8,408	8,700	8,700
Capital Outlay	133,138	225,250	250,000
Total	**1,212,235**	**1,502,312**	**1,595,449**
Development Services			
Salaries/Employee Benefits	1,439,793	1,682,151	1,701,221
Contractual	234,422	281,600	374,288
Commodities	41,371	30,750	36,200
Capital Outlay	155	2,500	2,500
Total	**1,715,741**	**1,997,001**	**2,114,209**
Finance & Administration			
Salaries/Employee Benefits	655,469	712,590	747,478
Contractual	124,655	112,300	120,565
Commodities	3,053	10,500	9,700
Capital Outlay	0	900	400
Total	**783,177**	**836,290**	**878,143**
Fire			
Salaries/Employee Benefits	9,318,654	9,219,306	9,597,918
Contractual	332,925	383,850	416,350
Commodities	456,042	504,386	598,136
Capital Outlay	168,060	202,400	244,600
Total	**10,275,681**	**10,309,942**	**10,857,004**
Human Resources			
Salaries/Employee Benefits	346,789	366,373	683,510
Contractual	48,737	106,600	117,000
Commodities	3,666	3,632	3,600
Capital Outlay		3,150	3,150
Total	**399,192**	**479,755**	**807,260**
Page 1 - Total	**17,353,104**	**18,262,666**	**19,597,936**

City of Salina 2023

Adopted Budget **General Fund - Detail Page 2**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Municipal Court			
Salaries/Employee Benefits	818,709	824,863	1,014,963
Contractual	810,283	850,700	888,740
Commodities	4,730	5,200	5,200
Capital Outlay	3,703	14,600	9,300
Other	1,927	2,800	2,800
Total	**1,639,352**	**1,698,163**	**1,921,003**
Parks			
Salaries/Employee Benefits	3,448,278	3,978,994	4,240,966
Contractual	1,050,591	1,164,307	1,159,067
Commodities	591,730	712,236	797,970
Capital Outlay	45,806	76,843	112,453
Interfund Transfer	38,378	29,350	32,750
Total	**5,174,783**	**5,961,731**	**6,343,206**
Police			
Salaries/Employee Benefits	8,973,346	9,726,172	9,853,147
Contractual	347,901	529,014	482,550
Commodities	402,589	445,654	458,465
Capital Outlay	75,293	39,190	68,000
Interfund Transfer			
Total	**9,799,130**	**10,740,030**	**10,862,162**
Public Works			
Salaries/Employee Benefits	3,096,515	3,473,794	3,566,620
Contractual	723,819	794,377	796,965
Commodities	403,265	399,690	470,395
Capital Outlay	15,449	14,980	24,950
Total	**4,239,047**	**4,682,841**	**4,858,930**
Smoky Hill Museum			
Salaries/Employee Benefits	436,701	483,427	535,563
Contractual	63,421	83,065	86,805
Commodities	15,980	21,635	26,760
Capital Outlay	293	300	300
Total	**516,394**	**588,427**	**649,428**
Public Transportation			
Salaries/Employee Benefits			
Contractual	(143,030)	818,205	851,903
Commodities			
Capital Outlay			
Total	**(143,030)**	**818,205**	**851,903**
Interfund Transfers			
Interfund Transfers	905,500	1,655,500	905,500
Total	**905,500**	**1,655,500**	**905,500**
Media/Communications			
Salaries	0	0	
Contractual	19,198	35,000	57,000
Commodities	578	2,000	2,000
Capital Outlay	2,319	5,000	40,000
Total	**22,095**	**42,000**	**99,000**
Page 2 -Total	22,153,271	26,186,897	26,491,132
Page 1 -Total	**17,353,104**	**18,262,666**	**19,597,936**
Grand Total	**39,506,375**	**44,449,563**	**46,089,068**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2023

Library found in: City of Salina
Saline

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each vear.

First test:

	Current Year 2022	Proposed Year 2023
Ad Valorem	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	##########	##########
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Salina 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,665,600	1,530,232	2,039,926
Receipts:			
Ad Valorem Tax	2,978,243	3,060,449	xxxxxxxxxxxxxxx
Delinquent Tax	86,458	61,389	50,000
Motor Vehicle Tax	368,815	336,556	346,361
Recreational Vehicle Tax	4,565		4,506
16/20M Vehicle Tax	723		866
Commercial Vehicle Tax			14,938
Watercraft Tax			910
Special Assessments	1,405,148	1,435,600	1,522,602
Interfund Transfers	1,842,841	2,316,700	1,612,854
Bond Proceeds	6,592,718		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,279,511**	**7,210,694**	**3,553,037**
Resources Available:	**14,945,111**	**8,740,926**	**5,592,963**
Expenditures:			
Principle and Interest Payments	13,414,879	6,701,000	7,002,200
Cash Basis Reserve (2023 column)			1,912,000
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**13,414,879**	**6,701,000**	**8,914,200**
Unencumbered Cash Balance Dec 31	1,530,232	2,039,926	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	8,441,700	9,184,000	8,914,200
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	8,914,200
		Tax Required	3,321,238
	Delinquent Comp Rate:	0.8%	24,909
		Amount of 2022 Ad Valorem Tax	3,346,147

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.8%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Salina 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,437,090	1,787,276	829,933
Receipts:			
State of Kansas Gas Tax	1,356,832	1,197,030	1,294,240
County Transfers Gas	140,837	125,820	134,340
Grant Revenue		433,000	580,000
Interfund Transfers	160,000	160,000	160,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,657,669**	**1,915,850**	**2,168,580**
Resources Available:	**3,094,759**	**3,703,126**	**2,998,513**
Expenditures:			
Commodities	388,839	486,950	517,418
Capital Outlay	918,644	2,386,243	2,266,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,307,483**	**2,873,193**	**2,783,418**
Unencumbered Cash Balance Dec 31	1,787,276	829,933	215,095
2021/2022/2023 Budget Authority Amoun	1,493,193	2,873,193	2,783,418

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Adopted Budget

Sales Tax Capital	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,643,768	8,290,981	5,897,131
Receipts:			
Sales and Use Tax	9,639,453	9,020,000	9,832,000
Grant			
Interest on Idle Funds			
Miscellaneous	98,762		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,738,215**	**9,020,000**	**9,832,000**
Resources Available:	**15,381,983**	**17,310,981**	**15,729,131**
Expenditures:			
Contractual Services	63,000	100,000	100,000
Capital Outlay	4,334,652	980,000	50,000
Interfund Transfers	2,693,350	10,333,850	13,713,656
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,091,002**	**11,413,850**	**13,863,656**
Unencumbered Cash Balance Dec 31	8,290,981	5,897,131	1,865,475
2021/2022/2023 Budget Authority Amoun	7,743,850	11,413,850	13,863,656

CPA Summary

City of Salina 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sales Tax Economic Development**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	715,686	97,354	818,354
Receipts:			
Sales and Use Tax	391,195	366,000	399,000
Interfund Transfers		750,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**391,195**	**1,116,000**	**399,000**
Resources Available:	**1,106,881**	**1,213,354**	**1,217,354**
Expenditures:			
Contractual Services	1,009,527	395,000	395,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,009,527**	**395,000**	**395,000**
Unencumbered Cash Balance Dec 31	97,354	818,354	822,354
2021/2022/2023 Budget Authority Amoun	1,020,000	1,045,000	395,000

Adopted Budget

Arts and Humanities	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	100,066	151,408	166,892
Receipts:			
Charges for Services	245,376	326,000	354,000
Interfund Transfer	645,500	645,500	645,500
Foundation Support	18,000	37,000	38,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**908,876**	**1,008,500**	**1,037,500**
Resources Available:	**1,008,942**	**1,159,908**	**1,204,392**
Expenditures:			
Personnel Services	524,251	561,657	561,707
Commodities	31,326	50,430	57,850
Contractual Services	290,508	353,930	380,550
Capital Outlay	10,651	27,000	27,000
Interfund Transfers			
Cash Forward (2023 column)			
Miscellaneous	797		800
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**857,534**	**993,017**	**1,027,907**
Unencumbered Cash Balance Dec 31	151,408	166,892	176,485
2021/2022/2023 Budget Authority Amoun	897,099	993,017	1,027,907

CPA Summary

City of Salina 2023 ./

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Business Improvement District**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,017	3,400	3,400
Receipts:			
Special Assessments	95,809	90,000	100,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**95,809**	**90,000**	**100,000**
Resources Available:	**106,826**	**93,400**	**103,400**
Expenditures:			
Contractual Services	103,426	90,000	100,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**103,426**	**90,000**	**100,000**
Unencumbered Cash Balance Dec 31	3,400	3,400	3,400
2021/2022/2023 Budget Authority Amount	125,000	90,000	100,000

Adopted Budget

Tourism and Convention	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	853	853	853
Receipts:			
Transient Guest Tax	1,487,353	1,754,000	2,050,417
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,487,353**	**1,754,000**	**2,050,417**
Resources Available:	**1,488,206**	**1,754,853**	**2,051,269**
Expenditures:			
Contractual Services	833,831	841,900	984,200
Interfund Transfers	653,522	912,100	1,066,217
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,487,353**	**1,754,000**	**2,050,417**
Unencumbered Cash Balance Dec 31	853	853	853
2021/2022/2023 Budget Authority Amount	1,895,800	1,754,000	2,050,417

CPA Summary

City of Salina 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Neighborhood Parks**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	33,821	44,121	39,121
Receipts:			
Fees and Charges	10,300	5,000	6,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,300**	**5,000**	**6,000**
Resources Available:	**44,121**	**49,121**	**45,121**
Expenditures:			
Capital Outlay	0	10,000	40,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**10,000**	**40,000**
Unencumbered Cash Balance Dec 31	44,121	39,121	5,121
2021/2022/2023 Budget Authority Amount	10,000	10,000	40,000

Adopted Budget

Special Parks	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	465,772	245,458	245,458
Receipts:			
Alcohol Tax	227,127	174,000	246,300
Interest on Idle Funds			
Miscellaneous	193		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**227,320**	**174,000**	**246,300**
Resources Available:	**693,093**	**419,458**	**491,758**
Expenditures:			
Capital Outlay	447,635	174,000	192,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**447,635**	**174,000**	**192,500**
Unencumbered Cash Balance Dec 31	245,458	245,458	299,258
2021/2022/2023 Budget Authority Amount	602,000	174,000	192,500

CPA Summary

City of Salina 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	234	234	234
Receipts:			
Alcohol Tax	227,127	174,000	246,300
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**227,127**	**174,000**	**246,300**
Resources Available:	**227,361**	**174,234**	**246,534**
Expenditures:			
Contractual Services	227,127	174,000	246,300
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**227,127**	**174,000**	**246,300**
Unencumbered Cash Balance Dec 31	234	234	234
2021/2022/2023 Budget Authority Amount	235,000	174,000	246,300

Adopted Budget

Tony's Pizza Event Center	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	307,954	643,670	429,070
Receipts:			
Interfund Transfers	695,682	710,400	782,446
Donations	299,671		
Interest on Idle Funds			
Miscellaneous	67,018		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,062,371**	**710,400**	**782,446**
Resources Available:	**1,370,325**	**1,354,070**	**1,211,516**
Expenditures:			
Contractual Services	726,655	750,000	775,000
Capital Outlay		175,000	395,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**726,655**	**925,000**	**1,170,000**
Unencumbered Cash Balance Dec 31	643,670	429,070	41,516
2021/2022/2023 Budget Authority Amount	740,000	925,000	1,170,000

CPA Summary

City of Salina 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **FSAB Clean Up**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	61,607,417	59,632,417
Receipts:			
DOJ Settlement	65,900,000		
Interfund Transfer	1,992,794		
Interest on Idle Funds	65,998	25,000	35,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**67,958,792**	**25,000**	**35,000**
Resources Available:	**67,958,792**	**61,632,417**	**59,667,417**
Expenditures:			
Contractual Services	6,351,375	2,000,000	50,000,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,351,375**	**2,000,000**	**50,000,000**
Unencumbered Cash Balance Dec 31	61,607,417	59,632,417	9,667,417
2021/2022/2023 Budget Authority Amount	67,500,000	60,000,000	50,000,000

Adopted Budget

Workers Compensation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,013,032	942,223	761,905
Receipts:			
Interfund Transfer	250,000	250,000	300,000
Interest on Idle Funds			
Miscellaneous	1,279	100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**251,279**	**250,100**	**300,100**
Resources Available:	**1,264,311**	**1,192,323**	**1,062,005**
Expenditures:			
Contractual Services	322,088	430,418	360,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**322,088**	**430,418**	**360,000**
Unencumbered Cash Balance Dec 31	942,223	761,905	702,005
2021/2022/2023 Budget Authority Amount	430,418	430,418	360,000

CPA Summary

City of Salina 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Health Insurance**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,216,150	3,853,725	4,035,924
Receipts:			
Fees and Charges	6,428,331	7,268,999	6,875,000
Interest on Idle Funds			
Miscellaneous	24,298	49,500	40,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,452,629**	**7,318,499**	**6,915,000**
Resources Available:	**9,668,780**	**11,172,224**	**10,950,924**
Expenditures:			
Personnel Services	13,143		15,000
Employee Benefits	766,634	750,000	750,000
Contractual Services	5,035,278	6,186,300	6,305,000
Cash Forward (2023 column)		200,000	200,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**5,815,054**	**7,136,300**	**7,270,000**
Unencumbered Cash Balance Dec 31	3,853,725	4,035,924	3,680,924
2021/2022/2023 Budget Authority Amount	7,151,300	7,136,300	7,270,000

Adopted Budget

Water and Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	17,770,708	21,911,512	17,714,540
Receipts:			
Interfund Transfers	255,873	144,400	114,200
Fees and Charges	21,033,768	19,964,700	21,184,000
Interest on Idle Funds			
Miscellaneous	-337,688	4,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,951,953**	**20,113,100**	**21,303,200**
Resources Available:	**38,722,661**	**42,024,612**	**39,017,740**
Expenditures:			
Personnel Services	3,876,062	4,648,862	4,546,785
Commodities	2,722,127	3,178,950	4,120,300
Contractual Services	2,547,699	2,889,720	2,793,573
Capital Outlay	224,847	4,969,000	4,532,716
Interfund Transfers	7,206,305	8,250,840	9,854,260
Cash Forward (2023 column)			
Miscellaneous	234,110	372,700	251,700
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**16,811,149**	**24,310,072**	**26,099,334**
Unencumbered Cash Balance Dec 31	21,911,512	17,714,540	12,918,406
2021/2022/2023 Budget Authority Amount	20,606,013	24,310,072	26,099,334

CPA Summary

City of Salina 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Golf Course**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	45,761	73,225	105,115
Receipts:			
Fees and Charges	789,538	785,000	794,700
Reimbursements	90,841	97,000	98,000
Interest on Idle Funds			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**880,378**	**882,000**	**892,700**
Resources Available:	**926,139**	**955,225**	**997,815**
Expenditures:			
Personnel Services	501,261	512,279	512,919
Commodities	243,701	250,550	246,050
Contractual Services	82,989	79,481	79,000
Capital Outlay	16,263	2,000	22,000
Interfund Transfers	8,700	5,800	5,800
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**852,915**	**850,110**	**865,769**
Unencumbered Cash Balance Dec 31	73,225	105,115	132,046
2021/2022/2023 Budget Authority Amount	864,570	850,110	865,769

Adopted Budget

Sanitation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,154,860	974,391	810,815
Receipts:			
Fees and Charges	3,407,884	3,229,000	3,698,220
Interest on Idle Funds			
Miscellaneous	830		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,408,714**	**3,229,000**	**3,698,220**
Resources Available:	**5,563,574**	**4,203,391**	**4,509,035**
Expenditures:			
Personnel Services	1,129,622	1,338,551	1,431,681
Commodities	377,024	398,440	434,630
Contractual Services	318,385	156,685	133,075
Capital Outlay	1,606,919	278,000	244,500
Interfund Transfers	1,157,233	1,220,900	1,257,050
Debt Service			250,215
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,589,183**	**3,392,576**	**3,751,151**
Unencumbered Cash Balance Dec 31	974,391	810,815	757,884
2021/2022/2023 Budget Authority Amount	4,588,617	3,392,576	3,751,151

See Tab A

CPA Summary

City of Salina 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,416,653	6,225,331	6,292,923
Receipts:			
Fees and Charges	2,800,241	2,454,000	2,592,300
Interfund Transfers	692,411	612,000	650,000
Interest on Idle Funds			
Miscellaneous	78,213	27,000	49,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,570,864**	**3,093,000**	**3,291,800**
Resources Available:	**8,987,517**	**9,318,331**	**9,584,723**
Expenditures:			
Personnel Services	637,355	727,549	772,517
Commodities	367,797	384,760	426,680
Contractual Services	460,661	524,272	688,205
Capital Outlay	246,017	272,550	1,093,000
Interfund Transfers	595,852	639,010	704,010
Debt Service	445,998	477,267	466,750
Cash Forward (2023 column)			
Miscellaneous	8,506		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,762,186**	**3,025,408**	**4,151,162**
Unencumbered Cash Balance Dec 31	6,225,331	6,292,923	5,433,562
2021/2022/2023 Budget Authority Amount	3,024,798	3,025,408	4,151,162

CPA Summary

City of Salina 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Central Garage**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	313,739	394,426	404,626
Receipts:			
Charges for Service	1,625,351	1,510,400	1,790,240
Interest on Idle Funds			
Miscellaneous	3,275	4,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,628,626**	**1,514,400**	**1,795,240**
Resources Available:	**1,942,365**	**1,908,826**	**2,199,866**
Expenditures:			
Personnel Services	295,163	326,142	353,801
Commodities	1,211,043	1,125,650	1,487,920
Contractual Services	41,306	49,408	30,005
Capital Outlay	428	3,000	1,500
Interfund Transfers			
Debt Service			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,547,939**	**1,504,200**	**1,873,226**
Unencumbered Cash Balance Dec 31	394,426	404,626	326,640
2021/2022/2023 Budget Authority Amount	1,500,286	0	1,873,226
	See Tab A	**See Tab C**	

CPA Summary

City of Salina

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2023

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		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,048,362	Cash Balance Jan 1	4,332,178	Cash Balance Jan 1	640,855	Cash Balance Jan 1	194,897	Cash Balance Jan 1	8,875,028	16,925,775
Receipts		Receipts		Receipts		Receipts		Receipts		
	16,967,910		8,975,622		10,956		21,501		9,378,764	
Total Receipts	16,967,910	Total Receipts	8,975,622	Total Receipts	10,956	Total Receipts	21,501	Total Receipts	9,378,764	26,965,654
Resources Available	19,016,272	Resources Available	13,307,799	Resources Available	651,811	Resources Available	216,398	Resources Available	18,253,792	43,891,429
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
	14,244,377		7,191,171		43,568		18,017		10,570	
Total Expenditures	14,244,377	Total Expenditures	7,191,171	Total Expenditures	43,568	Total Expenditures	18,017	Total Expenditures	10,570	21,507,673
Cash Balance Dec 31	4,771,895	Cash Balance Dec 31	6,116,628	Cash Balance Dec 31	608,243	Cash Balance Dec 31	198,381	Cash Balance Dec 31	7,973,222	38,833,201 ** 38,833,201 **

**Note: These two block figures should agree.

CPA Summary

ACCOUNT	ACCOUNT NAME	DESCRIPTION	BEGINNING BALANCE	DEBITS	CREDITS	NET CHANGE	ENDING BALANCE	
100-00-10-000-000	Cash	_101	655,428.71	-	-	-	655,428.71	1
115-00-00-000-000	Cash	_115	[redacted]	815,840.74	259,916.04	555,924.70	1,940,552.18	1
116-00-00-000-000	Cash	_116	362,821.33	137,444.45	186,549.23	(49,104.78)	1,712.26	1
117-00-00-000-000	Cash	_117	257,586.27	386,246.71	90,440.21	295,806.50	297,392.76	1
118-00-00-000-000	Cash	_118	1,191.84	6,796.71	33,763.42	(26,966.71)	224.24	1
119-00-00-000-000	Cash	_119	53,726.75	85,156.08	53,662.58	31,493.50	585.25	1
120-00-00-000-000	Cash	_120	300,884.68	2,786,793.32	1,744,457.04	1,042,336.28	1,244,182.96	1
122-00-00-000-000	Cash	_122	31,455.46	17,489.66	24,546.62	(7,056.96)	-	1
130-00-00-000-000	Cash	_130	98.60	-	-	-	98.98	1
132-00-00-000-000	Cash	_132	24,704.56	1,348.00	35,346.68	(33,998.68)	16,255.48	1
133-00-00-000-000	Cash	_133	47,722.69	948.36	-	948.36	48,717.35	1
134-00-00-000-000	Cash	_134	-	32.86	-	32.86	32.86	1
135-00-00-000-000	Cash	_135	213,347.25	170,452.31	183,926.44	(13,474.13)	199,723.84	1
140-00-00-000-000	Cash	_140	31,336.23	35,781,729.25	[redacted]	457,264.99	508,951.42	1
			[redacted]	44,867,340.64	[redacted]	2,032,351.06	4,751,892.78	
200-00-00-000-000	Cash	_200/600	(772,253.58)	-	-	-	(772,253.58)	2
205-00-00-000-000	Cash	_205	[redacted]	2,260.00	-	2,260.00	1,987,027.53	2
260-00-00-000-000	Cash	_260	273.31	-	-	-	273.31	2
290-00-00-000-000	Cash	_290	999,179.58	-	-	-	999,179.58	2
295-00-00-000-000	Cash	_295	(158,948.58)	-	-	-	(158,948.58)	2
296-00-00-000-000	Cash	_296	22,887.91	-	-	-	22,887.91	2
298-00-00-000-000	Cash	_298	(5,791.80)	-	-	-	(5,791.80)	2
299-00-00-000-000	Cash	_299	-	14,445.00	-	14,445.00	14,445.00	2
300-00-00-000-000	Cash	_300	-	142,072.43	-	142,072.43	142,072.43	2
350-00-00-000-000	Cash	_350	57,255.97	-	-	-	57,255.97	2
360-00-00-000-000	Cash	_360	(5,852.96)	-	-	-	(5,852.96)	2
365-00-00-000-000	Cash	_365	(569,896.14)	-	-	-	(569,896.14)	2
366-00-00-000-000	Cash	_366	10,000.00	-	-	-	10,000.00	2
395-00-00-000-000	Cash	_395	(24,512.87)	-	-	-	(24,512.87)	2
399-00-00-000-000	Cash	_399	14,000.00	-	-	-	14,000.00	2
500-00-00-000-000	Cash	_500	1,792.50	-	-	-	1,792.50	2
650-00-00-000-000	Cash	_650	(244,468.25)	-	-	-	(244,468.25)	2
695-00-00-000-000	Cash	_695	(273.00)	-	-	-	(273.00)	2
800-00-00-000-000	Cash	_800	879,489.25	-	-	-	879,489.25	2
805-00-00-000-000	Cash	_805	(154,980.00)	-	-	-	(154,980.00)	2
810-00-00-000-000	Cash	_810	(852,198.00)	-	-	-	(852,198.00)	2
815-00-00-000-000	Cash	_815	934,214.82	-	-	-	934,214.82	2
840-00-00-000-000	Cash	_840	(906,840.80)	-	-	-	(906,840.80)	2
845-00-00-000-000	Cash	_845	537,231.76	-	-	-	537,231.76	2
895-00-00-000-000	Cash	_895	401,814.71	-	-	-	401,814.71	2
896-00-00-000-000	Cash	_896	(8,958.06)	-	-	-	(8,958.06)	2
897-00-00-000-000	Cash	_897	(2,399.61)	-	-	-	(2,399.61)	2
898-00-00-000-000	Cash	_898	(2,317.50)	-	-	-	(2,317.50)	2
899-00-00-000-000	Cash	_899	(2,799.61)	-	-	-	(2,799.61)	2
990-00-00-000-000	Cash	_990	112,818.24	-	-	-	112,818.24	2
998-00-00-000-000	Cash	_998	(91,848.06)	-	-	-	(91,848.06)	2
999-00-00-000-000	Cash	_999	(239,896.50)	-	800.00	(800.00)	(237,696.50)	2
102-00-00-000-000	Cash	_102	[redacted]	4,855,203.75	2,760,363.75	(1,374,160.42)	2,173,793.08	2
			[redacted]	5,475,921.14	2,181,149.55	(1,717,271.08)	4,814,809.50	
105-00-00-000-000	Cash	_105	41,368.15	8,599.35	7,969.80	629.55	42,113.50	3
107-00-00-000-000	Cash	_107	2,571.05	1,235.79	1,215.79	220.00	2,791.05	3
110-00-00-000-000	Cash	_110	250,896.25	70,995.76	31,226.26	42,769.50	293,665.75	3
125-00-00-000-000	Cash	_125	-	-	11.46	(11.46)	(11.46)	3
135-00-00-000-000	Cash	_135	31,807.21	823.00	3,224.72	(2,399.72)	29,409.20	3
			326,643.46	80,353.90	43,647.03	40,707.87	367,351.49	
705-00-00-000-000	Cash	_715	3,923.87	1.87	-	1.87	3,925.74	4
710-00-00-000-000	Cash	_710	10,274.31	9.84	-	9.84	10,284.14	4
715-00-00-000-000	Cash	_715	9.84	12,922.83	6,685.33	6,237.51	6,238.23	4
720-00-00-000-000	Cash	_720	1,134.71	-	-	-	1,134.71	4
725-00-00-000-000	Cash	_725	152,832.70	8,436.89	3,380.00	5,056.89	157,924.59	4
730-00-00-000-000	Cash	_730	1,072.67	8.24	-	8.24	1,080.23	4
			169,365.17	21,382.99	10,285.22	11,117.77	180,482.94	
620-00-00-000-000	Cash	_620	23,545.27	799.74	-	799.74	24,345.01	5
625-00-00-000-000	Cash	_625	81.26	-	-	-	81.26	5
640-00-00-000-000	Cash	_640	477,880.14	211,899.88	99,162.24	112,737.64	590,617.78	5
650-00-00-000-000	Cash	_650	[redacted]	1,626,312.24	444,507.67	1,181,804.57	6,797,171.04	5
655-00-00-000-000	Cash	_655	29,242.05	-	-	-	29,242.05	5
658-00-00-000-000	Cash	_658	286,506.72	-	-	-	286,506.72	5
660-00-00-000-000	Cash	_660	3,478.52	-	-	-	3,478.52	5
665-00-00-000-000	Cash	_665	227,882.84	750,000.00	550,000.00	200,000.00	427,882.84	5
680-00-00-000-000	Cash	_680	14,923.68	-	-	-	14,923.68	5
700-00-00-000-000	Cash	_700	139,521.79	-	-	-	139,521.79	5
			[redacted]	4,576,776.79	888,760.68	3,688,105.21	7,373,230.41	
350-00-00-000-000	Cash	_350	[redacted]	-	-	-	1,713,731.85	6
654-00-00-000-000	Cash	_654	-	1.75	-	1.75	1.75	6
705-00-00-000-000	Cash	_705	[redacted]	-	156,976.25	(156,976.25)	10,969,908.60	6
740-00-00-000-000	Cash	_740	118,313.29	-	-	-	118,313.29	6
745-00-00-000-000	Cash	_745	867,717.17	-	-	-	867,717.17	6
750-00-00-000-000	Cash	_750	[redacted]	-	-	-	1,285,253.68	6
751-00-00-000-000	Cash	_751	-	2,529,000.00	13,996.80	2,515,003.20	2,515,003.20	6
752-00-00-000-000	Cash	_752	-	1,900,000.00	58,460.55	941,539.45	941,539.45	6
753-00-00-000-000	Cash	_753	-	3,750,000.00	316,511.61	3,433,488.39	3,433,488.39	6
754-00-00-000-000	Cash	_754	-	875,000.00	-	875,000.00	875,000.00	6
755-00-00-000-000	Cash	_755	65,389.46	1,448.92	54,206.53	(52,757.61)	12,631.85	6
756-00-00-000-000	Cash	_756	-	500,000.00	-	500,000.00	500,000.00	6
			6,541,450.15	109,003.34	4,756,680.81	(4,647,677.47)	23,528,877.45	

City of Salina

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Reserve										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	14,259,991	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		14,259,991
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
	8,641,950									
Total Receipts	8,641,950	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	8,641,950
Resources Available:	22,901,941	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	22,901,941
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	373,063									
Total Expenditures	373,063	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	373,063
Cash Balance Dec 31	22,528,877	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**22,528,877** **
										22,528,877 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

City of Salina

will meet on September 12, 2022 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 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	39,622,482	23.847	45,039,563	23.693	65,833,068	11,729,289	23.693
Debt Service	13,414,879	6.803	6,701,000	6.759	8,914,200	3,346,147	6.759
Library							
Special Highway	1,307,483		2,873,193		2,783,418		
Sales Tax Capital	7,091,002		11,413,850		13,863,656		
Sales Tax Economic Develo	1,009,527		395,000		395,000		
Arts and Humanities	857,534		993,017		1,027,907		
Business Improvement Distr	103,426		90,000		100,000		
Tourism and Convention	1,487,353		1,754,000		2,050,417		
Neighborhood Parks			10,000		40,000		
Special Parks	447,635		174,000		192,500		
Special Alcohol	227,127		174,000		246,300		
Tony's Pizza Event Center	726,655		925,000		1,170,000		
FSAB Clean Up	6,351,375		2,000,000		50,000,000		
Workers Compensation	322,088		430,418		360,000		
Health Insurance	5,815,054		7,136,300		7,270,000		
Water and Sewer	16,811,149		24,310,072		26,099,334		
Golf Course	852,915		850,110		865,769		
Sanitation	4,589,183		3,392,576		3,751,151		
Solid Waste	2,762,186		3,025,408		4,151,162		
Central Garage	1,547,939		1,504,200		1,873,226		
Non-Budgeted Funds-A	21,020,274						
Non-Budgeted Funds-B	373,063						
Totals	126,740,329	30.650	113,191,705	30.452	190,987,106	15,075,435	30.452
						*Revenue Neutral Rate***	*27.931*
Less: Transfers	18,585,571		28,826,440		32,778,668		
Net Expenditure	108,154,758		84,365,265		158,208,438		
Total Tax Levied	13,800,000		13,788,584		xxxxxxxxxxxxxxxx		
Assessed Valuation	450,264,488		459,861,906		495,049,786		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	63,635,000		65,330,000		67,255,000		
Revenue Bonds	10,330,000		9,615,000		8,865,000		
Other	6,085,000		7,050,000		0		
Lease Purchase Principal	656,261		583,725		489,799		
Total	80,706,261		82,578,725		76,609,799		

*Tax rates are expressed in mills

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

Debbie Pack

City Official Title: Director of Finance

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

City of Salina

will meet on 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 revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

SUPPORTING COUNTIES

Saline

Revenue Neutral Rate*	27.931	Proposed Tax Rate	30.452

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Consolidated-Salina EPN111155

Resolution No. 22-8069

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 2021 tax year was 30.452 mills; and

WHEREAS, the Revenue Neutral Rate for the City of Salina for 2022 tax year was calculated as 27.931 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 September 12, 2022 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 30.452, subject to final calculation by the Saline County Clerk, exceeding the Revenue Neutral Rate of 27.931 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 12th day of September and **SIGNED** by the Mayor.

Trent W. Davis, M.D., Mayor

Attested:

JoVonna A. Rutherford, City Clerk

Roll Call Vote

September 12, 2022

City of Salina

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 September 12, 2022

Resolution No. 22-8069

Governing Body Member	Yes	No	No Vote
Mike Hoppock, Commissioner	✓		
Greg Lenkiewicz, Commissioner			✓
Bill Longbine, Commissioner		✓	
Karl Ryan, Vice Mayor	✓		
Trent Davis, Mayor	✓		
TOTAL	3	1	1

Certified:

JoVonna Rutherford, City Clerk

LOCALiQ
Salina Journal
The Hutchinson News
The Topeka Capital-Journal

PO Box 631367 Cincinnati, OH 45263-1367

PROOF OF PUBLICATION

City Of Salina
300 W ASH ST
SALINA KS 67401

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:

08/31/2022

Sworn to and subscribed before on 08/31/2022

Legal Clerk

Notary, State of WI, County of Brown

6/30/2025

My commision expires

Publication Cost:	$788.80		
Order No:	7717264	# of Copies:	
Customer No:	601533	-1	
PO #:			

THIS IS NOT AN INVOICE!

Please do not use this form for payment remittance.

AMY KOKOTT
Notary Public
State of Wisconsin

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
City of Salina
will meet on September 12, 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 and will be available at this hearing.

BUDGET SUMMARY

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Special Highway	1,307,483		2,873,193		2,783,418		
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Sales Tax Economic Development	1,009,527		395,000		395,000		
Arts and Humanities	857,534		993,017		1,027,907		
Business Improvement District	103,426		90,000		100,000		
Tourism and Convention	1,487,353		1,754,000		2,050,417		
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FSAB Clean Up	6,351,375		2,000,000		50,000,000		
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						*Revenue Neutral Rate***	*27.931*
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Total Tax Levied	13,800,000		13,788,584		x		
Assessed Valuation	450,264,488		459,861,906		495,049,786		

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	2020	2021	2022
G.O. Bonds	63,635,000	65,330,000	67,255,000
Revenue Bonds	10,330,000	9,615,000	8,865,000
Other	6,085,000	7,050,000	0
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Total	80,706,261	82,578,725	76,609,799

*Tax rates are expressed in mills

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

Debbie Pack

City Official Title: Director of Finance

SK-31943585

Saline County Clerk

Jamie R Doss – County Clerk
Phone: (785) 309-5820
Fax: (785) 309-5826
E-mail: jamie.doss@saline.org
www.saline.org

300 W Ash St, Rm 215
PO 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.

✓ 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, 2021.

WITNESS my hand and official seal on July 15, 2021.

(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.