CERTIFICATE

To the Clerk of Saline County, State of Kansas
We, the undersigned, officers of
Saline County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	25,882,912	11,615,417	17.497
Debt Service	10-113	7	4,517,024		
Road & Bridge	68-5,101	8	8,750,079	6,312,415	9.509
Public Health	65-204	9	2,852,189	820,781	1.237
Noxious Weed	2-1318	9	424,904	288,832	.436
Special Bridge Construction	68-1135	10	3,973,300	1,322,048	1.992
Special Road Construction	68-559a	10	2,051,500	660,959	.996
Employee Benefits	12-16,102	11	7,239,106	4,774,855	7.193
Special Parks & Recreation		12	15,615		
Special Alcohol		12	15,615		
Noxious Weed Capital Project		13	149,493		
Expo Capital Improvement		13	154,760		
County Capital Improvement		14	6,251,934		
Health Capital Project		14	399,407		
Jail Sales Tax		15	4,445,144		
Opioid Settlement		15	10,085		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Non-Budgeted Funds-D		19			
Non-Budgeted Funds-E		20			
Non-Budgeted Funds-F		21			
Non-Budgeted Funds-G		22			
Non-Budgeted Funds-H		23			
Non-Budgeted Funds-I		24			
Totals		xxxxxx	67,133,067	25,795,307	38.860

Budget Hearing Notice		Less TIF Valuation	County Clerk's Use Only
Budget Hearing Notice 2		663,887,469	671,007,924
Combined Rate and Budget Hearing	25		
Combined Rate and Budget Hearing 2	25a		
RNR Hearing Notice			Nov 1, 2022 Total Assessed Valuation
Neighborhood Revitalization			

Revenue Neutral Rate: 37.139

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Assisted by:

Address:

Email:

Attest: 11/2 2022

Jamie R Doss
County Clerk

Governing Body

CPA Summary

SALINE COUNTY, KANSAS

2022 NOVEMBER FINAL ASSESSED VALUATIONS FOR RURAL FIRE DISTRICTS

FIRE DISTRICT #1	
SALINE	19,660,106
DICKINSON	16,507,089
TOTAL	**36,167,195**
FIRE DISTRICT #2	
SALINE	32,475,830
MCPHERSON	456,875
TOTAL	**32,932,705**
FIRE DISTRICT #3	
SALINE	27,284,320
ELLSWORTH	7,378,209
TOTAL	**34,662,529**
FIRE DISTRICT #4	
SALINE ONLY	**3,703,322**
FIRE DISTRICT #5	
SALINE	37,366,760
OTTAWA	1,560,036
TOTAL	**38,926,796**
FIRE DISTRICT #6	
SALINE ONLY	**13,571,364**
FIRE DISTRICT #7	
SALINE ONLY	**20,130,231**

State of Kansas
County Special District

Saline County

2023

CERTIFICATE (2)

Table of Contents:		Page No.	2023 Adopted Budget			
			Expenditures	Amount of 2022 Ad Valorem Tax	County Clerk's Use Only	
					Nov. 1 Final Assessed Valuation	Final Tax Rate*
Fund	K.S.A.					
Fire District #1	19-3626	26	160,000	145,315	36,167,195	4.018
Fire District #2	19-3626	27	222,855	206,036	32,932,705	6.257
Fire District #3	19-3626	28	166,000	153,213	34,662,579	4.421
Fire District #4	19-3610	29	86,495	82,169	3,703,322	22.188
Fire District #5	19-3626	30	212,752	187,663	38,926,796	4.821
Fire District #6	19-3610	31	59,200	50,673	13,571,364	3.374
Fire District #7	19-3610	32	118,704	101,489	20,130,231	5.042
Kipp Sewer Operations	19-27a09	33	11,534	0		
Kipp Sewer Bond & Interest	10-113	34	13,659	0		
Falun Improvement District	19-2765	35	15,021	0		
Fire Dist Spec Equip Funds	19-3612c	36-37				

Saline County 2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,358,834	1,253,664	21,853	15,747	68,716	0
Debt Service						
Road & Bridge	6,015,174	663,889	11,573	8,339	36,389	0
Public Health	311,731	34,405	600	432	1,886	0
Noxious Weed	188,263	20,778	362	261	1,139	0
Special Bridge Constructio	1,230,857	135,848	2,368	1,706	7,446	0
Special Road Construction	615,428	67,924	1,184	853	3,723	0
Employee Benefits	4,762,066	525,584	9,162	6,602	28,808	0
TOTAL	24,482,353	2,702,092	47,102	33,940	148,107	0

County Treas Motor Vehicle Estimate 2,702,092

County Treas Recreational Vehicle Estimate 47,102

County Treas 16/20M Vehicle Estimate 33,940

County Treas Commercial Vehicle Tax Estimate 148,107

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.11037

Recreational Vehicle Factor 0.00192

16/20M Vehicle Factor 0.00139

Commercial Vehicle Factor 0.00605

Watercraft Factor 0.00000

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
Motor Vehicle Operatin	General	63,384	39,615	-	8-145
General	County Capital Improve	1,064,468	250,000	100,000	19-120
Road & Bridge	County Capital Improve	252,585	-	-	19-120
Road & Bridge	Special Highway Impro	252,585	-	-	68-590
Road & Bridge	Special Road Machinery	252,585	200,000	-	68-141g
ROD Technology	Land Records Technolo	50,000	-	-	28-115a
Noxious Weed	Noxious Weed Capital (	75,000	-	-	2-1318
Jail Sales Tax	Debt Service	-	4,825,952	4,445,144	12-189
General	Equipment Reserve	646,564	50,000	-	19-119
General	Debt Service	-	-	9,000	19-101a
	Total	2,657,171	5,365,567	4,554,144	
	Adjustments*		39,615	-	
	Adjusted Totals	2,657,171	5,325,952	4,554,144	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Kipp Sewer 2008A	9/18/2008	9/25/1947	4.50	131,300	98,770	9/25	9/25	4,445	2,214	4,345	2,313
Kipp Sewer 2008B	9/18/2008	9/25/1948	4.50	82,700	70,830	9/25	9/25	3,187	1,394	3,125	1,457
Kipp Sewer 2008C	9/23/2008	9/25/1948	4.13	46,000	38,954	9/25	9/25	1,607	811	1,573	845
Radios 2021A	1/28/2021	9/1/2028	0.84	415,000	415,000	3/1/ & 9/1	9/1	3,128	55,000	2,880	60,000
Jail Sales Tax 2021B	8/5/2021	9/1/1943	4.00	74,900,000	74,900,000	3/1/ & 9/1	9/1	2,175,952	2,650,000	2,040,144	2,405,000
Total G.O. Bonds					**75,523,554**			**2,188,319**	**2,709,419**	**2,052,067**	**2,469,615**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**75,523,554**			**2,188,319**	**2,709,419**	**2,052,067**	**2,469,615**

Saline County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
County/City Bldg - HVAC Equip	12/20/2012	180	3.43	1,650,000	762,991	140,890	140,890
PBC - Communications Equipment	1/28/2021	175	2.41	6,170,000	5,670,000	556,100	551,025
Special Districts:							
Fire District No. 2 - Building	1/24/2017	180	3.12	720,000	491,095	60,837	60,837
Fire District No. 5 - Engine	12/23/2008	182	5.79	185,000	50,762	18,906	18,906
Fire District No. 5 - Squad Truck	2/15/2015	96	3.52	75,000	20,738	10,920	10,920
Fire District No. 5 - Brush Unit	9/8/2017	120	3.17	126,000	80,266	14,903	14,903
Fire District No. 5 - Tanker	2/1/2020	120	3.24	238,789	218,192	28,343	28,343
Fire District No. 7 - 2 Trucks	6/20/2016	120	3.76	216,000	117,939	26,315	26,315
				Totals	**7,411,983**	**857,214**	**852,139**

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

Saline County

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	6,499,967	7,160,536	5,464,965
Receipts:			
Ad Valorem Tax	10,858,330	11,282,730	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	293,613	80,000	112,000
Motor Vehicle Tax	1,297,975	1,192,530	1,253,664
Recreational Vehicle Tax	22,497	20,151	21,853
16/20M Vehicle Tax	13,272	14,975	15,747
Commercial Vehicle Tax	70,377	65,957	68,716
Mineral Production Tax	707	527	500
Local Alcoholic Liquor	13,579	12,000	12,000
Local Sales Tax	5,368,882	5,291,886	4,750,000
Interest & Charges on Delinquent Taxes	453,394	250,000	295,000
Officers' Fees	765,910	473,317	543,500
Transfer from Motor Vehicle Operating Fund	63,383	39,615	0
Antique Tag Registration Fees	14,640	8,000	8,000
Planning & Zoning Fees	97,745	81,570	80,000
Environmental Contracts & Fees	38,000	30,000	38,000
Rents & Leases	92,691	70,000	80,000
Sheriff & Jail	57,071	30,000	40,000
Shared Jail Expense	502,603	490,000	490,000
Inmate Housing	30,898	45,000	80,000
Work Release	5,227	7,000	10,000
Law Enforcement Contracts	10,000	10,000	10,500
Inmate Commisary & Phone	42,954	21,896	16,000
Municipal Court-Inmate Transportation	14,068	13,000	21,000
Emergency Management	33,303	49,067	33,000
HMEP Grant	19,810	0	0
CDBG Grant	132,000	0	0
Grant Reimbursements	20,791	23,000	10,000
Diversion Fees	15,685	9,811	4,500
Senior Services	406,040	380,000	400,000
Reimbursement for Postage	61,747	65,000	65,000
Reimbursements-Other	94,308	20,949	20,000
American Rescue Plan Act	33,677	68,000	79,288
Sale of surplus property	9,106	1,360	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	231,368	250,000	300,000
Neighborhood Revitalization Rebate			0
Miscellaneous	76,206	27,109	39,767
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**21,261,857**	**20,424,450**	**8,898,035**
Resources Available:	**27,761,824**	**27,584,986**	**14,363,000**

Saline County

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	27,761,824	27,584,986	14,363,000
Expenditures:			
Courthouse General	2,369,298	2,895,108	4,731,820
County Commission	107,593	115,256	140,256
County Attorney	1,036,064	1,248,627	1,334,037
County Clerk	223,154	275,549	289,799
Register of Deeds	193,478	213,751	294,464
Sheriff	8,159,130	9,460,572	10,797,078
County Treasurer	250,207	265,000	283,793
County Administrator	909,541	987,872	1,136,854
Coroner	173,235	180,000	165,000
District Court	485,844	550,845	595,700
Pre-Trial Program	103,016	137,188	180,001
Emergency Management	162,392	151,985	163,128
Planning & Zoning	218,454	234,770	254,866
Drug Court	162,654	114,693	128,327
Juvenile Center	302,489	328,800	347,228
EMS	995,000	995,000	1,005,000
Appropriations	2,319,977	1,283,818	1,229,606
Appraiser	708,766	785,911	862,332
Conservation District	21,768	23,000	24,150
Livestock & Expo Center	350,961	371,550	382,602
Mental Health	301,177	322,259	351,262
Occupational Center	207,900	214,137	214,137
Election	75,752	149,000	95,000
Economic Development	64,500	79,500	79,500
Senior Services	698,938	735,830	796,972
Subtotal	20,601,288	22,120,021	25,882,912
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**20,601,288**	**22,120,021**	**25,882,912**
Unencumbered Cash Balance Dec 31	7,160,536	5,464,965	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	22,777,071	24,315,191	25,882,912
		Non-Appropriated Balance	18,200
		Total Expenditure/Non-Appr Balance	25,901,112
		Tax Required	11,538,112
	Delinquent Comp Rate:	0.7%	77,305
		Amount of 2022 Ad Valorem Tax	11,615,417

CPA Summary

Saline County

2023

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Courthouse General			
Salaries	309,099	150,750	150,750
Contractual	2,051,849	2,742,858	2,616,442
Commodities	1,405	1,500	1,500
Transfer to Equipment Reserve	6,945	0	0
Budget Stabilization	0	0	1,963,128
Total	2,369,298	2,895,108	4,731,820
County Commission			
Salaries	93,856	93,856	93,856
Contractual	5,832	20,800	20,800
Commodities	315	600	600
Contingency	7,590	0	25,000
Total	107,593	115,256	140,256
County Attorney			
Salaries	998,662	1,115,072	1,190,482
Contractual	26,551	117,451	127,451
Commodities	10,851	16,104	16,104
Total	1,036,064	1,248,627	1,334,037
County Clerk			
Salaries	213,964	234,334	257,199
Contractual	6,842	39,515	30,300
Commodities	2,348	1,700	2,300
Total	223,154	275,549	289,799
Register of Deeds			
Salaries	183,812	199,234	279,947
Contractual	6,930	10,100	10,100
Commodities	2,736	4,417	4,417
Total	193,478	213,751	294,464
Sheriff			
Salaries	5,196,593	6,366,673	7,587,950
Contractual	2,369,204	2,449,575	2,577,966
Commodities	568,853	644,324	631,162
Transfer to Equipment Reserve	24,480	0	0
Total	8,159,130	9,460,572	10,797,078
County Treasurer			
Salaries	241,480	252,775	271,568
Contractual	3,986	6,825	6,825
Commodities	4,741	5,400	5,400
Total	250,207	265,000	283,793
County Administrator			
Salaries	868,130	935,267	1,077,974
Contractual	38,624	47,605	53,980
Commodities	2,787	5,000	4,900
Capital Outlay			
Total	909,541	987,872	1,136,854
Total - Page 6b	**13,248,465**	**15,461,735**	**19,008,101**

Saline County 2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Coroner			
Contractual	173,235	180,000	165,000
Total	173,235	180,000	165,000
District Court			
Contractual	454,396	520,845	562,700
Commodities	31,448	30,000	33,000
Total	485,844	550,845	595,700
Pre-Trial Program			
Salaries	100,863	132,713	169,013
Contractual	2,153	4,475	10,988
Total	103,016	137,188	180,001
Emergency Management			
Salaries	102,481	120,723	131,866
Contractual	49,312	14,350	14,350
Commodities	10,599	16,912	16,912
Capital Outlay			
Total	162,392	151,985	163,128
Planning & Zoning			
Salaries	151,955	160,849	174,525
Contractual	63,267	70,539	76,959
Commodities	3,232	3,382	3,382
Total	218,454	234,770	254,866
Drug Court			
Salaries	135,568	87,421	101,055
Contractual	27,086	27,272	27,272
Total	162,654	114,693	128,327
Juvenile Center			
Contractual	302,489	328,800	347,228
Total	302,489	328,800	347,228
EMS			
Appropriations	795,000	795,000	795,000
Contractual	0	200,000	210,000
Transfer to Equipment Reserve	200,000	0	0
Total	995,000	995,000	1,005,000
Total - Page 6c	**2,603,084**	**2,693,281**	**2,839,250**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Appropriations			
PBC Lease Payment	596,087	556,100	551,025
Capital Outlay	259,610	332,923	480,740
Appropriations	85,264	86,193	88,841
CDBG Expenses	132,000	0	0
Miscellaneous	17,409	8,602	0
Transfer to Capital Improvement	1,064,468	250,000	100,000
Transfer to Equipment Reserve	165,139	50,000	0
Transfer to Debt Service	0	0	9,000
Total	2,319,977	1,283,818	1,229,606
Appraiser			
Salaries	649,525	710,711	787,132
Contractual	50,873	63,400	63,400
Commodities	8,368	11,800	11,800
Total	708,766	785,911	862,332
Conservation District			
Appropriations	21,768	23,000	24,150
Total	21,768	23,000	24,150
Livestock & Expo Center			
Salaries	202,931	262,632	243,984
Contractual	133,802	54,060	84,760
Commodities	14,228	54,858	53,858
Total	350,961	371,550	382,602
Mental Health			
Appropriations	301,177	322,259	351,262
Total	301,177	322,259	351,262
Occupational Center			
Appropriations	207,900	214,137	214,137
Total	207,900	214,137	214,137
Election			
Salaries	20,902	68,000	25,000
Contractual	39,142	56,000	55,000
Commodities	15,708	25,000	15,000
Capital Outlay			
Total	75,752	149,000	95,000
Economic Development			
Chamber of Commerce	30,000	30,000	30,000
Economic Development Organization	20,000	35,000	35,000
Military Affairs Council	5,000	5,000	5,000
Regional Planning Commission	4,000	4,000	4,000
Equifest	5,500	5,500	5,500
Total	64,500	79,500	79,500
Total - Page 6d	**4,050,801**	**3,229,175**	**3,238,589**

Saline County

2023

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Senior Services			
Salaries	225,800	240,790	255,246
Contractual	447,594	469,240	530,926
Commodities	14,990	7,200	7,200
Capital Outlay	10,554	18,600	3,600
Total	698,938	735,830	796,972
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6e	698,938	735,830	796,972
Total - Page 6b	13,248,465	15,461,735	19,008,101
Total - Page 6c	2,603,084	2,693,281	2,839,250
Total - Page 6d	4,050,801	3,229,175	3,238,589
Total Detail Expenditures**	**20,601,288**	**22,120,021**	**25,882,912**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Saline County 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	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements from Fire Districts	1,851	58,128	62,880
Transfer from Jail Sales Tax Fund	0	4,825,952	4,445,144
Transfer from General Fund	0	0	9,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**1,851**	**4,884,080**	**4,517,024**
Resources Available:	**1,851**	**4,884,080**	**4,517,024**
Expenditures:			
Bond Interest	1,851	2,179,080	2,043,024
Bond Principal	0	2,705,000	2,465,000
Bond Compliance & Reporting	0	0	9,000
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**1,851**	**4,884,080**	**4,517,024**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,851	5,744,894	4,517,024
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,517,024
		Tax Required	0
	Delinquent Comp Rate:	0.7%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

Saline County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,014,749	997,637	423,186
Receipts:			
Ad Valorem Tax	5,769,123	5,974,872	xxxxxxxxxxxxxxxxx
Delinquent Tax	152,468	37,000	75,000
Motor Vehicle Tax	658,163	633,547	663,889
Recreational Vehicle Tax	11,407	10,706	11,573
16/20M Vehicle Tax	7,319	7,594	8,339
Commercial Vehicle Tax	35,686	35,040	36,389
Watercraft Tax	0	0	0
Special City & County Highway	1,413,017	1,100,000	1,250,000
Permits	120	0	300
Reimbursements	27,662	23,466	11,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	160		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**8,075,125**	**7,822,225**	**2,056,490**
Resources Available:	**9,089,874**	**8,819,862**	**2,479,676**

Adopted Budget Road & Bridge	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	9,089,874	8,819,862	2,479,676
Expenditures:			
Salaries	2,432,137	2,642,890	2,933,418
Contractual	342,462	656,836	709,236
Commodities	1,333,642	1,651,950	1,877,425
Capital Outlay	707,483	545,000	330,000
Construction	2,518,758	2,700,000	2,900,000
Transfers to:			
County Capital Improvement Fund	252,585	0	0
Special Highway Improvement Fund	252,585	0	0
Speical Road Machinery Fund	252,585	200,000	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**8,092,237**	**8,396,676**	**8,750,079**
Unencumbered Cash Balance Dec 31	997,637	423,186	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	8,092,237	8,396,676	8,750,079
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,750,079
		Tax Required	6,270,403
	Delinquent Comp Rate:	0.7%	42,012
		Amount of 2022 Ad Valorem Tax	6,312,415

CPA Summary

Saline County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Health**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	400,968	561,600	261,482
Receipts:			
Ad Valorem Tax	825,237	309,642	xxxxxxxxxxxxxxxxx
Delinquent Tax	16,131	6,000	6,000
Motor Vehicle Tax	72,170	90,571	34,405
Recreational Vehicle Tax	1,251	1,530	600
16/20 M Vehicle Tax	726	1,059	432
Commercial Vehicle Tax	3,913	5,009	1,886
Watercraft Tax	0	0	0
Grants & Reimbursements	1,189,491	1,186,687	1,012,892
User Fees	566,127	696,000	719,174
Reimbursement to Employee Benefit Fund	-41,640	-41,538	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	14,762	3,047	
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**2,648,168**	**2,258,007**	**1,775,389**
Resources Available:	**3,049,136**	**2,819,607**	**2,036,871**
Expenditures:			
Salaries	1,853,390	1,931,826	2,216,085
Contractual	520,023	435,049	436,854
Commodities	114,123	191,250	199,250
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**2,487,536**	**2,558,125**	**2,852,189**
Unencumbered Cash Balance Dec 31	561,600	261,482	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	2,600,366	2,558,125	2,852,189
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,852,189
		Tax Required	815,318
	Delinquent Comp Rate:	0.7%	5,463
		Amount of 2022 Ad Valorem Tax	820,781

Adopted Budget **Noxious Weed**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	58,722	56,847	27,554
Receipts:			
Ad Valorem Tax	202,855	187,002	xxxxxxxxxxxxxxxxx
Delinquent Tax	5,244	2,500	2,900
Motor Vehicle Tax	21,431	22,249	20,778
Recreational Vehicle Tax	372	376	362
16/20 M Vehicle Tax	258	260	261
Commercial Vehicle Tax	1,162	1,231	1,139
Watercraft Tax	0	0	0
Sale of Chemicals & Reimbursements	98,636	85,000	85,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**329,958**	**298,618**	**110,440**
Resources Available:	**388,680**	**355,465**	**137,994**
Expenditures:			
Salaries	131,929	138,872	181,265
Contractual	11,711	19,972	23,572
Commodities	113,193	169,067	220,067
Transfer to Weed Capital Outlay Fund	75,000	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**331,833**	**327,911**	**424,904**
Unencumbered Cash Balance Dec 31	56,847	27,554	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	344,240	327,911	424,904
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	424,904
		Tax Required	286,910
	Delinquent Comp Rate:	0.7%	1,922
		Amount of 2022 Ad Valorem Tax	288,832

CPA Summary

Saline County 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge Construction**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,235,389	1,753,372	2,496,683
Receipts:			
Ad Valorem Tax	1,183,045	1,222,610	xxxxxxxxxxxxxxxxxx
Delinquent Tax	31,676	6,890	16,000
Motor Vehicle Tax	136,946	129,912	135,848
Recreational Vehicle Tax	2,373	2,195	2,368
16/20 M Vehicle Tax	1,461	1,519	1,706
Commercial Vehicle Tax	7,425	7,185	7,446
Watercraft Tax	0	0	0
Reimbursements	536	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,363,462**	**1,370,311**	**163,368**
Resources Available:	**3,598,851**	**3,123,683**	**2,660,051**
Expenditures:			
Bridge construction/maintenance	1,845,479	627,000	3,973,300
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,845,479**	**627,000**	**3,973,300**
Unencumbered Cash Balance Dec 31	1,753,372	2,496,683	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	3,320,000	2,991,000	3,973,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,973,300
		Tax Required	1,313,249
	Delinquent Comp Rate:	0.7%	8,799
		Amount of 2022 Ad Valorem Tax	1,322,048

Adopted Budget

Special Road Construction	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	822,328	1,179,148	1,315,556
Receipts:			
Ad Valorem Tax	591,821	611,305	xxxxxxxxxxxxxxxxxx
Delinquent Tax	15,326	3,500	5,700
Motor Vehicle Tax	68,472	64,954	67,924
Recreational Vehicle Tax	1,187	1,098	1,184
16/20 M Vehicle Tax	731	759	853
Commercial Vehicle Tax	3,713	3,592	3,723
Watercraft Tax	0	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**681,250**	**685,208**	**79,384**
Resources Available:	**1,503,578**	**1,864,356**	**1,394,940**
Expenditures:			
Road improvements & reconstruction	324,430	548,800	2,051,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**324,430**	**548,800**	**2,051,500**
Unencumbered Cash Balance Dec 31	1,179,148	1,315,556	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,239,500	1,475,000	2,051,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,051,500
		Tax Required	656,560
	Delinquent Comp Rate:	0.7%	4,399
		Amount of 2022 Ad Valorem Tax	660,959

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,124,404	2,671,379	1,875,874
Receipts:			
Ad Valorem Tax	4,794,780	4,730,160	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	117,422	35,000	50,000
Motor Vehicle Tax	558,877	526,568	525,584
Recreational Vehicle Tax	9,686	8,898	9,162
16/20 M Vehicle Tax	4,316	6,446	6,602
Commercial Vehicle Tax	30,303	2,914	28,808
Watercraft Tax	0	0	0
Reimbursements	58,182	23,360	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	0	20,446	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,573,566**	**5,353,792**	**620,156**
Resources Available:	**7,697,970**	**8,025,171**	**2,496,030**
Expenditures:			
Health Insurance	2,445,398	3,263,728	3,743,000
Social Security	1,040,595	1,102,396	1,238,275
KPERS	1,286,779	1,426,630	1,602,474
Workers' Compensation	235,935	316,709	296,630
Unemployment Tax	12,351	14,410	16,187
Flex benefits/Tuition Reimbursement	5,533	25,424	25,424
Cash Forward (2023 column)			
Miscellaneous	0	0	317,116
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**5,026,591**	**6,149,297**	**7,239,106**
Unencumbered Cash Balance Dec 31	2,671,379	1,875,874	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	6,093,139	6,621,147	7,239,106
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,239,106
		Tax Required	4,743,076
	Delinquent Comp Rate:	0.7%	31,779
		Amount of 2022 Ad Valorem Tax	4,774,855

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	16,329	22,165	22,165
Receipts:			
Liquor tax	13,579	12,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**13,579**	**12,000**	**12,000**
Resources Available:	**29,908**	**34,165**	**34,165**
Expenditures:			
Appropriations	7,743	12,000	15,615
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**7,743**	**12,000**	**15,615**
Unencumbered Cash Balance Dec 31	22,165	22,165	18,550
2021/2022/2023 Budget Authority Amount:	7,743	12,000	15,615

Adopted Budget

Special Alcohol	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	15,876	15,150	13,535
Receipts:			
Liquor tax	17,125	14,000	14,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**17,125**	**14,000**	**14,000**
Resources Available:	**33,001**	**29,150**	**27,535**
Expenditures:			
Appropriations	17,851	15,615	15,615
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**17,851**	**15,615**	**15,615**
Unencumbered Cash Balance Dec 31	15,150	13,535	11,920
2021/2022/2023 Budget Authority Amount:	17,851	15,615	15,615

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed Capital Project**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	107,456	156,544	149,493
Receipts:			
Transfer from Noxious Weed Fund	75,000	0	0
Sale of Surplus Equipment	185	1,982	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**75,185**	**1,982**	**0**
Resources Available:	**182,641**	**158,526**	**149,493**
Expenditures:			
Capital Outlay	26,097	9,033	149,493
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**26,097**	**9,033**	**149,493**
Unencumbered Cash Balance Dec 31	156,544	149,493	0
2021/2022/2023 Budget Authority Amount:	69,746	85,261	149,493

Adopted Budget

Expo Capital Improvement	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	164,731	176,079	151,760
Receipts:			
Rentals	11,813	3,000	3,000
Donations	0	830	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**11,813**	**3,830**	**3,000**
Resources Available:	**176,544**	**179,909**	**154,760**
Expenditures:			
Capital Improvements	465	28,149	154,760
			0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**465**	**28,149**	**154,760**
Unencumbered Cash Balance Dec 31	176,079	151,760	0
2021/2022/2023 Budget Authority Amount:	164,878	168,668	154,760

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **County Capital Improvement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	8,937,579	6,666,163	6,151,934
Receipts:			
Transfer from General Fund	1,064,468	250,000	100,000
Transfer from Road & Bridge	252,585	0	0
Reimbursements	121,921	60,677	0
Interest on Idle Funds			
Miscellaneous	1,602	0	0
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**1,440,576**	**310,677**	**100,000**
Resources Available:	**10,378,155**	**6,976,840**	**6,251,934**
Expenditures:			
Capital Improvements	3,711,992	824,906	6,251,934
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**3,711,992**	**824,906**	**6,251,934**
Unencumbered Cash Balance Dec 31	6,666,163	6,151,934	0
2021/2022/2023 Budget Authority Amount:	7,681,415	6,681,500	6,251,934

Adopted Budget

Health Capital Project	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	418,141	399,407	399,407
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**418,141**	**399,407**	**399,407**
Expenditures:			
Capital Outlay	18,734	0	399,407
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	**18,734**	**0**	**399,407**
Unencumbered Cash Balance Dec 31	399,407	399,407	0
2021/2022/2023 Budget Authority Amount:	220,087	418,141	399,407

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Jail Sales Tax**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	4,394,234	6,768,282
Receipts:			
Special Sales Tax Increment	4,394,234	7,200,000	6,200,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,394,234**	**7,200,000**	**6,200,000**
Resources Available:	**4,394,234**	**11,594,234**	**12,968,282**
Expenditures:			
Transfer to Debt Service Fund	0	4,825,952	4,445,144
Capital Improvements	0	0	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**4,825,952**	**4,445,144**
Unencumbered Cash Balance Dec 31	4,394,234	6,768,282	8,523,138
2021/2022/2023 Budget Authority Amount:	0	0	4,445,144

See Tab C

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	10,085
Receipts:			
Opioid Settlement	0	10,085	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**10,085**	**0**
Resources Available:	**0**	**10,085**	**10,085**
Expenditures:			
Appropriations	0	0	10,085
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**10,085**
Unencumbered Cash Balance Dec 31	0	10,085	0
2021/2022/2023 Budget Authority Amount:	0	0	10,085

CPA Summary

Saline County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name: Special Road Machinery		(2) Fund Name: pecial Highway Improveme		(3) Fund Name: Equipment Reserve		(4) Fund Name: Motor Vehicle Operating		(5) Fund Name: Employee Engagement		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,898,765	Cash Balance Jan 1	1,475,171	Cash Balance Jan 1	0	Cash Balance Jan 1	57,742	Cash Balance Jan 1	1,500	3,433,178
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	541,781	Reimbursements	526,807	Transfers In	646,564	Fees	412,129	Miscellaneous	1,700	
Transfers In	252,585	Transfers In	252,585			Reimbursements	1,904			
						Miscellaneous	102,213			
Total Receipts	794,366	Total Receipts	779,392	Total Receipts	646,564	Total Receipts	516,246	Total Receipts	1,700	2,738,268
Resources Available:	2,693,131	Resources Available:	2,254,563	Resources Available:	646,564	Resources Available:	573,988	Resources Available:	3,200	6,171,446
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	752,835	Road Improvements	248,451			Salaries	308,819	Miscellaneous	1,428	
						Benefits	121,367			
						Contractual	40,617			
						Commodities	7,200			
						Miscellaneous	14			
						Transfers Out	63,384			
Total Expenditures	752,835	Total Expenditures	248,451	Total Expenditures	0	Total Expenditures	541,401	Total Expenditures	1,428	1,544,115
Cash Balance Dec 31	1,940,296	Cash Balance Dec 31	2,006,112	Cash Balance Dec 31	646,564	Cash Balance Dec 31	32,587	Cash Balance Dec 31	1,772	**4,627,331** **

CPA Summary

Saline County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name: Register of Deeds Technolog		(2) Fund Name: Land Records Technology		(3) Fund Name: County Treasurer Technolog		(4) Fund Name: County Clerk Technology		(5) Fund Name: County Farm		
Unencumbered Cash Balance Jan 1	188,479	Unencumbered Cash Balance Jan 1	79,056	Unencumbered Cash Balance Jan 1	21,505	Unencumbered Cash Balance Jan 1	41,214	Unencumbered Cash Balance Jan 1	194,203	Total 524,457
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	81,090	Transfers In	50,000	Fees	20,324	Fees	20,324	Rent	69,889	
Interest Earned	398			Reimbursements	5,643					
Total Receipts	81,488	Total Receipts	50,000	Total Receipts	25,967	Total Receipts	20,324	Total Receipts	69,889	247,668
Resources Available:	269,967	Resources Available:	129,056	Resources Available:	47,472	Resources Available:	61,538	Resources Available:	264,092	772,125
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	4,750	Contractual	15,000	Program Expense	19,688	Contractual	9,576	Program Expense	53,804	
Benefits	368					Capital Outlay	5,417			
Miscellaneous	25,456									
Transfers Out	50,000									
Total Expenditures	80,574	Total Expenditures	15,000	Total Expenditures	19,688	Total Expenditures	14,993	Total Expenditures	53,804	184,059
Cash Balance Dec 31	189,393	Cash Balance Dec 31	114,056	Cash Balance Dec 31	27,784	Cash Balance Dec 31	46,545	Cash Balance Dec 31	210,288	**588,066** **

CPA Summary

Saline County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-C

(1) Fund Name: Schilling Farm		(2) Fund Name: Trash/Litter Grant		(3) Fund Name: Foundation Grants		(4) Fund Name: CARES Grant		(5) Fund Name: American Rescue Plan Act		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	106,716	Cash Balance Jan 1	1,244	Cash Balance Jan 1	7	Cash Balance Jan 1	39,641	Cash Balance Jan 1	0	147,608
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Rent	16,209							Grants	5,266,188	
								Interest	1,492	
Total Receipts	16,209		0		0		0		5,267,680	5,283,889
Resources Available:	122,925		1,244		7		39,641		5,267,680	5,431,497
Expenditures:										
Farm expense	9,633					Contractual	9,695	Contractual	37,805	
						Reimbursements	10,551	Reimbursements	44,504	
						Payments to grantees	19,395			
Total Expenditures	9,633	Total Expenditures	0	Total Expenditures	0	Total Expenditures	39,641	Total Expenditures	82,309	131,583
Cash Balance Dec 31	113,292	Cash Balance Dec 31	1,244	Cash Balance Dec 31	7	Cash Balance Dec 31	0	Cash Balance Dec 31	5,185,371	**5,299,914** **

CPA Summary

Saline County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-D

(1) Fund Name: P.A.T.F.		(2) Fund Name: County Att'y Worthless Chec		(3) Fund Name: Special Prosecutor Trust		(4) Fund Name: Crime Victim Reparation		(5) Fund Name: District Court Grant		
Unencumbered Cash Balance Jan 1	6,191	Unencumbered Cash Balance Jan 1	8,455	Unencumbered Cash Balance Jan 1	47,293	Unencumbered Cash Balance Jan 1	6,965	Unencumbered Cash Balance Jan 1	29,586	98,490
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	7,636	Grants	750	Fees	35,472	Fees	8,443	Grants	10,000	
		Other	1					Other	110	
Total Receipts	7,636		751		35,472		8,443		10,110	62,412
Resources Available:	13,827		9,206		82,765		15,408		39,696	160,902
Expenditures:										
Contractual	4,700			Contractual	210			Salaries	5,253	
								Benefits	133	
Total Expenditures	4,700	Total Expenditures	0	Total Expenditures	210	Total Expenditures	0	Total Expenditures	5,386	10,296
Cash Balance Dec 31	9,127	Cash Balance Dec 31	9,206	Cash Balance Dec 31	82,555	Cash Balance Dec 31	15,408	Cash Balance Dec 31	34,310	**150,606** **

CPA Summary

Saline County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-E

(1) Fund Name: KDOC JS/SB 367 Incentives		(2) Fund Name: Edward Byrne JAG		(3) Fund Name: Sheriff Coronavirus Grant		(4) Fund Name: Sheriff K-9 Fund		(5) Fund Name: Sheriff Project Lifesaver		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	250	Cash Balance Jan 1	-13,890	Cash Balance Jan 1	9	Cash Balance Jan 1	3,138	Cash Balance Jan 1	4,475	-6,018
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Grants	73,336	Grants	7,980	Reimbursements	1,340			
		Reimbursements	755							
Total Receipts	0		74,091		7,980		1,340		0	83,411
Resources Available:	250		60,201		7,989		4,478		4,475	77,393
Expenditures:										
Program Expense	250	Salaries	52,405	Commodities	7,980					
		Benefits	25,381							
		Contractual	220							
Total Expenditures	250	Total Expenditures	78,006	Total Expenditures	7,980	Total Expenditures	0	Total Expenditures	0	86,236
Cash Balance Dec 31	0	Cash Balance Dec 31	-17,805	Cash Balance Dec 31	9	Cash Balance Dec 31	4,478	Cash Balance Dec 31	4,475	**-8,843** **

CPA Summary

Saline County

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Drug Project Director's Fund		DARE		Sheriff Registered Offender		Sheriff Concealed Weapon		VIN Fees		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	53,029	Cash Balance Jan 1	3,102	Cash Balance Jan 1	22,366	Cash Balance Jan 1	16,717	Cash Balance Jan 1	14,013	109,227
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Forfeitures	247,747	Reimbursements	4,606	Fees	31,757	Fees	3,672	Fees	49,260	
Interest Earned	280									
Total Receipts	248,027		4,606		31,757		3,672		49,260	337,322
Resources Available:	301,056		7,708		54,123		20,389		63,273	446,549
Expenditures:										
Program Expense	41,998	Contractual	3,682			Commodities	2,618	Program Expense	44,477	
Total Expenditures	41,998	Total Expenditures	3,682	Total Expenditures	0	Total Expenditures	2,618	Total Expenditures	44,477	92,775
Cash Balance Dec 31	259,058	Cash Balance Dec 31	4,026	Cash Balance Dec 31	54,123	Cash Balance Dec 31	17,771	Cash Balance Dec 31	18,796	**353,774** **

CPA Summary

Saline County

NON-BUDGETED FUNDS (G)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-G

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cmty Corr - Adult Probation		mty Corr - Juvenile Probatio		Cmty Corr - KDOC Reinves		Cmty Corr - Case Mgmt Age		Cmty Corr - Behavioral Health		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	584,673	Cash Balance Jan 1	156,278	Cash Balance Jan 1	17,191	Cash Balance Jan 1	14,339	Cash Balance Jan 1	33,094	805,575
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	911,186	Grants	272,239	Grants	150,652	Grants	80,674	Grants	252,244	
Fees	57,434	Fees	11,338			Fees	22	Fees	5,722	
Reimbursements	839	Miscellaneous	1			Miscellaneous	1			
Miscellaneous	16,751									
Total Receipts	986,210		283,578		150,652		80,697		257,966	1,759,103
Resources Available:	1,570,883		439,856		167,843		95,036		291,060	2,564,678
Expenditures:										
Salaries	482,409	Salaries	157,607	Miscellaneous	149,956	Salaries	49,377	Salaries	111,146	
Benefits	163,865	Benefits	53,586			Benefits	19,599	Benefits	37,732	
Contractual	219,196	Contractual	43,120			Contractual	7,111	Contractual	89,035	
Commodities	9,335	Commodities	468			Commodities	80	Miscellaneous	30	
Capital Outlay	8,092	Capital Outlay	3,167			Capital Outlay	458			
Total Expenditures	882,897	Total Expenditures	257,948	Total Expenditures	149,956	Total Expenditures	76,625	Total Expenditures	237,943	1,605,369
Cash Balance Dec 31	687,986	Cash Balance Dec 31	181,908	Cash Balance Dec 31	17,887	Cash Balance Dec 31	18,411	Cash Balance Dec 31	53,117	**959,309** **

CPA Summary

Saline County

NON-BUDGETED FUNDS (H)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-H

(1) Fund Name: Cmty Corr - JCAB		(2) Fund Name: Cmty Corr - CIP Reset		(3) Fund Name: mty Corr - KDOC JS Title I		(4) Fund Name: uvenile Intake & Assessmer		(5) Fund Name: JJA Prevention Grant		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	37,742	Cash Balance Jan 1	7,487	Cash Balance Jan 1	26,812	Cash Balance Jan 1	26,400	Cash Balance Jan 1	0	98,441
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	157,556	Fees	1,754	Grants	166,174	Grants	199,128	Grants	38,698	
				Fees	309	Fees	35			
Total Receipts	157,556	Total Receipts	1,754	Total Receipts	166,483	Total Receipts	199,163	Total Receipts	38,698	563,654
Resources Available:	195,298	Resources Available:	9,241	Resources Available:	193,295	Resources Available:	225,563	Resources Available:	38,698	662,095
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	43,373	Contractual	2,348	Salaries	103,229	Salaries	122,301	Contractual	38,698	
Benefits	15,693			Benefits	36,084	Benefits	39,128			
Contractual	118,532			Contractual	21,098	Contractual	22,943			
Commodities	105			Commodities	264	Commodities	393			
				Capital Outlay	1,509	Capital Outlay	1,446			
Total Expenditures	177,703	Total Expenditures	2,348	Total Expenditures	162,184	Total Expenditures	186,211	Total Expenditures	38,698	567,144
Cash Balance Dec 31	17,595	Cash Balance Dec 31	6,893	Cash Balance Dec 31	31,111	Cash Balance Dec 31	39,352	Cash Balance Dec 31	0	**94,951** **

CPA Summary

Saline County

NON-BUDGETED FUNDS (I)

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-I

(1) Fund Name: EM Homeland Security Gran		(2) Fund Name: Home Health Memorials		(3) Fund Name: Maternal Child Health CHIP		(4) Fund Name: Senior Services Donations		(5) Fund Name: Senior Services Grants (4)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,133	Cash Balance Jan 1	3,135	Cash Balance Jan 1	46,052	Cash Balance Jan 1	121,017	Cash Balance Jan 1	930	172,267
Receipts:		Receipts:		Receipts		Receipts:		Receipts:		
		Other	175			Donations	70,003	Grants	211,770	
Total Receipts	0	Total Receipts	175	Total Receipts	0	Total Receipts	70,003	Total Receipts	211,770	281,948
Resources Available:	1,133	Resources Available:	3,310	Resources Available:	46,052	Resources Available:	191,020	Resources Available:	212,700	454,215
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Program Expense	138			Contractual	64,890	Contractual	29,513	
						Commodities	27,258	Commodities	1,660	
								Program Expense	1,622	
Total Expenditures	0	Total Expenditures	138	Total Expenditures	0	Total Expenditures	92,148	Total Expenditures	32,795	125,081
Cash Balance Dec 31	1,133	Cash Balance Dec 31	3,172	Cash Balance Dec 31	46,052	Cash Balance Dec 31	98,872	Cash Balance Dec 31	179,905	**329,134** **

CPA Summary

Saline County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Saline County
will meet on 8/23/22 at 9:00 a.m. at 300 W. Ash St., 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 and Revenue Neutral Rate.
Detailed budget information is available at 300 W. Ash St., Room 217 or saline.org 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	20,601,288	18.201	22,120,021	18.457	25,882,912	11,615,417	17.569
Debt Service	1,851		4,884,080		4,517,024		
Road & Bridge	8,092,237	9.670	8,396,676	9.774	8,750,079	6,312,415	9.548
Public Health	2,487,536	1.383	2,558,125	0.507	2,852,189	820,781	1.241
Noxious Weed	331,833	0.340	327,911	0.306	424,904	288,832	0.437
Special Bridge Construction	1,845,479	1.983	627,000	2.000	3,973,300	1,322,048	2.000
Special Road Construction	324,430	0.992	548,800	1.000	2,051,500	660,959	1.000
Employee Benefits	5,026,591	8.037	6,149,297	7.738	7,239,106	4,774,855	7.222
Special Parks & Recreation	7,743		12,000		15,615		
Special Alcohol	17,851		15,615		15,615		
Noxious Weed Capital Proj	26,097		9,033		149,493		
Expo Capital Improvement	465		28,149		154,760		
County Capital Improvemer	3,711,992		824,906		6,251,934		
Health Capital Project	18,734				399,407		
Jail Sales Tax			4,825,952		4,445,144		
Opioid Settlement					10,085		
Non-Budgeted Funds-A	1,544,115						
Non-Budgeted Funds-B	184,059						
Non-Budgeted Funds-C	131,583						
Non-Budgeted Funds-D	10,296						
Non-Budgeted Funds-E	86,236						
Non-Budgeted Funds-F	92,775						
Non-Budgeted Funds-G	1,605,369						
Non-Budgeted Funds-H	567,144						
Non-Budgeted Funds-I	125,081						
Totals	46,840,785	40.606	51,327,565	39.782	67,133,067	25,795,307	39.017
						*Revenue Neutral Rate ** *	*37.139*
Less: Transfers	2,657,171		5,325,952		4,554,144		
Net Expenditure	44,183,614		46,001,613		62,578,923		
Total Tax Levied	24,832,366		24,482,353		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	617,696,300		623,163,788		661,139,406		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	216,812	212,787	75,523,554
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	2,048,663	1,996,994	7,411,983
Total	2,265,475	2,209,781	82,935,537

*Tax rates are expressed in mills

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

Jamie R. Doss
County Clerk

State of Kansas
County Special District

Saline County

2023

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2021		Current Yr Estimate 2022		Proposed Budget Year 2023				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	July 1, 2022 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Fire District #1	151,722	3.877	157,500	4.272	160,000	145,315	36,016,921	4.035	3.727
Fire District #2	201,268	4.874	207,192	5.337	222,855	206,036	32,709,666	6.299	6.231
Fire District #3	182,064	3.808	161,000	4.469	166,000	153,213	34,448,656	4.448	4.322
Fire District #4	84,659	21.264	90,000	22.949	86,495	82,169	3,682,207	22.315	23.838
Fire District #5	190,089	4.513	193,000	4.837	212,752	187,663	38,650,201	4.855	4.532
Fire District #6	47,100	3.148	55,700	4.244	59,200	50,673	13,519,488	3.748	3.967
Fire District #7	115,177	5.536	110,954	5.266	118,704	101,489	20,058,815	5.060	4.836
Kipp Sewer Operations	5,130		11,534		11,534	0			
Kipp Sewer Bond & Interest	13,658		13,659		13,659	0			
Falun Improvement District	14,212		11,421		15,021	0			
Fire Dist Spec Equip Funds	0		0		0	0			

*Tax rates are expressed in mills

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

Jamie R. Doss
Clerk

CONSOLIDATED METHOD FUND PAGE 2023

County Name: Saline County
Special District Name: Fire District #1

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	12,155	3,702	749
Ad Valorem Tax	127,792	142,531	xxxxxxxxxxxxx
Delinquent Tax	1,348	76	0
Motor Vehicle Tax	10,551	10,535	11,829
Recreational Vehicle Tax	253	296	300
16/20M Vehicle Tax	894	649	878
Commercial Vehicle Tax	677	460	1,162
Watercraft Tax	0	0	86
LAVTR			
Reimbursements	1,754	0	0
Interest on Idle Funds			
Total Receipts	**143,269**	**154,547**	**14,255**
Resources Available:	**155,424**	**158,249**	**15,004**
Expenditures:			
Salaries & Wages	3,006	0	0
Contractual & Commodities	52,196	95,000	97,500
Capital outlay & Equipment	6,020	62,500	62,500
Transfer to Special Equipment Fund	90,500	0	0
Cash Forward (2023 column)			
Total Expenditures	**151,722**	**157,500**	**160,000**
Unencumbered Cash Balance, Dec 31	3,702	749	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	160,000
		Tax Required	144,996
	Delinquency Computation % Rate	0.220%	319
		Amount of 2022 Ad Valorem Tax	145,315

CPA summary

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

Budgeted Fund Names	Ad Valorem Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	147,527	11829	300	878	1162	86
Total	147,527	11,829	300	878	1,162	86

County Treas MVT Estimate	11,829				
County Treas RVT Estimate		300			
County Treas 16/20M Estimate			878		
County Treas Commercial Vehicle Tax Estimate				1,162	
County Treas Watercraft Tax Estimate					86

MVT Factor	0.08018				
RVT Factor		0.00203			
16/20M Factor			0.00595		
Commercial Vehicle Factor				0.00788	
Watercraft Factor					0.00058

CONSOLIDATED METHOD FUND PAGE 2023

County Name: Saline County
Special District Name: Fire District #2

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	4,993	2,498	2,728
Ad Valorem Tax	184,311	192,453	xxxxxxxxxxxxx
Delinquent Tax	1,730	2,065	0
Motor Vehicle Tax	10,123	10,454	11,869
Recreational Vehicle Tax	377	335	447
16/20M Vehicle Tax	420	463	509
Commercial Vehicle Tax	1,509	1,652	1,735
Watercraft Tax	0	0	65
LAVTR			
Reimbursements	303	0	0
Interest on Idle Funds			
Total Receipts	**198,773**	**207,422**	**14,625**
Resources Available:	**203,766**	**209,920**	**17,353**
Expenditures:			
Salaries & Wages	17,723	5,100	5,100
Contractual & Commodities	48,107	101,000	116,500
Capital outlay & Equipment	29,059	40,255	40,255
Capital lease payment - building	60,837	60,837	61,000
Transfer to Special Equipment Fund	45,542	0	0
Cash Forward (2023 column)			
Total Expenditures	**201,268**	**207,192**	**222,855**
Unencumbered Cash Balance, Dec 31	2,498	2,728	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	222,855
		Tax Required	205,502
	Delinquency Computation % Rate	0.260%	534
		Amount of 2022 Ad Valorem Tax	206,036

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	203,829	11869	447	509	1735	65
Total	203,829	11,869	447	509	1,735	65

County Treas MVT Estimate	11,869				
County Treas RVT Estimate		447			
County Treas 16/20M Estimate			509		
County Treas Commercial Vehicle Tax Estimate				1,735	
County Treas Watercraft Tax Estimate					65

MVT Factor	0.05823				
RVT Factor		0.00219			
16/20M Factor			0.00250		
Commercial Vehicle Factor				0.00851	
Watercraft Factor					0.00032

CONSOLIDATED METHOD FUND PAGE 2023

County Name Saline County

Special District Name Fire District #3

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	30,778	6,133	206
Ad Valorem Tax	122,587	141,200	xxxxxxxxxxxxx
Delinquent Tax	3,219	1,061	0
Motor Vehicle Tax	11,836	10,779	12,637
Recreational Vehicle Tax	444	388	476
16/20M Vehicle Tax	935	833	535
Commercial Vehicle Tax	447	462	480
Watercraft Tax	0	0	75
LAVTR			
Reimbursements	17,951	350	0
Interest on Idle Funds			
Total Receipts	**157,419**	**155,073**	**14,203**
Resources Available:	**188,197**	**161,206**	**14,409**
Expenditures:			
Salaries & Wages	27,800	15,100	15,100
Contractual & Commodities	67,846	101,900	106,900
Capital outlay & Equipment	41,668	44,000	44,000
Transfer to Special Equipment Fund	44,750	0	0
Cash Forward (2023 column)			
Total Expenditures	**182,064**	**161,000**	**166,000**
Unencumbered Cash Balance, Dec 31	6,133	206	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	166,000
		Tax Required	151,591
	Delinquency Computation % Rate	1.070%	1,622
		Amount of 2022 Ad Valorem Tax	153,213

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	148,899	12637	476	535	480	75
Total	148,899	12,637	476	535	480	75

County Treas MVT Estimate	12,637				
County Treas RVT Estimate		476			
County Treas 16/20M Estimate			535		
County Treas Commercial Vehicle Tax Estimate				480	
County Treas Watercraft Tax Estimate					75

MVT Factor	0.08487				
RVT Factor		0.00320			
16/20M Factor			0.00359		
Commercial Vehicle Factor				0.00322	
Watercraft Factor					0.00050

CONSOLIDATED METHOD FUND PAGE 2023

County Name: Saline County
Special District Name: Fire District #4

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	(3,803)	1,151	807
Ad Valorem Tax	82,926	84,354	xxxxxxxxxxxxx
Delinquent Tax	1,797	25	0
Motor Vehicle Tax	2,448	2,349	3,252
Recreational Vehicle Tax	14	17	17
16/20M Vehicle Tax	0	43	0
Commercial Vehicle Tax	2,428	2,868	2,201
Watercraft Tax	0	0	49
LAVTR			
Reimbursements			
Interest on Idle Funds			
Total Receipts	**89,613**	**89,656**	**5,519**
Resources Available:	**85,810**	**90,807**	**6,326**
Expenditures:			
Contract with City	84,659	90,000	86,495
Cash Forward (2023 column)			
Total Expenditures	**84,659**	**90,000**	**86,495**
Unencumbered Cash Balance, Dec 31	1,151	807	xxxxxxxxxxxxx
		Non-Appropriated Balance	2,000
		Total Expenditures and Non-Appropriated Balance	88,495
		Tax Required	82,169
	Delinquency Computation % Rate	0.000%	0
		Amount of 2022 Ad Valorem Tax	82,169

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	87,777	3252	17	0	2201	49
Total	87,777	3,252	17	0	2,201	49

County Treas MVT Estimate	3,252				
County Treas RVT Estimate		17			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				2,201	
County Treas Watercraft Tax Estimate					49

MVT Factor	0.03705				
RVT Factor		0.00019			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.02507	
Watercraft Factor					0.00056

CONSOLIDATED METHOD FUND PAGE 2023

County Name: Saline County
Special District Name: Fire District #5

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	9,610	3,645	1,544
Ad Valorem Tax	160,127	166,089	xxxxxxxxxxxxx
Delinquent Tax	2,037	984	0
Motor Vehicle Tax	18,979	18,950	21,160
Recreational Vehicle Tax	543	559	630
16/20M Vehicle Tax	496	410	500
Commercial Vehicle Tax	1,439	1,625	1,663
Watercraft Tax	3	0	153
LAVTR			
Reimbursements	500	0	0
Grants	0	2,282	0
Interest on Idle Funds			
Total Receipts	**184,124**	**190,899**	**24,106**
Resources Available:	**193,734**	**194,544**	**25,650**
Expenditures:			
Salaries & Wages	29,020	27,505	27,530
Contractual & Commodities	59,929	62,423	75,150
Capital outlay & Equipment	22,418	30,000	37,000
Capital lease payment	73,072	73,072	73,072
Transfer to Special Equipment Fund	5,650	0	0
Cash Forward (2023 column)			
Total Expenditures	**190,089**	**193,000**	**212,752**
Unencumbered Cash Balance, Dec 31	3,645	1,544	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	212,752
		Tax Required	187,102
	Delinquency Computation % Rate	0.300%	561
		Amount of 2022 Ad Valorem Tax	187,663

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	175,176	21160	630	500	1663	153
Total	175,176	21,160	630	500	1,663	153

County Treas MVT Estimate	21,160				
County Treas RVT Estimate		630			
County Treas 16/20M Estimate			500		
County Treas Commercial Vehicle Tax Estimate				1,663	
County Treas Watercraft Tax Estimate					153

MVT Factor	0.12079				
RVT Factor		0.00360			
16/20M Factor			0.00285		
Commercial Vehicle Factor				0.00949	
Watercraft Factor					0.00087

CONSOLIDATED METHOD FUND PAGE 2023

County Name: Saline County
Special District Name: Fire District #6

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	3,941	923	1,656
Ad Valorem Tax	37,923	51,063	xxxxxxxxxxxxx
Delinquent Tax	446	382	
Motor Vehicle Tax	5,364	4,634	6,510
Recreational Vehicle Tax	123	127	143
16/20M Vehicle Tax	169	183	166
Commercial Vehicle Tax	57	44	68
Watercraft Tax	0	0	60
LAVTR			
Interest on Idle Funds			
Total Receipts	**44,082**	**56,433**	**6,947**
Resources Available:	**48,023**	**57,356**	**8,603**
Expenditures:			
Salaries & Wages	12,781	8,200	8,200
Contractual & Commodities	23,589	45,500	49,000
Capital outlay & Equipment	330	2,000	2,000
Transfer to Special Equipment Fund	10,400	0	0
Cash Forward (2023 column)			
Total Expenditures	**47,100**	**55,700**	**59,200**
Unencumbered Cash Balance, Dec 31	923	1,656	xxxxxxxxxxxxx

Non-Appropriated Balance	
Total Expenditures and Non-Appropriated Balance	59,200
Tax Required	50,597
Delinquency Computation % Rate 0.150%	76
Amount of 2022 Ad Valorem Tax	50,673

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	53,634	6510	143	166	68	60
Total	53,634	6,510	143	166	68	60

County Treas MVT Estimate	6,510				
County Treas RVT Estimate		143			
County Treas 16/20M Estimate			166		
County Treas Commercial Vehicle Tax Estimate				68	
County Treas Watercraft Tax Estimate					60

MVT Factor	0.12138				
RVT Factor		0.00267			
16/20M Factor			0.00310		
Commercial Vehicle Factor				0.00127	
Watercraft Factor					0.00112

CONSOLIDATED METHOD FUND PAGE 2023

County Name Saline County
Special District Name Fire District #7

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance, Jan. 1	5,704	6,413	1,592
Ad Valorem Tax	98,748	90,468	xxxxxxxxxxxxx
Delinquent Tax	1,560	347	0
Motor Vehicle Tax	12,426	12,363	12,861
Recreational Vehicle Tax	365	371	364
16/20M Vehicle Tax	255	286	298
Commercial Vehicle Tax	1,832	1,875	2,000
Watercraft Tax	0	0	100
LAVTR			
Reimbursements	400	423	0
Miscellaneous	300	0	0
Interest on Idle Funds			
Total Receipts	**115,886**	**106,133**	**15,623**
Resources Available:	**121,590**	**112,546**	**17,215**
Expenditures:			
Salaries & Wages	10,100	10,639	10,639
Contractual & Commodities	33,395	40,000	44,750
Capital outlay & Equipment	31,767	34,000	37,000
Capital lease payment	26,315	26,315	26,315
Transfer to Special Equipment Fund	13,600	0	0
Cash Forward (2023 column)			
Total Expenditures	**115,177**	**110,954**	**118,704**
Unencumbered Cash Balance, Dec 31	6,413	1,592	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	118,704
		Tax Required	101,489
	Delinquency Computation % Rate		0
		Amount of 2022 Ad Valorem Tax	101,489

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2021	Allocation for Year 2023 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	96,989	12861	364	298	2000	100
Total	96,989	12,861	364	298	2,000	100

County Treas MVT Estimate	12,861				
County Treas RVT Estimate		364			
County Treas 16/20M Estimate			298		
County Treas Commercial Vehicle Tax Estimate				2,000	
County Treas Watercraft Tax Estimate					100

MVT Factor	0.13260				
RVT Factor		0.00375			
16/20M Factor			0.00307		
Commercial Vehicle Factor				0.02062	
Watercraft Factor					0.00103

County
Special District Name

Saline County
Kipp Sewer - Operating Fund

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance Jan 1	43,901	47,360	43,826
Receipts:			
User Fees	7,413	8,000	8,000
Special Assessments	1,176	0	0
Interest on Idle Funds			
Total Receipts	**8,589**	**8,000**	**8,000**
Resources Available:	**52,490**	**55,360**	**51,826**
Expenditures:			
Operations	3,923	3,246	3,246
Insurance, Fees, Utilities	1,207	1,320	1,320
Capital Outlay	0	5,468	5,468
Miscellaneous	0	1,500	1,500
Cash Forward (2023 column)			
Total Expenditures	**5,130**	**11,534**	**11,534**
Unencumbered Cash Balance Dec 31	47,360	43,826	40,292

CPA Summary

County
Special District Name

Saline County
Kipp Sewer - Bond & Interest Fund

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance Jan 1	4,079	4,506	3,847
Receipts:			
Special Assessments	14,085	13,000	13,000
Interest on Idle Funds			
Total Receipts	**14,085**	**13,000**	**13,000**
Resources Available:	**18,164**	**17,506**	**16,847**
Expenditures:			
Bond Principal	4,232	4,420	4,616
Bond Interest	9,426	9,239	9,043
Cash Forward (2023 column)			
Total Expenditures	**13,658**	**13,659**	**13,659**
Unencumbered Cash Balance Dec 31	4,506	3,847	3,188

CPA Summary

County
Special District Name

Saline County
Falun Improvement District

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual 2021	Current Year Estimate 2022	Proposed Budget Year 2023
Unencumbered Cash Balance Jan 1	11,769	9,834	8,913
Receipts:			
Fees	12,277	10,500	11,000
Interest on Idle Funds			
Total Receipts	**12,277**	**10,500**	**11,000**
Resources Available:	**24,046**	**20,334**	**19,913**
Expenditures:			
Salaries & Wages	7,758	7,761	7,761
Miscellaneous	6,639	3,660	3,660
Audit adjustment	(185)	0	
Cash Forward (2023 column)			3,600
Total Expenditures	**14,212**	**11,421**	**15,021**
Unencumbered Cash Balance Dec 31	9,834	8,913	4,892

CPA Summary

Saline County

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name: Fire Dist. 1 Spec. Equip.		(2) Fund Name: Fire Dist. 2 Spec. Equip.		(3) Fund Name: Fire Dist. 3 Spec. Equip.		(4) Fund Name: Fire Dist. 5 Spec. Equip.		(5) Fund Name: Fire Dist. 6 Spec. Equip.		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	181,543	Cash Balance Jan 1	117,454	Cash Balance Jan 1	185,660	Cash Balance Jan 1	96,473	Cash Balance Jan 1	126,878	708,008
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	90,500	Transfer In	45,542	Transfer In	44,750	Transfer In	5,650	Transfer In	10,400	
						Sale of Surplus Equip.	22,000	Reimbursements	2,000	
Total Receipts	90,500	Total Receipts	45,542	Total Receipts	44,750	Total Receipts	27,650	Total Receipts	12,400	220,842
Resources Available:	272,043	Resources Available:	162,996	Resources Available:	230,410	Resources Available:	124,123	Resources Available:	139,278	928,850
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	102,160	Capital Outlay	71,000	Capital Outlay	122,000	Capital Outlay	70,000	Capital Outlay	47,605	
Total Expenditures	102,160	Total Expenditures	71,000	Total Expenditures	122,000	Total Expenditures	70,000	Total Expenditures	47,605	412,765
Cash Balance Dec 31	169,883	Cash Balance Dec 31	91,996	Cash Balance Dec 31	108,410	Cash Balance Dec 31	54,123	Cash Balance Dec 31	91,673	516,085 **
										516,085 **

** Note: These two block figures should agree.

CPA Summary

Saline County

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Dist. 7 Spec. Equip.		Fire Dist. Comms. Equip.								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	120,476	Cash Balance Jan 1	18,150	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		138,626
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	13,600	Fees	5,000							
Sale of Surplus Equip.	24,000									
Total Receipts	37,600	Total Receipts	5,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	42,600
Resources Available:	158,076	Resources Available:	23,150	Resources Available:	0	Resources Available:	0	Resources Available:	0	181,226
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	80,000									
Total Expenditures	80,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	80,000
Cash Balance Dec 31	78,076	Cash Balance Dec 31	23,150	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	101,226 **
										101,226 **

** Note: These two block figures should agree.

CPA Summary

Resolution No. 22-2369

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF SALINE COUNTY, KANSAS, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for Saline County was calculated as 37.139 mills by the Saline County Clerk; and

WHEREAS, the budgets proposed by the Board of County Commissioners will require the levy of property tax rates exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 23, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Board of County Commissioners, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SALINE COUNTY, KANSAS, that the County shall levy a property tax rate exceeding the Revenue Neutral Rate estimated at 39.017 mills, based upon a total levy of $25,795,307.

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 Board of County Commissioners.

ADOPTED this 23rd day of August, 2022, by the Board of County Commissioners of Saline County, Kansas.

BOARD OF COMMISSIONERS
SALINE COUNTY, KANSAS

James L. Weese, Chairman

Robert Vidricksen II, Vice Chairman

Monte Shadwick, Secretary

Rodger Sparks, Commissioner

Michael J. White, Commissioner

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

ATTEST:

~~Jamie R. Doss, County Clerk~~
Tammi Rene Cox, Deputy County Clerk

Vote: Yea 5 Nay Ø

Resolution No. 22-2370

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF SALINE COUNTY, KANSAS, ACTING AS THE GOVERNING BODY OF RURAL FIRE DISTRICTS #1, 2, 3, 5 AND 7, TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE

WHEREAS, the Revenue Neutral Rate for Rural Fire District #1 was calculated as 3.727 mills by the Saline County Clerk; and

WHEREAS, the Revenue Neutral Rate for Rural Fire District #2 was calculated as 6.231 mills by the Saline County Clerk; and

WHEREAS, the Revenue Neutral Rate for Rural Fire District #3 was calculated as 4.322 mills by the Saline County Clerk; and

WHEREAS, the Revenue Neutral Rate for Rural Fire District #5 was calculated as 4.532 mills by the Saline County Clerk; and

WHEREAS, the Revenue Neutral Rate for Rural Fire District #7 was calculated as 4.836 mills by the Saline County Clerk; and

WHEREAS, the budgets proposed by the Governing Body of the Fire Districts will require the levy of property tax rates exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 23, 2022, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Fire Districts, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate,

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SALINE COUNTY, KANSAS, ACTING AS THE GOVERNING BODY OF RURAL FIRE DISTRICTS #1, 2, 3, 5 & 7:

1. Rural Fire District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate estimated at 4.035 mills, based upon a total levy of $145,315.
2. Rural Fire District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate estimated at 6.299 mills, based upon a total levy of $206,036.
3. Rural Fire District #3 shall levy a property tax rate exceeding the Revenue Neutral Rate estimated at 4.448 mills, based upon a total levy of $153,213.
4. Rural Fire District #5 shall levy a property tax rate exceeding the Revenue Neutral Rate estimated at 4.855 mills, based upon a total levy of $187,663.
5. Rural Fire District #7 shall levy a property tax rate exceeding the Revenue Neutral Rate estimated at 5.060 mills, based upon a total levy of $101,489.

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 23rd day of August, 2022, and **SIGNED** by the Governing Body.

James L. Weese, Chairman

Robert Vidricksen II, Vice Chairman

Monte Shadwick, Secretary

Rodger Sparks, Commissioner

Michael J. White, Commissioner

ATTEST:

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

~~Jamie R. Doss, County Clerk~~
Tammi Rene Cox, Deputy County Clerk

Vote: Yea 5 Nay 0

SALINA JOURNAL

Originally published at salina.com on 07/29/2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Saline County

Will meet on 8/23/22 at 9:00 am at 300 W Ash St, 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 and Revenue Neutral Rate

Detailed budget information is available at 300 W Ash St. Room 217 or saline.org 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	20,601,288	18.201	22,120,021	18.457	25,882,912	11,815,417	17.569
Debt Service	1,851		4,884,080		4,517,024		
Road & Bridge	8,092,237	9.670	8,396,676	9.774	8,750,079	6,312,415	9.548
Public Health	2,487,536	1.383	2,558,125	0.507	2,852,189	820,781	1.241
Noxious Weed	331,833	0.340	327,911	0.306	424,904	288,832	0.437
Special Bridge Construction	1,845,479	1.983	627,000	2.000	3,973,300	1,322,048	2.000
Special Road Construction	324,430	0.992	548,800	1.000	2,051,500	660,959	1.000
Employee Benefits	5,026,591	8.037	6,149,297	7.738	7,239,106	4,774,855	7.222
Special Parks & Recreation	7,743		12,000		15,615		
Special Alcohol	17,851		15,615		15,615		
Noxious Weed Capital Project	26,097		9,033		149,493		
Expo Capital Improvement	465		28,149		154,760		
County Capital Improvement	3,711,992		824,906		6,251,934		
Health Capital Project	18,734				399,407		
Jail Sales Tax			4,825,952		4,445,144		
Opioid Settlement					10,085		
Non-Budgeted Funds - A	1,544,115						
Non-Budgeted Funds - B	184,059						
Non-Budgeted Funds - C	131,583						
Non-Budgeted Funds - D	10,298						
Non-Budgeted Funds - E	86,236						
Non-Budgeted Funds - F	92,775						
Non-Budgeted Funds - G	1,605,369						
Non-Budgeted Funds - H	567,144						
Non-Budgeted Funds - I	125,081						
Totals	46,840,785	40.606	51,327,565	39.782	67,133,067	25,795,307	39.017
						*Revenue Neutral Rate***	*37.139*
Less: Transfers	2,657,171		500,000		109,000		
Net Expenditure	44,183,614		50,827,565		67,024,067		
Total Tax Levied	24,832,366		24,482,353		xxxxxxxxxxxx		
Assessed Valuation	617,696,300		623,163,788		661,139,406		
Outstanding Indebtedness, January 1	2020		2021		2022		
G.O. Bonds	216,812		212,787		75,523,554		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Pur. Princ.	2,048,663		1,996,994		7,411,983		
Total	2,265,475		2,209,781		82,935,537		

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget Year 2023				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	July 1, 2022 Estimated Valuation	Proposed Estimated Tax Rate*	*Revenue Neutral Rate***
Fire District #1	151,722	3.877	157,500	4.272	160,000	145,315	36,016,921	4.035	3.727
Fire District #2	201,268	4.874	207,192	5.337	222,855	206,036	32,709,666	6.299	6.231
Fire District #3	182,064	3.808	161,000	4.469	166,000	153,213	34,448,656	4.448	4.322

Fire District #7	115,177	5.536	110,954	5.266	118,704	101,489	20,058,815	5.060	4.836
Kipp Sewer Operations	5,130		11,534		11,534	0			
Kipp Sewer Bond & Interest	13,658		13,659		13,659	0			
Falun improvement District	14,212		11,421		15,021	0			
Fire Dist Spec Equip Funds	492,765		0		0	0			

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-7988*

Jamie R. Doss
Clerk

SK-31476650

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 SALINE COUNTY & RURAL FIRE DISTRICT #7, 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 13, 2021.

(Seal)

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.

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 SALINE COUNTY RURAL FIRE DISTRICTS 1, 2, 3, 4, 5 & 6, 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:

RFD #1 – 4.273
RFD #2 – 5.343
RFD #3 – 4.486
RFD #4 – 22.953
RFD #5 – 4.852
RFD #6 – 4.250

The date of our hearing is August 24, 2021, at 9:00 AM and will be held at 300 W. Ash Street, Room 107 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, 2021.

WITNESS my hand and official seal on July 13, 2021.

(Seal)

Rodger Sparks
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.