Saline County | 2026 | State of Kansas County

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	29,681,031	13,007,217	17.852
Debt Service	10-113	7	4,513,754		
Road & Bridge	68-5,101	8	8,482,866	6,229,080	8.549
Public Health	65-204	9	3,356,135	1,096,275	1.505
Noxious Weed	2-1318	9	390,440	260,214	.358
Special Bridge Construction	68-1135	10	3,341,861	1,458,852	2.000
Special Road Construction	68-559a	10	2,911,269	364,713	.501
Employee Benefits	12-16,102	11	7,488,213	6,535,821	8.970
Mental Health	19-4004	11	346,478	346,478	.476
Special Parks & Recreation		12	12,000		
Special Alcohol		12	15,500		
Noxious Weed Capital Project		13	207,077		
Expo Capital Improvement		13	70,275		
County Capital Improvement		14	7,635,021		
Health Capital Project		14	466,377		
Jail Sales Tax		15	4,449,544		
Opioid Settlement		15	198,506		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
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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			
Totals		xxxxxx	73,566,347	29,298,650	40.211
Budget Hearing Notice					
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		24			
Combined Rate and Budget Hearing 2		24a			
RNR Hearing Notice					
Neighborhood Revitalization					

Levy max 2.000

Pending Exemption
2,704,073
TIF
10,990,985
Value less PE/TIF 728,649,890

County Clerk's Use Only
742,344,948
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	39.023
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:

Address:

Email:

Attest: October 28, 2025
County Clerk

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Governing Body

CPA Summary

Saline County

2026

CERTIFICATE (2)

Table of Contents:			2026 Adopted Budget					
					County Clerk's Use Only			
Special District/Fund	K.S.A.	Page No.	Expenditures	Amount of 2025 Ad Valorem Tax	Nov. 1 Final Assessed Valuation	Final Tax Rate*	Revenue Neutral Rate	Does budget require a resoluiton to exceed RNR?
Rural Fire District #1	19-3626	25	160,000	145,239	36,360,204	3.995		YES
Rural Fire District #2	19-3626	26	246,355	227,354	37,601,223	6.047		YES
Rural Fire District #3	19-3626	27	217,000	193,581	35,598,309	5.439		YES
Rural Fire District #4	19-3610	28	95,000	89,497	4,093,230	21.865		YES
Rural Fire District #5	19-3626	29	261,955	230,522	41,449,702	5.562		YES
Rural Fire District #6	19-3610	30	67,620	60,596	14,162,420	4.276		NO
Rural Fire District #7	19-3610	31	130,991	114,896	23,109,354	4.972		YES
Kipp Sewer Operations	19-27a09	32	11,575	0				
Kipp Sewer Bond & Interest	10-113	32	13,660	0				
Falun Improvement District	19-2765	33	13,521	0				
Fire Dist Special Equipment	19-3612c	34-35	0	0				

Attest: October 28 2025

Jamie R Ross
County Clerk

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

SALINE COUNTY, KANSAS				
2025 NOVEMBER FINAL ASSESSED VALUATIONS FOR RURAL FIRE DISTRICTS				
			Pending Exemption	Value - Pending Exemption
FIRE DISTRICT #1				
	SALINE	19,985,362		
	DICKINSON	16,374,842		
	TOTAL	**36,360,204**		
FIRE DISTRICT #2				
	SALINE	37,156,616		
	MCPHERSON	444,607		
	TOTAL	**37,601,223**		
FIRE DISTRICT #3				
	SALINE	28,755,027		
	ELLSWORTH	6,843,282		
	TOTAL	**35,598,309**	**4,332**	**35,593,977**
FIRE DISTRICT #4				
	SALINE ONLY	**4,093,230**		
FIRE DISTRICT #5				
	SALINE	40,080,441		
	OTTAWA	1,369,261		
	TOTAL	**41,449,702**		
FIRE DISTRICT #6				
	SALINE ONLY	**14,162,420**	**22,000**	**14,140,420**
FIRE DISTRICT #7				
	SALINE ONLY	**23,109,354**		

Saline County Clerk/Election Office

Jamie R Doss – County Clerk/Election Officer

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

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

Saline County
Phil Smith-Hanes
300 W Ash St
Salina, KS 67401

RE: 2026 Budget

This is notification that the amount of 2025 taxes to be levied for the following funds must be reduced. The amount of taxes certified to be levied results in a mill levy that exceeds the limit.

Fund Name	Taxes to be Levied Amount	Reduced Tax Amount	Max Levy	Budget Reduction
R&B/Spl Brdg Const. – Fund 125	1,458,852	1,457,299	2.00	1,553

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

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

Please contact me if you have any questions.

Sincerely,

Jamie R. Doss, CERA, MCCC, FIO

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

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	12,897,834	1,224,111	21,566	14,742	69,613	0
Debt Service						
Road & Bridge	6,362,701	603,873	10,638	7,272	34,342	0
Public Health	1,034,330	98,166	1,729	1,182	5,583	0
Noxious Weed	262,809	24,943	439	300	1,418	0
Special Bridge Constructi	1,403,961	133,248	2,347	1,605	7,578	0
Special Road Constructio	353,108	33,513	590	404	1,906	0
Employee Benefits	5,840,729	554,333	9,766	6,676	31,524	0
Mental Health						
TOTAL	28,155,472	2,672,187	47,075	32,181	151,964	0

County Treas Motor Vehicle Estimate 2,672,187

County Treas Recreational Vehicle Estimate 47,075

County Treas 16/20M Vehicle Estimate 32,181

County Treas Commercial Vehicle Tax Estimate 151,964

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.09491

Recreational Vehicle Factor 0.00167

16/20M Vehicle Factor 0.00114

Commercial Vehicle Factor 0.00540

Watercraft Factor 0.00000

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
Motor Vehicle Operatin	General	24,112	32,919	-	8-145
General	Equipment Reserve	358,789	-	-	19-119
General	County Capital Improve	1,435,154	-	-	19-120
General	Bond & Interest	11,500	2,500	1,560	19-101a
County Capital Improve	General	-	-	1,000,000	19-120
Road & Bridge	County Capital Improve	99,568	-	-	19-120
Road & Bridge	Special Highway Improv	99,568	-	-	68-590
Road & Bridge	Special Road Machinery	99,568	-	-	68-141g
Noxious Weed	Noxious Weed Capital (	115,854	-	-	19-120
Health Capital Outlay	Public Health	70,455	-	-	65-204
Jail Sales Tax	Bond & Interest	4,448,944	4,448,744	4,449,544	12-189
Jail Sales Tax	County Capital Improve	-	48,461	-	12-189
Opioid Settlement	General	-	-	15,000	19-101a
	Total	6763512	4532624	5466104	
	Adjustments*		32,919		
	Adjusted Totals	6763512	4499705	5466104	

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

Saline County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Kipp Sewer 2008A	9/18/2008	9/25/2047	4.50	131,300	91,839	9/25	9/25	4,133	2,526	4,019	2,639
Kipp Sewer 2008B	9/18/2008	9/25/2048	4.50	82,700	66,464	9/25	9/25	2,991	1,591	2,919	1,662
Kipp Sewer 2008C	9/23/2008	9/25/2048	4.13	46,000	36,423	9/25	9/25	1,502	915	1,465	953
Radios 2021A	1/28/2021	9/1/2028	0.84	415,000	240,000	3/1/ & 9/1	9/1	2,160	60,000	1,710	60,000
Jail Sales Tax 2021B	8/5/2021	9/1/2043	4.00	74,900,000	67,340,000	3/1/ & 9/1	9/1	1,843,744	2,605,000	1,739,544	2,710,000
Total G.O. Bonds					**67,774,726**			**1,854,530**	**2,670,032**	**1,749,657**	**2,775,254**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**67,774,726**			**1,854,530**	**2,670,032**	**1,749,657**	**2,775,254**

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, 2025	Payments Due 2025	Payments Due 2026
County/City Bldg - HVAC Equip	12/20/2012	180	3.43	1,650,000	399,678	140,890	140,890
PBC - Communications Equipment	1/28/2021	175	2.41	6,170,000	4,635,000	481,350	480,400
Special Districts:							
Fire District No. 2 - Building	1/24/2017	180	3.12	720,000	309,011	60,837	60,837
Fire District No. 3 - Engine	10/4/2023	60	6.25	41,250	33,635	10,000	10,000
Fire District No. 5 - Brush Unit	9/8/2017	120	3.17	126,000	42,012	14,903	14,903
Fire District No. 5 - Tanker	2/1/2020	120	3.24	238,789	152,305	28,343	28,343
Fire District No. 5 - Extrication Equ	4/5/2023	60	6.94	19,800			
Fire District No. 5 - Squad Truck	11/13/2023	120	5.88	181,489	167,644	24,523	24,523
Fire District No. 7 - 2 Trucks	6/20/2016	120	3.76	216,000	48,904	26,315	26,315
				Totals	**5,788,189**	**787,161**	**786,211**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,076,515	5,238,325	4,796,535
Receipts:			
Ad Valorem Tax	12,249,425	12,639,877	xxxxxxxxxxxxxxxx
Delinquent Tax	172,649	191,803	165,000
Motor Vehicle Tax	1,229,236	1,226,780	1,224,111
Recreational Vehicle Tax	20,712	21,271	21,566
16/20M Vehicle Tax	14,159	13,845	14,742
Commercial Vehicle Tax	88,695	68,668	69,613
Mineral Production Tax	517	500	500
Local Alcoholic Liquor	10,582	10,957	11,534
Local Sales Tax	5,985,038	5,997,073	5,800,000
Interest & Charges on Delinquent Taxes	294,113	302,487	225,000
Officers' Fees	602,920	574,682	491,500
Transfer from Motor Vehicle Operating Fu	24,112	32,919	0
Antique Tag Registration Fees	15,225	13,680	14,000
Planning & Zoning Fees	85,830	82,193	70,000
Environmental Contracts & Fees	38,000	30,500	30,500
Rents & Leases	85,190	95,426	80,000
Sheriff & Jail	139,398	94,708	103,000
Shared Jail Expense	429,180	483,944	510,000
Inmate Housing	532,240	232,396	80,000
Work Release	3,450	4,100	10,000
Law Enforcement Contracts	10,800	8,800	10,500
Inmate Commisary & Phone	55,879	41,168	29,000
Municipal Court-Inmate Transportation	10,958	10,916	11,000
Emergency Management	28,946	30,223	30,000
Grant Reimbursements	36,140	17,491	20,000
Diversion Fees	18,541	13,519	15,000
Senior Services	462,406	467,186	483,465
Reimbursement for Postage	71,772	62,841	60,000
Reimbursements-SB 13	17,202	18,500	19,348
Reimbursements-Other	116,918	45,374	41,000
American Rescue Plan Act	84,482	69	0
Sale of surplus property	41,260	0	0
Donations	392	0	0
Transfer from Opioid Settlement	0	0	15,000
Transfer from Capital Improvement	0	0	1,000,000
In Lieu of Taxes (IRB)	11,500	21,835	21,500
Interest on Idle Funds	2,299,389	2,244,131	1,200,000
Neighborhood Revitalization Rebate			0
Miscellaneous	138,527	126,896	400
Does miscellaneous exceed 10% of Total F			
Total Receipts	**25,425,783**	**25,226,758**	**11,877,279**
Resources Available:	**32,502,298**	**30,465,083**	**16,673,814**

Saline County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	32,502,298	30,465,083	16,673,814
Expenditures:			
Courthouse General	2,645,979	2,845,876	5,114,199
County Commission	114,177	123,256	112,468
County Attorney	1,531,895	1,632,917	1,753,034
County Clerk	289,436	305,138	337,068
Register of Deeds	221,668	211,205	234,386
Sheriff & Jail	12,241,410	12,495,176	13,584,621
County Treasurer	296,667	308,302	318,700
County Administration	1,087,367	1,168,635	1,346,944
Coroner	145,169	161,267	170,000
District Court	635,607	672,000	707,000
Pre-Trial Program	189,481	202,201	214,507
Emergency Management	167,957	172,507	199,858
Planning & Zoning	242,658	245,146	279,982
Drug Court	123,316	126,055	129,191
Juvenile Center	353,362	324,649	356,041
Emergency Medical Services	1,025,000	795,000	1,084,000
Appropriations	2,791,323	811,610	820,890
Facilities Planning & Maintenance	162,173	117,240	65,000
Appraiser	845,817	866,238	937,938
Conservation District	25,000	25,000	25,000
Livestock & Expo Center	402,921	417,740	492,827
Mental Health	351,262	361,800	0
Occupational Center	224,844	224,844	150,000
Election	185,653	97,000	245,578
Economic Development	88,500	88,500	83,000
Senior Services	875,331	869,246	918,799
Subtotal	27,263,973	25,668,548	29,681,031
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**27,263,973**	**25,668,548**	**29,681,031**
Unencumbered Cash Balance Dec 31	5,238,325	4,796,535	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	27,263,973	28,191,180	29,681,031
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,681,031
		Tax Required	13,007,217
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	13,007,217

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Courthouse General			
Salaries	185,199	242,828	150,750
Contractual	2,449,405	2,595,486	2,998,846
Commodities	1,448	1,062	1,475
Budget Stabilization	0	0	1,963,128
Contingency	9,927	6,500	0
Total	2,645,979	2,845,876	5,114,199
County Commission			
Salaries	94,215	93,856	93,856
Contractual	12,667	13,900	18,112
Commodities	476	500	500
Contingency	6,819	15,000	0
Total	114,177	123,256	112,468
County Attorney			
Salaries	1,428,945	1,494,072	1,630,689
Contractual	87,740	130,166	111,241
Commodities	15,210	8,679	11,104
Total	1,531,895	1,632,917	1,753,034
County Clerk			
Salaries	264,266	275,588	305,120
Contractual	24,504	28,800	29,648
Commodities	666	750	2,300
Total	289,436	305,138	337,068
Register of Deeds			
Salaries	211,811	198,688	220,159
Contractual	6,903	7,600	9,310
Commodities	2,954	4,917	4,917
Total	221,668	211,205	234,386
Sheriff & Jail			
Salaries	8,989,238	9,311,576	10,445,712
Contractual	2,609,636	2,526,900	2,516,809
Commodities	642,536	656,700	622,100
Total	12,241,410	12,495,176	13,584,621
County Treasurer			
Salaries	290,746	296,027	306,575
Contractual	1,595	6,875	6,725
Commodities	4,326	5,400	5,400
Total	296,667	308,302	318,700
County Administration			
Salaries	1,030,550	1,109,269	1,278,130
Contractual	52,679	53,366	63,014
Commodities	4,138	6,000	5,800
Total	1,087,367	1,168,635	1,346,944
Total - Page 6b	**18,428,599**	**19,090,505**	**22,801,420**

Saline County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Coroner			
Contractual	145,169	161,267	170,000
Total	145,169	161,267	170,000
District Court			
Contractual	588,816	634,000	659,000
Commodities	46,791	38,000	48,000
Total	635,607	672,000	707,000
Pre-Trial Program			
Salaries	173,946	192,639	201,445
Contractual	10,070	4,562	5,962
Commodities	5,465	5,000	7,100
Total	189,481	202,201	214,507
Emergency Management			
Salaries	135,807	147,846	159,902
Contractual	27,861	20,655	22,950
Commodities	4,289	4,006	17,006
Total	167,957	172,507	199,858
Planning & Zoning			
Salaries	174,083	187,095	200,482
Contractual	59,960	51,169	71,780
Commodities	8,615	6,882	7,720
Total	242,658	245,146	279,982
Drug Court			
Salaries	105,498	110,596	111,191
Contractual	17,818	15,459	18,000
Total	123,316	126,055	129,191
Juvenile Center			
Contractual	353,362	324,649	356,041
Total	353,362	324,649	356,041
Emergency Medical Services			
Appropriation	795,000	795,000	795,000
Equipment	230,000	0	289,000
Total	1,025,000	795,000	1,084,000
Total - Page 6c	**2,882,550**	**2,698,825**	**3,140,579**

Saline County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Appropriations			
PBC Lease Payment	482,000	481,350	480,400
Appropriations	105,688	112,260	137,630
Equipment Improvement Program	338,192	215,500	201,300
Transfer to Capital Improvement	1,495,154	0	0
Transfer to Equipment Reserve	358,789	0	0
Transfer to Debt Service	11,500	2,500	1,560
Total	2,791,323	811,610	820,890
Facilities Planning & Maintenance			
Contractual	162,173	117,240	65,000
Total	162,173	117,240	65,000
Appraiser			
Salaries	767,082	791,038	865,238
Contractual	61,320	63,400	60,900
Commodities	17,415	11,800	11,800
Total	845,817	866,238	937,938
Conservation District			
Appropriation	25,000	25,000	25,000
Total	25,000	25,000	25,000
Livestock & Expo Center			
Salaries	242,723	304,286	357,896
Contractual	75,345	61,096	83,775
Commodities	84,853	52,358	51,156
Total	402,921	417,740	492,827
Mental Health			
Appropriation	351,262	361,800	0
Total	351,262	361,800	0
Occupational Center			
Appropriation	224,844	224,844	150,000
Total	224,844	224,844	150,000
Election			
Salaries	90,952	19,500	134,778
Contractual	75,335	56,500	87,800
Commodities	19,366	21,000	23,000
Total	185,653	97,000	245,578
Total - Page 6d	**4,988,993**	**2,921,472**	**2,737,233**

Saline County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Economic Development			
Chamber of Commerce	39,000	39,000	39,000
Economic Development Organization	35,000	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	0
Total	88,500	88,500	83,000
Senior Services			
Salaries	276,716	289,372	301,701
Contractual	588,722	567,674	604,898
Commodities	9,830	8,600	8,600
Capital Outlay	63	3,600	3,600
Total	875,331	869,246	918,799
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	0	0	0
Total - Page6e	**963,831**	**957,746**	**1,001,799**

Saline County 2026

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
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	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	18,428,599	19,090,505	22,801,420
Total - Page 6c	2,882,550	2,698,825	3,140,579
Total - Page 6d	4,988,993	2,921,472	2,737,233
Total - Page 6e	963,831	957,746	1,001,799
Total Detail Expenditures**	**27,263,973**	**25,668,548**	**29,681,031**

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

Saline County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1	944	944
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General Fund	11,500	2,500	1,560
Transfer from Jail Sales Tax	4,448,944	4,448,744	4,449,544
Receipts from Fire Districts	62,551	62,162	61,710
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,522,995**	**4,513,406**	**4,512,814**
Resources Available:	**4,522,996**	**4,514,350**	**4,513,758**
Expenditures:			
Bond Interest	1,946,494	1,845,904	1,741,254
Bond Principal	2,565,000	2,665,000	2,770,000
Bond Compliance & Reporting	10,558	2,502	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,522,052**	**4,513,406**	**4,513,754**
Unencumbered Cash Balance Dec 31	944	944	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	4,522,994	4,513,406	4,513,754
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,513,754
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Saline County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	480,610	461,816	278,511
Receipts:			
Ad Valorem Tax	6,548,974	6,235,447	xxxxxxxxxxxxxxxx
Delinquent Tax	92,835	78,297	75,000
Motor Vehicle Tax	668,046	645,583	603,873
Recreational Vehicle Tax	11,256	9,544	10,638
16/20M Vehicle Tax	7,498	7,524	7,272
Commercial Vehicle Tax	48,203	36,143	34,342
Watercraft Tax			0
Special City & County Highway	1,322,935	1,290,803	1,226,000
Reimbursements	23,865	7,315	0
In Lieu of Tax	6,148	10,771	6,150
Miscellaneous	0	800	12,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,729,760**	**8,322,227**	**1,975,275**
Resources Available:	**9,210,370**	**8,784,043**	**2,253,786**

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	9,210,370	8,784,043	2,253,786
Expenditures:			
Salaries	3,111,983	3,299,257	3,214,671
Contractual	965,405	861,300	887,220
Commodities	1,739,418	1,894,975	1,855,975
Capital outlay	171,818	0	775,000
Construction	2,461,226	2,450,000	1,750,000
Transfer to:			
County Capital Improvement Fund	99,568	0	0
Special Highway Improvement Fund	99,568	0	0
Special Road Machinery Fund	99,568	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,748,554**	**8,505,532**	**8,482,866**
Unencumbered Cash Balance Dec 31	461,816	278,511	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	9,109,333	8,805,532	8,482,866
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	8,482,866
		Tax Required	6,229,080
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,229,080

CPA Summary

Saline County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Public Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,896	0	3,944
Receipts:			
Ad Valorem Tax	789,549	1,013,643	xxxxxxxxxxxxxxxx
Delinquent Tax	10,757	9,452	6,350
Motor Vehicle Tax	86,905	77,819	98,166
Recreational Vehicle Tax	1,464	1,150	1,729
16/20 M Vehicle Tax	390	979	1,182
Commercial Vehicle Tax	6,270	4,809	5,583
Watercraft Tax			0
In Lieu of Tax	741	1,751	740
Grants & Reimbursements	1,624,174	1,446,351	1,443,347
ARPA Reimbursement	55,996	0	0
User Fees	804,283	753,038	698,819
Transfer from Health Capital Outlay Fund	70,455	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	1,083	0	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**3,452,067**	**3,308,992**	**2,255,916**
Resources Available:	**3,484,963**	**3,308,992**	**2,259,860**
Expenditures:			
Salaries	2,315,198	2,499,388	2,591,512
Contractual	846,704	575,718	548,173
Commodities	268,144	191,750	216,450
Reimbursement to Employee Benefits	54,917	38,192	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**3,484,963**	**3,305,048**	**3,356,135**
Unencumbered Cash Balance Dec 31	0	3,944	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,358,865	3,385,048	3,356,135
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	3,356,135
		Tax Required	1,096,275
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,096,275

Adopted Budget **Noxious Weed**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,944	3,193	15,686
Receipts:			
Ad Valorem Tax	308,070	257,553	xxxxxxxxxxxxxxxx
Delinquent Tax	4,023	3,504	2,150
Motor Vehicle Tax	30,631	30,343	24,943
Recreational Vehicle Tax	516	449	439
16/20 M Vehicle Tax	235	345	300
Commercial Vehicle Tax	2,210	1,876	1,418
Watercraft Tax			0
In Lieu of Tax	289	445	290
Chemical Sales	77,300	64,159	85,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**423,274**	**358,674**	**114,540**
Resources Available:	**426,218**	**361,867**	**130,226**
Expenditures:			
Salaries	165,930	168,162	179,324
Contractual	38,061	25,400	25,000
Commodities	45,556	47,619	36,116
Chemical	57,624	105,000	150,000
Transfer to Nx Weed Capital Outlay Fun	115,854	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**423,025**	**346,181**	**390,440**
Unencumbered Cash Balance Dec 31	3,193	15,686	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	440,232	391,181	390,440
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	390,440
		Tax Required	260,214
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	260,214

CPA Summary

Saline County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge Construction**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	478,951	733,074	1,723,456
Receipts:			
Ad Valorem Tax	1,359,295	1,375,882	xxxxxxxxxxxxxxxx
Delinquent Tax	19,307	16,352	13,500
Motor Vehicle Tax	139,946	133,936	133,248
Recreational Vehicle Tax	2,358	1,980	2,347
16/20 M Vehicle Tax	1,534	1,576	1,605
Commercial Vehicle Tax	10,098	8,280	7,578
Watercraft Tax			0
In Lieu of Tax	1,276	2,376	1,275
Reimbursements	22,653	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,556,467**	**1,540,382**	**159,553**
Resources Available:	**2,035,418**	**2,273,456**	**1,883,009**
Expenditures:			
Bridge construction/maintenance	1,302,344	550,000	3,341,861
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**1,302,344**	**550,000**	**3,341,861**
Unencumbered Cash Balance Dec 31	733,074	1,723,456	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	2,888,750	1,828,808	3,341,861
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,341,861
		Tax Required	1,458,852
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,458,852

Adopted Budget **Special Road Construction**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,359,859	2,126,419	2,503,708
Receipts:			
Ad Valorem Tax	679,307	346,046	xxxxxxxxxxxxxxxx
Delinquent Tax	9,647	7,779	5,800
Motor Vehicle Tax	69,973	66,949	33,513
Recreational Vehicle Tax	1,179	990	590
16/20 M Vehicle Tax	767	788	404
Commercial Vehicle Tax	5,049	4,138	1,906
Watercraft Tax			0
In Lieu of Tax	638	599	635
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**766,560**	**427,289**	**42,848**
Resources Available:	**2,126,419**	**2,553,708**	**2,546,556**
Expenditures:			
Road improvements/reconstruction	0	50,000	2,911,269
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**50,000**	**2,911,269**
Unencumbered Cash Balance Dec 31	2,126,419	2,503,708	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	1,936,000	1,858,290	2,911,269
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,911,269
		Tax Required	364,713
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	364,713

CPA Summary

Saline County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,584,995	755,550	295,243
Receipts:			
Ad Valorem Tax	5,174,862	5,723,914	xxxxxxxxxxxxxxxx
Delinquent Tax	71,916	62,205	50,000
Motor Vehicle Tax	505,337	510,068	554,333
Recreational Vehicle Tax	8,515	7,542	9,766
16/20 M Vehicle Tax	5,936	5,692	6,676
Commercial Vehicle Tax	36,463	31,522	31,524
Watercraft Tax			0
In Lieu of Tax	4,858	9,888	4,850
Reimbursements	45,898	7,018	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	54,917	38,192	0
Does miscellaneous exceed 10% of Total I			
Total Receipts	**5,908,702**	**6,396,041**	**657,149**
Resources Available:	**7,493,697**	**7,151,591**	**952,392**
Expenditures:			
Health insurance	2,898,613	2,596,735	3,011,621
Social Security	1,470,037	1,587,924	1,681,563
KPERS	2,017,050	2,223,095	2,327,810
Workers' compensation	162,566	237,162	268,630
Unemployment insurance	17,571	20,757	21,981
Health savings account	161,605	179,190	155,012
Flex-benefits	0	1,485	3,000
Miscellaneous	10,705	10,000	18,596
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**6,738,147**	**6,856,348**	**7,488,213**
Unencumbered Cash Balance Dec 31	755,550	295,243	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	7,208,608	7,388,365	7,488,213
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,488,213
		Tax Required	6,535,821
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	6,535,821

Adopted Budget **Mental Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Transfer to CKMHC			346,478
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**0**	**0**	**346,478**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	346,478
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	346,478
		Tax Required	346,478
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	346,478

CPA Summary

Saline County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	20,432	11,514	4,014
Receipts:			
Liquor tax	10,582	12,500	11,534
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,582**	**12,500**	**11,534**
Resources Available:	**31,014**	**24,014**	**15,548**
Expenditures:			
Appropriations	19,500	20,000	12,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,500**	**20,000**	**12,000**
Unencumbered Cash Balance Dec 31	11,514	4,014	3,548
2024/2025/2026 Budget Authority Amount	20,000	20,000	12,000

Adopted Budget

Special Alcohol	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,020	16,683	13,383
Receipts:			
Liquor tax	14,663	16,700	15,378
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**14,663**	**16,700**	**15,378**
Resources Available:	**32,683**	**33,383**	**28,761**
Expenditures:			
Appropriations	16,000	20,000	15,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**16,000**	**20,000**	**15,500**
Unencumbered Cash Balance Dec 31	16,683	13,383	13,261
2024/2025/2026 Budget Authority Amount	20,000	20,000	15,500

CPA Summary

Saline County 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed Capital Project**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	162,618	266,994	207,077
Receipts:			
Transfer from Noxious Weed Fund	115,854	0	0
Reimbursements	7,620	8,267	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**123,474**	**8,267**	**0**
Resources Available:	**286,092**	**275,261**	**207,077**
Expenditures:			
Capital Outlay	19,098	68,184	207,077
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**19,098**	**68,184**	**207,077**
Unencumbered Cash Balance Dec 31	266,994	207,077	0
2024/2025/2026 Budget Authority Amoun	180,550	162,618	207,077

Adopted Budget

Expo Capital Improvement	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	85,948	80,062	67,275
Receipts:			
Rentals	7,874	3,000	3,000
Donations	4,850	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,724**	**3,000**	**3,000**
Resources Available:	**98,672**	**83,062**	**70,275**
Expenditures:			
Capital Improvements	18,610	15,787	70,275
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**18,610**	**15,787**	**70,275**
Unencumbered Cash Balance Dec 31	80,062	67,275	0
2024/2025/2026 Budget Authority Amoun	81,293	79,849	70,275

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **County Capital Improvement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,187,518	10,229,323	7,635,021
Receipts:			
Transfer from General Fund	1,435,154	0	0
Transfer from Road & Bridge Fund	99,568	0	0
Reimbursements	621,664	148,461	0
ARPA Reimbursement	357,777	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,514,163**	**148,461**	**0**
Resources Available:	**11,701,681**	**10,377,784**	**7,635,021**
Expenditures:			
Capital Improvements	1,472,358	2,742,763	6,635,021
Transfer to General Fund	0	0	1,000,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,472,358**	**2,742,763**	**7,635,021**
Unencumbered Cash Balance Dec 31	10,229,323	7,635,021	0
2024/2025/2026 Budget Authority Amount	4,076,448	6,763,903	7,635,021

Adopted Budget

Health Capital Project	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	474,704	466,377	466,377
Receipts:			
Reimbursements	196,443	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**196,443**	**0**	**0**
Resources Available:	**671,147**	**466,377**	**466,377**
Expenditures:			
Capital Outlay	134,315	0	466,377
Transfer to Health Department Fund	70,455	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**204,770**	**0**	**466,377**
Unencumbered Cash Balance Dec 31	466,377	466,377	0
2024/2025/2026 Budget Authority Amount	474,407	574,704	466,377

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Jail Sales Tax**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,381,978	8,342,807	11,665,602
Receipts:			
Special Sales Tax Increment	8,409,773	7,820,000	8,000,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**8,409,773**	**7,820,000**	**8,000,000**
Resources Available:	**12,791,751**	**16,162,807**	**19,665,602**
Expenditures:			
Transfer to Debt Service Fund	4,448,944	4,448,744	4,449,544
Reimbursement to County Capital Projects	0	48,461	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,448,944**	**4,497,205**	**4,449,544**
Unencumbered Cash Balance Dec 31	8,342,807	11,665,602	15,216,058
2024/2025/2026 Budget Authority Amount	4,448,944	4,497,205	4,449,544

Adopted Budget **Opioid Settlement**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	93,089	185,662	165,412
Receipts:			
Opioid Settlement	115,807	17,950	33,094
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**115,807**	**17,950**	**33,094**
Resources Available:	**208,896**	**203,612**	**198,506**
Expenditures:			
Education and Interdiction	23,234	38,200	30,000
Transfer to General Fund	0	0	15,000
Cash Reserve (2026 column)			153,506
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**23,234**	**38,200**	**198,506**
Unencumbered Cash Balance Dec 31	185,662	165,412	0
2024/2025/2026 Budget Authority Amount	76,929	41,456	198,506

CPA Summary

Saline County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name: Special Road Machinery		(2) Fund Name: ecial Highway Improveme		(3) Fund Name: VaterWell Rd Tipping Fee		(4) Fund Name: Equipment Reserve		(5) Fund Name: Motor Vehicle Operating		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	2,173,483	Cash Balance Jan 1	2,218,455	Cash Balance Jan 1	385,619	Cash Balance Jan 1	366,102	Cash Balance Jan 1	17,474	5,161,133
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Reimbursements	728,822	Reimbursements	798,251	Fees	218,266	Reimbursements	90,185	Registration fees	393,996	
Transfers In	99,568	Transfers In	99,568			Transfers In	358,789	Lienholder fees	7,766	
								Reimbursements	484	
								Miscellaneous	120,047	
Total Receipts	828,390	Total Receipts	897,819	Total Receipts	218,266	Total Receipts	448,974	Total Receipts	522,293	2,915,742
Resources Available:	3,001,873	Resources Available:	3,116,274	Resources Available:	603,885	Resources Available:	815,076	Resources Available:	539,767	8,076,875
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	915,062	Road improvements	355,140			Commodities	363,503	Salaries	306,859	
								Benefits	113,380	
								Contractual	54,109	
								Commodities	8,323	
								Transfers Out	24,112	
Total Expenditures	915,062	Total Expenditures	355,140	Total Expenditures	0	Total Expenditures	363,503	Total Expenditures	506,783	2,140,488
Cash Balance Dec 31	2,086,811	Cash Balance Dec 31	2,761,134	Cash Balance Dec 31	603,885	Cash Balance Dec 31	451,573	Cash Balance Dec 31	32,984	**5,936,387** **

CPA Summary

Saline County

NON-BUDGETED FUNDS (B)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name: ROD Technology		(2) Fund Name: Land Records Technology		(3) Fund Name: Employee Engagement		(4) Fund Name: ounty Treasurer Technolo		(5) Fund Name: County Clerk Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	191,167	Cash Balance Jan 1	81,369	Cash Balance Jan 1	2,744	Cash Balance Jan 1	17,596	Cash Balance Jan 1	9,892	302,768
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	54,554			Miscellaneous	2,927	Fees	13,639	Fees	13,639	
Interest Earned	7,115									
Total Receipts	61,669	Total Receipts	0	Total Receipts	2,927	Total Receipts	13,639	Total Receipts	13,639	91,874
Resources Available:	252,836	Resources Available:	81,369	Resources Available:	5,671	Resources Available:	31,235	Resources Available:	23,531	394,642
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	123,950	Contractual	38,288	Miscellaneous	1,814	Contractual	14,999	Contractual	7,742	
								Capital outlay	695	
Total Expenditures	123,950	Total Expenditures	38,288	Total Expenditures	1,814	Total Expenditures	14,999	Total Expenditures	8,437	187,488
Cash Balance Dec 31	128,886	Cash Balance Dec 31	43,081	Cash Balance Dec 31	3,857	Cash Balance Dec 31	16,236	Cash Balance Dec 31	15,094	**207,154** **

CPA Summary

Saline County

NON-BUDGETED FUNDS (C)

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
County Farm		Schilling Farm		American Rescue Plan Ac		PATF		o Atty Worthless Check Tru		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	180,520	Cash Balance Jan 1	110,547	Cash Balance Jan 1	3,749,370	Cash Balance Jan 1	15,749	Cash Balance Jan 1	9,332	4,065,518
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Rent/crop share	69,889	Rent/crop share	10,907			Fees	5,397	Fees	126	
Total Receipts	69,889	Total Receipts	10,907	Total Receipts	0	Total Receipts	5,397	Total Receipts	126	86,319
Resources Available:	250,409	Resources Available:	121,454	Resources Available:	3,749,370	Resources Available:	21,146	Resources Available:	9,458	4,151,837
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Farm expense	64,834	Farm expense	11,430	Contractual	152,779	Contractual	6,787			
				Reimbursements	976,566					
				Payments to subrecipier	2,196,521					
Total Expenditures	64,834	Total Expenditures	11,430	Total Expenditures	3,325,866	Total Expenditures	6,787	Total Expenditures	0	3,408,917
Cash Balance Dec 31	185,575	Cash Balance Dec 31	110,024	Cash Balance Dec 31	423,504	Cash Balance Dec 31	14,359	Cash Balance Dec 31	9,458	**742,920** **

CPA Summary

Saline County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Prosecutor Trust		Crime Victim Reparation		District Court Grant		Sheriff Donations		Sheriff K-9		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	89,256	Cash Balance Jan 1	34,515	Cash Balance Jan 1	15,356	Cash Balance Jan 1	2,880	Cash Balance Jan 1	5,069	147,076
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Other	9,380	Grants	10,000	Donations	4,809			
Total Receipts	0	Total Receipts	9,380	Total Receipts	10,000	Total Receipts	4,809	Total Receipts	0	24,189
Resources Available:	89,256	Resources Available:	43,895	Resources Available:	25,356	Resources Available:	7,689	Resources Available:	5,069	171,265
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	1,311			Salaries	8,256	Commodities	2,755			
				Benefits	83					
Total Expenditures	1,311	Total Expenditures	0	Total Expenditures	8,339	Total Expenditures	2,755	Total Expenditures	0	12,405
Cash Balance Dec 31	87,945	Cash Balance Dec 31	43,895	Cash Balance Dec 31	17,017	Cash Balance Dec 31	4,934	Cash Balance Dec 31	5,069	**158,860** **

CPA Summary

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-E

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ug Project Director's Fu		DARE		eriff's Registered Offen		eriff's Concealed Weap		VIN Fees		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan	277,278	Cash Balance Jan	1,133	Cash Balance Jan	43,903	Cash Balance Jan	21,898	Cash Balance Jan	31,545	375,757
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Forfeiture/restitut	2,800	Reimbursements	7,032	Fees	30,934	Fees	3,348	Fees	46,590	
Interest Earned	11,473									
Total Receipts	14,273	Total Receipts	7,032	Total Receipts	30,934	Total Receipts	3,348	Total Receipts	46,590	102,177
Resources Availa	291,551	Resources Availa	8,165	Resources Availa	74,837	Resources Availa	25,246	Resources Availa	78,135	477,934
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Program expense	9,753	Program expense	5,968	Commodities	63,450	Commodities	10,800	Program expense	74,597	
Total Expenditur	9,753	Total Expenditur	5,968	Total Expenditur	63,450	Total Expenditur	10,800	Total Expenditur	74,597	164,568
Cash Balance De	281,798	Cash Balance De	2,197	Cash Balance De	11,387	Cash Balance De	14,446	Cash Balance De	3,538	**313,366**

CPA Summary

NON-BUDGETED FUNDS (F)

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-F

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ɔmmunity Corrections (		Imty Corr-Reimbursemer		venile Intake & Assessm		JJA Prevention Grant		Court Services UA		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan	1,502,617	Cash Balance Jan	0	Cash Balance Jan	35,900	Cash Balance Jan	3,486	Cash Balance Jan	5,069	1,547,072
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	1,884,331	Fees/reimbursem	12,987	Grants	181,318	Grants	38,698	Fees/reimbursem	10,516	
Fees/reimbursem	130,986	Transfers In	818,633	Fees/reimbursem	32					
Appropriation	14,581									
Miscellaneous	30,800									
Transfers In	45,051									
Total Receipts	2,105,749	Total Receipts	831,620	Total Receipts	181,350	Total Receipts	38,698	Total Receipts	10,516	3,167,933
Resources Availa	3,608,366	Resources Availa	831,620	Resources Availa	217,250	Resources Availa	42,184	Resources Availa	15,585	4,715,005
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Salaries	1,123,039	Contractual	936	Salaries	112,927	Program expense	41,396	Contractual	661	
Benefits	364,312	Commodities	3,034	Benefits	37,637			Commodities	3,382	
Contractual	620,922	Capital outlay	195	Contractual	35,665					
Commodities	56,364			Commodities	2,468					
Capital outlay	4,901			Capital outlay	1,264					
Transfers Out	837,190			Transfers Out	26,494					
Total Expenditur	3,006,728	Total Expenditur	4,165	Total Expenditur	216,455	Total Expenditur	41,396	Total Expenditur	4,043	3,272,787
Cash Balance De	601,638	Cash Balance De	827,455	Cash Balance De	795	Cash Balance De	788	Cash Balance De	11,542	**1,442,218**

CPA Summary

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-G

(1) Fund Name: Home Health Memorials		(2) Fund Name: aternal Child Health CH		(3) Fund Name: Senior Services GSCF		(4) Fund Name: enior Services Donation		(5) Fund Name: leals on Wheels Americ		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan	2,764	Cash Balance Jan	46,052	Cash Balance Jan	961	Cash Balance Jan	166,709	Cash Balance Jan	5,999	222,485
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
				Grants	10,000	Donations	166,469			
Total Receipts	0	Total Receipts	0	Total Receipts	10,000	Total Receipts	166,469	Total Receipts	0	176,469
Resources Availa	2,764	Resources Availa	46,052	Resources Availa	10,961	Resources Availa	333,178	Resources Availa	5,999	398,954
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Program expense	10,580	Contractual	226,386	Program expense	5,999	
						Commodities	42,458			
Total Expenditur	0	Total Expenditur	0	Total Expenditur	10,580	Total Expenditur	268,844	Total Expenditur	5,999	285,423
Cash Balance De	2,764	Cash Balance De	46,052	Cash Balance De	381	Cash Balance De	64,334	Cash Balance De	0	**113,531**

CPA Summary

Saline County

NON-BUDGETED FUNDS (H)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-H

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
enior Services Bldg Mn		enior Services Social Sv		Trash/Litter Grant		Edward Byrne JAG		Project Lifesaver		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan	0	Cash Balance Jan	5,090	Cash Balance Jan	1,244	Cash Balance Jan	-4,463	Cash Balance Jan	4,475	6,346
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	45,000	Grants	5,000			Grants	21,925			
Total Receipts	45,000	Total Receipts	5,000	Total Receipts	0	Total Receipts	21,925	Total Receipts	0	71,925
Resources Availa	45,000	Resources Availa	10,090	Resources Availa	1,244	Resources Availa	17,462	Resources Availa	4,475	78,271
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Program expense	5,090	Reimbursements	1,244	Contractual	17,462	Program expense	4,475	
Total Expenditur	0	Total Expenditur	5,090	Total Expenditur	1,244	Total Expenditur	17,462	Total Expenditur	4,475	28,271
Cash Balance De	45,000	Cash Balance De	5,000	Cash Balance De	0	Cash Balance De	0	Cash Balance De	0	**50,000**

CPA Summary

Saline County 2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Saline County

will meet on September 9, 2025 at 9:00 a.m. at 300 West Ash, Room 107, Salina 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, Room 209 or www.salinecountyks.gov and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	27,263,973	18.014	25,668,548	18.374	29,681,031	13,007,217	17.832
Debt Service	4,522,052		4,513,406		4,513,754		
Road & Bridge	8,748,554	9.631	8,505,532	9.064	8,482,866	6,229,080	8.540
Public Health	3,484,963	1.161	3,305,048	1.474	3,356,135	1,096,275	1.503
Noxious Weed	423,025	0.453	346,181	0.375	390,440	260,214	0.357
Special Bridge Constructi	1,302,344	1.999	550,000	2.000	3,341,861	1,458,852	2.000
Special Road Constructio		0.999	50,000	0.504	2,911,269	364,713	0.500
Employee Benefits	6,738,147	7.610	6,856,348	8.321	7,488,213	6,535,821	8.960
Mental Health					346,478	346,478	0.475
Special Parks & Recreatio	19,500		20,000		12,000		
Special Alcohol	16,000		20,000		15,500		
Noxious Weed Capital Pr	19,098		68,184		207,077		
Expo Capital Improvemer	18,610		15,787		70,275		
County Capital Improvem	1,472,358		2,742,763		7,635,021		
Health Capital Project	204,770				466,377		
Jail Sales Tax	4,448,944		4,497,205		4,449,544		
Opioid Settlement	23,234		38,200		198,506		
Non-Budgeted Funds-A	2,140,488						
Non-Budgeted Funds-B	187,488						
Non-Budgeted Funds-C	3,408,917						
Non-Budgeted Funds-D	12,405						
Totals	64,454,870	39.867	57,197,202	40.112	73,566,347	29,298,650	40.167
						*Revenue Neutral Rate ** *	*39.023*
Less: Transfers	6,763,512		4,499,705		5,466,104		
Net Expenditure	57,691,358		52,697,497		68,100,243		
Total Tax Levied	27,799,855		28,155,472		xxxxxxxxxxxxxxxxx		
Assessed Valuation	697,362,917		701,980,328		729,426,809		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	72,814,135	70,344,519	67,774,726
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	6,804,963	6,436,318	5,788,189
Total	79,619,098	76,780,837	73,562,915

*Tax rates are expressed in mills

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

Jamie R. Doss
County Clerk

Saline County 2026

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2024 Expenditures	Prior Year Actual 2024 Actual Tax Rate*	Current Yr Estimate 2025 Expenditures	Current Yr Estimate 2025 Actual Tax Rate*	Proposed Budget Year 2026 Budget Authority for Expenditures	Proposed Budget Year 2026 Amount of 2025 Ad Valorem Tax	Proposed Budget Year 2026 July 1, 2025 Estimated Valuation	Proposed Budget Year 2026 Proposed Estimted Tax Rate*	Proposed Budget Year 2026 *Revenue Neutral Rate***	
Rural Fire District #1	174,202	4.001	160,000	3.945	160,000	145,239	36,336,458	3.997	3.909	**Follow procedure in KSA 79-2988 to exceed RNR**
Rural Fire District #2	243,682	6.005	244,692	6.102	246,355	227,354	37,597,179	6.047	6.012	**Follow procedure in KSA 79-2988 to exceed RNR**
Rural Fire District #3	169,816	4.267	203,000	5.168	217,000	193,581	35,601,046	5.438	5.143	**Follow procedure in KSA 79-2988 to exceed RNR**
Rural Fire District #4	85,000	19.922	90,000	21.283	95,000	89,497	4,094,014	21.860	19.743	**Follow procedure in KSA 79-2988 to exceed RNR**
Rural Fire District #5	245,352	5.507	245,052	5.231	261,955	230,522	41,443,605	5.562	5.121	**Follow procedure in KSA 79-2988 to exceed RNR**
Rural Fire District #6	57,357	3.680	67,620	4.262	67,620	60,596	14,160,257	4.279	4.293	
Rural Fire District #7	122,508	4.818	128,954	5.127	130,991	114,896	23,122,934	4.969	4.808	**Follow procedure in KSA 79-2988 to exceed RNR**
Kipp Sewer Operations	6,216		11,575		11,575	0				
Kipp Sewer Bond & Interest	13,633		13,659		13,660	0				
Falun Improvement District	15,082		13,521		13,521	0				
Fire Dist Special Equipment	778,179									

*Tax rates are expressed in mills

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

Page No. 24a

Clerk

CONSOLIDATED METHOD FUND PAGE 2026

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	3,230	4,135	417
Ad Valorem Tax	143,863	142,018	xxxxxxxxxxxxx
Delinquent Tax	1,581	495	0
Motor Vehicle Tax	12,251	11,628	11,990
Recreational Vehicle Tax	383	431	405
16/20M Vehicle Tax	841	913	1,057
Commercial Vehicle Tax	722	785	743
Watercraft Tax	0	0	149
Grants & Reimbursements	15,466	12	0
Total Receipts	**175,107**	**156,282**	**14,344**
Resources Available:	**178,337**	**160,417**	**14,761**
Expenditures:			
Contractual and commodities	57,556	100,000	100,000
Capital outlay and equipment	97,048	60,000	60,000
Transfer to Special Equipment Fund	19,598	0	0
Cash Reserve (2026 column)			
Total Expenditures	**174,202**	**160,000**	**160,000**
Unencumbered Cash Balance, Dec 31	4,135	417	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	160,000
		Tax Required	145,239
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	145,239

CPA summary

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

Budgeted Fund Names	Ad Valorem Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	142,018	11990	405	1057	743	149
Total	142,018	11,990	405	1,057	743	149

County Treas MVT Estimate	11,990				
County Treas RVT Estimate		405			
County Treas 16/20M Estimate			1,057		
County Treas Commercial Vehicle Tax Estimate				743	
County Treas Watercraft Tax Estimate					149

MVT Factor	0.08443				
RVT Factor		0.00285			
16/20M Factor			0.00744		
Commercial Vehicle Factor				0.00523	
Watercraft Factor					0.00105

CONSOLIDATED METHOD FUND PAGE 2026

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	1,712	3,080	2,071
Ad Valorem Tax	220,729	224,956	xxxxxxxxxxxxx
Delinquent Tax	2,476	2,024	0
Motor Vehicle Tax	14,401	13,425	13,430
Recreational Vehicle Tax	600	479	500
16/20M Vehicle Tax	463	502	500
Commercial Vehicle Tax	2,289	2,297	2,300
Watercraft Tax	0	0	200
Reimbursements	4,092	0	0
Total Receipts	**245,050**	**243,683**	**16,930**
Resources Available:	**246,762**	**246,763**	**19,001**
Expenditures:			
Salaries and benefits	1,755	2,200	2,200
Contractual and commodities	95,785	121,400	122,900
Capital outlay and equipment	62,719	60,255	60,255
Capital lease payment - building	60,837	60,837	61,000
Transfer to Special Equipment Fund	22,586	0	0
Cash Reserve (2026 column)			
Total Expenditures	**243,682**	**244,692**	**246,355**
Unencumbered Cash Balance, Dec 31	3,080	2,071	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	246,355
		Tax Required	227,354
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	227,354

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	224,956	13430	500	500	2300	200
Total	224,956	13,430	500	500	2,300	200

County Treas MVT Estimate	13,430				
County Treas RVT Estimate		500			
County Treas 16/20M Estimate			500		
County Treas Commercial Vehicle Tax Estimate				2,300	
County Treas Watercraft Tax Estimate					200

MVT Factor	0.05970				
RVT Factor		0.00222			
16/20M Factor			0.00222		
Commercial Vehicle Factor				0.01022	
Watercraft Factor					0.00089

CONSOLIDATED METHOD FUND PAGE 2026

County Name Saline County

Special District Name Rural Fire District #3

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	5,838	5,289	8,223
Ad Valorem Tax	146,516	182,972	xxxxxxxxxxxxx
Delinquent Tax	2,756	1,893	0
Motor Vehicle Tax	13,908	12,816	13,033
Recreational Vehicle Tax	413	440	408
16/20M Vehicle Tax	836	889	937
Commercial Vehicle Tax	538	484	509
Watercraft Tax	0	0	309
Reimbursements	4,300	6,440	0
Total Receipts	**169,267**	**205,934**	**15,196**
Resources Available:	**175,105**	**211,223**	**23,419**
Expenditures:			
Salaries and benefits	14,476	15,100	15,890
Contractual and commodities	86,509	104,900	107,110
Capital outlay and equipment	44,202	49,000	49,000
Capital lease payment - building	0	34,000	45,000
Transfer to Special Equipment Fund	24,629	0	0
Cash Reserve (2026 column)			
Total Expenditures	**169,816**	**203,000**	**217,000**
Unencumbered Cash Balance, Dec 31	5,289	8,223	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	217,000
		Tax Required	193,581
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	193,581

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	182,972	13033	408	937	509	309
Total	182,972	13,033	408	937	509	309

County Treas MVT Estimate	13,033				
County Treas RVT Estimate		408			
County Treas 16/20M Estimate			937		
County Treas Commercial Vehicle Tax Estimate				509	
County Treas Watercraft Tax Estimate					309

MVT Factor	0.07123				
RVT Factor		0.00223			
16/20M Factor			0.00512		
Commercial Vehicle Factor				0.00278	
Watercraft Factor					0.00169

CONSOLIDATED METHOD FUND PAGE 2026

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	10,509	6,660	1,703
Ad Valorem Tax	76,451	79,726	xxxxxxxxxxxxx
Delinquent Tax	0	831	0
Motor Vehicle Tax	2,248	2,166	2,200
Recreational Vehicle Tax	43	0	0
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	2,409	2,320	1,600
Watercraft Tax	0	0	0
Total Receipts	**81,151**	**85,043**	**3,800**
Resources Available:	**91,660**	**91,703**	**5,503**
Expenditures:			
Contract with City of Salina	85,000	90,000	95,000
Cash Reserve (2026 column)			
Total Expenditures	**85,000**	**90,000**	**95,000**
Unencumbered Cash Balance, Dec 31	6,660	1,703	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	95,000
		Tax Required	89,497
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	89,497

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	80,827	2200	0	0	1600	0
Total	80,827	2,200	0	0	1,600	0

County Treas MVT Estimate	2,200				
County Treas RVT Estimate		0			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				1,600	
County Treas Watercraft Tax Estimate					0

MVT Factor	0.02722				
RVT Factor		0.00000			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.01980	
Watercraft Factor					0.00000

CONSOLIDATED METHOD FUND PAGE 2026

County Name Saline County

Special District Name Rural Fire District #5

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	1,301	11,083	5,136
Ad Valorem Tax	218,563	212,213	xxxxxxxxxxxxx
Delinquent Tax	2,065	1,029	
Motor Vehicle Tax	21,576	22,934	22,961
Recreational Vehicle Tax	536	624	603
16/20M Vehicle Tax	688	644	731
Commercial Vehicle Tax	1,529	1,661	1,601
Watercraft Tax	0	0	401
Reimbursements	300	0	0
Grants	9,877	0	0
Total Receipts	**255,134**	**239,105**	**26,297**
Resources Available:	**256,435**	**250,188**	**31,433**
Expenditures:			
Salaries and benefits	9,894	9,530	10,205
Contractual and commodities	111,930	117,450	110,650
Capital outlay and equipment	36,099	45,000	45,000
Capital lease payment	86,675	73,072	96,100
Transfer to Special Equipment Fund	754	0	0
Cash Reserve (2026 column)			
Total Expenditures	**245,352**	**245,052**	**261,955**
Unencumbered Cash Balance, Dec 31	11,083	5,136	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	261,955
		Tax Required	230,522
		Delinquency Computation % Rate	0
		Amount of 2025 Ad Valorem Tax	230,522

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	212,213	22961	603	731	1601	401
Total	212,213	22,961	603	731	1,601	401

County Treas MVT Estimate	22,961				
County Treas RVT Estimate		603			
County Treas 16/20M Estimate			731		
County Treas Commercial Vehicle Tax Estimate				1,601	
County Treas Watercraft Tax Estimate					401

MVT Factor	0.10820				
RVT Factor		0.00284			
16/20M Factor			0.00344		
Commercial Vehicle Factor				0.00754	
Watercraft Factor					0.00189

CONSOLIDATED METHOD FUND PAGE 2026

County Name Saline County

Special District Name Rural Fire District #6

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	1,349	1,163	1,124
Ad Valorem Tax	50,918	60,692	xxxxxxxxxxxxx
Delinquent Tax	424	1,165	0
Motor Vehicle Tax	5,177	5,292	5,300
Recreational Vehicle Tax	149	165	200
16/20M Vehicle Tax	182	136	100
Commercial Vehicle Tax	188	131	100
Watercraft Tax	0	0	200
Reimbursements	133	0	0
Total Receipts	**57,171**	**67,581**	**5,900**
Resources Available:	**58,520**	**68,744**	**7,024**
Expenditures:			
Salaries and benefits	1,978	1,320	1,320
Contractual and commodities	38,141	55,300	55,300
Capital outlay and equipment	5,154	11,000	11,000
Transfer to Special Equipment Fund	12,084	0	0
Cash Reserve (2026 column)			
Total Expenditures	**57,357**	**67,620**	**67,620**
Unencumbered Cash Balance, Dec 31	1,163	1,124	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	67,620
		Tax Required	60,596
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	60,596

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	60,692	5300	200	100	100	200
Total	60,692	5,300	200	100	100	200

County Treas MVT Estimate	5,300				
County Treas RVT Estimate		200			
County Treas 16/20M Estimate			100		
County Treas Commercial Vehicle Tax Estimate				100	
County Treas Watercraft Tax Estimate					200

MVT Factor	0.08733				
RVT Factor		0.00330			
16/20M Factor			0.00165		
Commercial Vehicle Factor				0.00165	
Watercraft Factor					0.00330

CONSOLIDATED METHOD FUND PAGE 2026

County Name: Saline County
Special District Name: Rural Fire District #7

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	4,813	3,352	1,295
Ad Valorem Tax	101,897	110,920	xxxxxxxxxxxxx
Delinquent Tax	1,222	1,142	0
Motor Vehicle Tax	14,062	12,287	12,300
Recreational Vehicle Tax	386	360	400
16/20M Vehicle Tax	267	295	300
Commercial Vehicle Tax	2,232	1,893	1,600
Watercraft Tax	0	0	200
Reimbursements	981	0	0
Total Receipts	**121,047**	**126,897**	**14,800**
Resources Available:	**125,860**	**130,249**	**16,095**
Expenditures:			
Salaries and benefits	3,367	639	639
Contractual and commodities	37,754	54,000	54,000
Capital outlay and equipment	48,696	48,000	50,037
Capital lease payment	26,315	26,315	26,315
Transfer to Special Equipment Fund	6,376	0	0
Cash Reserve (2026 column)			
Total Expenditures	**122,508**	**128,954**	**130,991**
Unencumbered Cash Balance, Dec 31	3,352	1,295	xxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	130,991
		Tax Required	114,896
	Delinquency Computation % Rate		0
		Amount of 2025 Ad Valorem Tax	114,896

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	110,920	12300	400	300	1600	200
Total	110,920	12,300	400	300	1,600	200

County Treas MVT Estimate	12,300				
County Treas RVT Estimate		400			
County Treas 16/20M Estimate			300		
County Treas Commercial Vehicle Tax Estimate				1,600	
County Treas Watercraft Tax Estimate					200

MVT Factor	0.11089				
RVT Factor		0.00361			
16/20M Factor			0.00270		
Commercial Vehicle Factor				0.01442	
Watercraft Factor					0.00180

County: Saline County
Special District Name: Kipp Sewer District
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Operations	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance Jan 1	43,661	46,649	44,322
Receipts:			
User fees	8,026	8,000	8,000
Special assessments	1,178	1,248	1,000
Total Receipts	**9,204**	**9,248**	**9,000**
Resources Available:	**52,865**	**55,897**	**53,322**
Expenditures:			
Operations	3,595	6,000	4,000
Improvements	1,112	1,500	1,500
Insurance, fees and utilities	1,509	1,575	2,250
Capital outlay		2,500	3,825
Cash Reserve (2026 column)			
Total Expenditures	**6,216**	**11,575**	**11,575**
Unencumbered Cash Balance Dec 31	46,649	44,322	41,747

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Bond & Interest	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance Jan 1	5,172	5,061	5,111
Receipts:			
Special assessments	13,522	13,709	13,000
Total Receipts	**13,522**	**13,709**	**13,000**
Resources Available:	**18,694**	**18,770**	**18,111**
Expenditures:			
Bond principal	4,794	5,032	5,256
Interest on bonds	8,839	8,627	8,404
Cash Reserve (2026 column)			
Total Expenditures	**13,633**	**13,659**	**13,660**
Unencumbered Cash Balance Dec 31	5,061	5,111	4,451

CPA Summary

County: Saline County
Special District Name: Falun Improvement District
2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance Jan 1	15,147	19,617	24,238
Receipts:			
Fees	19,117	17,596	11,600
Late fees	435	546	0
Total Receipts	**19,552**	**18,142**	**11,600**
Resources Available:	**34,699**	**37,759**	**35,838**
Expenditures:			
Salaries and benefits	7,758	7,761	7,761
Operations	7,324	5,760	5,760
Cash Reserve (2026 column)			
Total Expenditures	**15,082**	**13,521**	**13,521**
Unencumbered Cash Balance Dec 31	19,617	24,238	22,317

CPA Summary

Saline County

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
FD #1 Special Equipment		FD #2 Special Equipment		FD #3 Special Equipment		FD #5 Special Equipment		FD #6 Special Equipment		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	251,668	Cash Balance Jan 1	97,658	Cash Balance Jan 1	130,308	Cash Balance Jan 1	40,478	Cash Balance Jan 1	88,541	608,653
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	19,598	Transfers In	22,586	Transfers In	24,629	Transfers In	754	Transfers In	12,084	
ARPA Reimbursement	95,000	ARPA Reimbursement	95,000	ARPA Reimbursement	64,966	ARPA Reimbursement	58,000	ARPA Reimbursement	95,000	
		Other reimbursements	1,467	Other reimbursements	12,394	Other reimbursements	44,575	Other reimbursements	1,455	
Total Receipts	114,598	Total Receipts	119,053	Total Receipts	101,989	Total Receipts	103,329	Total Receipts	108,539	547,508
Resources Available:	366,266	Resources Available:	216,711	Resources Available:	232,297	Resources Available:	143,807	Resources Available:	197,080	1,156,161
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	258,204	Capital outlay	95,000	Capital outlay	113,057	Capital outlay	80,161	Capital outlay	148,541	
Total Expenditures	258,204	Total Expenditures	95,000	Total Expenditures	113,057	Total Expenditures	80,161	Total Expenditures	148,541	694,963
Cash Balance Dec 31	108,062	Cash Balance Dec 31	121,711	Cash Balance Dec 31	119,240	Cash Balance Dec 31	63,646	Cash Balance Dec 31	48,539	461,198 **

CPA Summary

Saline County

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
FD #7 Special Equipment		Fire Dist Comms Equip								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	139,020	Cash Balance Jan 1	34,150	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		173,170
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	6,376	Fees	5,200							
ARPA Reimbursement	62,000									
Other reimbursements	76,862									
Total Receipts	145,238	Total Receipts	5,200	Total Receipts	0	Total Receipts	0	Total Receipts	0	150,438
Resources Available:	284,258	Resources Available:	39,350	Resources Available:	0	Resources Available:	0	Resources Available:	0	323,608
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital outlay	62,048	Capital outlay	21,168							
Total Expenditures	62,048	Total Expenditures	21,168	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	83,216
Cash Balance Dec 31	222,210	Cash Balance Dec 31	18,182	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	240,392 **

CPA Summary

RESOLUTION 25-2434

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 at 39.023 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 September 9, 2025, 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 40.167 mills, based upon a total levy of $29,298,650.

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 9th day of September, 2025, by the Board of County Commissioners of Saline County, Kansas.

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

ATTEST:

Jamie R. Doss, County Clerk

Vote: Yea 5 Nay 0

BOARD OF COMMISSIONERS
SALINE COUNTY, KANSAS

Rodger Sparks, Chairman

Monte Shadwick, Vice Chairman

Annie Grevas, Secretary

James L. Weese, Commissioner

Joe Hay, Jr., Commissioner

RESOLUTION 25-2435

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF SALINE COUNTY, KANSAS, ACTING AS THE GOVERNING BODY OF RURAL FIRE DISTRICTS #1, 2, 3, 4, 5 AND 7, TO LEVY PROPERTY TAX RATES EXCEEDING THE REVENUE NEUTRAL RATES

WHEREAS, the Revenue Neutral Rate for Rural Fire District #1 was calculated at 3.909 mills by the Saline County Clerk; and

WHEREAS, the Revenue Neutral Rate for Rural Fire District #2 was calculated at 6.012 mills by the Saline County Clerk; and

WHEREAS, the Revenue Neutral Rate for Rural Fire District #3 was calculated at 5.143 mills by the Saline County Clerk; and

WHEREAS, the Revenue Neutral Rate for Rural Fire District #4 was calculated at 19.743 mills by the Saline County Clerk; and

WHEREAS, the Revenue Neutral Rate for Rural Fire District #5 was calculated at 5.121 mills by the Saline County Clerk; and

WHEREAS, the Revenue Neutral Rate for Rural Fire District #7 was calculated at 4.808 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 September 9, 2025, 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 Rates,

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF SALINE COUNTY, KANSAS, ACTING AS THE GOVERNING BODY OF THE RURAL FIRE DISTRICTS #1, 2, 3, 4, 5 AND 7:

1. Rural Fire District #1 shall levy a property tax rate exceeding the Revenue Neutral Rate estimated at 3.997 mills, based upon a total levy of $145,239.
2. Rural Fire District #2 shall levy a property tax rate exceeding the Revenue Neutral Rate estimated at 6.047 mills, based upon a total levy of $227,354.
3. Rural Fire District #3 shall levy a property tax rate exceeding the Revenue Neutral Rate estimated at 5.438 mills, based upon a total levy of $193,581.
4. Rural Fire District #4 shall levy a property tax rate exceeding the Revenue Neutral Rate estimated at 21.860 mills, based upon a total levy of $89,497.
5. Rural Fire District #5 shall levy a property tax rate exceeding the Revenue Neutral Rate estimated at 5.562 mills, based upon a total levy of $230,522.
6. Rural Fire District #7 shall levy a property tax rate exceeding the Revenue Neutral Rate estimated at 4.969 mills, based upon a total levy of $114,896.

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 9th day of September, 2025, and SIGNED by the Governing Body.

Rodger Sparks, Chairman

ATTEST:

Jamie R. Doss, County Clerk

Vote: Yea 5 Nay 0

Monte Shadwick, Vice Chairman

Annie Grevas, Secretary

James L. Weese, Commissioner

Joe Hay, Jr., Commissioner

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

Roll Call Vote

A Roll Call Vote of the Saline County Board of Commissioners, acting as the Governing Body of Rural Fire Districts 1, 2, 3, 4, 5 and 7 To Levy a Property Tax Exceeding the Revenue Neutral

Hearing to Exceed Revenue Neutral Rate held on Sept. 9, 2025

Resolution No. 25-2435

Governing Body Member	Yes	No	No Vote
Monte Shadwick	✓		
Annie Grevas	✓		
Rodger Sparks	✓		
James L. Weese	✓		
Joe Hay, Jr.	✓		
TOTAL	5		

Certified: Jamie R Boss

Published in The Abilene Reflector Chronicle on August 21st, 2025.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Saline County Rural Fire District #1

Will meet on September 9th, 2025, at 9:00 AM at 300 West Ash, Room 107,

Salina 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.

Revenue Neutral Rate*	3.909	Proposed Tax Rate	3.997

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS }
DICKINSON COUNTY } ss.

Kathy Hagemeyer being first duly sworn, deposes and says: That I am the editor of the Reflector-Chronicle, a daily newspaper printed in the State of Kansas, and published in and of general circulation in Dickinson County, Kansas, with a general paid circulation on a monthly basis, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Abilene, in said county, as a second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the day of 8-21, 2025 with subsequent publications being made on the following dates:

_____, 20____, _____, 20____

Printer's Fee $ 55.00

Subscribed and sworn to before me this 21st day of August, 2025

Kim Maguire
Notary Public

KIM A MAGUIRE
My Appointment Expires
8-5-2029

My commission expires 8-5-2029

Approved: _____

Judge _____

INDEPENDENT REPORTER

AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Ellsworth County Independent-Reporter
304 N. Douglas Ave.
(785) 472-5085

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath deposes and says that I am the duly authorized agent of Column Affidavits of Column Software, PBC, duly appointed and authorized agent of the Publisher of Ellsworth County Independent-Reporter, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in County, Kansas, with a general paid subscription on a yearly basis in Ellsworth County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.
Said newspaper is a weekly published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than one year prior to the first publication of said notice; and has been admitted at the post office of Ellsworth in said County as second class matter.
That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive run(s), on the following dates:

PUBLICATION DATES:
Aug. 28, 2025

Notice ID: tirqabOYQ8uDQwHjMlaZ
Notice Name: RFD 3 RNR Notice Ellsworth Co.

PUBLICATION FEE: $34.53

Anjana Bhadoriya

Authorized Signatory

SHERI SMITH
Notary Public - State of Florida
Commission # [illegible]
Expires on May 31, 2026

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 09/03/2025

S Smith

Notary Public
Notarized remotely online using communication technology via Proof.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of
Saline County Rural Fire District #3
will meet on Sept. 9, 2025, at 9:00 AM at 300 West Ash, Room 107, Salina 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.

Revenue Neutral Rate*	5.143	Proposed Tax Rate	5.438

Tax Rates are expressed in mills
* Revenue Netural Rate as defined by KSA 79-2988

MCPHERSON SENTINEL

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of New Jersey, County of Camden, ss:

I, Enrique Diaz, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The McPherson Sentinel, of McPherson County, State of Kansas, state that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:

- Aug 27, 2025

Advertising Fee: $38.04

Enrique Diaz

Agent

SHARONN E THOMAS-POPE
NOTARY PUBLIC
STATE OF NEW JERSEY
My Commission Expires January 23, 2027

VERIFICATION

State of New Jersey
County of Camden

Signed or attested before me on this: 08/27/2025

Notary Public

Notarized remotely online using communication technology via Proof.

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Saline County Rural Fire District #2

will meet on Sept. 9, 2025, at 9:00 AM at 300 West Ash, Room 107, Salina 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.

Revenue Neutral Rate*	6.012	Proposed Tax Rate	6.047

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Published in McPherson Sentinel August 27, 2025.

3759820

PROOF OF PUBLICATION

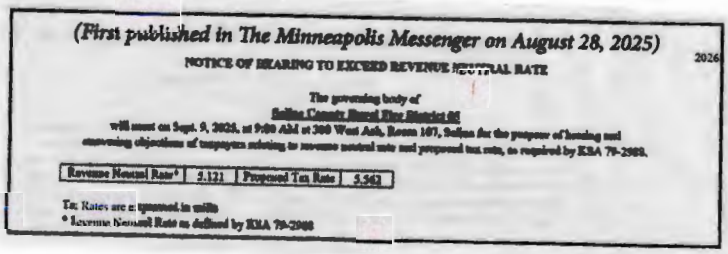
STATE OF KANSAS, OTTAWA COUNTY, ss:

CALEB VANDERHOFF, being first duly sworn, says he is Publisher of THE MINNEAPOLIS MESSENGER which is a weekly newspaper, printed and of general circulation in said County of Ottawa, State of Kansas; that the annexed notice was published in said paper for 1 week(s), the first publication being on the 28 day of AUG 2025 and the last publication on the 28 day of AUG 2025, and that said newspaper has been continuously and uninterruptedly published in said County during the period of fifty-two consecutive weeks prior to the first publication of said notice, and said newspaper has been admitted to the mails as Second Class matter in said county.

Publisher

STACY KLEIN
Notary Public - State of Kansas
My Appt. Expires 7/16/28

Subscribed and sworn to before me this 2 day of SEP 2025



(First published in The Minneapolis Messenger on August 28, 2025)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE 2026

The governing body of
Saline County Rural Fire District #5
will meet on Sept. 9, 2025, at 9:00 AM at 300 West Ash, Room 107, Salina 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.

Revenue Neutral Rate*	5.121	Proposed Tax Rate	5.562

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

Saline County Clerk/Election Office

Jamie R Doss – County Clerk/Election Officer

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

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

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, HEREBY NOTIFIES THE SALINE COUNTY CLERK THE REVENUE NEUTRAL RATE INTENT;

__x__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 40.700. The date of our hearing is Sept. 9, 2025 at 9:00 AM/PM and will be held at 300 W. Ash St. Room 107 address in Salina, Kansas.

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

WITNESS my hand and official seal on July 15, 2025.

(Seal)

Rodger Sparks, Chairman
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/Election Office

Jamie R Doss – County Clerk/Election Officer

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

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

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 & 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:

RFD #1 – 3.997
RFD #2 – 6.047
RFD #3 – 5.438
RFD #4 – 21.860
RFD #5 – 5.562
RFD #7 – 4.969

The date of our hearing is September 9, 2025, at 9:00 AM and will be held at 300 West 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, 2022.

WITNESS my hand and official seal on July 15, 2025.

(Seal)

Rodger Sparks, Chairman
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.

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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__RFD#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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

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

WITNESS my hand and official seal on July 15, 2025.

(Seal)

Rodger Sparks

Rodger Sparks, Chairman
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.

AFFIDAVIT OF PUBLICATION

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

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

PUBLICATION DATES: 8/27/25

Publication Fee: $224

Joshua Barnhart

Signature

Verification

STATE OF KANSAS
COUNTY OF SALINE

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

8/27/25

SEE PROOF NEXT PAGE

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

SALINE COUNTY

will meet on September 9, 2025 at 9:00 a.m. at 300 West Ash, Room 107, Salina 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, Room 209 or www.salinecountyks.gov and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget Year for 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	27,263,973	18.014	25,868,548	18.374	29,681,031	13,007,217	17.832
Debt Service	4,522,052		4,513,406		4,513,754		
Road & Bridge	8,748,554	9.631	8,505,532	9.064	8,482,866	6,229,080	8.540
Public Health	3,484,963	1.161	3,305,048	1.474	3,356,135	1,096,275	1.503
Noxious Weed	423,025	0.453	346,181	0.375	390,440	260,214	0.357
Special Bridge Constructi	1,302,344	1.999	550,000	2.000	3,341,861	1,458,852	2.000
Special Road Construction		0.999	50,000	0.504	2,911,269	364,713	0.500
Employee Benefits	6,738,147	7.610	6,856,348	8.321	7,488,213	6,535,821	8.960
Mental Health					346,478	346,478	0.475
Special Parks & Recreatio	19,500		20,000		12,000		
Special Alcohol	16,000		20,000		15,500		
Noxious Weed Capital Pr	19,098		68,184		207,077		
Expo Capital Improvemen	18,610		15,787		70,275		
County Capital Improvem	1,472,358		2,742,763		7,635,021		
Health Capital Project	204,770				466,377		
Jail Sales Tax	4,448,944		4,497,205		4,449,544		
Opioid Settlement	23,234		38,200		198,506		
Non-Budgeted Funds-A	2,140,488						
Non-Budgeted Funds-B	187,488						
Non-Budgeted Funds-C	3,408,917						
Non-Budgeted Funds-D	12,405						
Totals	64,454,870	39.867	57,197,202	40.112	73,566,347	29,298,650	40.167
						Revenue Neutral Rate **	39.023
Less: Transfers	6,763,512		4,499,705		5,466,104		
Net Expenditures	57,691,358		52,697,497		68,100,243		
Total Tax Levied	27,799,855		28,155,472		xxxxxxxxxx		
Assessed Valuation	697,362,917		701,980,328		729,426,809		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	72,814,135	70,344,519	67,774,726
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	6,804,963	6,436,318	5,788,189
Total	79,619,098	76,780,837	73,562,915

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget Year for 2026				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Estimated Valuation	Proposed Estimted Tax Rate*	Revenue Neutral Rate**
Rural Fire District #1	174,202	4.001	160,000	3.945	160,000	145,239	36,336,458	3.997	3.909
Rural Fire District #2	243,682	6.005	244,692	6.102	246,355	227,354	37,597,179	6.047	6.012
Rural Fire District #3	169,816	4.267	203,000	5.168	217,000	193,581	35,601,046	5.438	5.143
Rural Fire District #4	85,000	19.922	90,000	21.283	95,000	89,497	4,094,014	21.860	19.743
Rural Fire District #5	245,352	5.507	245,052	5.231	261,955	230,522	41,443,805	5.562	5.121
Rural Fire District #6	57,357	3.680	67,620	4.262	67,620	60,596	14,160,257	4.279	4.293
Rural Fire District #7	122,508	4.818	128,964	5.127	130,991	114,896	23,122,934	4.969	4.808
Kipp Sewer Operations	6,216		11,575		11,575	0			
Kipp Sewer Bond & Interest	13,633		13,659		13,660	0			
Falun Improvement District	15,082		13,521		13,521	0			
Fire Dist Special Equipment	778,179								

Tax rates are expressed in mills

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

Jamie R. Doss

County Clerk

RESOLUTION 25-2434

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 at 39.023 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 September 9, 2025, 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 40.167 mills, based upon a total levy of $29,298,650.

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 9th day of September, 2025, by the Board of County Commissioners of Saline County, Kansas.

SALINE COUNTY COUNTY CLERK STATE OF KANSAS

ATTEST:

Jamie R. Doss, County Clerk

Vote: Yea 5 Nay 0

BOARD OF COMMISSIONERS
SALINE COUNTY, KANSAS

Rodger Sparks, Chairman

Monte Shadwick, Vice Chairman

Annie Grevas, Secretary

James L. Weese, Commissioner

Joe Hay, Jr., Commissioner

Roll Call Vote

A Roll Call Vote of the Saline County Board of Commissioners To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on Sept. 9, 2025

Resolution No. 25-2434

Governing Body Member	Yes	No	No Vote
Monte Shadwick	✓		
Annie Grevas	✓		
Rodger Sparks	✓		
James L. Weese	✓		
Joe Hay, Jr.	✓		
TOTAL	5		

Certified: Jamie R Doss

SALINE COUNTY COUNTY CLERK STATE OF KANSAS