



2017 Annual Budget

City of



Salina

Adopted by the Governing Body
August 15, 2016





Mission Statement

The mission of the City of Salina is to be a leader among Kansas cities by leveraging partnerships and economic opportunity to ensure a safe, progressive and healthy community that respects its natural resources, offers excellent municipal services, and provides a high quality of life for its citizens.

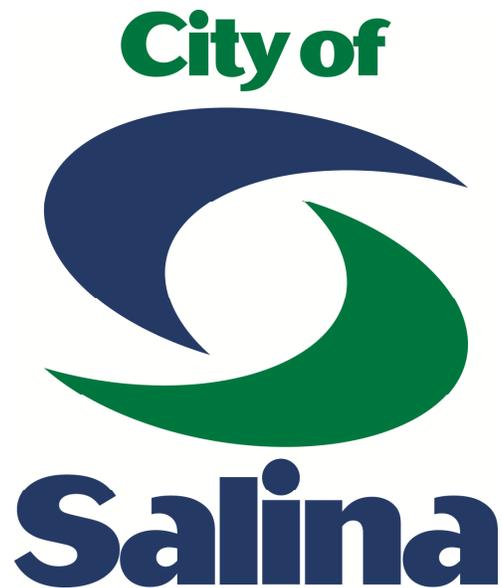


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History

Founded on April 22, 1858 under the Town and Village Act in the State of Kansas, and incorporated in 1859, Salina became a city of the third class November 21, 1870; second class, October 11, 1878 and first class July 9, 1920. Salina has had a commission-city manager form of government since 1921.

The commission, comprised of five members elected at large, selects one member each year to serve as mayor. The governing body is responsible for determining policy, and the city manager is responsible for the administration of the municipality. Appointed by the governing body, the city manager acts as the chief executive and primary agent.

The City of Salina is comprised of 14 departments: Arts and Humanities, City Manager's Office, Finance, Computer Technology, Community and Development Services, Community Relations, Fire, Human Resources, Municipal Court, Parks and Recreation, Police, Public Works, Utilities. The departments work together to serve the needs of Salina's citizens, and they aim to be the best performing municipality in Kansas.





Statement of Management Values

City of Salina

STATEMENT OF MANAGEMENT VALUES

Salina is a city that blends the best of traditional values from its past with a progressive spirit toward its future. As managers for the City of Salina, we are proud to serve all of its citizens in maintaining and enhancing the high quality of life which characterizes our city. In performing our duties toward this end, the following set of management values describes our philosophy and guides our actions:

WE VALUE OUR COMMITMENT TO CITIZENS

We believe that our citizens expect and deserve the best possible public services. We strive to meet those expectations with fairness, effectiveness, efficiency, confidence and pride.

WE VALUE COMMITMENT TO EXCELLENCE

We strive for excellence in the delivery of public services. We believe that progressiveness, competency and a determination to “do the job right” are key ingredients in achieving excellence.

WE VALUE OUR RESPONSIBILITY AS LEADERS

We are committed to exercising responsible leadership to attain and express the goals and values of the community. Such leadership requires the ability to set well-defined goals and to communicate the methods by which those goals are achieved. The exercise of leadership also means responding to the needs and ideas of our many constituencies as those goals are formulated.

WE VALUE OUR EMPLOYEES

We recognize that the most significant resource available to our city government is its employees. Our employees are entitled to a supportive work environment that encourages excellence and professional and personal growth.

WE VALUE EFFECTIVE COMMUNICATION

We are committed to maintaining candid, open communication among city staff, elected officials and the general public. Such an on-going process is vital to a healthy, progressive and trusting attitude within our municipal organization and the community.

WE VALUE PROFESSIONAL ETHICS

We affirm that personal integrity characterized by honesty, compassion, fairness and confidentiality is the basis for our day-to-day conduct. We require the highest ethical standards not only of ourselves but of our employees and colleagues.

Recognized by the Board of Commissioners in Resolution Number 86-3840, April 7, 1986

Statement of Organizational Values

CITY OF SALINA, KANSAS

Statement of Organizational Values

*We **Value** Professional Ethics, which includes:*

- o Honesty
- o Compassion
- o Fairness
- o Confidentiality
- o Reliability
- o Stewardship of resources
- o Respectfulness
- o Non-discriminatory behavior
- o Professionalism and personal courtesy

*We **Value** our Commitment to Citizens through Customer Service, which includes:*

- o Courteous interaction with the public
- o Pride and ownership
- o Programs that address citizen needs
- o A sense of urgency and responsiveness
- o A service-oriented approach to patrons
- o Listening as well as hearing

*We **Value** a Commitment to Excellence, which includes:*

- o An ability to see the big picture
- o A sense of pride
- o A commitment to employee knowledge
- o Employee professionalism
- o Accountability
- o Teamwork
- o Protection of health, safety and public welfare
- o A willingness to embrace change
- o A commitment to organizational goals
- o Clear communication

It is our commitment to uphold these core values to the highest degree possible while representing the City of Salina in carrying out our municipal duties as public servants. As a result, these values form the basis for our interactions with the general public, with other agencies and with each other.

Recognized by the City Commission in Resolution No. 07-6384, April 9, 2007.





Shared Vision Statement

SHARED VISION STATEMENT FOR OUR COMMUNITY

Salina will be a city that is exciting to live in and thriving both economically and socially. The city will be clean, attractive and inviting. Local residents will demonstrate their community pride by sharing Salina's attributes with others. As a result, Salina will be a place with a quality of life that not only appeals to residents, but also to visitors. Salina will be a city that encourages quality, market-driven, mixed-use development that compliments community cohesiveness. This includes an emphasis on affordable housing that appeals to different lifestyles.

Salina will become a city with "connectivity." This means that bicycle and walking trails along roadways, the flood control levee and the Smoky Hill River will be used to connect residential neighborhoods, commercial areas, schools and parks. These connections will eventually intersect with public transit pick-up/drop-off points. In addition, connectivity will also include community-wide information sharing through the latest electronic wireless technology.

The city of Salina will be attractive and well maintained, both within the city and along the adjacent interstate highways. It will be evident that good housekeeping and high community standards are valued. Salina will be environmentally conscious, balancing the expectations of a growing community with the necessity to preserve nature's assets and our future quality of life.

The city of Salina will have master planned its assets in the Kenwood / Oakdale Park area west to the downtown business district in order to utilize them to their fullest potential. This will include the development of a uniformly managed, core destination complex for both residents and visitors. This complex will be surrounded by high quality, mixed-use development with an evident connection to downtown that complements existing commercial and residential assets.

Shared Vision Statement

The City Commission of Salina will have committed to providing the highest quality of city services possible within available resources. The City Commission recognizes their role and responsibility to provide the needed policy direction and resources to its administration. At the same time, the city's administrative personnel are committed daily to transforming this direction and resources into the highest possible quality of municipal services, consistent with the expectations of both the City Commission and the citizens of Salina.

Downtown Salina will be a thriving and vibrant place. It will include an artistic flair that complements diverse and successful business development, including: entertainment, professional services, restaurants and retail development. In addition, the downtown will include residential uses and places to congregate consistent with the desired, mixed-use activity. Salina will be supportive of life-long learning through all forms of education, including elementary and secondary education, higher education and vocational / technical training. Special initiative will be taken to advance the presence and community impact of postsecondary education.

Salina will be a town that is respectful of its heritage. Throughout Salina, the adaptive reuse of historic and architecturally significant buildings will be encouraged, along with the potential rehabilitation of brick streets in locations such as the downtown. In addition, Salina will begin making efforts to be an environmentally friendly community.

Salina will encourage and be supportive of industrial development, economic expansion, market-driven tax base growth, and home grown entrepreneurialism. Special emphasis shall be placed on redeveloping the Airport and South Industrial Area and the reclamation of environmentally disadvantaged properties for higher and better use.





Strategic Goals

STRATEGIC GOALS FOR OUR COMMUNITY

Amended by Resolution 16-7318 by the Board of Commissioners on the 8th day of February 2016.

GOAL #1: THE CITY WILL CREATE A COMMUNITY OF MIXED-USE, QUALITY DEVELOPMENT AND REDEVELOPMENT.

Action Items

- Annually, identify three to four priority zoning/subdivision code updates to complete in order to ensure the city's development codes conform to the Comprehensive Plan
- City staff will create a formal means to annually report to both the Planning Commission and City Commission progress on related development code updates and implementation of goals/action items contained in the Comprehensive Plan
- Identify what amenities should be required within the city's subdivision regulations versus those amenities that are considered desirable, but not required
- Determine the city's specific role regarding property development and aggregation
- Establish sound mixed-use criteria and inventory geographical areas of the city where market-driven, mixed-use development can be supported
- Determine the most effective zoning and other land-use tools to encourage and support desired mixed-use development
- Research best practices in other cities
- Revise existing ordinances and policies to accommodate growth and development objectives
- Research options for development financing and determine the most equitable and cost-effective development financing strategies
- Develop an inventory of land ownership in areas designated for future development or redevelopment
- Utilize designated geographical master planning as a tool to integrate desired mixed-use development
- Educate the development community about mixed-use development
- Commit to maintaining road, water and sewer infrastructure at levels to support a growing, high-quality community
- Facilitate the development of the planning initiative for the northern area of Salina
- Facilitate development in "under-valued" areas of the community to encourage infill growth
- Facilitate an annual meeting with the Planning and Zoning Commission to review key aspects of the Comprehensive Plan, related aspects of the Strategic Plan and to familiarize members of overall City Commission land development goals

Strategic Goals

GOAL #2: THE CITY WILL CREATE A UNIFORMLY MANAGED AND MASTER PLANNED KENWOOD PARK / OAKDALE PARK DESTINATION AREA FEATURING RECREATION, TOURISM, ENTERTAINMENT, HOTEL LODGING, SURROUNDING MIXED-USE DEVELOPMENT, GREEN SPACE AND A DIRECT LINKAGE TO DOWNTOWN.

Action Items

- Overcome river channel challenges
- Research financing alternatives and develop an acceptable financial plan to support future area development
- Consider long-term facility improvements to the Bicentennial Center that preserve the facility and enhance the facility's competitive potential

GOAL #3: THE CITY WILL PROVIDE THE HIGHEST QUALITY OF SERVICES, CONSISTENT WITH GOVERNING BODY DIRECTION, AVAILABLE RESOURCES AND STAFF COMMITMENT TO QUALITY.

Action Items

- Consider and possibly prepare for a spring of 2016 sales tax renewal election
- Determine the most effective approach to local economic gardening and to retaining, growing and recruiting "quality" and "premier" level jobs, with a focus on higher level technical knowledge
- Finalize incentive policies with the new Salina Community Economic Development Organization
- Determine methods to measure the quality and performance of services that are currently provided, and establish related "benchmarks"
- Establish a reporting framework for the City Commission and the public regarding the measurement and attainment of service performance levels
- The City Commission will maintain its commitment to the municipal organization by providing direction and resources that will allow them to meet established expectations
- Develop methods for achieving greater accountability for the final quality of public infrastructure projects
- Continue to enhance partnering and improve relationships with Saline County
- Maintain a stable operating budget for the delivery of core public services, while investing as many financial resources as practically possible into maintaining and developing the public infrastructure
- Annually, adopt an operating budget that provides for meaningful increases to the General Fund ending fund balance until it reaches the target level





Strategic Goals

- Continually identify and implement opportunities to combine complimentary City service functions, while forming similar service partnerships within the community
- Encourage policing initiatives to reduce crime in the community
- Initiate institutional and community conversation about illicit drug use and enforcement activities
- Monitor and fully employ the return on investment from the Continuous Process Improvement Initiative (CPI) utilizing Lean
- Review and enhance the current training provided to new board members with regard to the duties and responsibilities they assume
- Actively recruit prospective board members that have a “big picture” perspective of their role with the City
- Institute a more structured approach to weekly study sessions, including a static starting time and strict timelines for the staff presentation, questions and answers, public input, direction to staff, and end time

GOAL #4: THE CITY WILL MAINTAIN GROWTH AND DEVELOPMENT POLICIES THAT ARE UPDATED TO REFLECT CURRENT CONDITIONS AND DESIRED GROWTH DIRECTION.

Action Items

- Determine the feasibility of existing infrastructure that will support growth guided by the Comprehensive Plan
 - Review the city’s utility extension policies
 - Review the city’s annexation policies
 - Review and negotiate with Saline County officials a new interlocal agreement which deals with fringe development land-use, platting and building construction; and negotiate a long-term roadway ownership and transition agreement
 - Identify and review areas for redevelopment and new development
 - Ensure that development codes are reviewed routinely and reasonably adapted to accommodate aging and historical structures
 - Promote the growth of all post-secondary educational institutions
-

Strategic Goals

- Complete a housing needs assessment and determine what policies, incentive or other actions are necessary to: improve the condition of housing and infrastructure, actively address and abate nuisances and determine redevelopment opportunities within the Comprehensive Plan designated “Area of Change”
- Ensure successful creation of new community economic development organization and assist to match business prospect employment needs with available, local college/university technical education

GOAL #5: THE CITY WILL MAINTAIN A COMMITMENT TO MAKING DOWNTOWN SALINA A VIBRANT ECONOMIC AND SOCIAL CENTER OF THE COMMUNITY.

Action Items

- Encourage SDI / BID, City and Chamber of Commerce leadership to work collaboratively for the successful development of downtown
- Encourage the development of the arts, entertainment, professional services, residential living, restaurants and retail in the downtown
- Continue to support downtown redevelopment and complimentary Smoky Hill River development plans and opportunities
- Apply a “Look Downtown First” approach to reviewing all relevant development opportunities that property fit the venue and have the impact of providing long-term economic stability or growth

GOAL #6: THE CITY WILL WORK TO MAKE SALINA A CITY THAT HAS CONNECTIVITY PHYSICALLY AND SOCIALLY.

- Construct interstate gateway and entryway markers that communicate Salina’s brand and a message of community pride and progressiveness
- Plan for the physical connection of the Smoky Hill River with adjacent linear parks through development of riverway trail plan, working in coordination with the Friends of the River
- Promote public and private partnerships for community projects and service endeavors
- Fully support public access to information and government transparency of operations
- Commit to encouraging and participating in open citizen/community engagement utilizing adequate staff resources to effectively develop an engagement strategy, utilizing Internet social media and engagement tools, applying other broad-based community engagement methods and the development of neighborhoods as directed by the City’s Comprehensive Plan
- Take steps to encourage ongoing volunteerism in city programs and services





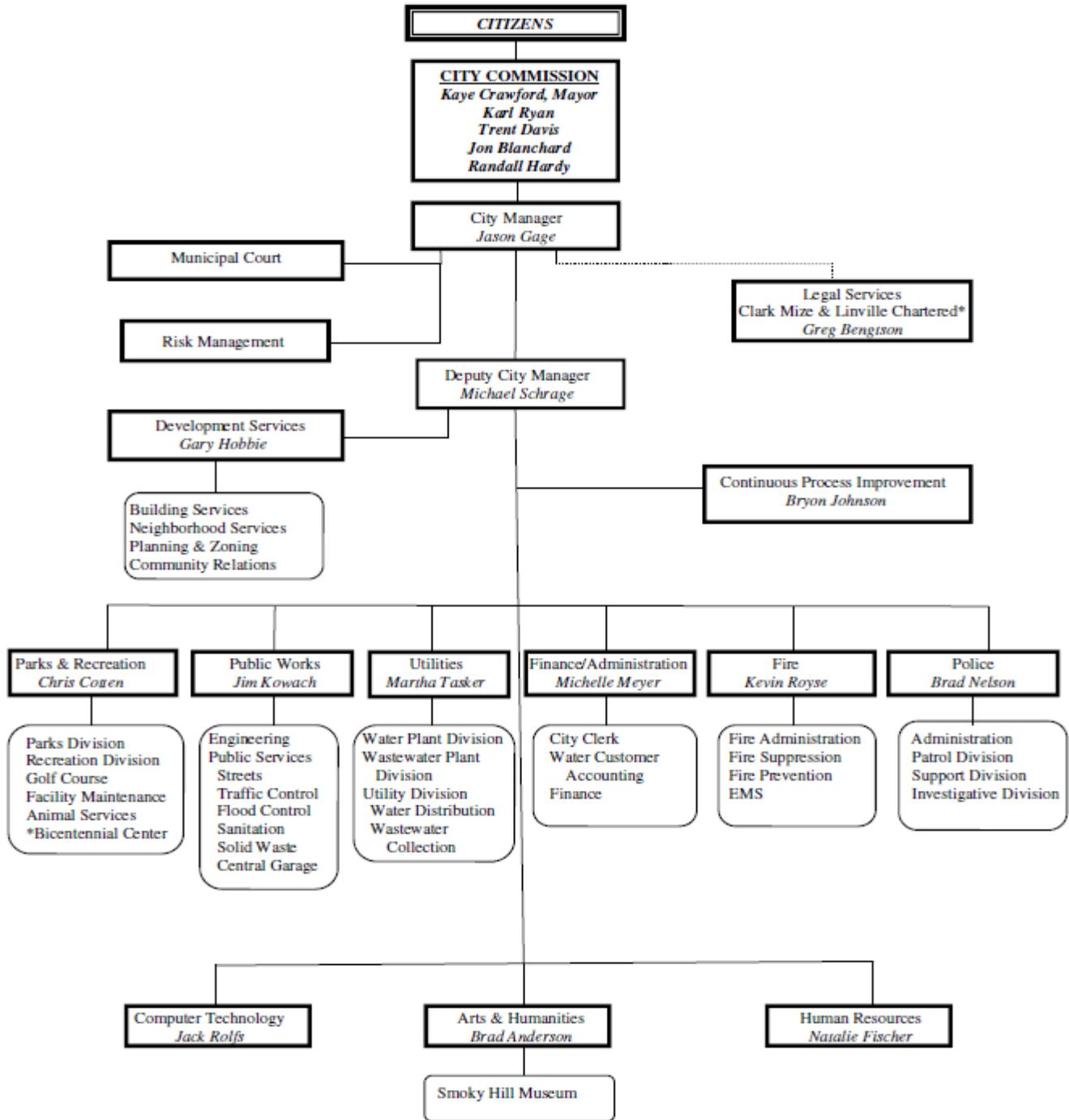
Strategic Goals

GOAL #7: THE CITY WILL RECOGNIZE THE IMPORTANCE OF A HEALTHY COMMUNITY AND ITS NATURAL RESOURCES, AND WILL MAKE PRACTICAL EFFORTS TO PRESERVE THEM.

Action Items

- Comprehensive review of community-wide, curbside recycling program, including the completion of a business plan and a final policy decision on community Recycling
- Review of practical strategies to make Salina an environmentally friendly community
- Ensure the quality of the public water supply is of the highest quality and adequately conserved for current and future needs
- The Smoky Hill River Renewal Master Plan (February, 2011) will be used as the guiding policy document for the old river channel area and will be referenced for future infrastructure planning and improvements related to the river channel and the immediate adjacent area
- Staff is hereby directed to continue to work in a partnership with the Friends of the River Foundation to communicate the Master Plan components, address questions, coordinate river clean-ups, pursue funding options and sources, monitor Smoky Hill River flows and quality, monitor storm drain flows and quality, and secure recreational water rights from the Smoky Hill River and Lakewood Park
- Determine the most effective way to clean out the existing Smoky Hill River channel to ensure adequate water flow, reduction of future sedimentation and necessary storm water storage capacity
- Complete the feasibility study/remedial investigation of the groundwater contamination associated with the former Schilling Air Force base and finalize efforts with the U.S. Department of Justice to negotiate a full and complete remediation of the site

Organizational Chart



POSITION SUMMARY (not including elected or Contractual/Seasonal positions)

	2012	2013	2014	2015	2016	2017
FULL-TIME	477	465	463	473	473	475
PART-TIME	18	14	12	10	10	10
Total FTE	495	479	475	483	478	480

Please see Department pages for descriptions of changes in staffing levels



Executive Summary

August 15, 2016

The Honorable Mayor
and Members of the City Commission
City of Salina, Kansas

Mayor Crawford and Commissioners:

As Chief Executive Officer, a primary duty of the City Manager is to annually prepare and propose to the City Commission a financial business plan for the municipal government. Kansas state statutes (K.S.A. 12-1014) and the budget submittal requirements contained in the City of Salina Financial Policies provide both guidance and the framework for this duty. As a result, it is my privilege to place before the City Commission the proposed 2017 Budget.

City staff has been working on the budget in various capacities since April. Department directors began with the operational areas of the budget, analyzing the service plans, needs, costs and effectiveness related to their departmental operations. Various follow-up reviews and revisions at the Finance Department and City Manager's Office levels addressed the more "strategic" factors of budget allocations, financial planning and decision-making.

The complete budget document is very lengthy and contains a "line-item" approach to budgeting for all functions of city government. The detail portion is focused on the basic spending units and is in many ways an accounting document. However, the annual budget has also been viewed by staff and the governing body as a planning document. To assist the City Commission in your review of the service goal, policy and planning aspects of the budgetary process, with this budget message I have provided a budget overview and summary pages. This includes: tax levy information, budgeted revenues and expenditures, fund balance projections, debt service plans and much more.

The 2017 budget year is projected to show continued improvement over the recent recession years. Real property values have grown by 3%; existing property by 2.2% and the value of new development adding the remaining .8%. Sales taxes revenues are conservatively budgeted to increase by 1% for 2017 after the first six months of 2016 showed a slight negative growth rate. The City continues to face some expenditure growth due to inflationary pressures and service demands. Continued efforts to control expenditures, including utilization of one time opportunities, continuation of the General Fund tax stabilization transfer from the special sales tax, use of the special sales tax to fund certain major equipment purchases and an intense review of operational, line-item requests are on-going. We are continuing to implement our "lean management" philosophy to target reductions in those areas where it is possible to become more efficient, while maintaining the quality of services provided.

Executive Summary

BUDGET HIGHLIGHTS

- ⇒ The primary focus in the preparation of the 2017 Budget is to maintain service levels and increase capital investment without an increase in the property tax mill levy while also working to ensure fund balances are at or approaching targeted levels. Since mid-2008, a total of 43.5 full-time equivalent positions have been eliminated or frozen through attrition. The 2017 Budget currently provides for an average 4% increase in salary costs to allow for merit adjustments of up to 3%, a cost of living increase of 2%, and targeted reclassifications for recruitment and retention.
- ⇒ The 2017 Budget authorizes a total expenditure level of \$105 million; net of transfers this amount is reduced to \$89 million. The comparable amount for 2016 net of transfers is \$76 million. The increase from 2016 to 2017 is mostly attributable to the increased budget authority for the Special Sales Tax Fund and the increased General Fund reserve carry-over balance that must be shown as a budgeted expenditure.
- ⇒ General Fund new revenues for 2017 (including internal transactions) total \$41,831,013. General Fund expenditures (net of reserves) are budgeted to be \$41,295,979. This difference provides a projected gain of \$535,000 in the General Fund, which is needed to make progress towards the targeted fund balance of \$5 million.
- ⇒ Total City of Salina property tax mill levy is budgeted to remain flat at 27.311 mills.
- ⇒ The City of Salina portion of total property taxes paid by our residents and businesses will continue to be approximately 20% of total property taxes paid from all taxing entities and we will continue to have one of the lowest property tax rates of any first-class city in Kansas. However, this very conservative approach also limits our organization's ability to address many important community needs.
- ⇒ Our recent focus on major street maintenance and rehabilitation continues in 2017, with about \$1 million in gas tax and \$3.7 million in special sales tax dedicated to this component of our infrastructure; the special sales tax funded portion will increase by \$2 million for 2017 thanks to the passage of the .75 % sales tax that was passed in April of 2016 to replace the current .40% sales tax. The new rate will go into effect on October 1, 2016.

BUDGET OVERVIEW

Preparation of the annual budget continues to be a challenging task, although this year there are some positive signs. This is particularly true as it relates to the General Fund financial condition. In recent years, the year-end fund balance has declined as a result of stagnant local economic growth coming out of the recent recession. For 2017, the fund balance is projected to grow closer to the target level on a cash basis. On a GAAP (Generally Accepted Accounting Principles) basis, the amount is expected to exceed the target fund balance.





Executive Summary

As provided for in past years, the proposed 2017 Budget is designed to contain some flexibility for the City Commission to address needs which may arise over the coming year. The City Commission and city management have the ability to address additional goal-related programs and/or unexpected needs through budget amendments or changing allocations, as needed. This flexibility is particularly available for capital needs. For most budgeted funds, this proposed budget also maintains reasonable and appropriate contingency funds and unobligated reserves which are at or exceed established financial targets.

KEY FINANCIAL POINTS

1. Property Taxes:

The proposed budget provides for stability in the property tax mill levy at 27.311 mills, although the 3% growth in property values will result in an increase in the actual tax dollars that are received. The additional proceeds are combined with other revenue enhancements and budget savings to help stabilize the financial position of the General Fund. Ad Valorem tax dollars received are anticipated to increase from \$11,142,663 to \$11,615,912.

The total proposed mill levy of 27.0311 is allocated among two separate, budgeted funds. The largest allocation of 21.465 mills goes to the General Fund as established under state law. The General Fund portion of the mill levy is increase from 19.95 mills for 2016. The levy for the Bond and Interest Fund will decrease from 7.361 mills to 5.846 mills. This change is due to a combination of factors, including a fixed debt retirement schedule, change in in property values, and an aggressive capital improvements program.

2. General Sales Tax:

The proposed budget provides revised sales tax projections for 2016. Sales taxes have shown a recent negative trend, with year-to-date revenues decreasing slightly from the same period in 2015. We have projected the year-end, 2016 growth rate to be at 1%, and included that same conservative growth rate for the 2017 projections.

3. Special Sales Tax:

The City's special sales tax is at a rate of .4% through September 30, 2016. The rate increases to .75% on October 1, 2016. This revenue is dedicated to economic development, capital improvements and tax stabilization in accordance with commitments to the voters. Approximately 92% of the special sales tax is utilized for capital improvements. Of this amount, \$1.35 million is allocated to the debt on Kenwood Cove. Approximately \$3.7 million is allocated for street improvements.

Executive Summary

4. Total Expenditures:

The 2017 Budget anticipates cash expenditures of approximately \$89 million. These budget estimates are based on a conservative approach to expenditure projections. Not included in the above estimates are capital costs of new projects to be financed by general obligation bonds and/or special assessments or the share of capital improvement projects attributed to grants. Annual bond payments on major capital projects are reflected as budgeted expenditures in the years these payments are due and over the life of the bond issue.

5. Fund Balances:

In the City's strategic financial planning and management system, achieving the target fund balances as established for 13 of our 19 budgeted funds remains a critical financial objective. Fund balances are held for multiple purposes. These include, but are not limited to: rainy day or emergency funds to cover revenue shortfalls, large unanticipated expenditures, ongoing cash flows, coverage for variance in budget estimates, and preservation of our bond rating. Those funds that do not have designated target fund balances are used primarily for pass-through purposes. In 2013, the target fund balance for the General Fund was increased to \$5.0 million from \$3.6 million (expressed in a cash basis). The adopted City Budgetary and Financial Policies require that the fund balance target be maintained at 15% to 20% of total annual revenues. The Government Finance Officers Association (GFOA) recommends that balances be no less than 2 months of operating revenues, which equals 16.7%. That would place the target at a minimum of \$5.0 million, which is the recommended target at this time. Once the fund balance becomes healthier, we anticipate increasing it to the 20% threshold.

For 2017, the General Fund will remain short of the target; however, significant progress has been made over the last three years. Reaching the target level was anticipated to be a multi-year process, and will continue over the next few budget years. The only other fund that will be short of the target levels is the Health Insurance Fund, which also shows positive growth towards reaching the target level in the next few budget years.

Enterprise funds are generally set with a somewhat higher target since they do not have the stability of the property tax to rely on. Based on the revenue stream in the Water and Wastewater Fund, the recommendation is that the target balance be increased from \$3.5 million to \$4.0 million.





Executive Summary

6. Bond Issues:

General Obligation Bonds –

For the year 2017, we expect a normal schedule of general obligation (G.O.) bond issuances. In mid to late 2017 we will hold our regularly scheduled bond issue to finance approved special assessment and City at large projects. As has been our practice in recent years, we will also review any potential savings that might be realized by refinancing outstanding debt that is eligible.

Temporary Notes –

Temporary note financing in 2017 will likely be for special assessment projects as well as for identified City at large improvements as identified in the Capital Improvements Program. Temporary notes are used as an affordable, short-term financing tool until capital projects are completed and can be bundled together for G.O. bond financing.

STAR Bonds –

The City will continue working towards the issuance of STAR Bonds to help finance the downtown redevelopment efforts that are currently underway.

UPDATES TO THE COMPREHENSIVE FEE SCHEDULE FOR 2017

Fees and charges for the City of Salina are updated by resolution, or are established by authorized administrative action. As reviewed in the study session on August 1, 2016, rates for some fees are proposed to be adjusted for inflation between 2% to 3% per year. In some cases there may be larger increases or slight decreases to accommodate cost of service or market pricing considerations, or to result in a round number for ease of processing. This has been a past directive of the City Commission.

As always, there are a number of exceptions to this treatment. Some fees (Alcohol Licenses, for example) are capped by statute. Others are subject to review or requests from Advisory Boards and Commissions (Business Improvement District, Building Advisory Board). The Municipal Court Judge sets the schedule of fines for Municipal Court. Finally, most Parks and Recreation fees are set on a programmatic basis following the “Parks and Recreation Revenue and Pricing Policy” adopted by the City Commission. These fees can change frequently as programs are modified or created.

Further changes will be proposed later in the year to major categories including water and sewer rates after more year-to-date information is available to allow for better accuracy in projections of revenues, expenses and fund balances.

Executive Summary

CAPITAL IMPROVEMENTS

2017 Proposed Capital Improvement Program (CIP) – Major Projects

The 2016-2020 CIP includes the following projects for 2017:

Waterline Improvements: For waterline improvements, \$4 million is scheduled to be financed using revenue bonds or reserve funds. This project is scheduled to replace the oldest and most occluded lines within the City. Construction will likely continue at least through 2018.

Country Club Road Reconstruction: This project will consist of 525' of variable depth milling/pavement replacement with curbs on Marymount from Iron to east radius return around corner. New curbs and mill/inlay for 1900' to Overhill. New curbs and overlay for 900' from Overhill to east of East-borough transition to existing section (3,200 feet total). The project cost is anticipated to be \$1,200,000 and will be funding through a combination of General Obligation bonds and Federal Fund Exchange funds.

Hike Bike Trail (2015-2019): Complete annual segments of the trail improvements. Proposed cost is \$50,000 and will be funded from Sales Tax receipts.

Gateway Interstate Signage (2 of 4): Install "Salina" monument signs east and west on I-70 and north and south on I-135. Proposed cost is \$130,000 and will be funded from Sales Tax receipts.

South Well Field Improvements: The Raw Water Supply Study identified a number of improvements to the South Wellfield and plant that will be necessary to insure a high quality reliable water supply though 2060. The project will incorporate a number of improvements to existing facilities as well as new facilities that may be required. Estimated cost is \$30 million and will be funded through KDHE revolving loan funds.

Other Capital Project items included in the 2017 Budget include:

Street Maintenance Program: The Special Gas Tax Fund includes just under \$1 million in funding for contracted street repairs, sidewalks and curb ramps. Traffic controls, curbs and ramps are also scheduled from these funds.

Street Enhancement Program: Continuation of the transportation enhancement initiative that is funded through the special sales tax is once again recommended. This program focuses on major street maintenance and rehabilitation, unpaved streets and entryway/corridor enhancements, traffic controls, sidewalks, etc. The amount scheduled for 2017 is budgeted at \$3.7 million. This is \$2 million more than the 2016 allocation due to the successful passage of the .75 percent sales tax.

A formal update to the full Five-Year Capital Improvements Program (CIP) will be completed in late 2017 at which time the list of projects will be updated/changed based on priority and Commission guidance. The additional revenue received from the increased sales tax will play an important role in allowing the City Commission to prioritize and identify funding for projects.





Executive Summary

Operating Capital

The City normally budgets for routine replacement of new vehicles, equipment, and building maintenance and repair. Our process has typically been to budget an “allowance” for these activities and then prepare for the City Commission a specific list for approval just prior to the beginning of the budget year. Allowances provided in the 2016 budget for this purpose include the following:

- ⇒ **General Fund**: For 2017, the General Fund includes \$200,000 for replacement of an ambulance, with reimbursement from Saline County under the terms of our agreement with them.
- ⇒ **Special Sales Tax**: The 2017 recommended budget allocates \$800,000 for major vehicles and equipment, and \$120,500 for building and facilities items that cannot be funded by the General Fund.
- ⇒ **Special Parks**: For 2017, \$194,000 has been allocated for park and recreation facility enhancements, consistent with anticipated revenues from the special alcohol tax allocations.
- ⇒ **Water and Wastewater**: The Water and Wastewater Fund includes a budgetary allowance of \$500,000 for vehicles and equipment replacement and \$70,000 for buildings and facilities. In addition, \$2 million has been set aside for system enhancements to cover the costs of routine repairs and minor improvements to utility infrastructure.

Reserve Funds

Several capital improvement reserve funds have been established over the years to assist with major capital replacement needs. In general, these funds are allocated resources by budgeted transfers from operating funds. They may accumulate fund balances over a number of years. In accordance with Kansas budget law, projects financed by these funds must be authorized, but need not be “budgeted” in the same sense as the rest of the operating budget. These reserve funds are as follows:

Flood and Drainage: This fund was established in response to community flooding in 1996. The purpose of the fund is to construct flood and drainage control systems to minimize the future effects of localized flooding on the community. The City is authorized to levy up to 1 mill in property taxes to finance these projects, but has not done so for several years due to financial constraints. There are no remaining resources available for future drainage projects at this time. Providing additional dedicated resources for this purpose could be done by reinstating the mill levy for this need, by transfer of resources from the General Fund, or by allocating sales tax revenues for the projects.

EPA Equipment Reserve: This fund was established in regards to the United States Environmental Protection Agency (EPA) requirements to provide resources for replacement of equipment at the Wastewater Treatment Plant. This fund is financed through an annual transfer of \$60,302 from the Water and Wastewater Operating Fund. The balance in the fund is currently \$116,000.

Executive Summary

Water and Wastewater Improvements Fund: This fund is intended to annually provide resources for economic development related utilities infrastructure needs and to save for major development-related projects. The fund ended the year 2015 with a balance of \$10.7 million. Budgeted transfers from operations are \$2.2 million in 2017.

Solid Waste Capital Reserve Fund: This fund was established in 2013. Payments on bond and interest obligations and capital equipment replacement come from this fund. The balance of the fund at the end of 2015 was just over \$2.1 million.

GENERAL PERSONNEL ISSUES

1. Pay Plan –

Many positions within the pay plan were adjusted in 2016 resulting in an annual increase in salaries of around \$600,000. The 2017 budget incorporates an amount equivalent to 4% of annual salaries to be used for merit consideration up to 3% and an overall pay plan adjustment of 2%.

2. Health Insurance –

The 2017 budget includes an increase in health premiums of 5%. The current plan year does not end until January 31, 2017 so final determinations on premium levels and plan design will be made later in 2016.

3. Staffing Issues –

The 2017 authorized full-time employment for the City is 475, with 10 classified part-time employees and approximately 350 temporary/seasonal employees utilized throughout the year. Staffing has been reduced from a 2008 staffing of 511 full-time, 10 classified part-time and 5 regular part-time personnel.

The budget, as proposed, includes continuing to freeze the hiring of vacant positions on a case-by-case basis. Future position openings will be assessed based on service impact. Since mid-2008, a total of 43.5 full-time equivalent (FTE) positions have been eliminated or frozen through attrition.

AGENCY CONTRACTS AND GRANTS

The City has ongoing General Fund operating grant relationships with various local agencies. These include, but are not limited to: the Salina Area Chamber of Commerce, Salina Downtown, Inc. and the Occupational Center for Central Kansas (OCCK). This budget has been prepared in accordance with Commission direction on the funding for these agencies.





Executive Summary

CONCLUSION

Salina is a wonderful community that offers a great quality of life for our residents. We believe that our city government contributes to our community through the provision of quality city services and infrastructure improvements. Salina citizens have high aspirations for the community and high expectations for local government performance. We strive continually to meet and exceed those expectations. We also recognize that our residents and business people expect the highest level of efficiency, effectiveness, effort, and service.

While we have consistently worked to improve our overall financial position, we anticipate that 2017 will once again be a challenging budget year. It is for this reason that staff is making budget recommendations that will realign our organization and establish a roadmap to future financial stability. However, we continue to struggle to meet all of our community's service delivery and infrastructure needs, and public expectations, due to limited funding. Our priorities are governed by the City's Strategic Plan, Comprehensive Plan and related guidance from the City Commission. Staff continues to remain focused on providing the best value to our citizens with the resources available.

The City's efforts do not start and end with approval of the annual budget. The work of effective budgeting and financial management is a year-round activity. The City Commission provides continuing policy direction and the policy framework to the staff at study sessions, regular meetings and Study Sessions. That guidance is used in future budget formulation. In addition, current year budgets must remain fluid and adaptable to changing goals, needs and circumstances. Efficient management of budgeted programs and projects is essential throughout the year.

This proposed budget represents the best efforts of staff. It is consistent with your adopted financial policies and designed to meet your major and minor goals. It is now placed before the governing body for its consideration, modification and eventual adoption. Once adopted, we will give our best professional efforts to implement this budget in an efficient manner and achieve continued success through it.

The community of Salina and its municipal government are moving confidently forward. Your staff believes that the proposed 2017 Budget is a major part of what will allow us to continue to progress and prosper as a community.

Respectfully submitted,

Jason A. Gage
City Manager

City Profile

Location and Size

The City of Salina is located in north central Kansas, near the geographic center of the contiguous United States. It is the seventh largest city in Kansas, with a 2015 U.S. Census Bureau estimate of 47,707. The City is the county seat for Saline County which had an estimated 2015 U.S. Census Bureau population of 55,691.

Situated at the intersection of Interstate Highways 70 and 135, the City of Salina serves as the industrial, medical, retail, trade and service hub for north central Kansas. Kansas City, Kansas, and Wichita, Kansas, are 175 and 95 miles away, respectively, via the direct access of these two major highways. The City encompasses a total area of approximately 23 square miles.

Government

The City has had a Commission-City Manager form of government since 1921. The Commission is comprised of five members elected at-large. Each year the Commission chooses one member to act as Mayor. The City Manager is appointed by the Governing Body and acts as its primary agent in accordance with state statute. Other city officers and employees are appointed by the City Manager. The Governing Body is responsible for the policy determination, and the City Manager is responsible for the administration of the municipal government.

Population

The City of Salina has a population that is approaching metropolitan area status. This is defined by the U.S. Census Bureau as cities with 50,000 inhabitants or more. According to the U. S. Census Bureau, the City's citizens had a median age of 36 years in 2015. The following table and graph show the population for the City for selected years as provided by the U.S. Census Bureau.

<u>Year</u>	<u>U.S. Census Bureau Population</u>
2015	47,707
2014	47,867
2013	47,846
2012	47,901
2011	47,910





Educational Facilities

The City of Salina has a very complete and diverse educational system from the primary level up to its higher educational institutions. Unified School District No. 305 provides public education through its eight elementary, two middle, and two senior high schools. Current enrollment is 7,369. The District also operates alternative education, vocational-technical, and special education schools.

Additionally, there are a number of parochial institutions that operate two grade schools, two junior high schools, and one senior high school. A military school is located in the City and operates both a grade school and high school. The City is home to five regional or private upper-level specialty schools. The Kansas Highway Patrol has a training academy located in Salina.

Kansas State University at Salina. The University offers a variety of two- and four-year aviation and technology degree programs. Areas of emphasis include civil, electrical and mechanical engineering technologies, aeronautical studies, and avionics. The campus is located entirely within the boundaries of the Salina Airport Industrial Center. Approximately 1,000 students are currently enrolled in the school.

Kansas Wesleyan University. Kansas Wesleyan University was founded in 1886 and is located within the City. Currently, Kansas Wesleyan maintains an enrollment of approximately 850 students, the majority from Kansas and surrounding states. The school, based on a liberal arts foundation, offers more than 27 major programs, including graduate studies. Evening degree completion programs for adults are also available. Kansas Wesleyan is a member of the Associated Colleges of Central Kansas, a consortium of six academic institutions within 70 miles of the University through which students may enroll in courses and utilize resources.

Transportation

In addition to I-70 and I-135, US-81 and US-40 also intersect Salina. Several freight companies provide motor freight service in Salina with direct and connecting schedules to all cities in the United States. Bus service is available at regular intervals during each day in all directions.

Union Pacific gives the City rail service in four directions out of the City and provides daily package-car service in and out of Salina. There are approximately 8 daily freights stopping in the City. Existing terminals have adequate capacity to handle present and greatly increased future capacity. Approximately 30 miles of storage tracks are available.

The City is served by the Salina Regional Airport offering daily flights to Denver.

City Profile

Health Facilities

The City is served by Salina Regional Health Center (“SRHC”), a 394-bed (223 staffed) regional facility. SRHC is an acute care facility for the diagnosis and treatment of all types of diseases and conditions, and includes a cancer treatment center and two medical office buildings. The institution is also a 50% partner in a separate surgical hospital adjacent to the Asbury campus of SRHC. Several other facilities providing mental health services, counseling, and alcohol and drug dependency treatment programs are located in the City.

Financial Institutions

Four banks are headquartered in the City and reported combined deposits in excess of \$518 million as of December 31, 2015. A savings bank has a branch office in the City. There are several credit unions available in the city. (Source: Kansas Bank Directory)

Pension and Employee Retirement Plans

The Issuer participates in the Kansas Public Employees Retirement System (“KPERS”) established in 1962, as an instrumentality of the State, pursuant to K.S.A. 74-4901 et seq., to provide retirement and related benefits to public employees in Kansas. KPERS is governed by a board of trustees consisting of nine members, including four members appointed by the Governor subject to confirmation by the State Senate, one appointed by the President of the Senate, one appointed by the Speaker of the House of Representatives, two elected by members and retirees of the retirement system, which must be members of such system, and the State Treasurer. Members of the board of trustees serve four year terms and elect a chairperson annually. The board of trustees appoints an Executive Director to serve as the managing officer of KPERS and employs a staff of approximately 95 people.

As of December 31, 2014, KPERS serves over 295,000 members and approximately 1,500 participating employers, including the State, school districts, counties, cities, public libraries, hospitals and other governmental units. KPERS administers the following three statewide, defined benefit retirement plans for public employees:

- (a) Kansas Public Employees Retirement System;
- (b) Kansas Police and Firemen’s Retirement System; and
- (c) Kansas Retirement System for Judges.

These three plans are separate and distinct with different membership groups, actuarial assumptions, experience, contribution rates and benefit options. The Kansas Public Employees Retirement System is the largest of the three plans, accounting for more than 95% of the members. (group of pre-1962 Board and University of Kansas Hospital Authority employees known as the “TIAA Group”), special members of the Local Group.





ECONOMIC INFORMATION CONCERNING THE CITY

The City of Salina benefits from its location at the junction of Interstate Highways 70 and 135. This convenient location has drawn numerous national and regional companies to open manufacturing or distribution centers in or adjacent to the City. Such companies include Schwan's Global Supply Chain, Inc., Salina Vortex, GeoProbe, Bergkamp, Kasa Industrial Controls, Premier Pneumatics, Great Plains Manufacturing, PKM Steel, Crestwood Cabinets, McShares, Inc., Pepsi Cola, Eldorado Bus, Exide Battery, Advance Auto Parts Distribution Center, and Philips Lighting. Currently, manufacturing, retail trade, and service industries rank as the three primary employers in the City. No single industry is dominant. The government sector and wholesale trade industries make up the second tier of Salina employers.

The City serves as a 24-county regional trade center for north central Kansas. Many individuals and businesses within a 70-mile radius travel to the City to purchase consumer goods and services. This designation as a regional trade center is supported by the fact that the City had the third highest "trade pull factor" of all Kansas first class cities in 2012 according to Kansas State University. City trade pull factor is computed by dividing the per capita sales tax of a city by the statewide per capita sales tax.

Saline County is located in the center of one of the most productive agricultural areas in the United States. In 2012, 674 farms were located on 364,468 acres. Farm crops were valued at over \$84 million harvested on 215,740 acres. Cattle and milk produced was valued at over \$24 million.

Salina is a city centered more on industry than agriculture. Currently, there are approximately 100 manufacturing and processing companies located in the City. The City, Saline County, the Chamber of Commerce, and the Salina Airport Authority have developed several economic incentives which can be offered as inducements to opening industrial facilities. These include property tax abatement for basic industry, the waiving of building permit and inspection fees, refunding of sales tax paid on machinery and equipment, and providing training for employees through the Salina Area Technical College and the Kansas State University at Salina. Additionally, a "build-to-suit-tenant" agreement is available on sites in the Airport Industrial Center that can provide 100% financing for land and building costs.

Several major commercial projects are currently under construction in Salina. Dillon Companies, Inc., a subsidiary of Kroger Company, recently completed and opened a 77,000 square foot facility. Dick's Sporting Goods opened a facility formerly occupied by Sutherland Lumber Company. The location is shared with a Marshalls clothing store. In addition, several new restaurants have opened, including Olive Garden, Longhorn Steakhouse, Starbucks and Taco Bell. Daimaru steakhouse doubled in size at a new location. Unified School District No. 305 recently received voter approval for and issued \$110,700,000 of general obligation bonds to fund a wide variety of improvements.

The community has 1,200 acres of industrial sites available in North Salina, the South Industrial District, and the Airport Industrial Center. Sites range in size from 1-to 240 acres, and are available for aviation, manufacturing, and distribution and warehouse businesses.

Budget Process

Each August, the City Commission adopts an annual budget which serves as the primary policy document for City operations over the course of the following year. The scarcity of resources and stewardship of public funds makes the budget process vital to government operations. In addition to the input of citizens, Commission members and staff, the annual budget is created in an environment governed by State law, Generally Accepted Accounting Principles (GAAP) and City policy.

State Statutes

Statutes of the State of Kansas govern the operating budget process. Three primary statutes must be observed in the annual budget process: the Budget Law, the Cash Basis Law and the Debt Limit Law.

Basics of the municipal budgeting process are outlined in the Budget Law—KSA 79-2925, et seq. Specifically, those statutes require that cities:

- Prepare annual, itemized budgets.
- Present the budget no later than August 1.
- Do not budget contingency amounts greater than 10 percent of budgeted expenditures.
- Do not budget fund balances (for applicable funds) of more than 5 percent of expenditures.
- Provide notice of a public hearing no less than 10 days prior to the hearing.
- Provide the adopted budget to the County Clerk by August 25th.

The State's Cash Basis Law is outlined in K.S.A. 10-1101 et seq. which includes the following:

- No city can create an indebtedness greater than the funds in the city's treasury.
- A city can issue "no fund warrants" by a resolution of the governing body declaring an extraordinary emergency.

The Debt Limit Law is contained in K.S.A. 10-308 et seq. These statutes limit the total debt of a city to no more than 30 percent of the assessed valuation of the city.

Basis of Accounting

Kansas legally requires a modified, accrual basis of accounting. In the Modified Accrual basis, revenues are not recognized until received and are available to use for expenditures. Expenditures are recognized when the a liability is incurred. Modified Accrual basis differs from a Cash Basis system where transactions are recorded only when monies change hands.

The Modified Accrual method is similar to the registry of a check book, where transactions are recorded when checks are written, whether they are immediately cashed or not. Incoming revenues are only recorded when they are received and available for expenditures. This approach prevents the City from overspending resources. The basis of budgeting is the same as the basis of accounting used in the City's audited financial statements.

Budgetary Controls

Budgets for local governments are a plan for spending, but spending is legally limited to approved amounts. The City cannot spend more than is budgeted for each fund. If more is needed, a budget adjustment, or amendment, must be approved. A budget amendment must be approved through the same steps as the original budget adoption.





Budget Calendar

2017 Budget Calendar	
March-April	City Manager and Finance Director discuss budget priorities & outlook
May	Department Heads draft 2016 revision and 2017 budget requests
May-June	Finance Director, City Manager and Department Heads discuss budget needs for 2017
June 6th	City Commission Study Session: Staff present 2017 budget outlook
July 11th	City Commission Study Session: Staff present 2017 budget outlook calling for no mill levy increase.
July 18th	City Commission Study Session: Review Transportation request.
July 25th	City Commission Study Session: Review Economic Development program requests. City Commission Meeting: Approve the budget, sets the public hearing and authorizes publication.
August 1st	City Commission Study Session: Review pay plan, fees, and capital improvement.
August 8th	City Commission Study Session: Review Issues and Options. City Commission meeting: First Public Hearing held.
August 15th	City Commission Meeting: Second Public Hearing and Adoption of 2017 budget.
August 17th	Certification forms for 2017 budget are filed with the Saline County Clerk.

Budget Calendar

Budget preparation is a continuous process.

Budgets are adopted in the middle of one calendar year for implementation in the next year. Formal discussions about the budget begin no later than March of each year and conclude with the adoption of the budget in August.

Financial Policies

The City of Salina has adopted financial policies that establish the guidelines for the following areas:

- Accounting, Auditing, Financial Reporting
- Capital Improvement Program
- Cash Management
- Debt Management
- Fund Balance
- Investment of City funds
- Operating Budget
- Revenues

These policies are provided in full in Appendix D.



Mill Levy Comparison

FUND	2016 LEVY	2017 LEVY	BUDGETED REVENUE 2017	
General	\$8,232,607	\$9,129,492	\$9,129,492	
Bond and Interest	\$3,037,407	\$2,486,420	\$2,486,420	

Total	\$11,270,014	\$11,615,912	\$11,615,912	
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Total Mills Levied	27.311	27.311		
Assessed Valuation	\$416,174,80	5	\$425,319,904	
Total Growth in Assessed Value			\$9,145,099	
Percent Growth			2.20%	
Growth Rate Attributable to New Development			0.78%	
Growth Rate Attributable to increase in value of existing property			1.56%	
County Clerk Tax Delinquency Rate	<u>0.820%</u>			
Assessment Delinquency	0.660%			
Valuation and Tax Growth Detail		Valuation	Taxes	Tax Growth
Growth from New Improvements		\$3,247,311	\$88,687	0.79%
Growth From Added Territory		\$0	\$0	0.00%
Growth in Personal Property		(\$610,906)	(\$16,684)	-0.15%
Growth on Base Property		\$6,508,694	\$177,759	1.58%
Total Growth		\$9,145,099	\$249,762	2.22%



Revenue Summary

2017 Budget Revenues										
FUND	Property Taxes	Sales Taxes	Other Taxes	Inter-Governmental	EMS Fees	Municipal Court fees	Other Fees & Charges	Other Revenues	Interfund Transactions	Grand Total
General	\$ 10,266,479	\$ 12,805,000	\$ 6,614,540	\$ 1,405,092	\$ 1,990,000	\$ 1,400,000	\$ 2,605,327	\$ 183,739	\$ 4,635,089	\$ 41,905,266
Bond and Interest	\$ 2,907,412	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,635,000	\$ 302,500	\$ 2,000,000	\$ 6,844,912
Special Sales Tax: Capital	\$ -	\$ 8,043,656	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 8,048,656
Special Sales Tax: Econ Dev	\$ -	\$ 649,849	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ 654,849
Arts & Humanities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370,350	\$ 112,500	\$ 500,000	\$ 982,850
BID	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89,175	\$ 15	\$ -	\$ 89,190
Tourism	\$ -	\$ -	\$ 1,508,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,508,000
Neighborhood Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000	\$ 500	\$ -	\$ 10,500
Special Parks & Rec	\$ -	\$ -	\$ -	\$ 216,086	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 216,086
Special Alcohol	\$ -	\$ -	\$ -	\$ 190,092	\$ -	\$ -	\$ -	\$ 4,000	\$ -	\$ 194,092
Special Gas Tax	\$ -	\$ -	\$ -	\$ 1,370,400	\$ -	\$ -	\$ -	\$ 6,000	\$ 160,000	\$ 1,536,400
Bicentennial Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 720,000	\$ 720,000
Workers Comp Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500	\$ 311,337	\$ 313,837
Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,044,200	\$ 10,000	\$ -	\$ 7,054,200
Central Garage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 12,540	\$ 1,730,000	\$ 1,747,540
Sanitation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,931,179	\$ -	\$ -	\$ 2,931,179
Solid Waste	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,047,479	\$ 53,310	\$ 468,000	\$ 2,568,789
Golf Course	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 798,850	\$ 50,000	\$ -	\$ 873,850
Water and Wastewater	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,445,000	\$ 215,000	\$ 122,200	\$ 19,782,200
Grand Total	\$ 13,173,891	\$ 21,523,505	\$ 8,222,540	\$ 3,181,670	\$ 1,990,000	\$ 1,400,000	\$ 36,981,560	\$ 962,604	\$ 10,646,626	\$ 98,082,396



Key Revenues

	2013 Actual	2014 Actual	2015 Actual	2016 Revised	2017 Budget
<u>Property Taxes</u>					
General Fund	\$ 8,029,981	\$ 8,288,875	\$ 8,256,081	\$ 8,409,944	\$ 9,254,492
Bond and Interest Fund	\$ 2,361,271	\$ 2,578,095	\$ 2,765,813	\$ 3,092,407	\$ 2,541,420
Total Property Taxes	\$ 10,391,252	\$ 10,866,970	\$ 11,021,894	\$ 11,502,351	\$11,795,912
<u>Vehicle Taxes</u>					
General Fund	\$ 918,280	\$ 962,452	\$ 1,002,014	\$ 953,439	\$ 991,987
Bond and Interest	\$ 279,234	\$ 282,567	\$ 311,602	\$ 320,345	\$ 365,992
Total Vehicle Tax	\$ 1,197,514	\$ 1,245,019	\$ 1,313,616	\$ 1,273,784	\$ 1,357,979
<u>Sales Taxes</u>					
General Fund	\$ 12,259,556	\$ 12,688,980	\$ 12,957,191	\$ 12,525,000	\$12,830,000
Sales Capital Improvement Fund	\$ 4,209,889	\$ 4,461,053	\$ 4,558,035	\$ 4,636,536	\$ 8,693,505
Total Sales Taxes	\$ 16,469,445	\$ 17,150,033	\$ 17,515,226	\$ 17,161,536	\$21,523,505
<u>Franchise Fees</u>					
General Fund	\$ 5,123,629	\$ 5,611,678	\$ 5,748,765	\$ 6,481,392	\$ 6,559,540
Total Franchise	\$ 5,123,629	\$ 5,611,678	\$ 5,748,765	\$ 6,481,392	\$ 6,559,540
<u>Public Safety Revenues</u>					
General Fund EMS Fees	\$ 1,492,237	\$ 1,769,672	\$ 1,860,095	\$ 1,951,500	\$ 1,990,000
General Fund County EMS	\$ 1,037,353	\$ 877,163	\$ 684,759	\$ 995,000	\$ 995,000
General Fund Municipal Court	\$ 1,721,071	\$ 1,554,950	\$ 1,421,304	\$ 1,450,000	\$ 1,400,000
Total Public Safety	\$ 4,250,661	\$ 4,201,785	\$ 3,966,158	\$ 4,396,500	\$ 4,385,000
<u>Intergovernmental (State)</u>					
Liquor Tax (All Funds)	\$ 478,938	\$ 517,929	\$ 553,665	\$ 580,886	\$ 596,269
Special Gas Tax Fund	\$ 1,341,051	\$ 1,388,637	\$ 1,418,249	\$ 1,382,640	\$ 1,370,400
Total Intergovernmental	\$ 1,819,989	\$ 1,906,566	\$ 1,971,914	\$ 1,963,526	\$ 1,966,669
<u>Recreation and Cultural Revenues</u>					
General Fund	\$ 1,034,661	\$ 1,178,516	\$ 1,199,363	\$ 1,324,000	\$ 1,335,400
Tourism Fund	\$ 1,407,406	\$ 1,417,582	\$ 1,858,992	\$ 1,500,000	\$ 1,608,000
Arts and Humanities Fund	\$ 471,569	\$ 486,198	\$ 433,607	\$ 480,850	\$ 480,850
Total Recreation and Cultural Revenue	\$ 2,913,636	\$ 3,082,296	\$ 3,491,962	\$ 3,304,850	\$ 3,424,250
<u>Special Assessments</u>					
Bond and Interest Fund	1,663,774	\$ 1,809,992	\$ 1,658,533	\$ 1,600,000	\$ 1,600,000
Total Special Assessments	\$ 1,663,774	\$ 1,809,992	\$ 1,658,533	\$ 1,600,000	\$ 1,600,000
<u>Enterprise Fees:</u>					
Sanitation Fund	\$ 2,472,749	\$ 2,536,795	\$ 2,543,119	\$ 2,873,705	\$ 2,931,179
Solid Waste Fund	\$ 3,155,785	\$ 2,595,475	\$ 2,642,443	\$ 2,461,040	\$ 2,564,789
Golf Fund	\$ 695,429	\$ 858,823	\$ 850,666	\$ 866,650	\$ 873,850
Water & Wastewater Fund	\$ 17,316,207	\$ 18,083,591	\$ 18,954,385	\$ 19,005,000	\$19,725,000
Total Enterprise Fees	\$ 23,640,170	\$ 24,074,684	\$ 24,990,613	\$ 25,206,395	\$26,094,818
Total, All Key Revenues	\$ 67,470,070	\$ 69,949,023	\$ 71,678,681	\$ 72,890,334	\$78,707,673



Expense Summary

2017 Budget Expenses										
FUND	Capital Outlay	Contractual Services	Debt Services	Employee Benefits	Interfund Benefits	Personal Services	Reserves	Supplies	Transfers	Grand Total
Arts & Humanities	\$ 30,500	\$ 484,550	-	\$ 53,948	\$ 75,377	\$ 330,293	-	\$ 42,320	-	\$ 1,016,988
Bicentennial Center	-	\$ 750,000	-	-	-	-	-	-	-	\$ 750,000
BID	-	\$ 89,175	-	-	-	-	-	-	-	\$ 89,175
Bond and Interest	-	-	\$ 7,244,607	-	-	-	-	-	-	\$ 7,244,607
Central Garage	\$ 65,000	\$ 55,420	-	\$ 32,410	\$ 60,724	\$ 202,200	-	\$ 1,340,730	\$ 10,000	\$ 1,767,484
General	\$ 991,925	\$ 7,482,357	-	\$ 3,887,414	\$ 4,331,297	\$ 21,764,789	\$ 3,924,162	\$ 2,148,297	\$ 810,000	\$ 45,340,241
Golf Course	-	\$ 117,900	-	\$ 42,725	\$ 40,446	\$ 324,143	-	\$ 292,850	\$ 83,289	\$ 901,353
Health Insurance	-	\$ 103,863	-	\$ 6,106,156	\$ 585,625	-	\$ 200,000	-	-	\$ 6,995,644
Neighborhood Parks	\$ 95,073	-	-	-	-	-	-	-	-	\$ 95,073
Sanitation	\$ 374,625	\$ 198,110	-	\$ 116,950	\$ 172,406	\$ 716,000	-	\$ 355,925	\$ 995,500	\$ 2,930,516
Solid Waste	\$ 300,350	\$ 385,460	-	\$ 68,600	\$ 123,365	\$ 435,475	-	\$ 365,080	\$ 1,175,000	\$ 2,859,330
Special Alcohol	-	\$ 216,086	-	-	-	-	-	-	-	\$ 216,086
Special Parks	\$ 194,000	-	-	-	-	-	-	-	-	\$ 194,000
Special Gas Tax	\$ 946,243	-	-	-	-	-	-	\$ 569,915	-	\$ 1,516,158
Special Sales: Econ Dev	-	\$ 1,474,000	-	-	-	-	-	-	-	\$ 1,474,000
Special Sales: Capital	\$ 4,520,500	-	-	-	-	-	-	-	\$ 3,750,000	\$ 8,370,500
Tourism	-	\$ 893,000	-	-	-	-	-	-	\$ 683,800	\$ 1,576,800
Water/Wastewater	\$ 2,867,000	\$ 2,499,500	\$ 2,620,000	\$ 483,537	\$ 695,296	\$ 3,134,317	-	\$ 3,151,770	\$ 6,150,000	\$ 21,601,420
Workers Comp Reserve	-	\$ 409,667	-	-	-	-	\$ 300,000	-	-	\$ 709,667
Grand Total	\$10,486,216	\$ 15,159,088	\$ 9,864,607	\$ 10,791,740	\$ 6,084,536	\$ 26,907,217	\$ 4,424,162	\$ 8,266,887	\$ 13,658,589	\$ 105,643,042



Fund Balance Comparison

FUND	2014 Actual	2015 Actual	2016 Revised	2017 Budget	"Target" Balance
TAX FUNDS:					
GENERAL	\$2,816,204	\$3,448,702	\$3,673,392	\$4,044,262	\$5,000,000
BOND AND INTEREST	<u>\$344,671</u>	<u>\$176,034</u>	<u>\$419,918</u>	<u>\$419,918</u>	<u>\$200,000</u>
TOTAL TAX FUNDS	<u>\$3,160,875</u>	<u>\$3,624,736</u>	<u>\$4,093,310</u>	<u>\$4,464,180</u>	<u>\$5,200,000</u>
SPECIAL REVENUE:					
SPECIAL SALES-CAPITAL	\$1,023,469	\$1,558,286	\$824,181	\$502,337	\$200,000
SPECIAL SALES - ED	\$675,154	\$896,399	\$869,281	\$50,129	\$50,000
ARTS and HUMANITIES	\$100,020	\$138,081	\$138,327	\$104,189	\$100,000
BID	\$436	\$3,867	\$3,880	\$3,895	\$0
TOURISM	\$24,395	\$0	\$46,361	\$77,561	\$0
NEIGHBORHOOD PARKS	\$95,382	\$98,413	\$84,574	\$0	\$0
SPECIAL PARKS	\$182,600	\$74,420	\$51,169	\$51,260	\$50,000
SPECIAL ALCOHOL	\$42,456	\$5,477	\$1	\$1	\$0
SPECIAL GAS	\$595,442	\$298,027	\$500,798	\$521,040	\$500,000
BICENTENNIAL CENTER	<u>\$25,666</u>	<u>\$57,222</u>	<u>\$214,254</u>	<u>\$184,254</u>	<u>\$0</u>
TOTAL SPECIAL REVENUE	<u>\$2,765,020</u>	<u>\$3,130,192</u>	<u>\$2,732,826</u>	<u>\$1,494,666</u>	<u>\$900,000</u>
INTERNAL SERVICE:					
WORKER'S COMP. RESERVE	\$749,644	\$750,011	\$845,962	\$750,132	\$750,000
HEALTH INSURANCE	\$896,856	\$1,161,999	\$1,293,999	\$1,352,555	\$1,500,000
CENTRAL GARAGE	<u>\$61,322</u>	<u>\$30,021</u>	<u>\$165,078</u>	<u>\$145,133</u>	<u>\$100,000</u>
TOTAL INTERNAL SERVICE	<u>\$1,707,822</u>	<u>\$1,942,031</u>	<u>\$2,305,039</u>	<u>\$2,247,820</u>	<u>\$2,350,000</u>
ENTERPRISE:					
SANITATION	\$897,013	\$1,033,121	\$1,041,559	\$1,042,223	\$500,000
SOLID WASTE	\$2,085,518	\$2,216,403	\$1,745,913	\$1,329,293	\$500,000
GOLF COURSE	\$117,157	\$163,680	\$239,981	\$212,478	\$200,000
WATER AND SEWER	\$9,306,498	\$9,448,147	\$6,956,593	\$5,137,374	\$4,000,000
TOTAL ENTERPRISE	<u>\$12,406,186</u>	<u>\$12,861,351</u>	<u>\$9,984,046</u>	<u>\$7,721,368</u>	<u>\$5,200,000</u>
TOTAL ALL FUNDS	<u>\$20,039,903</u>	<u>\$21,558,310</u>	<u>\$19,115,221</u>	<u>\$15,928,034</u>	<u>\$13,650,000</u>

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City of



Salina

GENERAL FUND
REVENUES



General Fund Revenue

	2014	2015	2016	2017
	ACTUAL	ACTUAL	REVISED	ADOPTED
Real Estate & Personal Prop	\$ 8,109,046	\$ 8,042,798	\$ 8,232,607	\$ 9,129,492
Revitalization Rebate	\$ -	\$ -	\$ 100,000	\$ -
Delinquent Property Tax	\$ 179,834	\$ 213,283	\$ 177,337	\$ 125,000
Payment in Lieu of Tax	\$ 26,044	\$ 13,935	\$ 21,049	\$ 20,000
Vehicle Tax	\$ 962,452	\$ 1,002,014	\$ 949,748	\$ 991,987
Recreational Vehicle Ta	\$ -	\$ -	\$ 1,026	\$ -
16/20 M Tax	\$ -	\$ -	\$ 2,665	\$ -
Sales Tax--Countywide	\$ 7,133,379	\$ 7,272,266	\$ 7,000,000	\$ 7,250,000
Sales Tax--City	\$ 5,555,601	\$ 5,658,545	\$ 5,500,000	\$ 5,555,000
Franchise Tax - Gas	\$ 1,138,118	\$ 982,746	\$ 900,000	\$ 900,000
Franchise Tax - Electric	\$ 3,074,617	\$ 2,996,720	\$ 3,606,392	\$ 3,689,540
Franchise Tax - Telephone	\$ 123,824	\$ 116,329	\$ 115,000	\$ 110,000
Wireless Com. Franchise	\$ -	\$ -	\$ 40,000	\$ 40,000
Franchise Tax - Cable	\$ 572,080	\$ 552,970	\$ 540,000	\$ 540,000
Franchise - Water/Waste	\$ 1,050,000	\$ 1,000,000	\$ 1,200,000	\$ 1,200,000
Host Fee - Solid Waste	\$ 114,752	\$ 100,000	\$ 120,000	\$ 120,000
Video Service Franchise	\$ 1,287	\$ 14,860	\$ 15,000	\$ 15,000
Liquor Tax	\$ 172,643	\$ 184,555	\$ 184,555	\$ 190,092
Federal Grants	\$ 112,578	\$ 97,796	\$ 150,000	\$ 150,000
State Grants	\$ -	\$ 1,932	\$ -	\$ -
State Grants	\$ 250	\$ 10,542	\$ -	\$ -
Ems - County	\$ 877,163	\$ 684,759	\$ 995,000	\$ 995,000
Administrative Services	\$ 34,290	\$ 30,869	\$ 40,000	\$ 40,000
Fair Housing	\$ 150,573	\$ 30,300	\$ 30,000	\$ 30,000
Museum - Rental	\$ 200	\$ 400	\$ -	\$ 400
Rent Neighborhood Center	\$ 24,024	\$ 24,070	\$ 27,500	\$ 25,000
Rent Park Shelters	\$ 15,045	\$ 15,322	\$ 16,000	\$ 16,000
Other Rental	\$ 11,430	\$ 5,745	\$ 12,000	\$ 12,000
Burial And Removal	\$ 30,369	\$ 33,515	\$ 34,000	\$ 35,000
Grave Marker	\$ 1,848	\$ 1,647	\$ 1,000	\$ 1,000
Title Transfer	\$ 46	\$ 24	\$ -	\$ -
Recreation Fees	\$ 127,012	\$ 117,786	\$ 120,000	\$ 120,000
Natural Resource Fees	\$ 14,030	\$ 15,521	\$ 14,000	\$ 15,000
Sale of Bike Helmets	\$ 860	\$ 1,140	\$ 1,000	\$ 1,000
Baseball Tournaments	\$ 7,892	\$ 9,665	\$ 9,000	\$ 9,000
Baseball - Youth League	\$ 29,025	\$ 36,226	\$ 30,000	\$ 37,000
Softball Tournaments	\$ 8,415	\$ 11,009	\$ 10,000	\$ 11,000
Softball - Youth League	\$ 17,158	\$ 22,430	\$ 18,000	\$ 21,000
Soccer Program Fees	\$ 17,682	\$ 13,631	\$ 19,000	\$ 15,000
Special Populations Fee	\$ 20,048	\$ 20,250	\$ 23,000	\$ 22,000
Senior Games Donations	\$ 10	\$ -	\$ -	\$ 2,500
Senior Program Fees	\$ 15,057	\$ 14,708	\$ 15,000	\$ 16,000



General Fund Revenue

	2014	2015	2016	2017
	ACTUAL	ACTUAL	REVISED	ADOPTED
Basketball Fees	\$ 16,633	\$ 15,734	\$ 17,000	\$ 17,000
Volleyball Fees	\$ 16,373	\$ 18,735	\$ 17,000	\$ 17,000
Baseball Fee Adult	\$ 14,850	\$ 9,530	\$ 13,000	\$ 13,000
Softball Fee Adult	\$ 34,177	\$ 40,893	\$ 38,000	\$ 38,000
Football Fees	\$ -	\$ -	\$ 1,000	\$ 500
Other Use Fees	\$ 12,415	\$ 8,830	\$ 13,000	\$ 10,000
Basketball Tournaments: Fieldhouse	\$ -	\$ -	\$ -	\$ 25,000
Volleyball Tournaments: Fieldhouse	\$ -	\$ -	\$ -	\$ 10,000
Other Tournaments: Fieldhouse	\$ -	\$ -	\$ -	\$ 5,000
Court Rental: Fieldhouse	\$ -	\$ -	\$ -	\$ 20,000
Turf Rental: Fieldhouse	\$ -	\$ -	\$ -	\$ 20,000
Other Rental: Fieldhouse	\$ -	\$ -	\$ -	\$ 5,000
Program Rental: Fieldhouse	\$ -	\$ -	\$ -	\$ 10,000
Food & Bev. Fieldhouse	\$ -	\$ -	\$ -	\$ 5,000
Activity Seniors	\$ 76,227	\$ 27,582	\$ 60,000	\$ 35,000
Activity Ticket Money	\$ 3,134	\$ 2,523	\$ 2,000	\$ 1,500
Activity Lakewood	\$ 29,011	\$ 47,605	\$ 60,000	\$ 60,000
Activity Special Pops	\$ 12,029	\$ 11,764	\$ 12,000	\$ 15,000
Registration Fees	\$ 2,975	\$ 420	\$ 10,000	\$ 2,000
Fire Prot. Outside City	\$ 165,755	\$ 209,924	\$ 160,000	\$ 160,000
Rescue Services	\$ 1,350	\$ 147	\$ 1,000	\$ 1,000
Hazmat Fees	\$ 1,908	\$ 3,059	\$ 2,000	\$ 2,000
Plats And Rezoning	\$ 13,996	\$ 9,941	\$ 10,000	\$ 10,000
Weed Cutting	\$ 36,635	\$ 51,042	\$ 65,000	\$ 65,000
Vacation Fees	\$ 652	\$ 1,020	\$ 500	\$ 500
Wireless Permit	\$ 5,000	\$ -	\$ -	\$ -
Animal Shelter Fees	\$ 15,562	\$ 19,512	\$ 20,000	\$ 21,000
Animal Impound Fees	\$ 15,983	\$ 11,835	\$ 15,000	\$ 12,000
Animal Boarding Fees	\$ 8,385	\$ 6,245	\$ 6,000	\$ 7,000
Animal License Fees	\$ 351	\$ 45,118	\$ 45,000	\$ 45,000
Animal Misc. Fees	\$ 108,903	\$ 149,064	\$ 180,000	\$ 120,000
Animal Shelter/County Fee	\$ 7,500	\$ 15,000	\$ 30,000	\$ 30,000
Alarm Monitoring	\$ 43,500	\$ 34,075	\$ 20,000	\$ 20,000
Engineering	\$ 53,469	\$ 5,186	\$ 5,000	\$ 5,000
Street Cut	\$ 201,315	\$ 187,367	\$ 190,000	\$ 190,000
Swimming Pool	\$ 446,027	\$ 439,451	\$ 455,000	\$ 450,000
Food/Beverage	\$ 22,508	\$ 2,700	\$ 25,000	\$ 20,000
Tax Exemption Fees	\$ 200	\$ 275	\$ -	\$ -
Permits & Licenses - Co	\$ 1,362	\$ 634	\$ 1,000	\$ 1,000
Electrician Licenses	\$ 7,415	\$ 7,323	\$ 5,000	\$ 7,524



General Fund Revenue

	2014	2015	2016	2017
	ACTUAL	ACTUAL	REVISED	ADOPTED
Mechanical Contractor	\$ 5,220	\$ 3,328	\$ 3,200	\$ 3,200
Plumbers	\$ 3,529	\$ 5,421	\$ 3,000	\$ 3,000
Concrete Const. Permit	\$ 1,513	\$ 2,363	\$ 2,000	\$ 2,000
Housemoving Permits	\$ -	\$ 103	\$ 300	\$ 300
Building & Inspection	\$ 270,589	\$ 449,746	\$ 450,000	\$ 450,000
Registered Craftsman	\$ 2,729	\$ 4,746	\$ 4,000	\$ 4,000
Licensed Contractor	\$ 20,696	\$ 11,781	\$ 60,000	\$ 20,000
Solid Fuel App Contract	\$ 45	\$ -	\$ -	\$ -
SWPPP-LD Commercial	\$ 656	\$ 651	\$ 1,000	\$ 1,000
ROW Excavation Permit	\$ 945	\$ 4,189	\$ 4,000	\$ 4,200
Land Disturb Re-Inspection	\$ -	\$ 164	\$ 100	\$ 100
Land Disturb Permit-Res	\$ 406	\$ 342	\$ 500	\$ 500
Levee Permit	\$ 800	\$ 1,133	\$ 1,000	\$ 1,000
ROW Dumpster Permit	\$ 140	\$ 179	\$ 100	\$ 100
Utility ROW Permit	\$ 1,365	\$ 2,262	\$ -	\$ -
Surety Deposits	\$ 82,671	\$ 47,022	\$ -	\$ -
Other Licenses & Permit	\$ 27,802	\$ 24,925	\$ 25,000	\$ 25,000
Private Club	\$ 11,425	\$ 13,925	\$ 11,000	\$ 11,000
Cereal Malt Beverage	\$ 3,750	\$ 3,125	\$ 4,000	\$ 4,000
Cereal Malt Bev. Stamps	\$ 25	\$ 25	\$ 600	\$ 600
Retail Liquor	\$ 3,000	\$ 6,000	\$ 4,000	\$ 4,000
Circus, Carnival	\$ 710	\$ 328	\$ 525	\$ 525
Liquidation Sale	\$ -	\$ -	\$ 102	\$ 102
Tree Trimming	\$ 1,445	\$ 411	\$ 525	\$ 525
Junk Dealers	\$ 870	\$ 916	\$ 1,529	\$ 1,529
Pawnbrokers	\$ 225	\$ 225	\$ 102	\$ 102
Taxicabs	\$ 1,017	\$ 675	\$ 420	\$ 420
Taxicab Drivers	\$ 827	\$ 950	\$ 420	\$ 420
Loudspeaker Permit	\$ 276	\$ 385	\$ 51	\$ 51
Mobile Home Court	\$ 21	\$ -	\$ -	\$ -
Vendor, Peddler	\$ 7,830	\$ 3,445	\$ 6,000	\$ 6,000
Refuse Haulers	\$ 4,432	\$ 4,595	\$ -	\$ -
Bail Bondsman	\$ 657	\$ 572	\$ 734	\$ 734
Merchant Police	\$ 13,876	\$ 14,146	\$ 15,000	\$ 15,000
Animal	\$ 609	\$ 707	\$ -	\$ -
Street Parade Permit	\$ 185	\$ 295	\$ 357	\$ 357
Scrap Metal Register Re	\$ 50	\$ 100	\$ -	\$ -
Returned Check Charges	\$ 390	\$ 180	\$ -	\$ -
Other Reimbursements	\$ 66,629	\$ 59,318	\$ 53,138	\$ 53,138
Other Reimbursements	\$ 2,364	\$ 1,628	\$ 2,500	\$ 2,500
Other Reimbursements	\$ -	\$ 2,000	\$ -	\$ -
Other Reimburse-PD	\$ 122,646	\$ 146,337	\$ 150,000	\$ 150,000

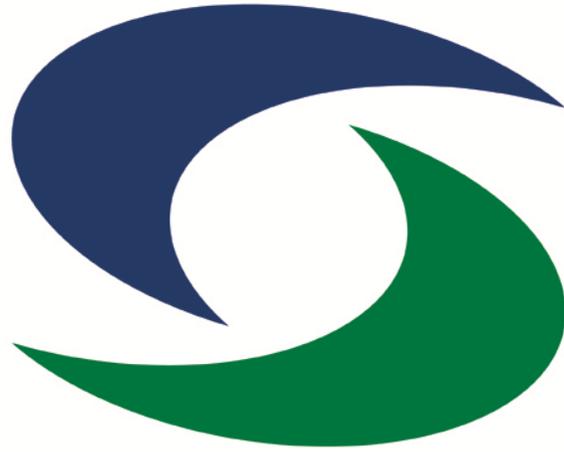


General Fund Revenue

	2014	2015	2016	2017
	ACTUAL	ACTUAL	REVISED	ADOPTED
Other Reimburse-Fire	\$ 6,416	\$ 6,371	\$ 5,000	\$ 5,000
Municipal Court	\$ 1,554,950	\$ 1,421,304	\$ 1,450,000	\$ 1,400,000
Ems-BC/BS	\$ 305,106	\$ 344,006	\$ 386,250	\$ 375,000
Ems-Medicare	\$ 848,010	\$ 860,449	\$ 901,250	\$ 925,000
Ems-Medicaid/Welfare	\$ 107,355	\$ 106,078	\$ 113,300	\$ 120,000
Ems-Other Insurance	\$ 306,786	\$ 372,064	\$ 362,250	\$ 375,000
Ems-Individual	\$ 142,393	\$ 106,817	\$ 118,450	\$ 125,000
Ems - Collection Agency	\$ 60,022	\$ 70,682	\$ 70,000	\$ 70,000
Interfund Fees	\$ 1,063,627	\$ -	\$ -	\$ -
Interfund Serv. Prov.	\$ 2,645,844	\$ 3,544,350	\$ 4,951,500	\$ 4,635,089
Transfers Interfund	\$ 1,017	\$ -	\$ -	\$ -
Oil Well Lease	\$ 6,118	\$ 3,008	\$ 6,550	\$ 6,550
Investment Income	\$ 11,162	\$ 8,026	\$ 12,000	\$ 12,000
Donations	\$ 3,767	\$ 9,170	\$ 5,000	\$ 5,000
Donations Police Dept.	\$ 1,000	\$ 3,000	\$ -	\$ -
Donations Fire Dept.	\$ -	\$ 100	\$ -	\$ -
Tree Donations	\$ 500	\$ 354	\$ 300	\$ 300
Sale Of Lots	\$ 27,780	\$ 21,660	\$ 21,000	\$ 21,000
Sale of Assets	\$ -	\$ 17,200	\$ -	\$ -
Sale of Assets	\$ 22,312	\$ 782	\$ 10,000	\$ 10,000
Sale Of Commodities	\$ 13,972	\$ 15,404	\$ 22,889	\$ 22,889
Sale Of Salvage	\$ 53,177	\$ 21,437	\$ 40,000	\$ 40,000
Other Miscellaneous	\$ 320,443	\$ 61,919	\$ 55,000	\$ 55,000
Other Miscellaneous	\$ 510	\$ 1,213	\$ 1,000	\$ 1,000
Other Miscellaneous	\$ -	\$ 9,877	\$ 5,000	\$ 5,000
Other Miscellaneous	\$ 15,302	\$ 3,748	\$ 5,000	\$ 5,000
Other Miscellaneous	\$ -	\$ 5,000	\$ -	\$ -
Petty Cash-Cash Long	\$ 47	\$ 16	\$ -	\$ -
GENERAL FUND TOTAL	\$ 39,326,225	\$ 38,565,515	\$ 41,095,321	\$ 41,905,266

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City of



Salina

GENERAL FUND
EXPENDITURES



General Fund: City Commission



**Commissioner
Dr. Trent
Davis**



**Vice-Mayor
Karl
Ryan**



**Mayor
Kaye
Crawford**



**Commissioner
John
Blanchard**



**Commissioner
Randall
Hardy**

The Commission is comprised of five members elected at-large. Candidates receiving the largest and second largest number of votes respectively shall be elected for a four-year term, and the candidate receiving the third largest number of votes respectively shall be elected for a two-year term. Each year, the Commission will choose one member to act as Mayor. The City Manager is appointed by the Governing Body and acts as its primary agent, chief executive and chief administrative officer in accordance with state statute. Other city officers and employees are appointed by the City Manager.

City Commissioners

Kaye Crawford , Mayor
Karl Ryan, Vice-Mayor
Jon Blanchard, Commissioner
Trent Davis, Commissioner
Randall Hardy, Commissioner

To contact any of the commissioners, email citycommission@salina.org



General Fund: City Commission

CITY COMMISSION	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT- Regular	\$ 18,000	\$ 16,500	\$ 18,000	\$ 18,000
PERSONAL SERVICES TOTAL	\$ 18,000	\$ 16,500	\$ 18,000	\$ 18,000
Unemployment	\$ 26	\$ 26	\$ 35	\$ 35
Social Security	\$ 1,116	\$ 1,023	\$ 1,133	\$ 1,133
Medicare	\$ 261	\$ 239	\$ 265	\$ 265
EMPLOYEE BENEFITS TOTAL	\$ 403	\$ 1,289	\$ 1,433	\$ 1,433
Office Supplies	\$ -	\$ 473	\$ 250	\$ 250
Books & Periodicals	\$ 373	\$ 430	\$ 200	\$ 200
Public Education Supplies	\$ 170	\$ 242	\$ 8,000	\$ 8,000
Other Operating. Supplies	\$ 2,060	\$ 2,567	\$ 2,500	\$ 2,500
SUPPLIES TOTAL	\$ 2,603	\$ 3,712	\$ 10,950	\$ 10,950
Rent/Lease - Buildings	\$ 373,413	\$ 387,198	\$ 400,000	\$ 400,000
Postage	\$ -	\$ -	\$ -	\$ -
Employee Development	\$ 5,599	\$ 6,751	\$ 7,000	\$ 7,000
Dues	\$ 25,717	\$ 21,730	\$ 23,000	\$ 23,000
Legal Notices	\$ 17,505	\$ 30,737	\$ 15,000	\$ 15,000
Other Contractual	\$ 5,256	\$ 2,618	\$ 4,000	\$ 4,000
CONTRACTUAL TOTAL	\$ 427,490	\$ 449,034	\$ 449,000	\$ 449,000
CITY COMMISSION TOTAL	\$ 448,496	\$ 470,535	\$ 479,383	\$ 479,383



General Fund: City Manager



**City Manager
Jason A. Gage,
ICMA-CM**

The office of the City Manager is the office of the chief executive of city government. City Manager Jason Gage is appointed by the City Commission for an indefinite term and serves as the City's Chief Executive and Administrative Officer. As provided by state statute and city ordinance, the City Manager's Office supervises and directs the administration of all City departments to ensure that the laws, ordinances and resolutions of the City are enforced. The City Manager's Office is responsible for recommending measures for adoption by the City Commission, which are deemed necessary for the welfare of the citizens and the efficient administration of municipal government. Furthermore, the City Manager's Office prepares a proposed budget for the City Commission and is responsible for the appointment and removal of all City employees.



General Fund: City Manager

CITY MANAGER	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 491,753	\$ 496,218	\$ 573,510	\$ 596,450
PT- Salaries	\$ -	\$ -	\$ 500	\$ 500
OT- Regular	\$ -	\$ 67	\$ 500	\$ 500
Longevity Pay	\$ 1,922	\$ 2,317	\$ 2,419	\$ 2,419
PERSONAL SERVICES TOTAL	\$ 493,674	\$ 498,601	\$ 576,929	\$ 599,869
Unemployment	\$ 665	\$ 777	\$ 1,500	\$ 700
Social Security	\$ 27,918	\$ 27,830	\$ 32,000	\$ 33,280
Medicare	\$ 7,381	\$ 7,571	\$ 5,650	\$ 5,650
Life Insurance	\$ 1,028	\$ 960	\$ 1,000	\$ 1,000
KPERS	\$ 52,741	\$ 54,797	\$ 58,500	\$ 50,500
Other Benefits	\$ 13,858	\$ 13,506	\$ 17,000	\$ 17,000
Transportation Allowance	\$ 14,928	\$ 14,306	\$ 15,000	\$ 15,000
EMPLOYEE BENEFITS TOTAL	\$ 118,519	\$ 119,748	\$ 130,650	\$ 123,130
Office Supplies	\$ 517	\$ 688	\$ 6,500	\$ 1,500
Books & Periodicals	\$ 464	\$ 515	\$ 500	\$ 500
SUPPLIES TOTAL	\$ 981	\$ 1,203	\$ 7,000	\$ 2,000
Telephone	\$ 460	\$ 559	\$ 600	\$ 600
Cell Phone Allowance	\$ 1,200	\$ 1,150	\$ 1,500	\$ 1,500
Postage	\$ 214	\$ 7,241	\$ 750	\$ 750
Employee Development	\$ 8,723	\$ 16,518	\$ 10,000	\$ 10,000
Dues	\$ 3,480	\$ 4,043	\$ 4,250	\$ 4,250
Employee Recruitment	\$ -	\$ -	\$ -	\$ -
Other Contractual	\$ 5,610	\$ 1,429	\$ 1,000	\$ 1,000
CPI Expenses	\$ -	\$ -	\$ 10,000	\$ 10,000
CONTRACTUAL SERVICES TOTAL	\$ 19,687	\$ 30,940	\$ 28,100	\$ 28,100
Office Equipment	\$ -	\$ -	\$ 1,000	\$ 1,000
Health Insurance	\$ 56,410	\$ 64,570	\$ 71,808	\$ 75,398
Workmen's Compensation	\$ 8,000	\$ 5,271	\$ 8,000	\$ 5,040
CAPITAL OUTLAY	\$ 64,410	\$ 69,841	\$ 79,808	\$ 80,438
CITY MANAGER TOTAL	\$ 697,271	\$ 720,334	\$ 823,487	\$ 834,537



General Fund: Risk Management

The Risk Management budget unit operates under the auspices of the City Manager's office. The department manages the City insurance program for Property and Casualty coverage, General Liability, Public officials Liability and associated activities. Staffing costs are covered in the budget for the City Manager's office.

RISK MANAGEMENT	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Office Supplies	\$ -	\$ 191	\$ 500	\$ 500
Books & Periodicals	\$ -	\$ -	\$ 250	\$ 250
SUPPLIES TOTAL	\$ -	\$ 191	\$ 750	\$ 750
Insurance	\$ 425,731	\$ 436,439	\$ 482,710	\$ 482,710
Claims Paid	\$ 104,347	\$ 100,452	\$ 65,000	\$ 65,000
Other Professional Services	\$ 2,525	\$ 3,000	\$ 5,000	\$ 5,000
Telephone	\$ 107	\$ 105	\$ 600	\$ 600
Postage	\$ 22	\$ 22	\$ 200	\$ 200
Employee Development	\$ 385	\$ -	\$ 1,000	\$ 1,000
Dues	\$-	\$ 420	\$ 500	\$ 500
CONTRACTUAL SERVICES TOTAL	\$ 533,117	\$ 540,438	\$ 555,010	\$ 555,010
Office Equipment	\$ -	\$ -	\$ 1,000	\$ 1,000
CAPITAL OUTLAY TOTAL	\$ -	\$ -	\$ 1,000	\$ 1,000
RISK MANAGEMENT TOTAL	\$ 533,117	\$ 540,629	\$ 556,760	\$ 556,760



General Fund: Legal Services

General legal services are provided by contracted legal counsel to the City Commission, City Manager, administrative staff and advisory commissions on a variety of municipal matters. These services include legal opinions, preparation of ordinances, resolutions, contracts and agreements. The City's legal counsel represents the City in most litigation.

Legal services are provided under contract with a local law firm, Clark, Mize & Linville Chartered for normal legal work connected with City business. Other specific legal services are rendered at an hourly rate under contract.

LEGAL SERVICES	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Office Supplies	\$ 746	\$ -	\$ 3,000	\$ 3,000
Books & Periodicals	\$ 83	\$ 122	\$ 1,000	\$ 1,000
SUPPLIES TOTAL	\$ 829	\$ 122	\$ 4,000	\$ 4,000
Legal Services	\$ 667,221	\$ 574,826	\$ 550,000	\$ 550,000
Employee Development	\$ 268	\$ -	\$ 500	\$ 500
Dues	\$ 730	\$ 730	\$ 750	\$ 750
CONTRACTUAL SERVICES TOTAL	\$ 668,219	\$ 575,556	\$ 551,250	\$ 551,250
LEGAL SERVICES TOTAL	\$ 669,048	\$ 575,678	\$ 555,250	\$ 555,250



General Fund: Municipal Court

The purpose of the Salina Municipal Court is to assure equal access, fair treatment, and just and efficient adjudication of alleged violations of city codes for all people.

The Municipal Court hears misdemeanor, criminal and traffic cases. Types of cases include domestic violence, petty theft, disorderly conduct, DUI, parking and animal control.

Under Kansas law, a person can be brought to trial after a complaint or traffic citation has been filed. The complaint or citation is a document that outlines what the person is charged with and states that the actions is unlawful.

When fines are owed to the court, the defendant may do community service work towards payment of a fine. Credit is given at the rate of \$5 per hour for community service work towards the fine and must be done at a non-profit organization, excluding churches.



General Fund: Municipal Court

MUNICIPAL COURT	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 565,858	\$ 544,710	\$ 540,000	\$ 625,000
PT- Salaries	\$ 5,075	\$ 6,668	\$ 8,000	\$ 8,000
OT- Regular	\$ 2,075	\$ 2,421	\$ 2,500	\$ 2,500
Longevity Pay	\$ 5,289	\$ 5,667	\$ 5,485	\$ 5,485
PERSONAL SERVICES TOTAL	\$ 578,297	\$ 559,466	\$ 555,985	\$ 640,985
Unemployment	\$ 722	\$ 774	\$ 1,325	\$ 1,000
Social Security	\$ 33,747	\$ 32,109	\$ 30,000	\$ 32,000
Medicare	\$ 7,892	\$ 7,509	\$ 9,000	\$ 9,000
Life Insurance	\$ 1,389	\$ 1,284	\$ 1,400	\$ 1,400
KPERS	\$ 58,630	\$ 57,892	\$ 57,371	\$ 53,000
Transportation Allowance	\$ 3,144	\$ 2,751	\$ 2,880	\$ 2,880
EMPLOYEE BENEFITS TOTAL	\$ 105,524	\$ 102,319	\$ 101,976	\$ 99,280
Office Supplies	\$ 2,178	\$ 3,922	\$ 4,000	\$ 4,000
Books & Periodicals	\$ 383	\$ 644	\$ 1,000	\$ 1,000
Maintenance Supplies	\$ 4,165	\$ 1,554	\$ 3,500	\$ 3,500
Crime victims fund	\$ 3,533	\$ 3,112	\$ 4,000	\$ 4,000
Other Operating Supplies	\$ 570	\$ 502	\$ 600	\$ 500
SUPPLIES TOTAL	\$ 10,829	\$ 9,734	\$ 13,100	\$ 13,000
Medical Services	\$ 1,802	\$ 8,309	\$ 4,000	\$ 4,000
Housing Prisoners	\$ 445,244	\$ 453,649	\$ 400,000	\$ 475,000
Prisoner Transport	\$ 28,056	\$ 26,102	\$ 30,000	\$ 30,000
Other Professional Services	\$ 95,549	\$ 88,206	\$ 95,000	\$ 95,000
Telephone	\$ 1,980	\$ 3,219	\$ 3,200	\$ 3,200
Cell Phone Allowance	\$ 900	\$ 838	\$ 900	\$ 900
Employee Development	\$ 205	\$ 847	\$ 5,200	\$ 1,200
Dues	\$ 1,130	\$ 745	\$ 1,130	\$ 1,130
Printing	\$ 838	\$ 1,183	\$ 1,500	\$ 1,500
Repair-Buildings	\$ 1,207	\$ 783	\$ 2,000	\$ 1,500
Credit Card Fees/Expense	\$ 8,705	\$ 7,042	\$ 100	\$ -
State Fees	\$ 161,873	\$ 175,290	\$ 180,000	\$ 180,000
Refunds	\$ 3,314	\$ 1,800	\$ 3,000	\$ 3,000
Other Contractual	\$ 68,840	\$ 60,324	\$ 65,000	\$ 65,000
CONTRACTUAL SERVICES TOTAL	\$ 819,643	\$ 828,338	\$ 791,030	\$ 861,430
Office Equipment	\$ 1,456	\$ 19,281	\$ 5,000	\$ 5,000
CAPITAL OUTLAY TOTAL	\$ 1,456	\$ 19,281	\$ 5,000	\$ 5,000
Health Insurance	\$ 112,820	\$ 129,140	\$ 129,254	\$ 135,717
Workmen's Compensation	\$ 9,300	\$ 6,128	\$ 9,300	\$ 5,859
INTERFUND BENEFITS TOTAL	\$ 122,120	\$ 135,268	\$ 138,554	\$ 141,576
MUNICIPAL COURT TOTAL	\$ 1,638,656	\$ 1,654,406	\$ 1,605,645	\$ 1,761,271



General Fund: Human Resources

The mission of the Human Resources department is to recruit, retain and develop employees to provide services to the citizens of our community while upholding the City of Salina Organizational Values.

The Human Resources Department is responsible for personnel policy development and oversight, employee benefit program administration, health insurance, workers' compensation, wellness initiatives, payroll processing, pay plan administration, recruitment and selection, discipline and grievance procedures, performance evaluations and personnel record maintenance and retention for over 430 full-time equivalent employees.

The City of Salina considers applicants for all jobs without regard to race, religion, sex, age, national origin, ancestry, or disability.



General Fund: Human Resources

HUMAN RESOURCES	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 201,697	\$ 205,832	\$ 220,000	\$ 230,000
PT- Salaries	\$ -	\$ 915	\$ 500	\$ 500
OT- Regular	\$ 153	\$ 1,063	\$ 3,000	\$ 3,000
Longevity Pay	\$ 1,533	\$ 1,701	\$ 1,750	\$ 1,918
Earned Leave	\$ 354,861	\$ 342,479	\$ 350,000	\$ 350,000
PERSONAL SERVICES TOTAL	\$ 558,244	\$ 551,990	\$ 575,250	\$ 585,418
Unemployment	\$ 245	\$ 287	\$ 562	\$ 450
Social Security	\$ 11,459	\$ 11,924	\$ 11,647	\$ 13,543
Medicare	\$ 2,680	\$ 2,789	\$ 3,053	\$ 3,142
Life Insurance	\$ 450	\$ 418	\$ 455	\$ 455
KPERS	\$ 20,649	\$ 21,744	\$ 23,835	\$ 20,000
Wellness Programs	\$ 32,612	\$ 15,317	\$ 10,000	\$ 35,000
Transportation Allowance	\$ -	\$ -	\$ 500	\$ 500
EMPLOYEE BENEFITS TOTAL	\$ 68,095	\$ 52,479	\$ 50,052	\$ 73,090
Office Supplies	\$ 2,884	\$ 2,191	\$ 4,000	\$ 4,000
Books & Periodicals	\$ 297	\$ 378	\$ 1,400	\$ 1,400
Wearing Apparel	\$ -	\$ -	\$ -	\$ -
SUPPLIES TOTAL	\$ 3,181	\$ 2,569	\$ 5,400	\$ 5,400
Employee Recognition	\$ 5,927	\$ 8,004	\$ 7,600	\$ 7,600
Other Professional	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 253	\$ 301	\$ 494	\$ 494
Cell Phone Allowance	\$ 300	\$ 288	\$ 300	\$ 300
Postage	\$ 1,394	\$ 1,621	\$ 2,600	\$ 2,600
Employee Development	\$ 1,218	\$ 965	\$ 3,500	\$ 4,500
Dues	\$ 525	\$ 805	\$ 1,000	\$ 1,000
Employee Recruitment	\$ 43,739	\$ 46,527	\$ 35,000	\$ 35,000
Printing	\$ 723	\$ 335	\$ 1,200	\$ 1,200
Other Contractual	\$ 20,443	\$ 26,458	\$ 26,000	\$ 26,000
CONTRACTUAL SERVICES TOTAL	\$ 74,522	\$ 85,305	\$ 77,694	\$ 78,694
Office Equipment	\$ -	\$ -	\$ 3,000	\$ 3,150
CAPITAL OUTLAY TOTAL	\$ -	\$ -	\$ 3,000	\$ 3,150
Health Insurance	\$ 38,056	\$ 32,649	\$ 30,439	\$ 31,961
Workmen's Compensation	\$ 3,500	\$ 2,306	\$ 3,500	\$ 2,205
INTERFUND BENEFITS TOTAL	\$ 34,955	\$ 34,955	\$ 33,939	\$ 34,166
HUMAN RESOURCES TOTAL	\$ 727,298	\$ 727,298	\$ 745,335	\$ 779,918



General Fund: Community Relations

The mission of the City of Salina Community Relations Division and the Human Relations Commission is to eliminate discrimination and to establish equality and justice for people in Salina through civil rights enforcement, advocacy and education.

The division investigates complaints alleging discrimination in employment, public accommodations and housing. Together the commission and division work as a civil rights enforcement agency.

No Cost Services Provided by the Division:

- Civil rights consultations for individuals, employers, employees, educational institutions, municipalities, public accommodation, civic groups, tenants, landlords and organizations
- Assistance filing discrimination complaints
- Assistance with landlord/tenant concerns
- Sample forms and information pertaining to civil rights issues
- Diversity/cultural awareness training
- Disability sensitivity training
- Training courses that provide up-to-date information on the Fair Housing Act, the Americans with Disabilities Act (ADA), the Civil Rights Act of 1964, Section 504 of the Rehabilitation Act, and ADA access

In mid-2016, the Community Relations Department was combined with the Development Services Department to form the Community & Development Services Department. More information for this department can be found on page 88.



General Fund: Community Relations

COMMUNITY RELATIONS	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 195,729	\$ 223,402	\$ 86,000	\$ -
Longevity Pay	\$ 1,232	\$ 1,358	\$ 1,600	\$ -
PERSONAL SERVICES TOTAL	\$ 196,961	\$ 224,760	\$ 87,600	\$ -
Unemployment	\$ 254	\$ 325	\$ 400	\$ -
Social Security	\$ 11,900	\$ 13,552	\$ 12,000	\$ -
Medicare	\$ 2,783	\$ 3,169	\$ 2,800	\$ -
Life Insurance	\$ 411	\$ 443	\$ 500	\$ -
KPERS	\$ 20,361	\$ 23,728	\$ 10,000	\$ -
Transportation Allowance	\$ 3,144	\$ 3,013	\$ 1,500	\$ -
EMPLOYEE BENEFITS TOTAL	\$ 38,853	\$ 44,231	\$ 27,200	\$ -
Office Supplies	\$ 595	\$ 3,009	\$ 1,000	\$ -
Books & Periodicals	\$ -	\$ 60	\$ -	\$ -
Public Education Supplies	\$ 3,190	\$ 1,740	\$ 3,000	\$ -
SUPPLIES TOTAL	\$ 3,785	\$ 4,809	\$ 4,000	\$ -
Other Professional Services	\$ 2,310	\$ 1,290	\$ 2,000	\$ -
Telephone	\$ 460	\$ 791	\$ 500	\$ -
Cell Phone Allowance	\$ 300	\$ 408	\$ 200	\$ -
Postage	\$ 377	\$ 329	\$ 400	\$ -
Employee Development	\$ 1,116	\$ 4,735	\$ 3,000	\$ -
Dues	\$ -	\$ -	\$ 500	\$ -
Printing	\$ 715	\$ 1,255	\$ 1,000	\$ -
Other Contractual	\$ 6,518	\$ 6,005	\$ 6,000	\$ -
Exhibits	\$ -	\$ -	\$ 500	\$ -
CONTRACTUAL SERVICES TOTAL	\$ 11,795	\$ 14,811	\$ 14,100	\$ -
Office Equipment	\$ -	\$ 273	\$ 500	\$ -
CAPITAL OUTLAY TOTAL	\$ -	\$ 273	\$ 500	\$ -
Health Insurance	\$ 30,911	\$ 27,964	\$ 25,000	\$ -
Workmen's Compensation	\$ 5,000	\$ 3,295	\$ 3,000	\$ -
INTERFUND BENEFITS TOTAL	\$ 35,911	\$ 31,259	\$ 28,000	\$ -
Interfund Serv. Prov.	\$ 66,000	\$ -	\$ -	\$ -
TRANSFERS TOTAL	\$ 66,000	\$ -	\$ -	\$ -
COMMUNITY RELATIONS TOTAL	\$ 353,304	\$ 320,142	\$ 161,400	\$ -



General Fund: Finance and Administration

The mission of the Finance and Administration Department is to provide excellent service to our customers, both from within and outside of the organization, consistent with the City of Salina Statement of Organizational Values, and for the benefit of the community at large.

The Department of Finance and Administration includes three divisions: the City Clerk's Office, Accounting, Budgeting and Financial Reporting and Water Customer Accounting (Water Billing).

City Clerk's Office

The City Clerk's Office maintains, protects, and preserves the official records of the City of Salina. Access to or copies of public records may generally be obtained by filing a request with the City Clerk. The City clerk prepares and assembles the weekly City Commission agenda and information packet, as well as preparing the official record (minutes) of each City Commission meeting. The office is also responsible for maintaining and updating the City Code, recording and certifying special assessments, receipting most general revenues of the City, coordinating the bid process, taking expressions of interest for City Boards and Commissions and coordinating appointments, and issuing most trades and occupation licenses.

Accounting, Budgeting & Financial Reporting

This division provides for planning, control, recording, and reporting of all financial matters. This includes accounts receivable (except for Utilities), accounts payable, treasury management, including banking and investments, payroll entries, purchasing, and temporary and long term debt management. The Division coordinates the operating and capital budget process and prepares all budgeting documents. Finally, this office coordinates the annual independent audit, and prepares the Comprehensive Annual Financial Report.



General Fund: Finance & Administration

FINANCE	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 385,855	\$ 431,600	\$ 445,000	\$ 462,800
PT- Salaries	\$ 1,754	\$ 1,806	\$ -	\$ -
OT- Regular	\$ 3,741	\$ 6,111	\$ 4,000	\$ 4,000
Longevity Pay	\$ 4,092	\$ 5,110	\$ 5,367	\$ 5,367
PERSONAL SERVICES TOTAL	\$ 395,442	\$ 444,626	\$ 454,367	\$ 472,167
Unemployment	\$ 503	\$ 636	\$ 1,200	\$ 750
Social Security	\$ 23,584	\$ 26,492	\$ 26,000	\$ 26,000
Medicare	\$ 5,516	\$ 6,196	\$ 5,500	\$ 5,500
Life Insurance	\$ 838	\$ 838	\$ 850	\$ 850
KPERS	\$ 40,898	\$ 46,671	\$ 46,000	\$ 40,000
Transportation Allowance	\$ 3,144	\$ 3,013	\$ 3,144	\$ 3,144
EMPLOYEE BENEFITS TOTAL	\$ 74,483	\$ 83,845	\$ 82,694	\$ 76,244
Petty Cash-Short	\$ 6	\$ 1	\$ -	\$ -
Office Supplies	\$ 5,944	\$ 3,726	\$ 4,000	\$ 4,000
Books & Periodicals	\$ 625	\$ 421	\$ 900	\$ 900
Wearing Apparel	\$ -	\$ -	\$ -	\$ -
Other Operating. Supplies	\$ -	\$ -	\$ -	\$ -
SUPPLIES TOTAL	\$ 6,574	\$ 4,147	\$ 4,900	\$ 4,900
Auditing Services	\$ 19,578	\$ -	\$ 31,000	\$ 31,000
Refund Surety Deposits	\$ 79,256	\$ 59,415	\$ -	\$ -
Telephone	\$ 1,530	\$ (291)	\$ 1,000	\$ 1,000
Postage	\$ 9,027	\$ 9,252	\$ 7,000	\$ 7,000
Employee Development	\$ 4,881	\$ 4,016	\$ 4,000	\$ 4,000
Dues	\$ 1,104	\$ 480	\$ 1,500	\$ 1,500
Printing	\$ 1,707	\$ 1,702	\$ 2,000	\$ 2,000
Credit Card Fees/Expense	\$ 2,113	\$ 2,338	\$ 1,500	\$ 1,500
Refunds	\$ -	\$ 1,465	\$ -	\$ -
Other Contractual	\$ 80,361	\$ 66,112	\$ 75,000	\$ 75,000
EMS Contractual	\$ 6,798	\$ 6,749	\$ 10,000	\$ 10,000
CONTRACTUAL SERVICES TOTAL	\$ 206,355	\$ 151,238	\$ 133,000	\$ 133,000
Office Equipment	\$ 616	\$ 11,943	\$ 4,000	\$ 4,000
CAPITAL OUTLAY TOTAL	\$ 616	\$ 11,943	\$ 4,000	\$ 4,000
Health Insurance	\$ 55,313	\$ 61,339	\$ 60,020	\$ 63,021
Workmen's Compensation	\$ 5,500	\$ 3,624	\$ 5,500	\$ 3,465
INTERFUND BENEFITS TOTAL	\$ 60,813	\$ 64,963	\$ 65,520	\$ 66,486
FINANCE TOTAL	\$ 744,283	\$ 760,762	\$ 744,481	\$ 756,797



General Fund: Computer Technology

The mission of the Computer Technology department is to enhance our organization's ability to provide public services through the use of technology.

The Computer Technology Department is an internal service department that provides technical services for the City of Salina, and i5 server support for both the City of Salina and Saline County. Support provided includes system management, user support, programming, PC installation and repair, training services, management of the city network and infrastructure, protecting city data from outside threats, disaster recovery, backup and storage of city data, developing and maintaining the city's intranet and internet web sites, and planning for future technology needs.



General Fund: Computer Technology

COMPUTER TECHNOLOGY	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 382,818	\$ 398,529	\$ 419,000	\$ 436,000
OT- Regular	\$ -	\$ 60	\$ 1,000	\$ 1,000
Longevity Pay	\$ 5,009	\$ 5,261	\$ 5,300	\$ 4,000
Earned Leave	\$ 2,760	\$ -	\$ 3,000	\$ 3,000
PERSONAL SERVICES TOTAL	\$ 390,587	\$ 403,850	\$ 428,300	\$ 444,000
Unemployment	\$ 490	\$ 566	\$ 1,100	\$ 700
Social Security	\$ 22,936	\$ 23,630	\$ 23,000	\$ 25,500
Medicare	\$ 5,364	\$ 5,526	\$ 5,400	\$ 6,000
Life Insurance	\$ 902	\$ 835	\$ 1,000	\$ 900
KPERS	\$ 39,898	\$ 42,460	\$ 43,000	\$ 37,000
Wellness Programs	\$ -	\$ -	\$ -	\$ -
Transportation Allowance	\$ 2,040	\$ 1,955	\$ 2,040	\$ 2,040
EMPLOYEE BENEFITS TOTAL	\$ 71,630	\$ 74,972	\$ 75,540	\$ 72,140
Office Supplies	\$ 13,095	\$ 7,729	\$ 1,500	\$ 2,000
Printer Supplies	\$ -	\$ 3,034	\$ 18,000	\$ 18,000
Computer Tapes	\$ -	\$ 65	\$ -	\$ -
Books & Periodicals	\$ -	\$ 192	\$ 1,500	\$ 1,500
Gas & Oil	\$ 233	\$ 156	\$ 240	\$ 360
Maintenance. Supplies-Vehicle & Equip	\$ 774	\$ 1,051	\$ 500	\$ 1,000
Wearing Apparel	\$ -	\$ -	\$ -	\$ -
Other Operating. Supplies	\$ 2,465	\$ 2,281	\$ 3,000	\$ 3,000
SUPPLIES TOTAL	\$ 16,567	\$ 14,508	\$ 24,740	\$ 25,860
Telephone	\$ 1,340	\$ 1,149	\$ 5,000	\$ 2,500
Cell Phone Allowance	\$ 1,550	\$ 1,725	\$ 1,800	\$ 1,800
Postage	\$ 157	\$ 34	\$ 400	\$ 200
Employee Development	\$ 2,258	\$ 556	\$ 5,000	\$ 5,000
Dues	\$ 200	\$ 200	\$ 300	\$ 300
Other Contractual	\$ 247,533	\$ 249,349	\$ 320,000	\$ 320,000
AS/400 Hardware Maintenance	\$ 8,661	\$ 9,241	\$ 9,000	\$ 10,000
AS/400 Software Costs	\$ 3,180	\$ 2,986	\$ 4,000	\$ 4,000
NWS (Tyler) Software Cost	\$ 101,446	\$ 52,052	\$ 84,000	\$ 84,000
CONTRACTUAL SERVICES TOTAL	\$ 366,325	\$ 317,292	\$ 429,500	\$ 427,800
Office Equipment	\$ -	\$ -	\$ 1,000	\$ 1,000
Other Equipment	\$ 224,878	\$ 222,069	\$ 300,000	\$ 300,000
Computers/Technology	\$ -	\$ -	\$ -	\$ -
CAPITAL OUTLAY TOTAL	\$ 224,878	\$ 222,069	\$ 301,000	\$ 301,000
Health Insurance	\$ 71,902	\$ 79,575	\$ 79,847	\$ 83,839
Workmen's Compensation	\$ 6,600	\$ 4,349	\$ 6,600	\$ 4,158
INTERFUND BENEFITS TOTAL	\$ 88,502	\$ 83,924	\$ 86,447	\$ 87,997
COMPUTER TECHNOLOGY TOTAL	\$ 1,158,489	\$ 1,116,615	\$ 1,345,527	\$ 1,358,797



General Fund: Police Department

The mission of the Police Department is to deliver police services equitably, effectively, and within the context of democratic values, in order to resolve community issues and problems and provide for the safety and security of our citizens.

The Salina Police Department is a full-service, municipal police organization, consisting of 114 full time employees including 84 commissioned officers and 30 civilian staff. Our agency has been a nationally accredited law enforcement agency (CALEA) since 1996.

Our organization includes four operating divisions: Administration, Patrol, Detectives and Support. We are responsible for a city of over 48,000 residents which encompasses 25 square miles.

The Salina Police Department maintains coverage 24 hours a day and houses the Emergency Communications Center, which also dispatches for the Salina Fire Department, Saline County Sheriff's Office and the six volunteer fire districts which provide fire protection for rural Saline County.

The Salina Police Department responds to approximately 45,564 calls for service each year, including responding to over 1,200 accidents.

POLICE DEPARTMENT	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 5,038,125	\$ 5,180,905	\$ 5,300,000	\$ 5,550,000
PT- Salaries	\$ -	\$ 20,790	\$ 20,233	\$ 21,000
OT- Regular	\$ 408,557	\$ 455,341	\$ 500,000	\$ 500,000
Longevity Pay	\$ 47,634	\$ 44,809	\$ 58,000	\$ 58,000
PERSONAL SERVICES TOTAL	\$ 5,494,316	\$ 5,701,845	\$ 5,878,233	\$ 6,129,000
Unemployment	\$ 7,081	\$ 8,285	\$ 13,500	\$ 10,000
Social Security	\$ 72,457	\$ 69,992	\$ 70,000	\$ 78,000
Medicare	\$ 73,244	\$ 76,007	\$ 76,000	\$ 85,000
Life Insurance	\$ 10,888	\$ 9,778	\$ 12,000	\$ 11,000
KP&F	\$ 1,208,973	\$ 1,113,301	\$ 1,025,850	\$ 900,000
KPERS	\$ 147,640	\$ 126,951	\$ 119,830	\$ 115,000
Transportation Allowance	\$ 12,391	\$ 13,662	\$ 14,256	\$ 14,500
EMPLOYEE BENEFITS TOTAL	\$ 1,532,675	\$ 1,417,976	\$ 1,331,436	\$ 1,213,500



General Fund: Police Department

POLICE DEPARTMENT	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Office Supplies	\$ 14,590	\$ 13,346	\$ 14,000	\$ 14,000
Books & Periodicals	\$ 6,736	\$ 8,628	\$ 7,000	\$ 8,000
Electrical & Lighting	\$ 6,446	\$ 10,717	\$ 4,500	\$ 10,000
Janitorial	\$ 3,759	\$ 3,404	\$ 4,000	\$ 4,000
Gas & Oil	\$ 165,622	\$ 107,615	\$ 64,000	\$ 105,000
Maintenance. Supplies-Vehicle & Equip	\$ 106,336	\$ 94,235	\$ 85,000	\$ 90,000
Wearing Apparel	\$ 55,937	\$ 50,884	\$ 60,000	\$ 60,000
Officers Service Equip.	\$ 23,717	\$ 44,644	\$ 40,380	\$ 45,000
Tools	\$ 1,668	\$ 1,511	\$ 1,500	\$ 1,500
Training	\$ 90,872	\$ 70,825	\$ 65,000	\$ 76,500
Public Education Supplies	\$ 1,793	\$ 1,247	\$ 1,500	\$ 1,500
Photography Supplies	\$ 3,273	\$ 2,201	\$ 2,500	\$ 2,500
Other Operating. Supplies	\$ 9,841	\$ 11,694	\$ 9,000	\$ 10,500
K9 Supplies	\$ 6,703	\$ 5,594	\$ 6,000	\$ 4,000
SUPPLIES TOTAL	\$ 497,292	\$ 426,546	\$ 364,380	\$ 432,500
Medical Services	\$ 30	\$ 174	\$ 2,000	\$ 2,000
Other Professional Services	\$ 4,748	\$ 3,907	\$ 5,000	\$ 4,500
Telephone	\$ 14,371	\$ 13,742	\$ 16,000	\$ 16,000
Cell Phone Allowance	\$ 2,625	\$ 2,500	\$ 3,400	\$ 4,000
Gas Service	\$ 707	\$ 281	\$ 600	\$ 600
Postage	\$ 12,498	\$ 11,832	\$ 12,000	\$ 12,000
Employee Development	\$ 1,530	\$ 3,618	\$ 1,500	\$ 2,000
Dues	\$ 5,668	\$ 4,634	\$ 4,800	\$ 5,200
Employee Recruitment	\$ 23,705	\$ 22,978	\$ 10,000	\$ 10,000
Printing	\$ 3,889	\$ 4,114	\$ 4,000	\$ 4,000
Repair-Radio	\$ 39,504	\$ 37,333	\$ 45,000	\$ 42,000
Repair-Buildings	\$ 19,716	\$ 19,931	\$ 25,000	\$ 20,000
Repair-Off. Equip.	\$ 14,862	\$ 18,496	\$ 20,000	\$ 20,000
Other Contractual	\$ 59,435	\$ 66,330	\$ 73,311	\$ 85,000
Dept. Accreditation	\$ 4,065	\$ 4,542	\$ 5,065	\$ 9,500
CONTRACTUAL SERVICES TOTAL	\$ 207,353	\$ 214,413	\$ 227,676	\$ 236,800
Office Equipment	\$ 6,665	\$ 3,763	\$ 4,000	\$ 4,000
Radios	\$ 21,164	\$ 23,664	\$ 28,056	\$ 28,000
Other Equipment	\$ 19,824	\$ 37,646	\$ 52,640	\$ 38,500
CAPITAL OUTLAY TOTAL	\$ 47,653	\$ 65,072	\$ 84,696	\$ 70,500
Health Insurance	\$ 869,139	\$ 949,806	\$ 1,092,000	\$ 1,146,600
Workmen's Compensation	\$ 110,000	\$ 79,068	\$ 120,000	\$ 55,517
INTERFUND BENEFITS TOTAL	\$ 979,139	\$ 1,028,874	\$ 1,212,000	\$ 1,202,117
POLICE DEPARTMENT TOTAL	\$ 8,758,428	\$ 8,854,725	\$ 9,098,421	\$ 9,284,417



General Fund: Fire Department

Mission: Respond quickly, Perform professionally, Save lives and property, Be caring and compassionate to all, Make sure “everyone goes home”

The Salina Fire Department provides fire protection, emergency medical services (EMS), rescue, and hazardous materials services to the citizens of Salina. Rescue and emergency medical services are extended into Saline County by governmental agreement.

Protecting the community is accomplished through rapid deployment of emergency resources, code enforcement, and public education for both fire and medical emergencies.

The Salina Fire Department is comprised of five divisions: Administration, Fire Prevention, Emergency Medical Service (EMS), Training and Safety, and Fire Operations.

The Salina Fire Department is comprised of 91 employees; 80 of the employees are spread across three 24-hour shifts that change daily at 0800. The remaining 11 positions provide administrative, support, and fire prevention services. The Salina Fire Department operates from four strategically located and staffed stations.

Each year the Salina Fire Department responds to more than 3,100 fire related emergencies and 6,800 EMS or medical related emergencies. In a 24 hour period, the department responds to an average of 20 emergency calls a day.

The Salina Fire Department provides specialized services for hazardous material responses, technical rescue, vehicle extrication, swift water rescue, trench rescue, building collapse, and disaster management. Additionally, the Salina Fire Department serves the State of Kansas regionally for Hazardous Materials and Technical Rescue Responses.

FIRE ADMINISTRATION	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 339,995	\$ 354,251	\$ 335,000	\$ 350,000
PT- Salaries	\$ 34,495	\$ 46,413	\$ 55,000	\$ 55,000
OT- Regular	\$ 4,055	\$ 3,643	\$ 1,500	\$ 1,500
Longevity Pay	\$ 2,508	\$ 4,244	\$ 2,424	\$ 2,424
PERSONAL SERVICES TOTAL	\$ 381,053	\$ 408,551	\$ 393,924	\$ 408,924
Unemployment	\$ 486	\$ 628	\$ 1,000	\$ 600
Social Security	\$ 7,813	\$ 8,016	\$ 9,500	\$ 9,500
Medicare	\$ 4,103	\$ 4,173	\$ 4,000	\$ 4,000
Life Insurance	\$ 761	\$ 714	\$ 800	\$ 800
KP&F	\$ 63,222	\$ 65,143	\$ 58,500	\$ 51,000
KPERS	\$ 11,208	\$ 11,979	\$ 16,151	\$ 15,000
Transportation Allowance	\$ 4,800	\$ 4,600	\$ 12,250	\$ 12,250
EMPLOYEE BENEFITS TOTAL	\$ 92,392	\$ 95,254	\$ 102,201	\$ 93,150



General Fund: Fire Administration

FIRE ADMINISTRATION EXPENDITURES	2014 ACTUAL	2015 ACTUAL	2016 REVISED	2017 ADOPTED
Office Supplies	\$ 1,498	\$ 1,785	\$ 1,960	\$ 1,960
Books & Periodicals	\$ 1,911	\$ 1,528	\$ 2,000	\$ 2,000
Shop Mechanic Supplies	\$ 670	\$ 1,409	\$ 5,000	\$ 5,000
Paints	\$ 582	\$ 245	\$ 1,176	\$ 1,176
Electrical & Lighting	\$ 335	\$ 250	\$ 1,470	\$ 1,470
Janitorial	\$ 9,945	\$ 10,686	\$ 9,000	\$ 9,000
Gas & Oil	\$ 50,581	\$ 41,624	\$ 36,000	\$ 54,000
Maintenance. Supplies-Vehicle & Equip	\$ 48,324	\$ 42,058	\$ 57,000	\$ 57,000
Wearing Apparel	\$ 35,995	\$ 27,442	\$ 38,000	\$ 38,000
SCBA's	\$ 20,992	\$ 18,241	\$ 21,000	\$ 21,000
Hazardous Materials Equipment	\$ 3,091	\$ 9,466	\$ 7,500	\$ 7,500
Tools	\$ 2,379	\$ 4,341	\$ 10,500	\$ 10,500
Training Supplies	\$ 21,623	\$ 28,902	\$ 22,500	\$ 22,500
Seeds, Plants, Trees	\$ 463	\$ 50	\$ 980	\$ 980
Other Operating. Supplies	\$ 1,708	\$ 2,713	\$ 2,500	\$ 2,500
SUPPLIES TOTAL	\$ 200,098	\$ 190,744	\$ 216,586	\$ 234,586
Medical Services	\$ 13,426	\$ 11,848	\$ 15,000	\$ 15,000
Other Professional Services	\$ 7,105	\$ 7,046	\$ 10,000	\$ 10,000
Telephone	\$ 52,313	\$ 53,767	\$ 36,500	\$ 36,500
Cell Phone Allowance	\$ 600	\$ 575	\$ 600	\$ 600
Uniform Cleaning	\$ 267	\$ 280	\$ 1,764	\$ 1,764
Postage	\$ 611	\$ 1,092	\$ 500	\$ 500
Employee Development	\$ 16,045	\$ 18,023	\$ 15,000	\$ 15,000
Dues	\$ 2,020	\$ 2,821	\$ 980	\$ 980
Printing	\$ 455	\$ 586	\$ 490	\$ 490
Repairs	\$ 392	\$ 119	\$ 2,450	\$ 2,450
Repair-Radio	\$ 7,146	\$ 8,247	\$ 4,000	\$ 4,000
Repair-Buildings	\$ 49,273	\$ 58,275	\$ 39,000	\$ 39,000
Laundry & Towel Service	\$ 1,303	\$ 1,079	\$ 1,470	\$ 1,470
Collection Fees	\$ 2,145	\$ 2,366	\$ 3,000	\$ 3,000
Fire Conference	\$ 3,497	\$ 242	\$ 3,920	\$ 3,920
Other Contractual	\$ 4,439	\$ 4,431	\$ 17,450	\$ 17,450
Other Software Maintenance	\$ 50	\$ 749	\$ 2,724	\$ 2,724
CONTRACTUAL SERVICES TOTAL	\$ 161,087	\$ 171,546	\$ 154,848	\$ 154,848
Office Equipment	\$ 1,225	\$ 942	\$ 1,960	\$ 1,960
Radios	\$ 8,862	\$ 9,492	\$ 9,500	\$ 9,500
Fire Station Equipment	\$ 30,048	\$ 42,557	\$ 32,000	\$ 47,000
Other Equipment	\$ 12,409	\$ 9,208	\$ 18,540	\$ 17,740
Personnel Protective Equipment	\$ 27,276	\$ 61,599	\$ 27,000	\$ 27,000
CAPITAL OUTLAY TOTAL	\$ 79,819	\$ 123,797	\$ 89,000	\$ 103,200
Health Insurance	\$ 59,141	\$ 57,765	\$ 66,290	\$ 69,605
Workmen's Compensation	\$ 6,600	\$ 4,349	\$ 6,600	\$ 4,158
INTERFUND BENEFITS TOTAL	\$ 65,741	\$ 62,114	\$ 72,890	\$ 73,763
FIRE ADMINISTRATION TOTAL	\$ 980,191	\$ 1,052,006	\$ 1,029,449	\$ 1,068,471



General Fund: Fire Department EMS

EMERGENCY MEDICAL SERVICES	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 1,147,790	\$ 1,146,372	\$ 1,350,000	\$ 1,400,000
PT- Salaries	\$ 3,487	\$ -	\$ 5,000	\$ 5,000
OT- Regular	\$ 47,882	\$ 49,833	\$ 52,000	\$ 55,000
Longevity Pay	\$ 7,781	\$ 7,802	\$ 12,012	\$ 12,012
PERSONAL SERVICES TOTAL	\$ 1,206,939	\$ 1,204,007	\$ 1,419,012	\$ 1,472,012
Unemployment	\$ 1,493	\$ 1,670	\$ 3,500	\$ 2,500
Social Security	\$ -	\$ -	\$ 780	\$ 780
Medicare	\$ 16,701	\$ 16,447	\$ 22,880	\$ 22,880
Life Insurance	\$ 1,943	\$ 1,807	\$ 4,160	\$ 4,160
KP&F	\$ 300,928	\$ 284,809	\$ 284,186	\$ 280,000
Transportation Allowance	\$ 123	\$ -	\$ 1,500	\$ 1,500
EMPLOYEE BENEFITS TOTAL	\$ 321,187	\$ 304,733	\$ 317,006	\$ 311,820
Office Supplies	\$ 1,131	\$ 934	\$ 1,176	\$ 1,176
Books & Periodicals	\$ 523	\$ 224	\$ 750	\$ 750
Gas & Oil	\$ 60,000	\$ 30,908	\$ 32,000	\$ 48,000
Maintenance. Supplies-Vehicle & Equip	\$ 38,576	\$ 20,239	\$ 35,000	\$ 35,000
Wearing Apparel	\$ 9,285	\$ 6,840	\$ 12,000	\$ 12,000
Training Supplies	\$ 17,954	\$ 18,841	\$ 18,000	\$ 18,000
Public Education Supplies	\$ 1,681	\$ 2,410	\$ 2,500	\$ 2,500
Other Operating. Supplies	\$ 64,955	\$ 61,115	\$ 53,000	\$ 53,000
Prescription Drugs and Meds	\$ 17,690	\$ 22,171	\$ 18,500	\$ 22,000
Disposable Supplies	\$ 28,810	\$ 31,641	\$ 35,000	\$ 35,000
SUPPLIES TOTAL	\$ 240,605	\$ 195,323	\$ 207,926	\$ 227,426
Medical Services	\$ 5,403	\$ 4,351	\$ 10,000	\$ 10,000
Other Professional Services	\$ 31,317	\$ 30,840	\$ 33,000	\$ 33,000
Telephone	\$ 23,198	\$ 22,888	\$ 18,500	\$ 35,500
Cell Phone Allowance	\$ 300	\$ 288	\$ 600	\$ 600
Uniform Cleaning	\$ -	\$ 52	\$ 500	\$ 500
Postage	\$ 3,963	\$ 3,047	\$ 2,940	\$ 2,940
Employee Development	\$ 33,070	\$ 24,551	\$ 30,000	\$ 40,000
Dues	\$ 823	\$ 122	\$ 2,000	\$ 2,000
Printing	\$ 252	\$ 877	\$ 980	\$ 980
Repairs	\$ 1,443	\$ 1,822	\$ 2,500	\$ 2,500
Repair-Radio	\$ 3,408	\$ 3,142	\$ 3,500	\$ 3,500
Refunds	\$ 17,764	\$ 15,638	\$ 13,720	\$ 13,720
Other Contractual	\$ 9,044	\$ 9,255	\$ 22,840	\$ 22,840
CONTRACTUAL SERVICES TOTAL	\$ 129,985	\$ 116,871	\$ 141,080	\$ 168,080
Ems Equipment	\$ 29,020	\$ 60,815	\$ 71,000	\$ 65,000
Personnel Protective Equipment	\$ 15,874	\$ 14,962	\$ 24,500	\$ 24,500
CAPITAL OUTLAY TOTAL	\$ 44,894	\$ 75,777	\$ 95,500	\$ 89,500
Health Insurance	\$ 194,219	\$ 233,585	\$ 331,325	\$ 452,259
Workmen's Compensation	\$ 25,000	\$ 16,473	\$ 25,000	\$ 15,750
INTERFUND BENEFITS TOTAL	\$ 219,219	\$ 250,058	\$ 356,325	\$ 468,009
EMERGENCY MEDICAL SERVICES TOTAL	\$ 2,162,830	\$ 2,146,769	\$ 2,536,849	\$ 2,736,847



General Fund: Fire Department EMS Transfers

EMERGENCY MEDICAL SERVICES	2014	2015	2016	2017
TRANSFERS EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
PT- Salaries	\$ -	\$ -	\$ 5,000	\$ 5,000
PERSONAL SERVICES TOTAL	\$ -	\$ -	\$ 5,000	\$ 5,000
Unemployment	\$ 6	\$ -	\$ 25	\$ 25
Social Security	\$ 248	\$ -	\$ 1,020	\$ 1,020
Medicare	\$ 58	\$ -	\$ 200	\$ 200
EMPLOYEE BENEFITS TOTAL	\$ -	\$ -	\$ 1,245	\$ 1,245
Wearing Apparel	\$ 81	\$ -	\$ 1,800	\$ 1,800
Training supplies	\$ -	\$ -	\$ 2,500	\$ 2,500
Other Operating. Supplies	\$ -	\$ -	\$ 2,450	\$ 2,450
SUPPLIES TOTAL	\$ 81	\$ -	\$ 6,750	\$ 6,750
Other Equipment	\$ -	\$ -	\$ 3,000	\$ 3,000
CAPITAL OUTLAY TOTAL	\$ -	\$ -	\$ 3,000	\$ 3,000
Workmen's Compensation	\$ -	\$ -	\$ 100	\$ 63
INTERFUND BENEFITS TOTAL	\$ -	\$ -	\$ 100	\$ 63
EMS TRANSFERS TOTAL	\$ 393	\$ -	\$ 16,095	\$ 16,058

General Fund: Fire Department Suppression

FIRE SUPPRESSION	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 3,720,220	\$ 3,796,174	\$ 3,560,000	\$ 3,700,000
OT- Regular	\$ 169,067	\$ 191,578	\$ 190,000	\$ 190,000
Longevity Pay	\$ 31,155	\$ 31,367	\$ 34,090	\$ 26,223
PERSONAL SERVICES TOTAL	\$ 3,920,442	\$ 4,019,118	\$ 3,784,090	\$ 3,916,223
Unemployment	\$ 4,908	\$ 5,626	\$ 9,000	\$ 6,000
Medicare	\$ 50,662	\$ 51,682	\$ 39,231	\$ 31,385
Life Insurance	\$ 6,174	\$ 5,651	\$ 5,385	\$ 5,385
KP&F	\$ 981,506	\$ 946,281	\$ 900,000	\$ 700,000
EMPLOYEE BENEFITS TOTAL	\$ 1,038,342	\$ 1,003,614	\$ 953,615	\$ 742,769
Telephone	\$ -	\$ -	\$ -	\$ -
Cell Phone Allowance	\$ 900	\$ 750	\$ -	\$ -
Employee Recruitment	\$ -	\$ -	\$ 1,470	\$ 1,470
CONTRACTUAL SERVICES TOTAL	\$ 900	\$ 750	\$ 1,470	\$ 1,470
Health Insurance	\$ 659,163	\$ 742,838	\$ 750,465	\$ 785,000
Workmen's Compensation	\$ 57,000	\$ 37,557	\$ 43,846	\$ 21,249
INTERFUND BENEFITS TOTAL	\$ 716,163	\$ 780,395	\$ 794,311	\$ 806,249
FIRE SUPPRESSION TOTAL	\$ 5,680,755	\$ 5,809,504	\$ 5,533,487	\$ 5,466,711



General Fund: Fire Prevention

FIRE PREVENTION	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 219,857	\$ 221,914	\$ 231,000	\$ 240,000
PT- Salaries	\$ 13,440	\$ 14,400	\$ 15,000	\$ 15,000
OT- Regular	\$ 6,889	\$ 4,778	\$ 3,500	\$ 3,500
Longevity Pay	\$ 2,314	\$ 2,440	\$ 2,296	\$ 2,296
PERSONAL SERVICES TOTAL	\$ 242,499	\$ 243,532	\$ 251,796	\$ 260,796
Unemployment	\$ 306	\$ 346	\$ 600	\$ 400
Social Security	\$ 930	\$ 893	\$ 1,000	\$ 1,000
Medicare	\$ 3,387	\$ 3,380	\$ 3,500	\$ 3,500
Life Insurance	\$ 475	\$ 442	\$ 750	\$ 750
KP&F	\$ 56,408	\$ 54,137	\$ 51,509	\$ 46,000
KPERS	\$ -	\$ -	\$ -	\$ -
EMPLOYEE BENEFITS TOTAL	\$ 61,506	\$ 59,197	\$ 57,359	\$ 51,650
Books & Periodicals	\$ 294	\$ 1,261	\$ 4,500	\$ 4,500
Wearing Apparel	\$ 884	\$ 1,824	\$ 1,700	\$ 1,700
Public Education Supplies	\$ 2,915	\$ 5,185	\$ 5,000	\$ 5,000
Fire Investigation Supplies	\$ 3,962	\$ 2,891	\$ 3,000	\$ 3,000
SUPPLIES TOTAL	\$ 8,055	\$ 11,160	\$ 14,200	\$ 14,200
Medical Services	\$ -	\$ -	\$ 600	\$ 600
Cell Phone Allowance	\$ -	\$ -	\$ -	\$ -
Employee Development	\$ 2,137	\$ 1,846	\$ 4,000	\$ 4,000
Dues	\$ 2,350	\$ 1,664	\$ 3,500	\$ 3,500
CONTRACTUAL SERVICES TOTAL	\$ 4,486	\$ 3,510	\$ 8,100	\$ 8,100
Other Equipment	\$ 8,738	\$ 9,393	\$ 10,100	\$ 10,100
CAPITAL OUTLAY TOTAL	\$ 8,738	\$ 9,393	\$ 10,100	\$ 10,100
Health Insurance	\$ 33,846	\$ 38,742	\$ 43,085	\$ 45,239
Workmen's Compensation	\$ 4,500	\$ 2,965	\$ 4,500	\$ 2,835
INTERFUND BENEFITS	\$ 38,346	\$ 41,707	\$ 47,585	\$ 48,074
FIRE PREVENTION TOTAL	\$ 363,631	\$ 368,500	\$ 389,140	\$ 392,920



General Fund: Public Works

The mission of the Public Works Department:

- Design, construct and maintain public infrastructure
- Offer solid and hazardous waste services to residents
- Maintain the city's fleet
- Provide support to other city departments

The Public Works Department is dedicated to providing a wide variety of services to enhance the quality of life for all citizens in our community. The department is divided into two divisions: Engineering and General Services.

The Engineering Work Group is part of the Department of Public Works, which serves the public interest by ensuring that all municipal public works improvements and facilities are designed and constructed in accordance with established standards.

The Engineering Work Group coordinates all engineering services related to private development projects during both planning and construction stages. Direct supervision and review of work performed by consulting engineers is also performed by the Department staff. In essence, the Engineering Work Group manages, designs and constructs the majority of the projects included in the City's annual Capital Improvement Program. Proper engineering data are formulated to meet the requirements of project feasibility reports, design considerations, final plans, specifications, and other planning and engineering procedures. Engineering supervision is given to municipal public works improvement projects in surveying, analyzing bids, supervising construction, certifying progress of construction and recommending acceptance of work done by contractors. Depending upon the size and scope of an improvement project, the engineering services may be performed in-house, rendered by engineering consultants, or by a combination of the two.

The Engineering Work Group also performs all traffic safety and school services for the City. All mapping services, including computerized geographical information systems (G.I.S.), are provided by the Engineering Work Group. Finally, the Work Group also performs the utility locating and coordination services for the water, wastewater, stormwater and traffic signal systems in the City.

Flood Control inspects, maintains and repairs the city's flood control levee. Additionally, the work group oversees emergency response for high water events. Staff consists of one foreman, two maintenance workers and one seasonal employee. Staff maintains 21 miles of levee, including two pumping plants, 25 structures, nine sandbag gaps and numerous inlet and outlet channels. They regularly inspect the levee including its slopes, driving surface, gates, pumps and related equipment. They also inspect seven storm-water detention ponds throughout Salina within various residential areas. Five of these ponds are mowed and maintained by Flood Control personnel and two ponds by others.



General Fund: Public Works Engineering

PUBLIC WORKS ENGINEERING	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 745,676	\$ 708,401	\$ 805,000	\$ 855,000
PT- Salaries	\$ 4,760	\$ 2,554	\$ 25,250	\$ 32,740
OT- Regular	\$ 4,109	\$ 1,256	\$ 1,000	\$ 1,000
Longevity Pay	\$ 4,554	\$ 4,992	\$ 5,641	\$ 6,375
PERSONAL SERVICES TOTAL	\$ 759,099	\$ 717,203	\$ 836,891	\$ 895,115
Unemployment	\$ 983	\$ 1,125	\$ 2,150	\$ 1,500
Social Security	\$ 45,944	\$ 45,911	\$ 48,500	\$ 48,500
Medicare	\$ 10,745	\$ 10,910	\$ 11,500	\$ 11,500
Life Insurance	\$ 1,610	\$ 1,429	\$ 1,600	\$ 1,600
KPERS	\$ 77,445	\$ 86,364	\$ 82,000	\$ 74,000
Transportation Allowance	\$ 6,840	\$ 3,783	\$ 6,840	\$ 6,840
EMPLOYEE BENEFITS TOTAL	\$ 143,567	\$ 149,522	\$ 152,590	\$ 143,940
Office Supplies	\$ 1,898	\$ 1,778	\$ 2,500	\$ 2,200
Books & Periodicals	\$ 342	\$ 304	\$ 750	\$ 750
Drafting Supplies	\$ 2,519	\$ 691	\$ 1,500	\$ 1,500
Gas & Oil	\$ 8,221	\$ 5,440	\$ 5,600	\$ 8,400
Maintenance. Supplies-Vehicle & Equip	\$ 4,697	\$ 6,343	\$ 10,500	\$ 8,000
Wearing Apparel	\$ 742	\$ 268	\$ 750	\$ 600
Other Operating. Supplies	\$ 1,249	\$ 1,725	\$ 1,300	\$ 1,300
SUPPLIES TOTAL	\$ 19,666	\$ 16,549	\$ 22,900	\$ 22,750
Telephone	\$ 3,340	\$ 3,381	\$ 3,480	\$ 3,480
Cell Phone Allowance	\$ 2,425	\$ 2,388	\$ 2,400	\$ 2,400
Postage	\$ 730	\$ 1,416	\$ 960	\$ 960
Employee Development	\$ 11,997	\$ 6,261	\$ 13,245	\$ 13,745
Dues	\$ 2,750	\$ 1,463	\$ 2,950	\$ 3,050
Employee Recruitment	\$ -	\$ -	\$ -	\$ -
Repair-Off. Equip.	\$ -	\$ -	\$ 1,000	\$ 1,750
Repair-Other	\$ 16	\$ -	\$ 1,000	\$ 1,000
Other Contractual	\$ 35,048	\$ 6,359	\$ 16,000	\$ 19,750
Other Contractual	\$ -	\$ -	\$ -	\$ -
CONTRACTUAL SERVICES TOTAL	\$ 56,307	\$ 21,267	\$ 41,035	\$ 46,135
Office Equipment	\$ 1,059	\$ 3,211	\$ -	\$ 600
Other Equipment	\$ 3,228	\$ 294	\$ 500	\$ 500
CAPITAL OUTLAY TOTAL	\$ 4,287	\$ 3,505	\$ 500	\$ 1,100
Health Insurance	\$ 100,970	\$ 121,577	\$ 130,970	\$ 145,000
Workmen's Compensation	\$ 16,000	\$ 10,542	\$ 16,000	\$ 10,080
INTERFUND BENEFITS TOTAL	\$ 116,970	\$ 132,119	\$ 146,970	\$ 155,080
PUBLIC WORKS ENGINEERING TOTAL	\$ 1,099,895	\$ 1,040,165	\$ 1,200,887	\$ 1,264,120



General Fund: Public Works Streets

PUBLIC WORKS STREETS	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 996,475	\$ 976,997	\$ 1,063,000	\$ 1,105,000
OT- Regular	\$ 14,904	\$ 3,979	\$ 8,000	\$ 8,000
Longevity Pay	\$ 14,639	\$ 13,049	\$ 15,000	\$ 15,750
PERSONAL SERVICES TOTAL	\$ 1,026,118	\$ 994,025	\$ 1,086,000	\$ 1,128,750
Unemployment	\$ 1,319	\$ 1,439	\$ 2,900	\$ 2,000
Social Security	\$ 61,796	\$ 59,857	\$ 66,510	\$ 69,850
Medicare	\$ 14,452	\$ 13,999	\$ 15,636	\$ 15,636
Life Insurance	\$ 2,387	\$ 2,107	\$ 2,625	\$ 2,775
KPERS	\$ 106,428	\$ 106,010	\$ 114,620	\$ 100,000
Transportation Allowance	\$ 3,696	\$ 3,542	\$ 3,700	\$ 3,700
EMPLOYEE BENEFITS TOTAL	\$ 190,078	\$ 186,952	\$ 205,991	\$ 193,961
Office Supplies	\$ 854	\$ 597	\$ 1,250	\$ 1,250
Metal Products	\$ 1,176	\$ 728	\$ 1,700	\$ 1,700
Lumber	\$ 2,742	\$ 1,750	\$ 3,520	\$ 3,520
Welding Supplies	\$ 992	\$ 1,011	\$ 900	\$ 900
Gas & Oil	\$ 107,149	\$ 53,126	\$ 90,000	\$ 125,000
Maintenance. Supplies-Vehicle & Equip	\$ 220,753	\$ 193,498	\$ 172,200	\$ 172,200
Parts-Machinery & Equip	\$ 4,309	\$ 7,405	\$ 9,500	\$ 9,500
Chemicals	\$ 160	\$ 1,502	\$ 2,700	\$ 2,700
Wearing Apparel	\$ 7,150	\$ 7,659	\$ 7,635	\$ 7,635
Tools	\$ 2,242	\$ 2,348	\$ 3,000	\$ 3,000
Other Operating. Supplies	\$ 4,516	\$ 4,129	\$ 4,850	\$ 4,850
Buildings & Grounds Supplies	\$ 2,716	\$ 289	\$ 1,150	\$ 1,150
SUPPLIES TOTAL	\$ 354,759	\$ 274,215	\$ 298,405	\$ 333,405
Telephone	\$ 1,375	\$ 3,055	\$ 2,880	\$ 2,880
Cell Phone Allowance	\$ 1,200	\$ 1,150	\$ 1,200	\$ 1,200
Postage	\$ 105	\$ 175	\$ 100	\$ 100
Employee Development	\$ 3,033	\$ 777	\$ 4,355	\$ 4,355
Dues	\$ 305	\$ -	\$ 285	\$ 285
Repair-Radio	\$ -	\$ 239	\$ 150	\$ 220
Repair-Buildings	\$ 1,303	\$ 2,650	\$ 4,550	\$ 4,550
Other Contractual	\$ 67,062	\$ 54,639	\$ 76,810	\$ 71,040
Solid Waste Fees	\$ 620	\$ 308	\$ 4,000	\$ 4,000
CONTRACTUAL SERVICES TOTAL	\$ 7,746	\$ 62,993	\$ 94,330	\$ 88,630
Office Equipment	\$ 3,394	\$ 5,686	\$ 545	\$ 545
Other Equipment	\$ 4,353	\$ 10,761	\$ 22,300	\$ 28,000
CAPITAL OUTLAY TOTAL		\$ 16,448	\$ 22,845	\$ 28,545
Health Insurance	\$ 204,981	\$ 214,221	\$ 236,650	\$ 248,482
Workmen's Compensation	\$ 20,000	\$ 13,178	\$ 20,000	\$ 12,600
INTERFUND BENEFITS TOTAL	\$ 224,981	\$ 227,399	\$ 256,650	\$ 261,082
PUBLIC WORKS STREETS TOTAL	\$ 1,878,585	\$ 1,762,032	\$ 1,964,221	\$ 2,034,373



General Fund: Public Works Traffic

PUBLIC WORKS TRAFFIC	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 133,732	\$ 137,529	\$ 145,000	\$ 151,000
PT- Salaries	\$ 2,904	\$ 5,808	\$ 6,000	\$ 6,000
OT- Regular	\$ 3,120	\$ 1,032	\$ 6,000	\$ 6,000
Longevity Pay	\$ 1,638	\$ 1,806	\$ 2,000	\$ 2,100
PERSONAL SERVICES TOTAL	\$ 141,394	\$ 146,176	\$ 159,000	\$ 165,100
Unemployment	\$ 178	\$ 206	\$ 380	\$ 250
Social Security	\$ 8,264	\$ 8,534	\$ 8,975	\$ 9,450
Medicare	\$ 1,933	\$ 1,996	\$ 2,100	\$ 2,200
Life Insurance	\$ 369	\$ 345	\$ 575	\$ 575
KPERS	\$ 14,090	\$ 14,639	\$ 14,637	\$ 13,000
EMPLOYEE BENEFITS TOTAL	\$ 24,834	\$ 25,719	\$ 26,667	\$ 25,475
Office Supplies	\$ 201	\$ 221	\$ 200	\$ 200
Welding Supplies	\$ 420	\$ 43	\$ 300	\$ 300
Gas & Oil	\$ 10,989	\$ 6,924	\$ 9,600	\$ 14,400
Maintenance. Supplies-Vehicle & Equip	\$ 12,284	\$ 7,251	\$ 10,600	\$ 10,600
Traffic Lights Parts	\$ 12,588	\$ 17,486	\$ 20,960	\$ 20,960
Street Lights	\$ 12,714	\$ 1,683	\$ 4,650	\$ 4,650
Wearing Apparel	\$ 1,022	\$ 1,069	\$ 1,330	\$ 1,330
Tools	\$ 536	\$ 595	\$ 1,300	\$ 1,300
Other Operating. Supplies	\$ 901	\$ 471	\$ 700	\$ 700
Buildings & Grounds Supplies	\$ 1,718	\$ 542	\$ 425	\$ 425
SUPPLIES TOTAL	\$ 53,373	\$ 36,286	\$ 50,065	\$ 54,865
KP & L Hookup	\$ -	\$ -	\$ 1,000	\$ 1,000
Telephone	\$ 82	\$ 139	\$ 580	\$ 580
Cell Phone Allowance	\$ 1,200	\$ 1,150	\$ 1,200	\$ 1,200
Street Lighting	\$ 582,927	\$ 504,008	\$ 532,550	\$ 532,550
Traffic Control Services	\$ 50,125	\$ 47,312	\$ 42,800	\$ 42,800
Employee Development	\$ 6,604	\$ 3,365	\$ 7,290	\$ 7,290
Dues	\$ 40	\$ -	\$ 400	\$ 400
Repair-Radio	\$ -	\$ -	\$ 100	\$ 100
Repair-Buildings	\$ 539	\$ 322	\$ 350	\$ 7,200
Repair-Traffic Lights	\$ -	\$ -	\$ 2,000	\$ 2,000
Other Contractual	\$ 186	\$ 1,417	\$ 7,075	\$ 7,495
CONTRACTUAL SERVICES TOTAL	\$ 641,703	\$ 557,714	\$ 595,345	\$ 602,615
Office Equipment	\$ 150	\$ 5,025	\$ 250	\$ 250
Radios	\$ -	\$ -	\$ -	\$ -
Other Equipment	\$ 9,626	\$ 8,557	\$ 9,125	\$ 1,855
CAPITAL OUTLAY TOTAL	\$ 9,776	\$ 13,582	\$ 9,375	\$ 2,105
Health Insurance	\$ 38,056	\$ 36,059	\$ 39,442	\$ 41,414
Workmen's Compensation	\$ 2,600	\$ 1,713	\$ 2,600	\$ 1,638
INTERFUND BENEFITS	\$ 40,656	\$ 37,772	\$ 42,042	\$ 43,052
PUBLIC WORKS TRAFFIC TOTAL	\$ 911,735	\$ 817,249	\$ 882,494	\$ 893,212



General Fund: Public Works Flood Control

PUBLIC WORKS FLOOD CONTROL	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 117,704	\$ 121,191	\$ 127,500	\$ 133,000
PT- Salaries	\$ 1,782	\$ 2,838	\$ 3,000	\$ 3,000
OT- Regular	\$ 2,466	\$ 1,330	\$ 2,000	\$ 2,000
Longevity Pay	\$ 1,663	\$ 1,789	\$ 1,950	\$ 1,950
PERSONAL SERVICES TOTAL	\$ 123,615	\$ 127,148	\$ 134,450	\$ 139,950
Unemployment	\$ 150	\$ 176	\$ 300	\$ 200
Social Security	\$ 7,019	\$ 7,312	\$ 7,650	\$ 8,050
Medicare	\$ 1,642	\$ 1,710	\$ 1,800	\$ 1,900
Life Insurance	\$ 307	\$ 284	\$ 550	\$ 550
KPERS	\$ 12,403	\$ 12,972	\$ 13,025	\$ 12,000
EMPLOYEE BENEFITS TOTAL	\$ 21,521	\$ 22,454	\$ 23,325	\$ 22,700
Office Supplies	\$ 201	\$ 177	\$ 350	\$ 350
Sand, Rock, Gravel & Sa	\$ 7,034	\$ 17,391	\$ 24,000	\$ 24,000
Gas & Oil	\$ 14,088	\$ 8,406	\$ 12,000	\$ 18,000
Maintenance. Supplies-Vehicle & Equip	\$ 22,871	\$ 19,521	\$ 18,100	\$ 18,100
Chemicals	\$ 4,247	\$ 4,822	\$ 5,220	\$ 5,220
Wearing Apparel	\$ 777	\$ 801	\$ 1,150	\$ 1,150
Tools	\$ 93	\$ 147	\$ 200	\$ 200
Other Operating. Supplies	\$ 2,708	\$ 5,062	\$ 5,110	\$ 5,110
Buildings & Grounds Supplies	\$ 100	\$ 409	\$ 140	\$ 140
SUPPLIES TOTAL	\$ 52,118	\$ 56,736	\$ 66,270	\$ 72,270
Other Professional Services	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 67	\$ 368	\$ 580	\$ 580
Cell Phone Allowance	\$ 300	\$ 288	\$ 300	\$ 300
Employee Development	\$ 2,372	\$ 299	\$ 425	\$ 425
Legal Notices	\$ -	\$ -	\$ -	\$ -
Repair-Radio	\$ -	\$ -	\$ 100	\$ 100
Repair-Buildings	\$ 35	\$ 220	\$ 600	\$ 600
Other Contractual	\$ 24,777	\$ 26,249	\$ 38,815	\$ 38,815
CONTRACTUAL SERVICES TOTAL	\$ 27,551	\$ 27,424	\$ 40,820	\$ 40,820
Office Equipment	\$ 126	\$ 5,235	\$ 150	\$ 150
Other Equipment	\$ 724	\$ 10,051	\$ 2,275	\$ 2,275
CAPITAL OUTLAY TOTAL	\$ 850	\$ 15,286	\$ 2,425	\$ 2,425
Health Insurance	\$ 33,846	\$ 38,742	\$ 43,085	\$ 45,239
Workmen's Compensation	\$ 2,000	\$ 1,318	\$ 2,000	\$ 1,260
INTERFUND BENEFITS TOTAL	\$ 35,846	\$ 40,060	\$ 45,085	\$ 46,499
PUBLIC WORKS FLOOD CONTROL TOTAL	\$ 261,501	\$ 289,109	\$ 312,375	\$ 324,664



General Fund: Parks & Recreation

The Salina Parks & Recreation Department is dedicated to providing a wide variety of leisure-time opportunities and activities to enhance the quality of life for all citizens in our community. You and your family are invited to visit our 26 City parks featuring over 1000 acres of park land and a wide range of amenities. Spend an afternoon at the Municipal Golf Course, or participate in the numerous recreation programs offered for all ages and interests.

The Parks and Recreation Department is responsible for managing and maintaining our nine divisions, the City park system, recreational programs and other public facilities including the no-kill Salina Animal Shelter and the donation-funded Barkley Park. The Recreation Division is responsible for providing a year-round diversified recreation program for all citizens of Salina, including participation programs, community services and special events.

A wide variety of programming is provided for all ages and interests, with specific program areas offered for 50 Plus and Therapeutic Recreation. Other program areas include: aquatics, athletics, instructional, natural resources, performing and visual arts, and summer day camps. [Click here](#) to utilize our online registration feature.

The Parks, Forestry and Downtown Divisions are responsible for maintaining park grounds and landscaping, as well as maintenance responsibilities in downtown Salina and on other public grounds, which include parkways and landscaped median strips. Over 60,000 flowers are planted annually in the parks system. A City tree nursery and cost share tree planting program for the community have also been developed.

The Parks & Recreation Department has several satellite office locations. The administrative offices are located in the City-County Building.



General Fund: Parks

PARKS	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 575,847	\$ 571,477	\$ 579,000	\$ 614,000
PT- Salaries	\$ 154,168	\$ 152,024	\$ 170,000	\$ 190,000
OT- Regular	\$ 1,052	\$ 855	\$ 1,500	\$ 1,500
Longevity Pay	\$ 13,478	\$ 13,811	\$ 14,000	\$ 12,800
PERSONAL SERVICES TOTAL	\$ 744,544	\$ 738,168	\$ 764,500	\$ 818,300
Unemployment	\$ 985	\$ 1,064	\$ 1,850	\$ 1,000
Social Security	\$ 45,810	\$ 43,723	\$ 40,000	\$ 44,000
Medicare	\$ 10,714	\$ 10,226	\$ 11,000	\$ 11,000
Life Insurance	\$ 1,404	\$ 1,281	\$ 2,850	\$ 2,850
KPERS	\$ 79,228	\$ 61,733	\$ 70,759	\$ 55,000
EMPLOYEE BENEFITS TOTAL	\$ 138,140	\$ 118,027	\$ 126,459	\$ 113,850
Office Supplies	\$ 928	\$ 589	\$ 1,100	\$ 1,100
Plumbing Supplies	\$ 9,282	\$ 7,097	\$ 10,000	\$ 9,000
Shop Mechanic Supplies	\$ 8,193	\$ 8,675	\$ 8,500	\$ 9,000
Cement Products	\$ 423	\$ 2,484	\$ 15,000	\$ 15,000
Sand, Rock, Gravel & Sa	\$ 1,950	\$ 569	\$ 2,000	\$ 1,500
Paints	\$ 1,588	\$ 612	\$ 1,500	\$ 1,500
Lumber	\$ 1,548	\$ 2,178	\$ 1,500	\$ 2,000
Electrical & Lighting	\$ 1,637	\$ 1,869	\$ 2,000	\$ 2,000
Janitorial	\$ 3,814	\$ 6,772	\$ 4,500	\$ 4,500
Gas & Oil	\$ 44,233	\$ 28,367	\$ 20,000	\$ 30,000
Maintenance. Supplies-Vehicle & Equip	\$ 57,380	\$ 57,781	\$ 57,500	\$ 60,000
Chemicals	\$ 16,623	\$ 16,536	\$ 18,000	\$ 18,000
Wearing Apparel	\$ 2,999	\$ 3,878	\$ 3,500	\$ 4,000
Safety Equip & Supplies	\$ 1,349	\$ 1,152	\$ -	\$ 1,000
Tools	\$ 2,208	\$ 2,629	\$ 3,000	\$ 3,000
Recreation Supplies	\$ 16,683	\$ 15,709	\$ 18,000	\$ 16,000
Seeds, Plants, Trees	\$ 21,889	\$ 23,661	\$ 22,000	\$ 22,000
Other Operating. Supplies	\$ 1,206	\$ 6,717	\$ 7,500	\$ 7,000
SUPPLIES TOTAL	\$ 193,934	\$ 118,027	\$ 195,600	\$ 206,600
Telephone	\$ 4,127	\$ 4,502	\$ 5,000	\$ 5,000
Cell Phone Allowance	\$ 300	\$ 288	\$ 300	\$ 300
Solid Waste Disposal	\$ 10,006	\$ 11,617	\$ 10,000	\$ 12,000
Employee Development	\$ 2,070	\$ 2,705	\$ 2,500	\$ 2,500
Repair-Buildings	\$ 18,846	\$ 17,300	\$ 22,000	\$ 18,000
Other Contractual	\$ 6,089	\$ 8,746	\$ 6,000	\$ 6,000
CONTRACTUAL SERVICES TOTAL	\$ 41,438	\$ 45,158	\$ 45,800	\$ 43,800
Other Equipment	\$ 8,364	\$ 5,204	\$ 35,500	\$ 10,000
CAPITAL OUTLAY TOTAL	\$ 8,364	\$ 5,204	\$ 35,500	\$ 10,000
Health Insurance	\$ 128,218	\$ 143,597	\$ 159,694	\$ 167,678
Workmen's Compensation	\$ 11,000	\$ 7,248	\$ 11,000	\$ 6,930
INTERFUND BENEFITS TOTAL	\$ 139,218	\$ 150,845	\$ 170,694	\$ 174,608
PARKS TOTAL	\$1,265,638	\$1,244,678	\$ 1,338,553	\$ 1,367,158



General Fund: Downtown

DOWNTOWN	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 9,221	\$ 21,233	\$ 30,500	\$ 32,000
PT- Salaries	\$ 3,353	\$ 3,131	\$ 6,000	\$ 6,000
OT- Regular	\$ 421	\$ 147	\$ -	\$ 250
Longevity Pay	\$ -	\$ 129	\$ -	\$ -
PERSONAL SERVICES TOTAL	\$ 32,995	\$ 24,639	\$ 36,500	\$ 38,250
Unemployment	\$ 40	\$ 36	\$ 100	\$ 100
Social Security	\$ 1,871	\$ 1,475	\$ 2,200	\$ 2,200
Medicare	\$ 437	\$ 345	\$ 500	\$ 500
Life Insurance	\$ 86	\$ 27	\$ 110	\$ 110
KPERS	\$ 2,974	\$ 2,156	\$ 3,100	\$ 2,750
EMPLOYEE BENEFITS TOTAL	\$ 5,408	\$ 4,038	\$ 6,010	\$ 5,660
Janitorial	\$ 614	\$ 715	\$ 800	\$ 800
Gas & Oil	\$ 1,340	\$ 445	\$ 960	\$ 1,440
Maintenance. Supplies-Vehicle & Equip	\$ 2,213	\$ 680	\$ 1,000	\$ 1,000
Wearing Apparel	\$ 181	\$ 607	\$ 260	\$ 260
Tools	\$ -	\$ 25	\$ 100	\$ 100
Seeds, Plants, Trees	\$ 2,813	\$ 648	\$ 2,500	\$ 2,500
Other Operating. Supplies	\$ 256	\$ 1,017	\$ 600	\$ 1,000
SUPPLIES TOTAL	\$ 7,417	\$ 4,136	\$ 6,220	\$ 7,100
Repairs	\$ 2,785	\$ 3,691	\$ 6,000	\$ 6,000
Other Contractual	\$ 6,520	\$ 7,077	\$ 7,300	\$ 7,300
CONTRACTUAL SERVICES TOTAL	\$ 9,305	\$ 10,769	\$ 13,300	\$ 13,300
Other Equipment	\$ -	\$ 1,465	\$ 500	\$ -
CAPITAL OUTLAY TOTAL	\$ -	\$ 1,465	\$ 500	\$ -
Health Insurance	\$ 11,282	\$ 3,122	\$ -	\$ -
Workmen's Compensation	\$ 552	\$ 362	\$ 550	\$ 347
INTERFUND BENEFITS TOTAL	\$ 11,834	\$ 3,484	\$ 550	\$ 347
DOWNTOWN TOTAL	\$ 66,959	\$ 48,532	\$ 63,080	\$ 64,657



General Fund: Forestry

FORESTRY	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 93,112	\$ 108,633	\$ 124,500	\$ 130,000
PT- Salaries	\$ 2,868	\$ 2,887	\$ 4,000	\$ 4,000
OT- Regular	\$ 105	\$ 401	\$ 300	\$ 300
Longevity Pay	\$ 1,159	\$ 1,676	\$ 1,500	\$ 1,500
PERSONAL SERVICES TOTAL	\$ 97,244	\$ 113,597	\$ 130,300	\$ 135,800
Unemployment	\$ 126	\$ 167	\$ 300	\$ 200
Social Security	\$ 5,878	\$ 6,885	\$ 7,140	\$ 7,140
Medicare	\$ 1,375	\$ 1,610	\$ 1,660	\$ 1,660
Life Insurance	\$ 181	\$ 226	\$ 500	\$ 500
KPERS	\$ 9,718	\$ 11,378	\$ 12,500	\$ 11,000
EMPLOYEE BENEFITS TOTAL	\$ 17,278	\$ 20,266	\$ 22,100	\$ 20,500
Office Supplies	\$ 149	\$ 77	\$ 200	\$ 200
Lumber	\$ 16	\$ -	\$ 100	\$ 100
Gas & Oil	\$ 3,354	\$ 2,530	\$ 2,400	\$ 3,600
Maintenance. Supplies-Vehicle & Equip	\$ 5,506	\$ 3,939	\$ 7,000	\$ 7,000
Tree Plaques	\$ 65	\$ -	\$ -	\$ -
Wearing Apparel	\$ 580	\$ 836	\$ 600	\$ 600
Safety Equip & Supplies	\$ 212	\$ 149	\$ 150	\$ 150
Tools	\$ 267	\$ 266	\$ 200	\$ 250
Seeds, Plants, Trees	\$ 5,128	\$ 966	\$ 1,000	\$ 1,000
Tree Cost Share Program	\$ -	\$ -	\$ -	\$ 3,500
Other Operating. Supplies	\$ 430	\$ 53	\$ 250	\$ 250
SUPPLIES TOTAL	\$ 15,706	\$ 8,816	\$ 11,900	\$ 16,650
Cell Phone Allowance	\$ 300	\$ 288	\$ 300	\$ 300
Employee Development	\$ 800	\$ 615	\$ 1,500	\$ 1,500
Dues	\$ 76	\$ 75	\$ 200	\$ 100
Other Contractual	\$ 14,765	\$ 13,435	\$ 15,000	\$ 15,000
CONTRACTUAL SERVICES TOTAL	\$ 15,941	\$ 14,413	\$ 17,000	\$ 16,900
Other Equipment	\$ 2,520	\$ 250	\$ 500	\$ 500
CAPITAL OUTLAY TOTAL	\$ 2,520	\$ 250	\$ 500	\$ 500
Health Insurance	\$ 16,904	\$ 24,167	\$ 25,080	\$ 26,334
Workmen's Compensation	\$ 2,200	\$ 1,450	\$ 2,200	\$ 1,386
INTERFUND BENEFITS TOTAL	\$ 19,104	\$ 25,616	\$ 27,280	\$ 27,720
FORESTRY TOTAL	\$ 167,793	\$ 182,958	\$ 209,080	\$ 218,070



General Fund: Neighborhood Centers

NEIGHBORHOOD CENTERS	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ -	\$ 10,454	\$ -	\$ -
PT- Salaries	\$ 16,825	\$ 1,043	\$ -	\$ -
PERSONAL SERVICES TOTAL	\$ 16,825	\$ 11,498	\$ -	\$ -
Unemployment	\$ 20	\$ 16	\$ -	\$ -
Social Security	\$ 928	\$ 679	\$ -	\$ -
Medicare	\$ 217	\$ 159	\$ -	\$ -
Life Insurance	\$ 16	\$ 14	\$ -	\$ -
KPERS	\$ 1,711	\$ 1,193	\$ -	\$ -
EMPLOYEE BENEFITS TOTAL	\$ 2,892	\$ 2,061	\$ -	\$ -
Plumbing Supplies	\$ 426	\$ 1,955	\$ 500	\$ 500
Paints	\$ -	\$ 295	\$ 400	\$ 400
Janitorial	\$ -	\$ 1,746	\$ -	\$ 2,600
Janitorial-Paper Prod.	\$ 828	\$ -	\$ 2,600	
Other Operating. Supplies	\$ 614	\$ 409	\$ 2,000	\$ 2,000
SUPPLIES TOTAL	\$ 1,868	\$ 4,404	\$ 5,500	\$ 5,500
Other Professional Services	\$ 2,699	\$ 2,043	\$ 3,200	\$ 3,200
Telephone	\$ 2,103	\$ 2,219	\$ 2,100	\$ 3,000
Solid Waste Disposal	\$ 1,947	\$ 2,006	\$ 2,420	\$ 2,420
Repair-Heating & Cool	\$ 1,783	\$ 2,441	\$ 5,150	\$ 5,000
Repair-Buildings	\$ 22,457	\$ 2,481	\$ 5,150	\$ 5,000
Repair-Equipment	\$ 15	\$ 412	\$ -	\$ -
Refunds	\$ 867	\$ 459	\$ -	\$ -
CONTRACTUAL SERVICES TOTAL	\$ 31,871	\$ 12,062	\$ 18,020	\$ 18,620
Other Equipment	\$ 720	\$ -	\$ 1,000	\$ 1,000
CAPITAL OUTLAY TOTAL	\$ 720	\$ -	\$ 1,000	\$ 1,000
Health Insurance	\$ 2,020	\$ 2,230	\$ -	\$ -
INTERFUND BENEFITS TOTAL	\$ 2,020	\$ 2,230	\$ -	\$ -
NEIGHBORHOOD CENTERS TOTAL	\$ 56,196	\$ 32,255	\$ 24,520	\$ 25,120



General Fund: Field Maintenance

FIELD MAINTENANCE	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 88,225	\$ 92,087	\$ 95,000	\$ 99,000
PT- Salaries	\$ 49,442	\$ 41,683	\$ 54,000	\$ 56,200
OT- Regular	\$ 2,335	\$ 2,236	\$ 2,500	\$ 3,000
Longevity Pay	\$ 1,362	\$ 1,446	\$ 1,500	\$ 1,750
PERSONAL SERVICES TOTAL	\$ 141,363	\$ 137,451	\$ 153,000	\$ 159,950
Unemployment	\$ 179	\$ 189	\$ 350	\$ 250
Social Security	\$ 8,312	\$ 7,953	\$ 8,128	\$ 8,300
Medicare	\$ 1,944	\$ 1,860	\$ 1,900	\$ 1,900
Life Insurance	\$ 220	\$ 205	\$ 225	\$ 225
KPERS	\$ 9,222	\$ 9,710	\$ 9,357	\$ 8,500
EMPLOYEE BENEFITS TOTAL	\$ 19,877	\$ 19,916	\$ 19,960	\$ 19,175
Cement Products	\$ -	\$ 190	\$ -	\$ -
Sand, Rock, Gravel & Sa	\$ 5,083	\$ 2,701	\$ 7,000	\$ 6,000
Paints	\$ 4,223	\$ 2,680	\$ 4,500	\$ 4,500
Lumber	\$ 1,812	\$ 908	\$ 2,000	\$ 2,000
Electrical & Lighting	\$ 5,904	\$ 11,240	\$ 3,000	\$ 3,500
Janitorial	\$ 2,350	\$ 2,901	\$ 2,500	\$ 3,000
Gas & Oil	\$ 5,092	\$ 4,054	\$ 4,000	\$ 6,000
Maintenance. Supplies-Vehicle & Equip	\$ 4,373	\$ 4,568	\$ 6,000	\$ 6,000
Wearing Apparel	\$ 414	\$ 535	\$ 400	\$ 550
Safety Equip & Supplies	\$ 10	\$ 117	\$ 150	\$ 150
Tools	\$ 154	\$ 140	\$ 500	\$ 500
Mach. & Equip. (<\$250)	\$ -	\$ -	\$ -	\$ -
Recreation Supplies	\$ 2,646	\$ 2,533	\$ 2,500	\$ 2,500
Other Operating. Supplies	\$ 2,816	\$ 2,226	\$ 3,500	\$ 3,500
SUPPLIES TOTAL	\$ 34,875	\$ 34,792	\$ 36,050	\$ 38,200
Cell Phone Allowance	\$ 300	\$ 288	\$ 300	\$ 300
Employee Development	\$ 171	\$ 10	\$ 850	\$ 500
Repair-Buildings	\$ -	\$ 11,758	\$ -	\$ 3,000
Other Contractual	\$ 1,490	\$ 5,904	\$ 12,800	\$ 5,000
CONTRACTUAL SERVICES TOTAL	\$ 1,962	\$ 17,959	\$ 13,950	\$ 8,800
Other Equipment	\$ 5,159	\$ 539	\$ 8,000	\$ 5,000
CAPITAL OUTLAY TOTAL	\$ 5,159	\$ 539	\$ 8,000	\$ 5,000
Health Insurance	\$ 22,564	\$ 25,828	\$ 28,723	\$ 30,159
Workmen's Compensation	\$ 1,500	\$ 1,186	\$ 1,800	\$ 1,134
INTERFUND BENEFITS TOTAL	\$ 24,064	\$ 27,014	\$ 30,523	\$ 31,293
FIELD MAINTENANCE TOTAL	\$ 227,299	\$ 237,671	\$ 261,483	\$ 262,418



General Fund: Cemetery

CEMETERY	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 71,571	\$ 76,438	\$ 82,000	\$ 85,500
PT- Salaries	\$ 6,674	\$ 6,890	\$ 8,000	\$ 10,000
OT- Regular	\$ 1,006	\$ 828	\$ 1,000	\$ 1,000
Longevity Pay	\$ 1,383	\$ 1,467	\$ 1,500	\$ 1,600
PERSONAL SERVICES TOTAL	\$ 80,634	\$ 85,622	\$ 92,500	\$ 98,100
Unemployment	\$ 104	\$ 121	\$ 210	\$ 150
Social Security	\$ 4,827	\$ 4,971	\$ 5,150	\$ 5,150
Medicare	\$ 1,129	\$ 1,162	\$ 1,250	\$ 1,250
Life Insurance	\$ 191	\$ 184	\$ 300	\$ 300
KPERS	\$ 7,777	\$ 8,256	\$ 8,500	\$ 7,500
EMPLOYEE BENEFITS TOTAL	\$ 14,028	\$ 14,694	\$ 15,410	\$ 14,350
Sand, Rock, Gravel & Sa	\$ 1,423	\$ 23,002	\$ 1,500	\$ 1,500
Janitorial-Paper Prod.	\$ 49	\$ 182	\$ 250	\$ 250
Gas & Oil	\$ 5,419	\$ 3,839	\$ 4,400	\$ 6,600
Maintenance. Supplies-Vehicle & Equip	\$ 12,659	\$ 13,454	\$ 10,000	\$ 10,000
Wearing Apparel	\$ 321	\$ 454	\$ 400	\$ 400
Tools	\$ 107	\$ 557	\$ 600	\$ 800
Other Operating. Supplies	\$ 2,525	\$ 2,052	\$ 4,600	\$ 4,600
SUPPLIES TOTAL	\$ 22,503	\$ 43,539	\$ 21,750	\$ 24,150
Agency Contracts Operational	\$ -	\$ -	\$ -	\$ -
Agency Cont. Animal Shelter	\$ -	\$ -	\$ -	\$ -
Telephone	\$ 2,052	\$ 2,043	\$ 2,300	\$ 2,300
Cell Phone Allowance	\$ 300	\$ 288	\$ -	\$ 300
Employee Development	\$ -	\$ -	\$ 150	\$ 100
Repair-Buildings	\$ 2,453	\$ 1,827	\$ 3,000	\$ 3,000
Refunds	\$ 968	\$ 5,955	\$ 2,300	\$ 1,000
CONTRACTUAL SERVICES TOTAL	\$ 5,772	\$ 10,112	\$ 7,750	\$ 6,700
Other Equipment	\$ -	\$ 890	\$ 3,800	\$ 4,500
CAPITAL OUTLAY TOTAL	\$ -	\$ 890	\$ 3,800	\$ 4,500
Health Insurance	\$ 21,688	\$ 25,828	\$ 28,723	\$ 30,159
Workmen's Compensation	\$ 1,552	\$ 1,021	\$ 1,550	\$ 977
INTERFUND BENEFITS TOTAL	\$ 23,240	\$ 26,849	\$ 30,273	\$ 31,136
CEMETERY TOTAL	\$ 146,178	\$ 181,707	\$ 171,483	\$ 178,936



General Fund: Parks Facility Maintenance

PARKS FACILITY MAINTENANCE	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 287,814	\$ 222,996	\$ 310,000	\$ 325,000
PT- Salaries	\$ 15,943	\$ 15,587	\$ 30,000	\$ 32,000
OT- Regular	\$ 3,345	\$ 2,851	\$ 3,500	\$ 3,500
Longevity Pay	\$ 3,436	\$ 2,645	\$ 3,000	\$ 3,000
PERSONAL SERVICES TOTAL	\$ 310,538	\$ 244,079	\$ 346,500	\$ 363,500
Unemployment	\$ 406	\$ 342	\$ 500	\$ 500
Social Security	\$ 18,955	\$ 14,150	\$ 21,500	\$ 20,000
Medicare	\$ 4,439	\$ 3,309	\$ 4,500	\$ 4,500
Life Insurance	\$ 735	\$ 574	\$ 800	\$ 800
KPERS	\$ 30,508	\$ 24,286	\$ 32,660	\$ 30,000
EMPLOYEE BENEFITS TOTAL	\$ 55,044	\$ 42,661	\$ 59,960	\$ 55,800
Plumbing Supplies	\$ 661	\$ 2,308	\$ 1,286	\$ 1,400
Paints	\$ 123	\$ 672	\$ 570	\$ 500
Lumber	\$ 843	\$ 695	\$ 855	\$ 500
Electrical & Lighting	\$ 2,016	\$ 15,713	\$ 6,500	\$ 5,000
Janitorial	\$ 10,274	\$ 9,166	\$ 12,060	\$ 12,000
Gas & Oil	\$ 4,074	\$ 2,210	\$ 2,800	\$ 4,200
Maintenance. Supplies-Vehicle & Equip	\$ 1,294	\$ 2,764	\$ 5,198	\$ 4,000
Wearing Apparel	\$ 1,429	\$ 2,297	\$ 1,680	\$ 2,000
Tools	\$ 2,191	\$ 3,330	\$ 3,000	\$ 3,000
Other Operating. Supplies	\$ 5,453	\$ 5,153	\$ 4,000	\$ 4,000
SUPPLIES TOTAL	\$ 28,359	\$ 44,309	\$ 37,949	\$ 36,600
Other Professional Services	\$ 5,130	\$ 3,959	\$ 3,500	\$ 4,000
Other Prof.-Elevator	\$ 14,010	\$ 14,710	\$ 17,500	\$ 13,000
Telephone	\$ 894	\$ 1,759	\$ 850	\$ 1,000
Cell Phone Allowance	\$ 488	\$ 163	\$ 1,000	\$ 600
Gas Service	\$ 95,074	\$ 63,028	\$ 40,000	\$ 95,000
Light & Power	\$ 415,168	\$ 399,526	\$ 420,000	\$ 400,000
L&P-Recreation	\$ 79,707	\$ 76,166	\$ 84,000	\$ 80,000
Employee Development	\$ 3,094	\$ 828	\$ 1,700	\$ 1,900
Repair-Heating & Cool	\$ 2,475	\$ 2,670	\$ 3,700	\$ 3,700
Repair-Buildings	\$ 4,109	\$ 7,100	\$ 4,000	\$ 7,000
Repair-Equipment	\$ 6,274	\$ (439)	\$ 1,500	\$ 1,250
Other Contractual	\$ 10,075	\$ 11,156	\$ 10,000	\$ 12,000
CONTRACTUAL SERVICES TOTAL	\$ 636,496	\$ 580,626	\$ 587,750	\$ 619,450
Construction Contracts	\$ 26,478	\$ 26,691	\$ 100,000	\$ 108,000
CAPITAL OUTLAY TOTAL	\$ 26,478	\$ 26,691	\$ 100,000	\$ 108,000
Health Insurance	\$ 71,382	\$ 67,327	\$ 82,526	\$ 86,653
Workmen's Compensation	\$ 6,000	\$ 3,953	\$ 6,000	\$ 3,780
INTERFUND BENEFITS TOTAL	\$ 77,382	\$ 71,280	\$ 88,526	\$ 90,433
FACILITY MAINTENANCE TOTAL	\$ 1,134,298	\$ 1,009,647	\$ 1,220,685	\$ 1,273,783



General Fund: Animal Services

ANIMAL SERVICES	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 215,257	\$ 215,387	\$ 235,000	\$ 245,000
PT- Salaries	\$ -	\$ -	\$ 15,000	\$ 15,000
OT- Regular	\$ 9,278	\$ 15,742	\$ 10,000	\$ 10,000
Longevity Pay	\$ 1,948	\$ 1,743	\$ 2,100	\$ 2,100
PERSONAL SERVICES TOTAL	\$ 226,483	\$ 232,872	\$ 262,100	\$ 272,100
Unemployment	\$ 288	\$ 336	\$ 650	\$ 400
Social Security	\$ 13,463	\$ 13,888	\$ 20,300	\$ 16,500
Medicare	\$ 3,149	\$ 3,248	\$ 3,500	\$ 3,500
Life Insurance	\$ 280	\$ 371	\$ 300	\$ 370
KPERS	\$ 23,060	\$ 24,197	\$ 24,000	\$ 21,000
EMPLOYEE BENEFITS TOTAL	\$ 40,238	\$ 42,040	\$ 48,750	\$ 41,770
Office Supplies	\$ 5,512	\$ 6,183	\$ 6,000	\$ 6,500
Plumbing Supplies	\$ 336	\$ 332	\$ 2,500	\$ 2,500
Electrical & Lighting	\$ 178	\$ 3,389	\$ 2,000	\$ 2,000
Janitorial	\$ 6,565	\$ 7,702	\$ 8,000	\$ 8,000
Gas & Oil	\$ 8,164	\$ 6,657	\$ 5,200	\$ 7,800
Maintenance. Supplies-Vehicle & Equip	\$ 6,222	\$ 4,679	\$ 10,500	\$ 6,000
Wearing Apparel	\$ 2,751	\$ 2,631	\$ 3,000	\$ 3,000
Other Operating. Supplies	\$ 7,156	\$ 40,608	\$ 8,000	\$ 10,000
Other Operating. Animal Supplies	\$ 32,914	\$ 48,575	\$ 40,000	\$ 35,000
SUPPLIES TOTAL	\$ 69,799	\$ 120,756	\$ 85,200	\$ 80,800
Other Professional Services	\$ 432	\$ 315	\$ 500	\$ 500
Telephone	\$ 4,504	\$ 3,993	\$ 4,800	\$ 4,800
Cell Phone Allowance	\$ -	\$ 225	\$ -	\$ 1,500
Gas Service	\$ 10,219	\$ 10,023	\$ 8,000	\$ 10,000
Solid Waste Disposal	\$ 2,093	\$ 1,012	\$ 2,500	\$ 2,500
Light & Power	\$ 19,237	\$ 20,975	\$ 20,000	\$ 21,000
Postage	\$ 3,835	\$ 4,099	\$ 4,000	\$ 4,000
Employee Development	\$ 3,226	\$ 10,213	\$ 6,000	\$ 6,000
Dues	\$ 15	\$ 468	\$ 450	\$ 450
Repair-Heating & Cool	\$ 876	\$ 669	\$ 4,000	\$ 4,000
Repair-Buildings	\$ 4,682	\$ 10,519	\$ 16,000	\$ 16,000
Repair-Equipment	\$ 1,801	\$ 16,329	\$ 9,000	\$ 9,000
Credit Card Fees/Expense	\$ 5,026	\$ 3,859	\$ 5,500	\$ 5,500
Refunds	\$ 1,640	\$ 1,908	\$ 2,500	\$ 2,500
Other Contractual	\$ 61,062	\$ 55,835	\$ 60,000	\$ 60,000
CONTRACTUAL SERVICES TOTAL	\$ 118,649	\$ 140,440	\$ 143,250	\$ 147,750
Office Equipment	\$ 1,005	\$ 2,870	\$ 2,000	\$ 3,000
Other Equipment	\$ 4,052	\$ 150	\$ 3,500	\$ 3,500
CAPITAL OUTLAY TOTAL	\$ 5,057	\$ 3,020	\$ 5,500	\$ 6,500
Health Insurance	\$ 40,506	\$ 33,469	\$ 45,500	\$ 47,500
Workmen's Compensation	\$ 4,500	\$ 3,953	\$ 5,000	\$ 3,150
INTERFUND BENEFITS TOTAL	\$ 45,006	\$ 37,422	\$ 50,500	\$ 50,650
ANIMAL SERVICES TOTAL	\$ 505,233	\$ 576,551	\$ 595,300	\$ 599,570



General Fund: Recreation Administration

RECREATION ADMINISTRATION	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 218,147	\$ 237,583	\$ 267,000	\$ 336,000
PT- Salaries	\$ 924	\$ 1,019	\$ 1,000	\$ 1,000
OT- Regular	\$ 3,881	\$ 4,750	\$ 2,500	\$ 2,500
Longevity Pay	\$ 182	\$ 1,113	\$ 450	\$ 1,200
PERSONAL SERVICES TOTAL	\$ 223,134	\$ 244,465	\$ 270,950	\$ 340,700
Unemployment	\$ 292	\$ 354	\$ 450	\$ 300
Social Security	\$ 13,723	\$ 14,699	\$ 16,000	\$ 17,000
Medicare	\$ 3,209	\$ 3,438	\$ 3,900	\$ 4,200
Life Insurance	\$ 487	\$ 476	\$ 595	\$ 595
KPERS	\$ 22,906	\$ 25,943	\$ 27,400	\$ 28,500
Transportation Allowance	\$ 5,174	\$ 5,245	\$ 6,060	\$ 6,060
EMPLOYEE BENEFITS TOTAL	\$ 45,791	\$ 50,155	\$ 54,405	\$ 56,655
Office Supplies	\$ 4,897	\$ 5,205	\$ 6,000	\$ 6,000
Gas & Oil	\$ 6,603	\$ 4,328	\$ 3,600	\$ 5,400
Maintenance. Supplies-Vehicle & Equip	\$ 3,362	\$ 5,566	\$ 5,000	\$ 6,000
Recreation Supplies	\$ 642	\$ 1,225	\$ 4,500	\$ 4,500
Other Operating. Supplies	\$ 539	\$ 686	\$ -	\$ -
Bike Helmets	\$ 476	\$ 1,110	\$ 1,500	\$ 1,500
SUPPLIES TOTAL	\$ 16,519	\$ 18,121	\$ 20,600	\$ 23,400
Rent/Lease	\$ -	\$ -	\$ -	\$ -
Sales Tax	\$ 67	\$ 97	\$ 60	\$ 60
Other Professional Services	\$ 666	\$ 1,588	\$ 1,000	\$ 1,000
Telephone	\$ 5,965	\$ 4,737	\$ 6,000	\$ 6,000
Cell Phone Allowance	\$ 563	\$ 413	\$ 850	\$ 850
Postage	\$ 7,312	\$ 3,868	\$ 9,000	\$ 7,500
Employee Development	\$ 7,622	\$ 3,517	\$ 7,500	\$ 6,500
Dues	\$ 91	\$ 1,903	\$ 1,500	\$ 2,000
Advertising & Promotion	\$ 30,325	\$ 18,394	\$ 30,000	\$ 30,000
Repair-Equipment	\$ -	\$ 18	\$ -	\$ -
Credit Card Fees/Expense	\$ 32,683	\$ 25,988	\$ 35,000	\$ 30,000
Refunds	\$ 20	\$ 47	\$ 300	\$ 100
Other Contractual	\$ 3,290	\$ 3,390	\$ 3,200	\$ 3,500
CONTRACTUAL SERVICES TOTAL	\$ 88,605	\$ 63,960	\$ 94,410	\$ 87,510
Health Insurance	\$ 44,107	\$ 51,436	\$ 39,962	\$ 41,961
Workmen's Compensation	\$ 1,000	\$ 659	\$ 1,000	\$ 630
INTERFUND BENEFITS TOTAL	\$ 45,107	\$ 52,095	\$ 40,962	\$ 42,591
RECREATION ADMINISTRATION TOTAL	\$ 419,155	\$ 428,795	\$ 481,327	\$ 550,856



General Fund: Field House

FIELD HOUSE	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ -	\$ -	\$ -	\$ 22,000
PT- Salaries	\$ -	\$ -	\$ -	\$ 30,000
OT- Regular	\$ -	\$ -	\$ -	\$ 1,500
PERSONAL SERVICES TOTAL	\$ -	\$ -	\$ -	\$ 53,500
Unemployment	\$ -	\$ -	\$ -	\$ 100
Social Security	\$ -	\$ -	\$ -	\$ 1,500
Medicare	\$ -	\$ -	\$ -	\$ 750
Life Insurance	\$ -	\$ -	\$ -	\$ 100
KPERS	\$ -	\$ -	\$ -	\$ 2,000
EMPLOYEE BENEFITS TOTAL	\$ -	\$ -	\$ -	\$ 4,450
Office Supplies	\$ -	\$ -	\$ -	\$ 1,000
Electrical & Lighting	\$ -	\$ -	\$ -	\$ 1,000
Utility expense	\$ -	\$ -	\$ -	\$ 33,000
Janitorial	\$ -	\$ -	\$ -	\$ 2,500
Wearing Apparel	\$ -	\$ -	\$ -	\$ 1,000
Safety Equip & Supplies	\$ -	\$ -	\$ -	\$ 500
Tools	\$ -	\$ -	\$ -	\$ 500
Mach. & Equip. (<\$250)	\$ -	\$ -	\$ -	\$ 1,000
Recreation Supplies	\$ -	\$ -	\$ -	\$ 5,000
Other Operating. Supplies	\$ -	\$ -	\$ -	\$ 2,000
Food and Beverage	\$ -	\$ -	\$ -	\$ 3,000
Food and Beverage paper goods	\$ -	\$ -	\$ -	\$ 1,500
SUPPLIES TOTAL	\$ -	\$ -	\$ -	\$ 52,000
Rent/Lease Equipment	\$ -	\$ -	\$ -	\$ 1,500
Sales Tax	\$ -	\$ -	\$ -	\$ 3,000
Other Professional	\$ -	\$ -	\$ -	\$ 2,000
Telephone	\$ -	\$ -	\$ -	\$ 3,000
Cell Phone Allowance	\$ -	\$ -	\$ -	\$ 300
Solid Waste Disposal	\$ -	\$ -	\$ -	\$ 1,500
Postage	\$ -	\$ -	\$ -	\$ 1,000
Employee Development	\$ -	\$ -	\$ -	\$ 1,000
Dues	\$ -	\$ -	\$ -	\$ 500
Advertising & Promotions	\$ -	\$ -	\$ -	\$ 10,000
Building maintenance repairs	\$ -	\$ -	\$ -	\$ 3,000
Repair-Buildings	\$ -	\$ -	\$ -	\$ 1,000
Repair-Equipment	\$ -	\$ -	\$ -	\$ 1,000
Credit Card Fees/Expense	\$ -	\$ -	\$ -	\$ 5,000
Other Contractual	\$ -	\$ -	\$ -	\$ 2,500
CONTRACTUAL SERVICES TOTAL	\$ -	\$ -	\$ -	\$ 36,300
Health Insurance	\$ -	\$ -	\$ -	\$ 12,000
Workmen's Compensation	\$ -	\$ -	\$ -	\$ 100
INTERFUND BENEFITS TOTAL	\$ -	\$ -	\$ -	\$ 12,100
FIELD HOUSE TOTAL	\$ -	\$ -	\$ -	\$ 158,350



General Fund: Aquatic Center

AQUATIC CENTER	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 4,577	\$ 4,472	\$ -	\$ -
PT- Salaries	\$ 261,913	\$ 232,858	\$ 298,000	\$ 305,000
OT- Regular	\$ 1,643	\$ 7,030	\$ 500	\$ 500
PERSONAL SERVICES TOTAL	\$ 268,133	\$ 244,359	\$ 298,500	\$ 305,500
Unemployment	\$ 354	\$ 374	\$ 640	\$ 640
Social Security	\$ 16,590	\$ 15,137	\$ 22,000	\$ 22,000
Medicare	\$ 3,880	\$ 3,540	\$ 5,200	\$ 5,200
Life Insurance	\$ 5	\$ 8	\$ -	\$ -
KPERS	\$ 466	\$ 420	\$ 500	\$ 500
EMPLOYEE BENEFITS TOTAL	\$ 21,294	\$ 19,480	\$ 28,340	\$ 28,340
Office Supplies	\$ 841	\$ 1,244	\$ 3,000	\$ 2,000
Plumbing Supplies	\$ 1,280	\$ 505	\$ 750	\$ 700
Paints	\$ 347	\$ 384	\$ 500	\$ 500
Electrical & Lighting	\$ 2,538	\$ 1,458	\$ 1,000	\$ 1,500
Janitorial	\$ 2,385	\$ 4,555	\$ 3,500	\$ 4,700
Janitorial-Paper Prod.	\$ 2,004	\$ -	\$ -	\$ -
Parts-Machinery & Equip	\$ 338	\$ 524	\$ 1,000	\$ 1,000
Chemicals	\$ 37,434	\$ 33,188	\$ 38,000	\$ 38,000
Wearing Apparel	\$ 4,594	\$ 4,806	\$ 5,000	\$ 5,500
Recreation Supplies	\$ 9,719	\$ 8,151	\$ 7,500	\$ 8,000
Other Operating. Supplies	\$ 4,252	\$ 2,950	\$ 4,500	\$ 4,500
SUPPLIES TOTAL	\$ 65,732	\$ 57,764	\$ 64,750	\$ 66,400
Sales Tax	\$ 219	\$ 295	\$ 400	\$ 400
Other Professional Services	\$ 2,851	\$ 2,484	\$ 5,000	\$ 5,000
Telephone	\$ 1,546	\$ 1,690	\$ 2,000	\$ 1,700
Solid Waste Disposal	\$ 1,595	\$ -	\$ 1,500	\$ 1,500
Advertising & Promotion	\$ 4,276	\$ 7,139	\$ 9,000	\$ 9,000
Repair-Buildings	\$ 2,153	\$ 2,057	\$ 4,000	\$ 3,500
Repair-Equipment	\$ 5,823	\$ 1,457	\$ 4,200	\$ 3,850
Refunds	\$ 3,899	\$ 2,265	\$ 4,000	\$ 4,000
Other Contractual	\$ 5,280	\$ 3,955	\$ 5,000	\$ 5,000
CONTRACTUAL SERVICES TOTAL	\$ 27,642	\$ 21,342	\$ 35,100	\$ 33,950
Buildings	\$ -	\$ -	\$ 27,000	\$ 20,000
CAPITAL OUTLAY TOTAL	\$ -	\$ -	\$ 27,000	\$ 20,000
Health Insurance	\$ 388	\$ 508	\$ -	\$ -
INTERFUND BENEFITS TOTAL	\$ 388	\$ 508	\$ -	\$ -
AQUATICS TOTAL	\$ 383,190	\$ 343,453	\$ 453,690	\$ 454,190



General Fund: Athletics

ATHLETICS	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 49,083	\$ 50,751	\$ 53,000	\$ 55,000
PT- Salaries	\$ 101,412	\$ 113,021	\$ 118,000	\$ 121,000
OT- Regular	\$ 18	\$ -	\$ -	\$ -
Longevity Pay	\$ 354	\$ 396	\$ 380	\$ 380
PERSONAL SERVICES TOTAL	\$ 150,867	\$ 164,167	\$ 171,380	\$ 176,380
Unemployment	\$ 200	\$ 247	\$ 300	\$ 300
Social Security	\$ 9,140	\$ 9,876	\$ 9,500	\$ 9,500
Medicare	\$ 2,138	\$ 2,310	\$ 2,300	\$ 2,300
Life Insurance	\$ 125	\$ 112	\$ 125	\$ 125
KPERS	\$ 6,746	\$ 6,526	\$ 7,000	\$ 6,500
EMPLOYEE BENEFITS TOTAL	\$ 18,349	\$ 19,071	\$ 19,225	\$ 18,725
Books & Periodicals	\$ 20	\$ -	\$ -	\$ -
Electrical & Lighting	\$ 2,399	\$ 705	\$ -	\$ -
Recreation Supplies	\$ 14,036	\$ 14,209	\$ 15,000	\$ 15,000
Other Operating. Supplies	\$ 739	\$ 196	\$ -	\$ -
SUPPLIES TOTAL	\$ 17,194	\$ 15,110	\$ 15,000	\$ 15,000
Rent/Lease	\$ 8,350	\$ 16,675	\$ 14,000	\$ 14,000
Other Professional Services	\$ 7,611	\$ 6,891	\$ 9,000	\$ 9,000
Cell Phone Allowance	\$ 300	\$ 288	\$ 300	\$ 300
Refunds	\$ 1,950	\$ 825	\$ 2,000	\$ 1,500
Other Contractual	\$ 601	\$ 3,996	\$ 4,000	\$ 4,000
CONTRACTUAL SERVICES TOTAL	\$ 18,812	\$ 28,675	\$ 29,300	\$ 28,800
Other Equipment	\$ -	\$ -	\$ 3,000	\$ 3,000
CAPITAL OUTLAY TOTAL	\$ -	\$ -	\$ 3,000	\$ 3,000
Health Insurance	\$ 11,967	\$ 12,984	\$ 14,362	\$ 15,080
Workmen's Compensation	\$ 1,500	\$ 988	\$ 1,500	\$ 945
INTERFUND BENEFITS TOTAL	\$ 13,467	\$ 13,972	\$ 15,862	\$ 16,025
ATHLETICS TOTAL	\$ 218,689	\$ 240,996	\$ 253,767	\$ 257,930



General Fund: Natural Resources

NATURAL RESOURCES	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 83,569	\$ 57,368	\$ 49,500	\$ 51,500
PT- Salaries	\$ 18,246	\$ 20,440	\$ 27,000	\$ 30,000
OT- Regular	\$ 108	\$ 218	\$ -	\$ -
Longevity Pay	\$ 1,274	\$ 714	\$ 700	\$ 750
PERSONAL SERVICES TOTAL	\$ 103,197	\$ 78,740	\$ 77,200	\$ 82,250
Unemployment	\$ 132	\$ 113	\$ 200	\$ 150
Social Security	\$ 6,108	\$ 4,620	\$ 5,000	\$ 5,000
Medicare	\$ 1,428	\$ 1,080	\$ 1,000	\$ 1,000
Life Insurance	\$ 214	\$ 130	\$ 200	\$ 200
KPERS	\$ 8,644	\$ 6,066	\$ 5,000	\$ 4,500
EMPLOYEE BENEFITS TOTAL	\$ 16,526	\$ 12,010	\$ 11,400	\$ 10,850
Books & Periodicals	\$ -	\$ 86	\$ -	\$ -
Lumber	\$ -	\$ 615	\$ -	\$ -
Electrical & Lighting	\$ -	\$ 109	\$ -	\$ -
Maintenance. Supplies-Vehicle & Equip	\$ 102	\$ 806	\$ -	\$ -
Wearing Apparel	\$ 377	\$ 340	\$ -	\$ -
Safety Equip & Supplies	\$ -	\$ -	\$ -	\$ -
Tools	\$ 6	\$ 4	\$ -	\$ -
Mach. & Equip. (<\$250)	\$ 168	\$ 227	\$ -	\$ -
Recreation Supplies	\$ 3,767	\$ 8,825	\$ 13,050	\$ 15,000
Other Operating. Supplies	\$ 1,958	\$ 2,716	\$ -	\$ -
SUPPLIES TOTAL	\$ 6,379	\$ 13,728	\$ 13,050	\$ 15,000
Other Professional Services	\$ -	\$ 1,398	\$ -	\$ -
Employee Development	\$ -	\$ 355	\$ -	\$ -
Advertising & Promotions	\$ 1,043	\$ -	\$ -	\$ -
Refunds	\$ 1,902	\$ 181	\$ -	\$ -
Activity Fund	\$ 70,237	\$ 55,194	\$ 80,000	\$ 60,000
Other Contractual	\$ 5,738	\$ 9,111	\$ 7,500	\$ 5,500
CONTRACTUAL SERVICES TOTAL	\$ 78,920	\$ 66,240	\$ 87,500	\$ 65,500
Health Insurance	\$ 22,564	\$ 16,536	\$ 14,362	\$ 15,080
Workmen's Compensation	\$ 1,000	\$ 659	\$ 1,000	\$ 630
INTERFUND BENEFITS TOTAL	\$ 23,564	\$ 17,195	\$ 15,362	\$ 15,710
NATURAL RESOURCES TOTAL	\$ 228,586	\$ 187,913	\$ 204,512	\$ 189,310



General Fund: Recreation Programs

RECREATION PROGRAMS	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 51,927	\$ 50,534	\$ 53,000	\$ 55,000
PT- Salaries	\$ 64,172	\$ 64,648	\$ 77,300	\$ 77,300
Longevity Pay	\$ 1,598	\$ 1,661	\$ 1,640	\$ 1,675
PERSONAL SERVICES TOTAL	\$ 117,697	\$ 116,843	\$ 131,940	\$ 133,975
Unemployment	\$ 146	\$ 162	\$ 300	\$ 150
Social Security	\$ 6,696	\$ 6,471	\$ 7,000	\$ 7,000
Medicare	\$ 1,566	\$ 1,505	\$ 1,600	\$ 1,600
Life Insurance	\$ 169	\$ 156	\$ 200	\$ 200
KPERS	\$ 7,167	\$ 7,403	\$ 7,200	\$ 6,000
EMPLOYEE BENEFITS TOTAL	\$ 15,744	\$ 15,697	\$ 16,300	\$ 14,950
Wearing Apparel	\$ 301	\$ -	\$ -	\$ -
Mach. & Equip. (<\$250)	\$ 301	\$ 143	\$ -	\$ -
Recreation Supplies	\$ 6,323	\$ 5,174	\$ 18,500	\$ 18,500
Other Operating. Supplies	\$ 735	\$ 1,000	\$ -	\$ -
SUPPLIES TOTAL	\$ 7,661	\$ 6,317	\$ 18,500	\$ 18,500
Rent/Lease	\$ 235	\$ -	\$ 1,100	\$ 1,100
Other Professional Services	\$ 21,804	\$ 20,267	\$ 17,500	\$ 17,500
Cell Phone Allowance	\$ 300	\$ 288	\$ 300	\$ 300
Refunds	\$ 185	\$ 257	\$ 300	\$ 300
Other Contractual	\$ 1,803	\$ 3,120	\$ 4,000	\$ 4,000
CONTRACTUAL SERVICES TOTAL	\$ 24,327	\$ 23,931	\$ 23,200	\$ 23,200
Health Insurance	\$ 18,616	\$ 21,306	\$ 20,770	\$ 21,809
Workmen's Compensation	\$ 1,500	\$ 988	\$ 1,500	\$ 945
INTERFUND BENEFITS TOTAL	\$ 20,116	\$ 22,294	\$ 22,270	\$ 22,754
RECREATION PROGRAMS TOTAL	\$ 185,545	\$ 185,082	\$ 212,210	\$ 213,379



General Fund: Therapeutic Recreation

THERAPEUTIC RECREATION	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 30	\$ -	\$ -	\$ -
PT- Salaries	\$ 36,247	\$ 39,142	\$ 37,000	\$ 38,500
OT- Regular	\$ 252	\$ 490	\$ 1,500	\$ 1,000
Longevity Pay	\$ 424	\$ 445	\$ 450	\$ 475
PERSONAL SERVICES TOTAL	\$ 36,952	\$ 40,076	\$ 38,950	\$ 39,975
Unemployment	\$ 47	\$ 57	\$ 70	\$ 70
Social Security	\$ 2,127	\$ 2,288	\$ 2,100	\$ 2,400
Medicare	\$ 498	\$ 535	\$ 500	\$ 600
Life Insurance	\$ 52	\$ 48	\$ 50	\$ 50
KPERS	\$ 2,518	\$ 2,629	\$ 2,500	\$ 2,400
EMPLOYEE BENEFITS TOTAL	\$ 5,242	\$ 5,556	\$ 5,220	\$ 5,520
Maintenance. Supplies-Vehicle & Equip	\$ 78	\$ -	\$ -	\$ -
Wearing Apparel	\$ 34	\$ -	\$ -	\$ -
Recreation Supplies	\$ 1,882	\$ 2,460	\$ 3,200	\$ 2,200
Other Operating. Supplies	\$ 114	\$ -	\$ -	\$ -
SUPPLIES TOTAL	\$ 2,108	\$ 2,460	\$ 3,200	\$ 2,200
Other Professional	\$ -	\$ 605	\$ -	\$ -
Employee Development	\$ -	\$ 81	\$ -	\$ -
Refunds	\$ 422	\$ 282	\$ 220	\$ 220
Activity Fund	\$ 10,583	\$ 11,684	\$ 15,000	\$ 14,000
Other Contractual	\$ 2,555	\$ 2,941	\$ 4,000	\$ 4,000
CONTRACTUAL SERVICES TOTAL	\$ 13,559	\$ 15,593	\$ 19,220	\$ 18,220
Health Insurance	\$ 2,656	\$ 3,133	\$ 3,485	\$ 3,659
Workmen's Compensation	\$ 200	\$ 132	\$ 200	\$ 126
INTERFUND BENEFITS TOTAL	\$ 2,856	\$ 3,265	\$ 3,685	\$ 3,785
THERPEUTIC RECREATION TOTAL	\$ 60,717	\$ 66,950	\$ 70,275	\$ 69,700



General Fund: Camp Salina & Special Events

CAMP SALINA	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
PT- Salaries	\$ 31,925	\$ 26,691	\$ 33,000	\$ 33,000
PERSONAL SERVICES TOTAL	\$ 31,925	\$ 26,691	\$ 33,000	\$ 33,000
Unemployment	\$ 45	\$ 43	\$ 65	\$ 65
Social Security	\$ 1,979	\$ 1,655	\$ 2,100	\$ 2,100
Medicare	\$ 463	\$ 387	\$ 500	\$ 500
EMPLOYEE BENEFITS TOTAL	\$ 2,487	\$ 2,085	\$ 2,665	\$ 2,665
Recreation Supplies	\$ 2,388	\$ 2,313	\$ 5,700	\$ 5,700
Other Operating. Supplies	\$ 2,240	\$ 2,005	\$ -	\$ -
SUPPLIES TOTAL	\$ 4,628	\$ 4,318	\$ 5,700	\$ 5,700
Rent/Lease	\$ 2,536	\$ 2,351	\$ 2,500	\$ 2,500
Other Professional Services	\$ 71	\$ 21	\$ -	\$ -
CONTRACTUAL SERVICES TOTAL	\$ 2,606	\$ 2,372	\$ 2,500	\$ 2,500
Workmen's Compensation	\$ 1,732	\$ 152	\$ 1,750	\$ 1,103
INTERFUND BENEFITS TOTAL	\$ 1,732	\$ 152	\$ 1,750	\$ 1,103
CAMP SALINA TOTAL	\$ 43,377	\$ 35,617	\$ 45,615	\$ 44,968

SPECIAL EVENTS	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
PT- Salaries	\$ 658	\$ 498	\$ 1,200	\$ 1,200
OT- Regular	\$ 18	\$ -	\$ -	\$ -
PERSONAL SERVICES TOTAL	\$ 675	\$ 498	\$ 1,200	\$ 1,200
Unemployment	\$ 1	\$ 1	\$ -	\$ -
Social Security	\$ 40	\$ 25	\$ 40	\$ 40
Medicare	\$ 9	\$ 6	\$ 10	\$ 10
KPERS	\$ 2	\$ 4	\$ -	\$ -
EMPLOYEE BENEFITS TOTAL	\$ 52	\$ 35	\$ 50	\$ 50
Recreation Supplies	\$ 9,996	\$ 13,829	\$ 15,175	\$ 15,175
Other Operating. Supplies	\$ 100	\$ 197	\$ -	\$ -
SUPPLIES TOTAL	\$ 10,096	\$ 14,026	\$ 15,175	\$ 15,175
Rent/Lease	\$ 860	\$ 969	\$ 4,000	\$ 4,000
Other Professional Services	\$ 15,750	\$ 9,668	\$ 8,000	\$ 2,000
CONTRACTUAL SERVICES TOTAL	\$ 16,610	\$ 10,638	\$ 12,000	\$ 6,000
SPECIAL EVENTS TOTAL	\$ 27,433	\$ 25,196	\$ 28,425	\$ 22,425



General Fund: Senior Programs

SENIOR PROGRAMS EXPENDITURES	2014 ACTUAL	2015 ACTUAL	2016 REVISED	2017 ADOPTED
PT- Salaries	\$ 8,433	\$ 8,568	\$ 9,000	\$ 9,000
PERSONAL SERVICES TOTAL	\$ 8,433	\$ 8,568	\$ 9,000	\$ 9,000
Unemployment	\$ 12	\$ 14	\$ 20	\$ 20
Social Security	\$ 520	\$ 531	\$ 500	\$ 550
Medicare	\$ 122	\$ 124	\$ 100	\$ 125
KPERS	\$ 41	\$ 17	\$ -	\$ -
EMPLOYEE BENEFITS TOTAL	\$ 695	\$ 686	\$ 620	\$ 695
Recreation Supplies	\$ 588	\$ 921	\$ 1,000	\$ 1,000
Other Operating. Supplies	\$ 100	\$ -	\$ -	\$ -
SUPPLIES TOTAL	\$ 688	\$ 921	\$ 1,000	\$ 1,000
Rent/Lease	\$ 1,328	\$ 1,821	\$ 1,500	\$ 2,000
Other Professional Services	\$ 25	\$ 400	\$ -	\$ -
Advertising & Promotion	\$ 3,765	\$ 2,485	\$ -	\$ -
Refunds	\$ 9,247	\$ 236	\$ -	\$ -
Activity Fund	\$ 68,561	\$ 32,167	\$ 40,000	\$ 40,000
Other Contractual	\$ 376	\$ -	\$ 2,000	\$ 2,000
CONTRACTUAL SERVICES TOTAL	\$ 83,302	\$ 37,109	\$ 43,500	\$ 44,000
Health Insurance	\$ 97	\$ -	\$ -	\$ -
Workmen's Compensation	\$ -	\$ 428	\$ 650	\$ 410
INTERFUND BENEFITS TOTAL	\$ 97	\$ 428	\$ 650	\$ 410
SENIOR PROGRAMS TOTAL	\$ 93,215	\$ 47,712	\$ 54,770	\$ 55,105



General Fund: Smoky Hill Museum

The Smoky Hill Museum inspires a broader understanding of the region's rich history by engaging residents and visitors of all ages through diverse learning experiences.

The Museum reflects the struggles and vision of the people of the Smoky Hills region and Salina since the city's founding in 1858. The Museum's collections began in 1879 as part of the Saline County Historical Society, initiated by town founders William A. Phillips and Alexander M. Campbell. Just over a century later, the Museum opened to the public in its current location in 1986 at the historic post office at 8th Street and Iron Avenue downtown, receiving national accreditation in 1997.

Today, it continues to operate as a division of Salina Arts & Humanities, with professionally trained staff who serve more than 35,000 visitors each year. The Smoky Hill Museum offers a wide variety of educational programs and a Kansas-focused Museum Store.



General Fund: Smoky Hill Museum

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SMOKY HILL MUSEUM	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 267,413	\$ 275,216	\$ 290,000	\$ 300,000
PT- Salaries	\$ 18,420	\$ 5,126	\$ 22,000	\$ 23,000
OT- Regular	\$ 715	\$ 1,878	\$ 1,000	\$ 1,000
Longevity Pay	\$ 2,534	\$ 2,786	\$ 1,089	\$ 3,000
PERSONAL SERVICES TOTAL	\$ 289,082	\$ 285,005	\$ 314,089	\$ 327,000
Unemployment	\$ 362	\$ 397	\$ 700	\$ 500
Social Security	\$ 16,796	\$ 16,445	\$ 16,882	\$ 16,882
Medicare	\$ 3,928	\$ 3,846	\$ 4,000	\$ 4,000
Life Insurance	\$ 594	\$ 558	\$ 1,100	\$ 1,100
KPERS	\$ 27,538	\$ 29,226	\$ 29,500	\$ 26,000
EMPLOYEE BENEFITS TOTAL	\$ 49,218	\$ 50,472	\$ 52,182	\$ 48,482
Office Supplies	\$ 2,210	\$ 2,838	\$ 2,000	\$ 2,000
Books & Periodicals	\$ 257	\$ 441	\$ 500	\$ 500
Paints	\$ 436	\$ 316	\$ 400	\$ 400
Electrical & Lighting	\$ 531	\$ 1,998	\$ 750	\$ 750
Janitorial	\$ 1,220	\$ 1,419	\$ 825	\$ 1,200
Collections	\$ 2,801	\$ 3,497	\$ 3,000	\$ 3,000
Gas & Oil	\$ 253	\$ 209	\$ 240	\$ 360
Maintenance. Supplies-Vehicle & Equip	\$ 1,041	\$ 1,166	\$ 800	\$ 800
Tools	\$ 1,286	\$ -	\$ 200	\$ 200
Public Education Supplies	\$ 8,587	\$ (16,310)	\$ 8,500	\$ 8,500
Other Operating. Supplies	\$ 5,915	\$ 1,737	\$ 7,000	\$ 7,000
SUPPLIES TOTAL	\$ 24,536	\$ (2,690)	\$ 24,215	\$ 24,710
Rent/Lease	\$ 1,860	\$ 4,671	\$ 1,900	\$ 1,900
Other Professional Services	\$ 3,330	\$ 2,885	\$ 3,500	\$ 18,500
Telephone	\$ 1,753	\$ 1,699	\$ 1,800	\$ 1,800
Postage	\$ 2,073	\$ 2,097	\$ 2,000	\$ 2,000
Employee Development	\$ 1,094	\$ 2,259	\$ 2,000	\$ 2,000
Dues	\$ 1,878	\$ 1,605	\$ 1,900	\$ 1,900
Printing	\$ 2,414	\$ 3,465	\$ 2,000	\$ 3,000
Advertising & Promotion	\$ 22,929	\$ 26,669	\$ 18,500	\$ 18,500
Repair-Buildings	\$ 23,564	\$ 8,408	\$ 40,000	\$ 20,000
Other Contractual	\$ 4,559	\$ 34,555	\$ 6,500	\$ 6,500
Exhibits	\$ 12,949	\$ 12,340	\$ 13,000	\$ 14,500
CONTRACTUAL SERVICES TOTAL	\$ 78,403	\$ 100,655	\$ 93,100	\$ 90,600
Office Equipment	\$ 1,326	\$ 1,889	\$ 800	\$ 800
CAPITAL OUTLAY TOTAL	\$ 1,326	\$ 1,889	\$ 800	\$ 800
Health Insurance	\$ 46,476	\$ 49,545	\$ 53,803	\$ 56,493
Workmen's Compensation	\$ 5,000	\$ 3,295	\$ 5,000	\$ 3,150
INTERFUND BENEFITS TOTAL	\$ 51,476	\$ 52,840	\$ 58,803	\$ 59,643
SMOKY HILL MUSEUM TOTAL	\$ 494,041	\$ 488,170	\$ 543,189	\$ 551,235



General Fund: Community & Development Services

Building Services Division Mission is to encourage and promote safe, quality development and construction in the City of Salina.

Building Services is a division of the Development Services Department and along with the Planning Division is regularly involved in the Development Review Team process. Building Services is responsible for the administration and enforcement of the adopted building, electrical, mechanical, plumbing, property maintenance, and other related adopted codes. The Division issues permits for buildings, plumbing, electrical and mechanical work, demolition, mobile homes, changes of occupancy, signs, home occupation certificates and swimming pools. The Division reviews plans for proposed buildings, additions and building alterations to verify zoning compliance, building and fire code compliance and compliance with the Americans with Disabilities Act. Staff also inspects construction projects, including private water and sewer services, as well as plumbing, mechanical and electrical limited service and repair work to confirm code compliance. The staff is also responsible for enforcing the city's property maintenance code as it relates to the condition of the buildings on a property, including identifying and abating dilapidated or dangerous buildings.

In mid-2016, The Community Relations Department was combined with the Development Services Department to form the Community and Development Services Department.

Neighborhood Services Division

The Neighborhood Services Division of the Development Services Department provides services to enhance the quality of life in Salina's neighborhoods and help make Salina an attractive place to visit, work, live and invest.

- Code enforcement of City ordinances regarding nuisances, zoning and building code issues related to outdoor property use and maintenance. Citizen reports are confidential.
- Neighborhood outreach for problem-solving which requires coordination with other city departments, community agencies and neighborhood groups to develop goals, strategies and action plans for neighborhood clean up and revitalization.
- Grant administration for state and local programs such as Community Development Block Grants (CDBG), HOME (HUD pass-through funds for home owner assistance), and the Emergency Solutions Grant (ESG) to address homelessness.
- Neighborhood revitalization tax rebate general program administrative support including pre-application conferences, application processing, pre-certification file preparation and owner communication liaison.
- Housing rehabilitation through local, state and Federal grant programs. Most grants are open to home-owner occupied residences meeting various other qualifications according to grant source.



General Fund: Community & Development Services

COMMUNITY & DEVELOPMENT	2014	2015	2016	2017
SERVICES EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 724,692	\$ 773,007	\$ 920,000	\$ 1,065,000
PT- Salaries	\$ -	\$ -	\$ 20,000	\$ 20,000
OT- Regular	\$ 956	\$ 3,971	\$ 1,500	\$ 1,500
Longevity Pay	\$ 6,906	\$ 6,949	\$ 8,000	\$ 8,500
PERSONAL SERVICES TOTAL	\$ 732,555	\$ 783,928	\$ 949,500	\$ 1,095,000
Unemployment	\$ 937	\$ 1,123	\$ 2,500	\$ 1,500
Social Security	\$ 43,880	\$ 46,760	\$ 50,000	\$ 57,000
Medicare	\$ 10,262	\$ 10,936	\$ 12,000	\$ 15,000
Life Insurance	\$ 1,636	\$ 1,546	\$ 2,900	\$ 2,900
KPERS	\$ 75,628	\$ 80,732	\$ 94,000	\$ 90,000
Transportation Allowance	\$ 8,150	\$ 9,568	\$ 13,000	\$ 13,000
EMPLOYEE BENEFITS TOTAL	\$ 140,493	\$ 150,665	\$ 174,400	\$ 179,400
Office Supplies	\$ 2,696	\$ 3,892	\$ 5,500	\$ 6,500
Books & Periodicals	\$ 1,894	\$ 6,620	\$ 6,500	\$ 6,500
Gas & Oil	\$ 6,280	\$ 3,919	\$ 4,000	\$ 6,000
Maintenance. Supplies-Vehicle & Equip	\$ 2,862	\$ 3,073	\$ 5,000	\$ 3,000
Wearing Apparel	\$ 665	\$ 703	\$ 2,500	\$ 2,500
Mach. & Equip. (<\$250)	\$ 46	\$ 466	\$ 500	\$ 500
Other Operating. Supplies	\$ 1,622	\$ 3,381	\$ 3,000	\$ 3,000
SUPPLIES TOTAL	\$ 16,066	\$ 22,054	\$ 27,000	\$ 28,000
Demolition	\$ -	\$ 108,196	\$ 100,000	\$ 100,000
Housing Grants	\$ 5,433	\$ 19,790	\$ 15,000	\$ 15,000
Emergency Solutions Grant	\$ 82,689	\$ 100,241	\$ 150,000	\$ 150,000
Revitalization Tax Reba	\$ 71,482	\$ 180,714	\$ 180,000	\$ 180,000
Enterprise Zone Rebate	\$ 16,195	\$ -	\$ 4,000	\$ 4,000
Other Professional Services	\$ 200	\$ 428	\$ 8,500	\$ 11,500
Telephone	\$ 2,536	\$ 2,744	\$ 6,500	\$ 6,500
Cell Phone Allowance	\$ 1,238	\$ 1,813	\$ 2,000	\$ 2,500
Postage	\$ 13,978	\$ 17,382	\$ 16,500	\$ 17,500
Employee Development	\$ 4,754	\$ 5,654	\$ 12,000	\$ 12,000
Dues	\$ 805	\$ 2,573	\$ 3,000	\$ 3,500
Legal Notices	\$ 28	\$ 369	\$ 2,000	\$ 2,000
Printing	\$ 1,023	\$ 3,740	\$ 3,000	\$ 3,500
Credit Card Fees/Expense	\$ 1,841	\$ 2,301	\$ 2,000	\$ 2,000
Other Contractual	\$ 53,745	\$ 8,783	\$ 100,500	\$ 23,000
Minimum Housing Costs	\$ 1,296	\$ 16,372	\$ 50,000	\$ 75,000
Nuisance Abate: Mowing	\$ 41,929	\$ 57,171	\$ 60,000	\$ 60,000
CONTRACTUAL SERVICES TOTAL	\$ 299,173	\$ 528,269	\$ 715,000	\$ 668,000
CAPITAL OUTLAY TOTAL	\$ 3,091	\$ 6,788	\$ 5,500	\$ 7,000
Health Insurance	\$ 112,742	\$ 136,216	\$ 200,000	\$ 225,000
Workmen's Compensation	\$ 18,000	\$ 11,860	\$ 18,000	\$ 11,340
INTERFUND BENEFITS TOTAL	\$ 130,742	\$ 148,076	\$ 218,000	\$ 236,340
COMMUNITY & DEVEL. SERV. TOTAL	\$ 1,322,120	\$ 1,639,780	\$ 2,089,400	\$ 2,213,740



General Fund: Agency Contracts

The City of Salina provides support to various community agencies and organizations at the direction of the voters and City Commission.

The 2017 budget includes the following amounts to fund other agencies:

\$17,575 to fund the Salina Municipal Band. Based on a vote of the citizens held in the early 1900's.

\$225,000 to fund public access television based on a contractual agreement

\$653,000 to partner with OCKK to provide transportation services throughout the community

\$175,100 to fund the Salina Community Economic Development Organization, Inc. (SCEDO)

AGENCY CONTRACTS	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Agency Contracts Operational	\$ 19,950	\$ -	\$ 17,575	\$ 17,575
CONTRACTUAL SERVICES TOTAL	\$ 19,950	\$ -	\$ 17,575	\$ 17,575
AGENCY SUPPORT TOTAL	\$ 19,950	\$ -	\$ 17,575	\$ 17,575
Agency Contracts Operational	\$ 228,832	\$ 241,138	\$ 225,000	\$ 225,000
CONTRACTUAL SERVICES TOTAL	\$ 228,832	\$ 241,138	\$ 225,000	\$ 225,000
PEG ACCESS TV TOTAL	\$ 228,832	\$ 241,138	\$ 225,000	\$ 225,000
Agency Cont. Transportation	\$ 560,835	\$ 556,320	\$ 653,000	\$ 653,000
CONTRACTUAL SERVICES TOTAL	\$ 560,835	\$ 556,320	\$ 653,000	\$ 653,000
PUBLIC TRANSPORTATION TOTAL	\$ 560,835	\$ 556,320	\$ 653,000	\$ 653,000
Agency Contract Ec. Development	\$ 47,519	\$ -	\$ 175,100	\$ 175,100
CONTRACTUAL SERVICES TOTAL	\$ 47,519	\$ -	\$ 175,100	\$ 175,100
AGENCY CONTRACTS TOTAL	\$ 857,136	\$ 797,458	\$ 1,070,675	\$ 1,070,675



General Fund: Capital Outlay

The Capital Outlay budget for the General Fund includes \$200,000 to purchase an ambulance for the Emergency Medical Services division of the Fire Department and \$15,000 as a reserve for any needed capital improvements for ADA compliance.

Other capital purchases are budgeted for in the Sales Tax: Capital Fund or various special/proprietary funds.

CAPITAL OUTLAY	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Other Equipment	\$ 194,621	\$ 13,557	\$ 200,000	\$ 200,000
Vehicles	\$ 359,578	\$ 307,112	\$ 310,000	\$ -
CAPITAL OUTLAY TOTAL	\$ 554,199	\$ 320,669	\$ 510,000	\$ 200,000
VEHICLES AND EQUIPMENT TOTAL	\$ 554,199	\$ 320,669	\$ 510,000	\$ 200,000
Construction Contracts	\$ 46,060	\$ 19,995	\$ 50,000	\$ -
CAPITAL OUTLAY TOTAL	\$ 46,060	\$ 19,995	\$ 50,000	\$ -
Ada Compliance Reserve	\$ 17,520	\$ 14,555	\$ 15,000	\$ 15,000
RESERVES TOTAL	\$ 17,520	\$ 14,555	\$ 15,000	\$ 15,000
CAPITAL OUTLAY TOTAL	\$ 617,779	\$ 355,219	\$ 575,000	\$ 215,000



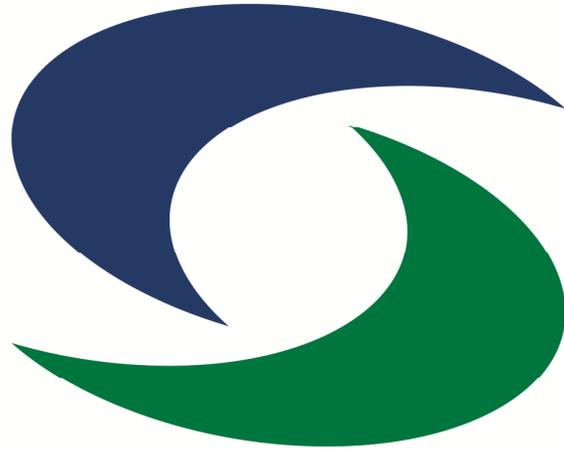
General Fund: Interfund Transfers

The Interfund Transfers budget is comprised of amounts that will be transferred out to other funds to support operations:

- \$500,000 to the Arts & Humanities Fund
- \$260,000 to the Bicentennial Center Fund
- \$50,000 to the Central Garage Fund

INTERFUND TRANSFERS	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Data Processing Charges	\$ 160,627	\$ -	\$ -	\$ -
CONTRACTUAL SERVICES TOTAL	\$ 160,627	\$ -	\$ -	\$ -
Interfund Serv. Prov.	\$ 200,000	\$ -		
Transfers-Interfund	\$ 561,585	\$ 682,000	\$ 835,000	\$ 810,000
TRANSFERS TOTAL	\$ 761,585	\$ 682,000	\$ 835,000	\$ 810,000
INTERFUND TRANSFERS TOTAL	\$ 922,212	\$ 682,000	\$ 835,000	\$ 810,000

City of



Salina

SPECIAL FUNDS



Arts and Humanities Fund

The mission of Salina Arts and Humanities is "the cultivation of this place through the power of the arts and humanities to change lives and build community."

As a department of the City of Salina, Salina Arts and Humanities (SA&H) has served a unique role in arts advocacy since 1966. SA&H is noted nationally for the services it provides as a valued component of balanced local governance and for the financial and other support it provides many area arts organizations. Among the longtime programs SA&H directly produces are the Smoky Hill River Festival, Smoky Hill Museum, Arts Infusion Program, Horizons Grants Program, Community Art & Design, the Art a la Carte concert series and Cultural Connections.

Key to the long-range focus of Salina Arts & Humanities are four goals that comprise the city's Big Ideas Community Cultural Plan, adopted in 2008:

- Make arts, culture and heritage offerings welcoming, affordable, and accessible to all Salinans.
- Make our community a more beautiful place in which to live, work, and visit.
- Use the arts as an engine to drive economic development and downtown & community revitalization.
- Make Salina a model community for cultural-sector coordination, unity, and support.

ARTS AND HUMANITIES FUND	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
A&H Program Services	\$ 7,006	\$ 4,951	\$ 23,650	\$ 23,650
Button Sales-Pre Festival	\$ 139,370	\$ 129,856	\$ 134,000	\$ 134,000
Button Sales-Employee	\$ 23,930	\$ 26,935	\$ 23,000	\$ 23,000
Button Sales-Gate	\$ 49,422	\$ 40,290	\$ 61,000	\$ 61,000
Four Rivers Market Fees	\$ 17,875	\$ 18,850	\$ 17,225	\$ 17,225
Jury Fees	\$ 10,602	\$ 8,766	\$ 12,000	\$ 12,000
Artist Fees-Fine Arts	\$ 25,575	\$ 22,200	\$ 25,575	\$ 25,575
1st Treasures Tent Fees	\$ 2,195	\$ 2,216	\$ 2,200	\$ 2,200
Game Fees	\$ 1,237	\$ 894	\$ 1,000	\$ 1,000
Food Fees	\$ 55,048	\$ 51,011	\$ 50,000	\$ 50,000
Craft Demonstration Fee	\$ 2,026	\$ 1,517	\$ 1,200	\$ 1,200
Electrical Fees	\$ 6,655	\$ 6,015	\$ 6,500	\$ 6,500
T-Shirts Sales	\$ 5,551	\$ 7,131	\$ 8,000	\$ 8,000
Soft Drink Sales	\$ 1,299	\$ 815	\$ 1,000	\$ 1,000
Gift Certificates	\$ 5,820	\$ 5,180	\$ 4,000	\$ 4,000
Transfers Operating	\$ 366,016	\$ 500,000	\$ 525,000	\$ 500,000
Miscellaneous Income	\$ -	\$ -	\$ 500	\$ 500
Investment Income	\$ 445	\$ 4	\$ 2,000	\$ 2,000
A&H Foundation Support	\$ 132,634	\$ 106,981	\$ 110,000	\$ 110,000
ARTS AND HUMANITIES TOTAL	\$ 852,706	\$ 933,611	\$ 1,007,850	\$ 982,850



Arts and Humanities Fund

ARTS AND HUMANITIES	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 289,756	\$ 263,824	\$ 278,000	\$ 290,000
PT- Salaries	\$ 24,212	\$ 25,887	\$ 20,500	\$ 21,500
OT- Regular	\$ 5,697	\$ 7,659	\$ 3,500	\$ 3,500
Longevity Pay	\$ 1,925	\$ 583	\$ 2,128	\$ 2,128
Earned Leave	\$ 2,912	\$ 2,913	\$ -	\$ -
PERSONAL SERVICES TOTAL	\$ 324,503	\$ 300,866	\$ 304,128	\$ 317,128
Unemployment	\$ 395	\$ 405	\$ 750	\$ 500
Social Security	\$ 18,612	\$ 16,845	\$ 19,247	\$ 19,247
Medicare	\$ 4,353	\$ 3,940	\$ 4,386	\$ 4,386
Life Insurance	\$ 695	\$ 560	\$ 1,100	\$ 1,100
KPERS	\$ 33,347	\$ 30,205	\$ 30,000	\$ 25,000
Transportation Allowance	\$ 3,144	\$ 3,013	\$ 2,880	\$ 2,880
EMPLOYEE BENEFITS TOTAL	\$ 60,545	\$ 54,969	\$ 58,363	\$ 53,113
Office Supplies	\$ 3,172	\$ 3,064	\$ 3,000	\$ 3,000
Books & Periodicals	\$ 901	\$ 352	\$ 500	\$ 500
Gas & Oil	\$ 824	\$ 521	\$ 480	\$ 720
Maintenance. Supplies-Vehicle & Equip	\$ 660	\$ 990	\$ 750	\$ 750
Other Operating. Supplies	\$ 636	\$ 879	\$ 2,000	\$ 2,000
Food/Beverage Supplies	\$ 1,769	\$ 1,319	\$ 1,400	\$ 1,400
SUPPLIES TOTAL	\$ 7,962	\$ 7,125	\$ 8,130	\$ 8,370
Other Professional Services	\$ 15,601	\$ 20,882	\$ 18,500	\$ 18,500
Other Profession-Artist	\$ 120,152	\$ 83,586	\$ 134,000	\$ 134,000
Telephone	\$ 1,065	\$ 1,175	\$ 2,200	\$ 2,200
Cell Phone Allowance	\$ 600	\$ 575	\$ 300	\$ 300
Postage	\$ 1,232	\$ 1,869	\$ 3,000	\$ 3,000
Employee Development	\$ 1,479	\$ 2,912	\$ 4,000	\$ 4,000
Mileage/Travel	\$ 2,206	\$ 1,680	\$ 2,800	\$ 2,800
Dues	\$ 1,452	\$ 1,160	\$ 1,200	\$ 1,200
Printing	\$ 6,107	\$ 8,738	\$ 9,500	\$ 9,500
Advertising & Promotion	\$ 6,184	\$ 5,755	\$ 7,350	\$ 7,350
Other Contractual	\$ 8,987	\$ 8,204	\$ 10,000	\$ 10,000
Other Contractual tech service	\$ 3,100	\$ 1,475	\$ 2,600	\$ 2,600
CONTRACTUAL SERVICES TOTAL	\$ 168,166	\$ 138,012	\$ 195,450	\$ 195,450
Office Equipment	\$ 1,955	\$ 964	\$ 2,500	\$ 2,500
Community Art	\$ -	\$ -	\$ 15,000	\$ 15,000
CAPITAL OUTLAY TOTAL	\$ 1,955	\$ 964	\$ 17,500	\$ 17,500
Health Insurance	\$ 53,457	\$ 54,845	\$ 68,495	\$ 71,920
Workmen's Compensation	\$ 3,300	\$ 2,174	\$ 5,488	\$ 3,457
INTERFUND BENEFITS TOTAL	\$ 56,757	\$ 57,019	\$ 73,983	\$ 75,377
ARTS AND HUMANITIES TOTAL	\$ 619,887	\$ 558,956	\$ 657,554	\$ 666,938



Smoky Hill River Festival

SMOKY HILL RIVER FESTIVAL	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
PT- Salaries	\$ 15,911	\$ 15,479	\$ 13,165	\$ 13,165
OT- Regular	\$ 683	\$ 773	\$ -	\$ -
PERSONAL SERVICES TOTAL	\$ 16,594	\$ 16,252	\$ 13,165	\$ 13,165
Unemployment	\$ 20	\$ 22	\$ 30	\$ 30
Social Security	\$ 882	\$ 841	\$ 650	\$ 650
Medicare	\$ 206	\$ 197	\$ 155	\$ 155
EMPLOYEE BENEFITS TOTAL	\$ 1,108	\$ 1,060	\$ 835	\$ 835
Office Supplies	\$ 3,117	\$ 2,689	\$ 4,500	\$ 4,500
Maintenance. Supplies-Vehicle & Equip	\$ 745	\$ 1,093	\$ 750	\$ 750
Signs	\$ 3,392	\$ 4,046	\$ 3,000	\$ 3,000
Wearing Apparel	\$ 4,870	\$ 5,095	\$ 6,000	\$ 6,000
Recreation Supplies	\$ 5,964	\$ 8,938	\$ 1,900	\$ 1,900
Other Operating. Supplies	\$ 7,666	\$ 7,750	\$ 7,250	\$ 7,250
Food/Beverage Supplies	\$ 14,447	\$ 14,119	\$ 10,550	\$ 10,550
SUPPLIES TOTAL	\$ 40,200	\$ 43,730	\$ 33,950	\$ 33,950
Employee Recognition	\$ 11,200	\$ 11,200	\$ 11,500	\$ 11,500
Agency Contracts Operational	\$ 65,000	\$ -	\$ 65,000	\$ 65,000
Sales Tax	\$ 512	\$ 593	\$ 725	\$ 725
Other Professional Services	\$ 8,450	\$ 68,046	\$ 8,625	\$ 8,625
Other Profession-Artist	\$ 46,340	\$ 36,720	\$ 44,000	\$ 44,000
Other Professional-Stag	\$ 32,350	\$ 30,416	\$ 32,250	\$ 32,250
Telephone	\$ 196	\$ 115	\$ 200	\$ 200
Postage	\$ 634	\$ 3,707	\$ 8,500	\$ 8,500
Mileage/Travel	\$ 4,986	\$ 4,892	\$ 12,000	\$ 12,000
Printing	\$ 15,388	\$ 16,495	\$ 18,000	\$ 18,000
Advertising & Promotion	\$ 41,407	\$ 42,223	\$ 44,000	\$ 44,000
Other Contractual	\$ 1,124	\$ 1,124	\$ 1,200	\$ 1,200
Other Contractual tech service	\$ 44,866	\$ 47,008	\$ 43,100	\$ 43,100
CONTRACTUAL SERVICES TOTAL	\$ 272,452	\$ 262,538	\$ 289,100	\$ 289,100
Other Equipment	\$ 24,494	\$ 13,014	\$ 13,000	\$ 13,000
CAPITAL OUTLAY TOTAL	\$ 24,494	\$ 13,014	\$ 13,000	\$ 13,000
SMOKY HILL RIVER FESTIVAL TOTAL	\$ 354,848	\$ 336,594	\$ 350,050	\$ 350,050



Sales Tax Capital & Economic Development Funds

Sales Tax

Sales tax collections are the responsibility of the Kansas Department of Revenue. The Department of Revenue distributes the local option countywide and citywide sales taxes on a monthly basis. Countywide sales taxes are distributed between the levying county and the cities located within the county based on population and relative tax levies. Citywide local option sales taxes are distributed solely to the levying city. Statewide sales taxes are retained entirely by the state.

In 1982 the voters of Saline County, in accordance with Kansas statutes, approved a 1% countywide local option sales tax. In 1992 voters of the City approved a local option .50% citywide sales tax for purposes of helping fund general operations expenditures of the City. Both of these taxes were approved in perpetuity.

In November 2008, voters in the City of Salina approved an additional .40% citywide retailers dedicated sales tax to pay the costs of various City capital improvements including constructing, operating and maintaining a \$12.5 million aquatic park.

In May of 2016, voters approved a .75% citywide retailers sales tax that will replace the 2008 sales tax on October 1, 2016 and will be used for capital improvements and economic development.

The total sales tax for goods and services in the City will be 8.75% on October 1, 2016, which consists of 6.5% imposed by the State, 1% countywide local option sales tax, and 1.25% citywide local option sales tax.



Sales Tax Economic Development & Capital Funds

SALES TAX ECO DEVO	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Sales Tax-Special Purpose	\$ 347,225	\$ 353,659	\$ 346,586	\$ 649,849
Investment Income	\$ 1,748	\$ 977	\$ 5,000	\$ 5,000
SALES TAX ECO DEVO TOTAL	\$ 348,974	\$ 354,636	\$ 351,586	\$ 654,849

SALES TAX ECO DEVO	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Other Professional Services	\$ 281,708	\$ 133,391	\$ 378,704	\$ 1,474,000
SALES TAX ECO DEVO TOTAL	\$ 281,708	\$ 133,391	\$ 378,704	\$ 1,474,000

SALES TAX CAPITAL IMP.	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Sales Tax-Special Purpose	\$ 4,113,828	\$ 4,204,376	\$ 4,289,950	\$ 8,043,656
Investment Income	\$ 5,826	\$ 3,135	\$ 5,000	\$ 5,000
SALES TAX CAPITAL IMP. TOTAL	\$ 4,119,654	\$ 4,207,511	\$ 4,294,950	\$ 8,048,656

SALES TAX CAPITAL IMP.	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Vehicles	\$ 312,612	\$ 348,145	\$ -	\$ -
CAPITAL OUTLAY TOTAL	\$ 312,612	\$ 348,145	\$ -	\$ -
Interfund Serv. Prov.	\$ 360,000	\$ 466,750	\$ 1,058,555	\$ 2,400,000
TRANSFERS TOTAL	\$ 360,000	\$ 466,750	\$ 1,058,555	\$ 2,400,000
INTERFUND TRANSFERS TOTAL	\$ 672,612	\$ 814,895	\$ 1,058,555	\$ 2,400,000
Transfers-Interfund	\$ 1,400,000	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000
TRANSFERS TOTAL	\$ 1,400,000	\$ 1,350,000	\$ 1,350,000	\$ 1,350,000
Other Professional Services	\$ 238,400	\$ 150,299	\$ -	\$ -
CONTRACTUAL SERVICES TOTAL	\$ 238,400	\$ 150,299	\$ -	\$ -
Buildings & Facilities	\$ -	\$ -	\$ -	\$ 120,500
Vehicles	\$ -	\$ -	\$ 180,000	\$ 800,000
VEHICLES AND EQUIPMENT TOTAL	\$ -	\$ -	\$ 180,000	\$ 920,500
Construction Contracts	\$ 2,680,963	\$ 1,396,377	\$ 2,440,500	\$ 3,700,000
CAPITAL OUTLAY TOTAL	\$ 2,680,963	\$ 1,396,377	\$ 2,440,500	\$ 3,700,000
SALES TAX CAPITAL FUND TOTAL	\$ 4,991,975	\$ 3,711,571	\$ 5,029,055	\$ 8,370,500



Business Improvement District Fund

Ordinance number 83-8971, adopted August 25, 1983, established Business Improvement District #1 (BID) which encompasses substantially all of the City downtown central business district. The annual program of work is implemented by Salina Downtown, Inc. a private non-profit organization. The City reviews and approves the budget and program of work as part of the annual budget process. The BID assessment level reflects the collection of all BID mandatory fees. In addition to the BID assessment fees, the City provides an annual operating supplement to the group.

Established as a nonprofit merchant's association in 1975, Salina Downtown, Inc. was one of the first business improvement districts in Kansas. SDI is governed by a Board of Directors. SDI supports small business through several development incentives. The entrepreneurial spirit upon which Salina was founded is the heartbeat of our independently owned businesses.

In addition, downtown Salina is home to:

City and County government offices

The City of Salina provides additional operating funds to the Salina Downtown, Inc. and annually funds our facade renovation program.

Medical services

Salina Regional Health Center provides world-class services to people throughout north central Kansas.

Visual and performing arts

Salina Art Center

Salina Art Center Cinema

Salina Arts and Humanities Commission

Salina Community Theatre

Sculpture Tour Salina

The Smoky Hill Museum

The Stiefel Theatre

Professional services

Most legal and financial offices are headquartered downtown.

Urban living

Development of residential loft spaces has made downtown a great choice for people who want to live close to where they work and play

BUSINESS IMPROVEMENT DISTRICT	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Business Improvement District Fees	\$ 82,629	\$ 83,128	\$ 87,000	\$ 89,175
Investment Income	\$ 14	\$ 13	\$ 13	\$ 15
BUSINESS IMPROVEMENT DIST. TOTAL	\$ 82,643	\$ 83,141	\$ 87,013	\$ 89,190

BUSINESS IMPROVEMENT DISTRICT	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Agency Contracts Operational	\$ 81,425	\$ 77,185	\$ 87,000	\$ 89,175
Collection Fees	\$ 1,520	\$ 1,651	\$ -	\$ -
CONTRACTUAL SERVICES TOTAL	\$ 82,945	\$ 78,837	\$ 87,000	\$ 89,175
BUSINESS IMPROVEMENT DIST. TOTAL	\$ 82,945	\$ 78,837	\$ 87,000	\$ 89,175



Tourism and Convention Fund

Visit Salina/Salina Area Chamber of Commerce

The Salina Area Chamber of Commerce receives support for Convention and Tourism Promotion by agreement with the City of Salina, and has done so since 1977. The contract renews annually. The City currently levies a 6.7% Transient Guest or “bed” tax.

The revenue estimate for 2016 is \$1,500,000. The 2017 budget is estimated at \$1,608,000. This is a high-end estimate designed to avoid end of the year budget amendments if receipts come in over-budget. The tax is distributed as follows:

Purpose/Organization	Rate
Visit Salina (CoC)	3 cents
Cultural Arts Regional Marketing (CARM) (CoC)	.5 cents
BiCentennial and Oakdale/Kenwood Marketing (CoC)	.2 cents
Bicentennial Center Ops. (City)	2 cents
Bicentennial Center Capital (City)*	1 cent

TOURISM AND CONVENTION FUND	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Transient Guest Tax	\$ 1,417,582	\$ 1,858,992	\$ 1,500,000	\$ 1,608,000
Investment Income	\$ 206	\$ 171	\$ 171	\$ -
TOURISM AND CONVENTION TOTAL	\$ 1,417,788	\$ 1,859,163	\$ 1,500,171	\$ 1,608,000

TOURISM AND CONVENTION FUND	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Agency Contracts Operational	\$ 819,633	\$ 1,000,549	\$ 788,810	\$ 893,000
CONTRACTUAL SERVICES TOTAL	\$ 819,633	\$ 1,000,549	\$ 788,810	\$ 893,000
Interfund Serv. Prov.	\$ 660,057	\$ 882,839	\$ 665,000	\$ 683,800
TRANSFERS TOTAL	\$ 660,057	\$ 882,839	\$ 665,000	\$ 683,800
TOURISM AND CONVENTION TOTAL	\$ 1,479,690	\$ 1,883,388	\$ 1,453,810	\$ 1,576,800



Neighborhood Park Development

This fund was created in 1999 to account for the fees collected from new residential building projects in Salina. By City Ordinance, these funds are further segregated by separate park service area. As a larger amount of revenues are aggregated to this fund, they will be made available for acquisition and/or development of neighborhood parks in the growing areas of the community. Fees collected (\$200.00 each) from new home building construction will be spent in the area of town from which it was collected.

NEIGHBORHOOD PARK DEVEL.	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Construction Contracts	\$ 22,948	\$ 6,631	\$ 24,000	\$ 95,073
CAPITAL OUTLAY TOTAL	\$ 22,948	\$ 6,631	\$ 24,000	\$ 95,073
NEIGHBORHOOD PARKS TOTAL	\$ 22,948	\$ 6,631	\$ 24,000	\$ 95,073

NEIGHBORHOOD PARK DEVEL.	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Neighborhood Park Fees	\$ 7,300	\$ 9,500	\$ 10,000	\$ 10,000
Investment Income	\$ 342	\$ 161	\$ 161	\$ 500
NEIGHBORHOOD PARKS TOTAL	\$ 7,642	\$ 9,661	\$ 10,161	\$ 10,500



Special Parks & Recreation / Special Alcohol Funds

Under state law, cities and counties receive a share of the state 10% tax on the gross receipts from the sale of liquor and cereal malt beverages by the drink. The 10% tax applies to the gross receipts from the sale of drinks containing alcoholic liquor and cereal malt beverages sold by private clubs and by caterers and drinking establishments in “wet” counties. The local share depends on the amount of tax collected within each city. The revenue is distributed on Marc 15, June 15, September 15 and December 15 of each year.

As of January 1, 1993, cities with populations over 6,000 receive 10% of the amount collected within their jurisdiction and must allocate the revenue as follows:

One-third to the General Fund, one-third to a Special Alcohol Fund and one-third to a Special Parks and Recreation Fund

SPECIAL PARKS & REC FUND	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Liquor Tax	\$ 172,643	\$ 184,555	\$ 184,555	\$ 190,092
Investment Income	\$ 362	\$ 194	\$ 194	\$ 4,000
SPECIAL PARKS TOTAL	\$ 173,005	\$ 184,749	\$ 184,749	\$ 194,092

SPECIAL PARKS & REC FUND	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Transfers-Interfund	\$ -	\$ 30,000	\$ -	\$ -
TRANSFERS TOTAL	\$ -	\$ 30,000	\$ -	\$ -
Construction Contracts	\$ 100,982	\$ 169,206	\$ 208,000	\$ 194,000
Construction Contracts	\$ -	\$ 93,723		\$ -
CAPITAL OUTLAY TOTAL	\$ 100,982	\$ 262,929	\$ 208,000	\$ 194,000
SPECIAL PARKS TOTAL	\$ 100,982	\$ 292,929	\$ 208,000	\$ 194,000

SPECIAL ALCOHOL FUND	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Liquor Tax	\$ 172,643	\$ 184,555	\$ 211,776	\$ 216,086
Investment Income	\$ 41	\$ 50	\$ -	\$ -
SPECIAL ALCOHOL TOTAL	\$ 172,684	\$ 184,605	\$ 211,776	\$ 216,086

SPECIAL ALCOHOL FUND	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Agency Contracts Operational	\$ 130,433	\$ 221,585	\$ 217,252	\$ 216,086
SPECIAL ALCOHOL TOTAL	\$ 130,433	\$ 221,585	\$ 217,252	\$ 216,086



Debt Service Fund

The Debt Service Fund is used to pay the debt service requirements of the City. Only General Obligation debt and Revenue Bond debt are paid through the Bond and Interest Fund.

DEBT SERVICE FUND	2014	2015	2016	2017
REVENUE	ACTUAL	ACTUAL	REVISED	ADOPTED
Real Estate & Personal Prop	\$ 2,522,111	\$2,700,326	\$ 3,037,407	\$ 2,486,420
Delinquent Property Tax	\$ 55,984	\$ 65,487	\$ 55,000	\$ 55,000
Vehicle Tax	\$ 282,567	\$ 311,602	\$ 320,345	\$ 365,992
Special Assessments	\$ 1,762,750	\$1,658,533	\$ 1,600,000	\$ 1,600,000
Delinquent Sp. Assessment	\$ 47,242	\$ 20,487	\$ 20,000	\$ 35,000
Transfers Operating	\$1,356,214	\$1,380,000	\$ 1,550,000	\$2,000,000
Investment Income	\$ 244	\$ 3,642	\$ 2,500	\$ 2,500
Other Miscellaneous	\$ 9,060	\$ 95,808	\$ 90,000	\$ 75,000
Bonds	\$ 219,773	\$ 224,400	\$ 225,000	\$ 225,000
DEBT SERVICES TOTAL	\$ 6,255,946	\$ 6,460,285	\$ 6,900,252	\$ 6,844,912

DEBT SERVICE FUND	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Principal-Owner Share	\$ 1,487,452	\$ 1,298,323	\$ 1,153,512	\$ 1,031,137
Principal - City Share	\$ 3,517,965	\$ 3,729,047	\$ 3,855,101	\$ 4,126,783
Interest - Owner Share	\$ 421,284	\$ 371,055	\$ 312,999	\$ 536,845
Interest - City Share	\$ 1,182,720	\$ 1,230,497	\$ 1,334,756	\$ 1,549,842
DEBT SERVICES TOTAL	\$ 6,609,420	\$ 6,628,922	\$ 6,656,368	\$ 7,244,607



Special Highway Fund

Streets crews repair and maintain the city's streets, gravel roads and alleys in a variety of ways including: asphalt and concrete replacement, pothole repair, right-of-way mowing, road and bridge maintenance, snow plowing and street sweeping. Staff consists of one superintendent, two foremen, 24 full-time and two seasonal employees.

The City of Salina has approximately:

733 lane miles of streets

21 vehicle bridges

Six pedestrian bridges

About 413 lane miles (56 percent) of Salina's streets are asphalt, 283 lane miles (39 percent) are concrete, 23 lane miles (three percent) are brick and 14 lane miles (two percent) are unimproved. There are seven miles of roadway in our parks and about 11 miles of private roads.

Potholes & Street Repair

Potholes are a major problem in all Midwestern cities, including Salina. The freeze-thaw cycles, which usually occur in late winter, can cause extreme stress to pavement. Snow and ice melts during the day and settles into cracks and holes in the pavement, then refreezes with the onset of colder nighttime temperatures. The ice exerts tremendous force great enough to fracture concrete and asphalt, causing potholes to form. Most potholes form in late winter and early spring when rain or snowmelt freezes overnight; however, city crews repair potholes year-round.

Streets crews regularly replace badly damaged sections of asphalt and concrete.

SPECIAL HIGHWAY FUND	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Gas Tax	\$ 1,388,637	\$ 1,418,249	\$1,382,640	\$1,370,400
Transfers Interfund	\$ 170,000	\$ 170,000	\$ 160,000	\$ 160,000
Investment Income	\$ 3,090	\$ 1,289	\$ 1,289	\$ 6,000
SPECIAL HIGHWAY TOTAL	\$1,561,727	\$ 1,589,538	\$1,543,929	\$ 1,536,400

SPECIAL HIGHWAY FUND	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Asphalt	\$ 144,158	\$ 101,223	\$ 136,635	\$ 166,635
Cement Products	\$ 240,022	\$ 260,520	\$ 265,830	\$ 265,830
Sand, Rock, Gravel & Sa	\$ 83,775	\$ 66,190	\$ 103,900	\$ 103,900
Paints	\$ 8,374	\$ 5,570	\$ 12,450	\$ 12,450
Signs	\$ 17,198	\$ 20,236	\$ 21,100	\$ 21,100
SUPPLIES TOTAL	\$ 493,527	\$ 453,740	\$ 539,915	\$ 569,915
Construction Contracts	\$ 1,600,310	\$ 1,264,131	\$ 801,243	\$ 946,243
CAPITAL OUTLAY TOTAL	\$ 1,600,310	\$ 1,264,161	\$ 801,243	\$ 946,243
SPECIAL HIGHWAY TOTAL	\$ 2,093,837	\$ 1,717,871	\$ 1,341,158	\$ 1,516,158



Bicentennial Center Fund

Operation of the Bicentennial Center was transferred to Global Spectrum as of March 1, 2012. As a result, revenues generated by the Center no longer flow to the City of Salina. The only revenues into the fund are operating supplements from the General Fund.

The expenditure budget accounts for the contract payments to Global Spectrum.

BICENTENNIAL CENTER FUND	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Bicentennial Center Rent	\$ 374	\$ -		\$ -
Transfers Operating	\$ 635,853	\$ 756,556	\$ 700,000	\$ 720,000
BICENTENNIAL CENTER TOTAL	\$ 636,226	\$ 756,556	\$ 700,000	\$ 720,000

BICENTENNIAL CENTER FUND	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Other Contractual	\$ 619,253	\$ 723,852	\$ 542,968	\$ 750,000
CONTRACTUAL SERVICES TOTAL	\$ 619,253	\$ 723,852	\$ 542,968	\$ 750,000
Other Equipment		\$ 1,148	\$ -	\$ -
CAPITAL OUTLAY TOTAL	\$ -	\$ 1,148	\$ -	\$ -
BICENTENNIAL CENTER TOTAL	\$ 619,253	\$ 725,000	\$ 542,968	\$ 750,000



Health Insurance & Workers Compensation Funds

The Health Insurance Fund accumulates resources to pay claims, premiums, and other costs associated with the City's partially self-funded health insurance benefit for employees. Other agencies currently participating in the program include the Salina Public Library, the Salina Housing Authority and the Salina Airport Authority. Revenues to the fund consist of transfers from City operating funds, withholdings from employee paychecks, and payments from the other agencies involved in the program.

The Worker's Compensation Reserve Fund provides for payment of Worker's Compensation Claims filed as a result of employee on-the-job injuries as well as the costs of workplace safety assessments and programs.

HEALTH INSURANCE	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Ins. Premiums	\$5,968,460	\$ 6,368,984	\$ 6,684,000	\$ 7,018,200
Other Reimbursements	\$ 13,130	\$ 11,186	\$ 26,000	\$ 26,000
Investment Income	\$ 2,981	\$ 1,061	\$ 5,000	\$ 5,000
Other Miscellaneous	\$ 6,213	\$ 4,936	\$ 5,000	\$ 5,000
HEALTH INSURANCE FUND TOTAL	\$ 5,990,784	\$ 6,386,168	\$ 6,720,000	\$ 7,054,200

HEALTH INSURANCE	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Admin. Fee-Dental Ins.	\$ 23,116	\$ 21,940	\$ 23,037	\$ 28,000
Admin. Fee-PCS Prescription	\$ 4,258	\$ 4,168	\$ 4,376	\$ 13,000
Wellness Programs	\$ -	\$ -	\$ 25,000	\$ 35,000
Claims Paid	\$ 5,330,580	\$ 4,355,231	\$ 4,572,992	\$ 4,801,642
Claims Paid-PCS	\$ 905,765	\$ 1,114,298	\$ 1,170,013	\$ 1,228,514
Other Professional Services	\$ 1,020	\$ 94,207	\$ 34,843	\$ 103,863
Health Insurance	\$ 413,979	\$ 531,179	\$ 557,738	\$ 585,625
Contingency	\$ -	\$ -	\$ 200,000	\$ 200,000
HEALTH INSURANCE FUND TOTAL	\$ 6,678,718	\$ 6,121,023	\$ 6,588,000	\$ 6,995,644

WORKERS COMPENSATION	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Other Reimbursements	\$ 4,703	\$ 1,883	\$ -	\$ -
Interfund Serv. Prov.	\$ 329,336	\$ 301,579	\$ 494,481	\$ 311,337
Investment Income	\$ 1,941	\$ 808	\$ 2,500	\$ 2,500
WORKERS COMP TOTAL	\$ 335,980	\$ 304,270	\$ 496,981	\$ 313,837

WORKERS COMPENSATION	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
Medical Services	\$ 13,089	\$ 15,095	\$ 10,000	\$ 18,637
Insurance - Worker's Co	\$ 82,576	\$ 84,192	\$ 30,000	\$ 30,000
Claims Paid	\$ 235,000	\$ 179,587	\$ 341,030	\$ 341,030
Other Professional Services	\$ 19,370	\$ 26,015	\$ 20,000	\$ 20,000
WORKERS COMP TOTAL	\$ 350,035	\$ 304,889	\$ 401,030	\$ 409,667



Central Garage Fund

Central Garage inspects, diagnoses, services and repairs the city's fleet. Staff consists of one superintendent and three ASE-certified master technicians. Central Garage maintains over 700 individual pieces of equipment in a facility that consists of six repair bays, two wash bays and a lube pit.

Central Garage has implemented a number of procedures to increase our efficiency and save money. Areas of savings include:

- Stainless steel vs. painted steel for longer life & reduced cost
- White vs. yellow vehicles reduce costs/increases trade-in value
- Vehicle/equipment auctions vs. trade-ins to lower costs

Fuel Site

Central Garage maintains the city's fuel site at 315 E. Elm St. It is located on the same site as the Household Hazardous Waste Facility. This site provides fuel for all city and county vehicles and is equipped to dispense fuel during power outages for emergency response vehicles.

CENTRAL GARAGE FUND	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Other Reimbursements	\$ 4,550	\$ -	\$ 5,000	\$ 5,000
Central Garage	\$ 259,407	\$ 193,545	\$ 275,000	\$ 275,000
Garage: Sale of Parts	\$ 404,301	\$ 352,496	\$ 375,000	\$ 375,000
Garage: Labor Charges	\$ 361,337	\$ 329,672	\$ 300,000	\$ 300,000
Garage: Sale of Fuel	\$ 643,032	\$ 381,616	\$ 475,000	\$ 650,000
Transfers Operating	\$ -	\$ 100,000	\$ 100,000	\$ 130,000
Investment Income	\$ 219	\$ 27	\$ 40	\$ 40
Other Miscellaneous	\$ 1,252	\$ 927	\$ 1,500	\$ 12,500
CENTRAL GARAGE TOTAL	\$ 1,674,097	\$ 1,358,284	\$ 1,531,540	\$ 1,747,540

CENTRAL GARAGE FUND	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 174,951	\$ 180,705	\$ 190,000	\$ 198,000
OT- Regular	\$ 67	\$ -	\$ 1,500	\$ 1,500
Longevity Pay	\$ 1,432	\$ 1,558	\$ 1,700	\$ 1,700
Earned Leave	\$ 1,423	\$ -	\$ 1,000	\$ 1,000
PERSONAL SERVICES TOTAL	\$ 177,872	\$ 182,262	\$ 194,200	\$ 202,200
Unemployment	\$ 213	\$ 253	\$ 500	\$ 350
Social Security	\$ 10,329	\$ 10,535	\$ 11,125	\$ 11,700
Medicare	\$ 2,416	\$ 2,464	\$ 2,600	\$ 2,730
Life Insurance	\$ 441	\$ 410	\$ 880	\$ 880
KPERS	\$ 18,103	\$ 18,826	\$ 19,500	\$ 16,750
EMPLOYEE BENEFITS TOTAL	\$ 31,501	\$ 32,488	\$ 34,605	\$ 32,410



Central Garage Fund

CENTRAL GARAGE FUND	2014	2015	2016	2017
EXPENDITURES, cont.	ACTUAL	ACTUAL	REVISED	ADOPTED
Office Supplies	\$ 465	\$ 424	\$ 1,000	\$ 1,000
Books & Periodicals	\$ 2,578	\$ 2,661	\$ 3,570	\$ 3,570
Metal Products	\$ 436	\$ 499	\$ 750	\$ 750
Janitorial	\$ 520	\$ 1,295	\$ 2,000	\$ 2,000
Welding Supplies	\$ 110	\$ 1,048	\$ 1,250	\$ 1,250
G&O-Garage Vehicles	\$ 1,071	\$ 875	\$ 900	\$ 1,630
G&O-Gasoline Stock	\$ 516,568	\$ 335,841	\$ 350,000	\$ 525,000
G&O-Propane Stock	\$ 163	\$ 70	\$ 930	\$ 930
G&O-Diesel Stock	\$ 293,664	\$ 177,220	\$ 175,000	\$ 262,500
G&O-Oil Stock	\$ 38,503	\$ 34,117	\$ 40,000	\$ 60,650
G&O-Anti-Freeze Stock	\$ 3,849	\$ 1,453	\$ 3,350	\$ 3,350
G&O-Diesel exhaust Fluid	\$ 677	\$ 1,363	\$ 1,500	\$ 1,500
Maintenance. Supplies-Vehicle & Equip	\$ 101,465	\$ 113,263	\$ 102,380	\$ 105,500
Parts-Vehicle Stock	\$ 31,069	\$ 42,550	\$ 39,200	\$ 42,550
Expendable Parts Stock	\$ 1,591	\$ 2,281	\$ 6,000	\$ 6,000
Heavy Eq. Parts - Stock	\$ 354,496	\$ 309,408	\$ 300,000	\$ 310,000
Wearing Apparel	\$ 997	\$ 806	\$ 1,250	\$ 1,250
Tools-Shop	\$ 2,749	\$ 5,728	\$ 10,000	\$ 10,000
Other Operating. Supplies	\$ 864	\$ 538	\$ 1,500	\$ 1,300
SUPPLIES TOTAL	\$ 1,351,835	\$ 1,031,442	\$ 1,040,580	\$ 1,340,730
Telephone	\$ 1,416	\$ 1,753	\$ 1,500	\$ 1,750
Cell Phone Allowance	\$ 300	\$ 288	\$ 300	\$ 300
Gas Service	\$ 3,138	\$ 2,109	\$ 2,000	\$ 3,360
Light & Power	\$ 11,497	\$ 11,471	\$ 11,600	\$ 11,950
Employee Development	\$ 1,374	\$ 2,743	\$ 4,100	\$ 4,100
Dues	\$ 625	\$ 639	\$ 960	\$ 960
Repairs	\$ 223	\$ 405	\$ 500	\$ 500
Repair-Buildings	\$ 719	\$ 6,275	\$ 10,000	\$ 5,500
Repair-Fuel Station	\$ 13,646	\$ -	\$ 2,500	\$ 2,500
Other Contractual	\$ 22,042	\$ 2,345	\$ 4,500	\$ 24,500
CONTRACTUAL SERVICES TOTAL	\$ 54,981	\$ 28,027	\$ 37,960	\$ 55,420
Other Equipment	\$ 7,629	\$ 12,187	\$ 18,300	\$ 66,000
Vehicles	\$ -	\$ 38,624	\$ -	\$ -
CAPITAL OUTLAY TOTAL	\$ 7,629	\$ 50,811	\$ 18,300	\$ 66,000
Health Insurance	\$ 45,128	\$ 51,656	\$ 53,325	\$ 55,991
Workmen's Compensation	\$ 4,400	\$ 2,899	\$ 7,513	\$ 4,733
INTERFUND BENEFITS TOTAL	\$ 49,528	\$ 54,555	\$ 60,838	\$ 60,724
Interfund Serv. Prov.	\$ 8,844	\$ 10,000	\$ 10,000	\$ 10,000
TRANSFERS TOTAL	\$ 8,844	\$ 10,000	\$ 10,000	\$ 10,000
CENTRAL GARAGE TOTAL	\$ 1,682,191	\$ 1,389,585	\$ 1,396,483	\$ 1,767,484



Sanitation Fund

Sanitation & Recycling

Sanitation provides residential refuse and yard waste collection for over 15,000 households weekly, collecting about 17,000 tons of waste annually. Additionally they provide subscription curbside recycling to over 850 households, collecting about 13 tons of recyclable material annually. Staff consists of one superintendent, one supervisor, 19 full-time employees and multiple temporary seasonal employees as needed throughout the year.

SANITATION FUND	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Sanitation	\$ 2,536,795	\$ 2,543,119	\$ 2,873,705	\$ 2,931,179
Investment Income	\$ 2,549	\$ 1,527	\$ -	\$ -
SANITATION FUND REVENUES	\$ 2,539,344	\$ 2,544,646	\$ 2,873,705	\$ 2,931,179



Sanitation Fund

SANITATION FUND	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 617,783	\$ 582,898	\$ 660,000	\$ 690,000
OT- Regular	\$ 10,932	\$ 9,486	\$ 10,400	\$ 11,400
Longevity Pay	\$ 6,899	\$ 5,975	\$ 6,550	\$ 7,200
Earned Leave	\$ 3,549	\$ 16,224	\$ 7,400	\$ 7,400
PERSONAL SERVICES TOTAL	\$ 639,162	\$ 614,583	\$ 684,350	\$ 716,000
Unemployment	\$ 805	\$ 872	\$ 1,700	\$ 1,100
Social Security	\$ 37,588	\$ 36,094	\$ 39,525	\$ 43,300
Medicare	\$ 8,791	\$ 8,441	\$ 9,450	\$ 10,350
Life Insurance	\$ 1,363	\$ 1,153	\$ 2,200	\$ 2,200
KPERS	\$ 64,630	\$ 63,484	\$ 67,000	\$ 60,000
EMPLOYEE BENEFITS TOTAL	\$ 113,176	\$ 110,044	\$ 119,875	\$ 116,950
Office Supplies	\$ 580	\$ 464	\$ 675	\$ 675
Gas & Oil	\$ 132,168	\$ 73,329	\$ 95,000	\$ 135,000
Maintenance. Supplies-Vehicle & Equip	\$ 187,875	\$ 186,126	\$ 186,150	\$ 186,150
Parts-Machinery & Equip	\$ 13,401	\$ 2,092	\$ 14,500	\$ 14,500
Wearing Apparel	\$ 7,823	\$ 10,841	\$ 15,450	\$ 15,450
Tools	\$ 722	\$ 643	\$ 775	\$ 775
Other Operating. Supplies	\$ 2,060	\$ 1,975	\$ 3,175	\$ 3,175
Buildings & Grounds Supplies	\$ 1,388	\$ 189	\$ 100	\$ 200
SUPPLIES TOTAL	\$ 346,017	\$ 275,659	\$ 315,825	\$ 355,925
Administration & Billing	\$ 28,654	\$ 28,741	\$ 32,200	\$ 32,200
Data Processing Charges	\$ 72,000	\$ 72,000	\$ 80,000	\$ 80,000
Telephone	\$ 263	\$ 441	\$ 1,500	\$ 1,500
Cell Phone Allowance	\$ 600	\$ 687	\$ 600	\$ 600
Water Service	\$ 2,296	\$ 2,203	\$ 2,400	\$ 2,400
Postage	\$ 27	\$ 72	\$ 240	\$ 240
Employee Development	\$ 324	\$ 154	\$ 3,540	\$ 3,045
Dues	\$ 400	\$ -	\$ 400	\$ 400
Repair-Radio	\$ 420	\$ 158	\$ 1,000	\$ 1,000
Repair-Buildings	\$ 576	\$ 976	\$ 2,000	\$ 2,000
Other Contractual	\$ 58,438	\$ 65,372	\$ 74,000	\$ 74,725
CONTRACTUAL SERVICES TOTAL	\$ 163,998	\$ 170,805	\$ 197,880	\$ 198,110
Other Equipment	\$ 58,272	\$ 62,914	\$ 66,925	\$ 69,625
Vehicles	\$ 124,563	\$ 112,368	\$ 357,000	\$ 305,000
CAPITAL OUTLAY TOTAL	\$ 182,835	\$ 175,282	\$ 423,925	\$ 374,625
Health Insurance	\$ 134,792	\$ 127,915	\$ 149,622	\$ 157,103
Workmen's Compensation	\$ 13,200	\$ 8,697	\$ 24,290	\$ 15,303
INTERFUND BENEFITS TOTAL	\$ 147,992	\$ 136,612	\$ 173,912	\$ 172,406
Solid Waste Disposal	\$ 495,966	\$ 549,203	\$ 568,000	\$ 585,000
Interfund Serv. Prov.	\$ 310,000	\$ 376,350	\$ 381,500	\$ 411,500
TRANSFERS TOTAL	\$ 805,966	\$ 925,553	\$ 949,500	\$ 996,500
SANITATION TOTAL	\$ 2,399,146	\$ 2,408,537	\$ 2,865,267	\$ 2,930,516



Solid Waste Fund

The Salina Municipal Solid Waste Landfill provides waste disposal in accordance with the Kansas Department of Health and Environment (KDHE). Staff consists of one superintendent, one supervisor, seven full-time and two part-time employees. The landfill occupies 656 acres, 289.69 of which are permitted by the KDHE for waste disposal. The landfill receives approximately 85,000 tons of refuse per year and has a life expectancy of about 120-140 years.

Disposal fees are based on the type and weight of materials brought to the landfill. The minimum disposal fee at the landfill is \$10 per vehicle for loads up to 660 lbs. Loads of 660 lbs. or more will be \$32.34 per ton. There are separate fees for other materials such as tires, dirt, rock, concrete, asbestos, contaminated soil, etc.

SOLID WASTE FUND	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Solid Waste	\$ 2,576,457	\$ 2,109,551	\$ 1,968,730	\$ 2,047,479
Solid Waste-Internal	\$ 430,834	\$ 477,177	\$ 450,000	\$ 468,000
Investment Income	\$ 5,991	\$ 3,711	\$ 4,000	\$ 4,000
Recycled Material	\$ 19,018	\$ 9,894	\$ -	\$ 7,000
Other Miscellaneous	\$ 37,540	\$ 45,820	\$ 42,310	\$ 42,310
SOLID WASTE TOTAL	\$ 3,069,841	\$ 2,646,154	\$ 2,465,040	\$ 2,568,789

SOLID WASTE FUND	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 348,901	\$ 349,018	\$ 363,000	\$ 378,000
PT- Salaries	\$ 41,971	\$ 40,989	\$ 43,100	\$ 45,275
OT- Regular	\$ 1,248	\$ 1,303	\$ 2,500	\$ 2,500
Longevity Pay	\$ 6,671	\$ 6,071	\$ 6,500	\$ 6,500
Earned Leave	\$ 2,947	\$ 2,989	\$ 3,100	\$ 3,200
PERSONAL SERVICES TOTAL	\$ 401,738	\$ 400,370	\$ 418,200	\$ 435,475
Unemployment	\$ 499	\$ 559	\$ 825	\$ 500
Social Security	\$ 23,253	\$ 23,203	\$ 24,375	\$ 25,600
Medicare	\$ 5,438	\$ 5,427	\$ 6,000	\$ 6,000
Life Insurance	\$ 902	\$ 798	\$ 1,500	\$ 1,500
KPERS	\$ 40,200	\$ 41,569	\$ 42,345	\$ 35,000
EMPLOYEE BENEFITS TOTAL	\$ 70,292	\$ 71,555	\$ 75,045	\$ 68,600



Solid Waste Fund

SOLID WASTE FUND	2014	2015	2016	2017
EXPENDITURES, cont.	ACTUAL	ACTUAL	REVISED	ADOPTED
Office Supplies	\$ 1,512	\$ 1,374	\$ 2,250	\$ 2,250
Sand, Rock, Gravel & Sa	\$ 16,972	\$ 18,451	\$ 21,000	\$ 21,000
Maintenance. Supplies-Vehicle & Equip	\$ 135,426	\$ 106,972	\$ 130,400	\$ 127,900
Wearing Apparel	\$ 1,996	\$ 1,996	\$ 2,250	\$ 2,250
Protective Clothing	\$ -	\$ 264	\$ 880	\$ 880
Tools	\$ -	\$ 112	\$ 500	\$ 500
Public Education Supplies	\$ -	\$ -	\$ 500	\$ 500
Other Operating. Supplies	\$ 9,077	\$ 7,692	\$ 17,800	\$ 17,800
SUPPLIES TOTAL	\$ 164,982	\$ 136,860	\$ 175,580	\$ 173,080
Engineering Services	\$ 210,153	\$ 82,476	\$ 78,050	\$ 58,500
Medical Services	\$ -	\$ -	\$ 50	\$ 50
Data Processing Charges	\$ 61,000	\$ 61,000	\$ 65,000	\$ 65,000
Tire Disposal	\$ 3,054	\$ 5,669	\$ 6,000	\$ 6,000
Waste Management	\$ 1,970	\$ 4,507	\$ 80,000	\$ 80,000
Telephone	\$ 1,829	\$ 1,863	\$ 2,240	\$ 2,660
Gas Service	\$ 6,791	\$ 3,080	\$ 4,000	\$ 9,065
Water Service	\$ 1,691	\$ 1,859	\$ 1,700	\$ 1,900
Light & Power	\$ 10,741	\$ 10,522	\$ 10,750	\$ 10,750
Employee Development	\$ 5,148	\$ 864	\$ 2,120	\$ 4,120
Dues	\$ 546	\$ 574	\$ 675	\$ 675
Repair-Radio	\$ -	\$ -	\$ 250	\$ 250
Repair-Buildings	\$ 2,277	\$ 1,742	\$ 7,000	\$ 19,580
Credit Card Fees/Expense	\$ 2,397	\$ 2,594	\$ 2,400	\$ 2,600
Other Contractual	\$ 29,226	\$ 36,917	\$ 37,210	\$ 37,210
Solid Waste Fees	\$ 99,783	\$ 83,305	\$ 86,500	\$ 86,500
CONTRACTUAL SERVICES TOTAL	\$ 436,605	\$ 296,972	\$ 383,945	\$ 384,860
Principal - City Share	\$ 411,959	\$ -	\$ -	\$ -
Interest - City Share	\$ 8,240	\$ -	\$ -	\$ -
DEBT SERVICES TOTAL	\$ 420,199	\$ -	\$ -	\$ -
Other Equipment	\$ -	\$ 3,550	\$ 236,200	\$ 300,350
Vehicles	\$ -	\$ -	\$ 90,000	\$ -
CAPITAL OUTLAY TOTAL	\$ -	\$ 3,550	\$ 326,200	\$ 300,350
Health Insurance	\$ 80,731	\$ 91,666	\$ 107,474	\$ 112,848
Workmen's Compensation	\$ 7,200	\$ 4,349	\$ 16,694	\$ 10,517
INTERFUND BENEFITS TOTAL	\$ 87,931	\$ 96,015	\$ 124,168	\$ 123,365
Interfund Serv. Prov.	\$ 544,752	\$ 565,000	\$ 575,000	\$ 575,000
Transfers-Interfund	\$ -	\$ 600,000	\$ 600,000	\$ 600,000
TRANSFERS TOTAL	\$ 544,752	\$ 1,165,000	\$ 1,175,000	\$ 1,175,000
SOLID WASTE TOTAL	\$ 2,126,500	\$ 2,170,322	\$ 2,678,138	\$ 2,660,730



Solid Waste Fund: Hazardous Waste

Household Hazardous Waste Facility

The Household Hazardous Waste (HHW) facility inspects, packages and processes residential waste for disposal or reuse. HHW staff also provides educational materials to the public at schools and other local events. The facility relies on voluntary participation of citizens. Staff consists of one certified HHW coordinator and occasional assistance from sanitation employees.

Many products used in our homes contain the same ingredients as industrial waste, yet are exempt from disposal regulation. Leftover products or those unused for over a year are unlikely ever to be used, yet the risk of spills or accidental poisoning of children or pets increases the longer the product remains in the home. The HHW facility provides a means for citizens to drop off these hazardous products at no charge.

HAZARDOUS WASTE	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 37,045	\$ 39,664	\$ 41,500	\$ 43,500
OT- Regular	\$ 120	\$ 14	\$ 500	\$ 500
Longevity Pay	\$ 1,309	\$ 1,351	\$ 1,400	\$ 1,400
PERSONAL SERVICES TOTAL	\$ 38,474	\$ 41,028	\$ 43,400	\$ 45,400
Unemployment	\$ 47	\$ 55	\$ 90	\$ 50
Social Security	\$ 2,216	\$ 2,280	\$ 2,450	\$ 2,575
Medicare	\$ 518	\$ 533	\$ 575	\$ 600
Life Insurance	\$ 99	\$ 93	\$ 220	\$ 220
KPERS	\$ 4,049	\$ 4,272	\$ 4,250	\$ 3,750
EMPLOYEE BENEFITS TOTAL	\$ 6,929	\$ 7,233	\$ 7,585	\$ 7,195
Office Supplies	\$ 146	\$ 84	\$ 150	\$ 150
Wearing Apparel	\$ 502	\$ 400	\$ 850	\$ 780
Tools	\$ 57	\$ 2	\$ 135	\$ 285
Public Education Supplies	\$ 16,609	\$ 21,779	\$ 22,150	\$ 22,450
Other Operating. Supplies	\$ 6,927	\$ 7,082	\$ 9,110	\$ 9,775
Buildings & Grounds Supplies	\$ 1,009	\$ 96	\$ 300	\$ 200
SUPPLIES TOTAL	\$ 25,250	\$ 29,444	\$ 32,695	\$ 33,640
Telephone	\$ 288	\$ 279	\$ 300	\$ 300
Employee Development	\$ 298	\$ 1,291	\$ 2,350	\$ 2,930
Dues	\$ 250	\$ 250	\$ 250	\$ 300
Repair-Buildings	\$ 489	\$ 785	\$ 1,050	\$ 1,050
Other Contractual	\$ 22,631	\$ 49,124	\$ 26,150	\$ 24,575
CONTRACTUAL SERVICES TOTAL	\$ 23,956	\$ 51,730	\$ 30,100	\$ 29,155
Health Insurance	\$ 11,282	\$ 12,914	\$ 14,362	\$ 15,080
Workmen's Compensation	\$ -	\$ 600	\$ 650	\$ 410
INTERFUND BENEFITS TOTAL	\$ 11,282	\$ 13,514	\$ 15,012	\$ 15,489
HAZARDOUS WASTE TOTAL	\$ 105,891	\$ 142,949	\$ 128,792	\$ 130,879



Golf Fund

The first 24-hole golf facility in the state of Kansas, The Salina Municipal Golf Course features an 18-hole regulation golf course and a new six-hole short course. There is a spacious driving range, putting green, and a state-of-the-art short game area which enhance the courses. Green fees consistently rank among the lowest in the state, and turf is manicured to country club quality. In addition to the golf holes on our short course, we now have Foot Golf holes on the course as well.

The Muni is home to many group outings, leagues, tournaments and other special events. A multipurpose room is available for meetings and functions after play. Tee times are taken seven days a week on the 18-hole course.

GOLF FUND	2014	2015	2016	2017
REVENUES	ACTUAL	ACTUAL	REVISED	ADOPTED
Sales Tax--Countywide	\$ 25,437	\$ 26,379	\$ 25,000	\$ 25,000
Electric Carts	\$ 130,142	\$ 139,762	\$ 140,000	\$ 140,000
Pull Carts	\$ 148	\$ 135	\$ 150	\$ 150
Cart Storage	\$ 8,913	\$ 7,675	\$ 8,000	\$ 8,000
Other Rental	\$ 1,013	\$ 1,225	\$ 1,000	\$ 1,200
Membership Fees	\$ 175,815	\$ 185,063	\$ 185,000	\$ 187,000
Green Fees	\$ 284,925	\$ 266,297	\$ 270,000	\$ 270,000
Trail Fees	\$ 7,152	\$ 7,441	\$ 7,500	\$ 7,500
Driving Range	\$ 31,486	\$ 27,565	\$ 28,000	\$ 32,000
First Tee Registration	\$ 9,106	\$ 22,747	\$ 10,000	\$ 10,000
Food/Beverage	\$ 46,346	\$ 39,757	\$ 45,000	\$ 45,000
Food/Beverage--Beer Sal	\$ 24,097	\$ 26,104	\$ 27,000	\$ 28,000
Pro Shop	\$ 66,469	\$ 69,797	\$ 70,000	\$ 70,000
Other Reimbursements	\$ 275	\$ 2,785	\$ 500	\$ -
Investment Income	\$ 258	\$ 64	\$ 65	\$ -
Donations	\$ 656	\$ 8,911	\$ -	\$ -
Other Miscellaneous	\$ 47,765	\$ 30,685	\$ 50,000	\$ 50,000
GOLF COURSE TOTAL	\$ 860,012	\$ 862,425	\$ 867,215	\$ 873,850

GOLF FUND	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 213,736	\$ 182,183	\$ 190,000	\$ 199,643
PT- Salaries	\$ 95,506	\$ 107,563	\$ 108,000	\$ 111,000
OT- Regular	\$ 5,291	\$ 4,372	\$ 6,000	\$ 6,000
Longevity Pay	\$ 3,154	\$ 2,450	\$ 3,500	\$ 2,500
Earned Leave	\$ 7,362	\$ 2,462	\$ 6,000	\$ 5,000
PERSONAL SERVICES TOTAL	\$ 325,048	\$ 299,029	\$ 313,500	\$ 324,143
Unemployment	\$ 419	\$ 433	\$ 600	\$ 400
Social Security	\$ 19,231	\$ 17,653	\$ 19,900	\$ 19,900
Medicare	\$ 4,497	\$ 4,128	\$ 4,900	\$ 4,900
Life Insurance	\$ 505	\$ 396	\$ 525	\$ 525
KPERS	\$ 22,832	\$ 19,443	\$ 20,000	\$ 17,000
EMPLOYEE BENEFITS TOTAL	\$ 47,484	\$ 42,054	\$ 45,925	\$ 42,725



Golf Fund

GOLF FUND	2014	2015	2016	2017
EXPENDITURES, cont.	ACTUAL	ACTUAL	REVISED	ADOPTED
Office Supplies	\$ 861	\$ 416	\$ 250	\$ 250
Irrigation Supplies	\$ 17,027	\$ 24,423	\$ 12,000	\$ 15,000
Gas & Oil	\$ 20,903	\$ 25,119	\$ 18,400	\$ 27,600
Maintenance. Supplies-Vehicle & Equip	\$ 18,270	\$ 25,763	\$ 22,000	\$ 25,000
Parts-Machinery & Equip	\$ 1,167	\$ 2,269	\$ 2,000	\$ 2,000
Chemicals	\$ 60,988	\$ 58,263	\$ 60,000	\$ 60,000
Wearing Apparel	\$ 532	\$ 875	\$ 500	\$ 500
Safety Equip & Supplies	\$ 203	\$ 498	\$ 500	\$ 500
Tools	\$ 1,087	\$ 948	\$ 1,000	\$ 1,000
Mach. & Equip. (<\$250)	\$ 200	\$ 398	\$ 1,000	\$ 1,000
Recreation Supplies	\$ 19,654	\$ 36,310	\$ 30,000	\$ 35,000
Seeds, Plants, Trees	\$ 8,433	\$ 1,238	\$ 8,000	\$ 8,000
Other Operating. Supplies	\$ 5,579	\$ 2,777	\$ 2,000	\$ 2,000
Pro Shop	\$ 1,375	\$ 2,408	\$ 2,000	\$ 2,000
Pro Shop Merchandise	\$ 58,712	\$ 70,595	\$ 65,000	\$ 60,000
Snack Bar	\$ 48,769	\$ 46,621	\$ 50,000	\$ 50,000
Driving Range	\$ 1,068	\$ 10,120	\$ 3,000	\$ 3,000
SUPPLIES TOTAL	\$ 264,827	\$ 309,040	\$ 277,650	\$ 292,850
Rent/Lease	\$ 4,236	\$ -	\$ -	\$ -
Rental Cart Repair	\$ 2,383	\$ 1,695	\$ 1,000	\$ 1,000
Sales Tax	\$ 23,889	\$ 24,159	\$ 27,000	\$ 25,000
Telephone	\$ 6,782	\$ 6,955	\$ 7,000	\$ 7,000
Cell Phone Allowance	\$ 300	\$ 288	\$ 300	\$ 300
Gas Service	\$ 6,799	\$ 5,327	\$ 6,000	\$ 7,000
Solid Waste Disposal	\$ 1,461	\$ 1,615	\$ 1,500	\$ 1,500
Water Service	\$ 3,552	\$ 4,029	\$ 3,500	\$ 3,500
Light & Power	\$ 45,182	\$ 41,915	\$ 38,000	\$ 42,000
Postage	\$ 396	\$ 364	\$ 250	\$ 400
Employee Development	\$ 1,575	\$ 1,420	\$ 2,000	\$ 2,000
Dues	\$ 2,032	\$ 1,692	\$ 2,000	\$ 1,700
Printing	\$ 187	\$ 2,210	\$ 250	\$ 2,000
Advertising & Promotion	\$ 1,895	\$ 1,186	\$ 2,000	\$ 1,500
Repair-Buildings	\$ 2,765	\$ 3,609	\$ 2,000	\$ 2,000
Credit Card Fees/Expense	\$ 20,772	\$ 17,817	\$ 20,000	\$ 20,000
Other Contractual	\$ 1,163	\$ 528	\$ 1,000	\$ 1,000
CONTRACTUAL SERVICES TOTAL	\$ 125,369	\$ 114,810	\$ 113,800	\$ 117,900
CAPITAL OUTLAY TOTAL	\$ -	\$ 11,000	\$ -	\$ -
Health Insurance	\$ 38,056	\$ 35,945	\$ 36,241	\$ 38,053
Workmen's Compensation	\$ 6,000	\$ 4,026	\$ 3,798	\$ 2,393
INTERFUND BENEFITS TOTAL	\$ 44,056	\$ 39,971	\$ 40,039	\$ 40,446
Interfund Serv. Prov.	\$ -	\$ -	\$ -	\$ 83,289
TRANSFERS TOTAL	\$ -	\$ -	\$ -	\$ 83,289
GOLF FUND TOTAL	\$ 806,783	\$ 815,903	\$ 790,914	\$ 901,353

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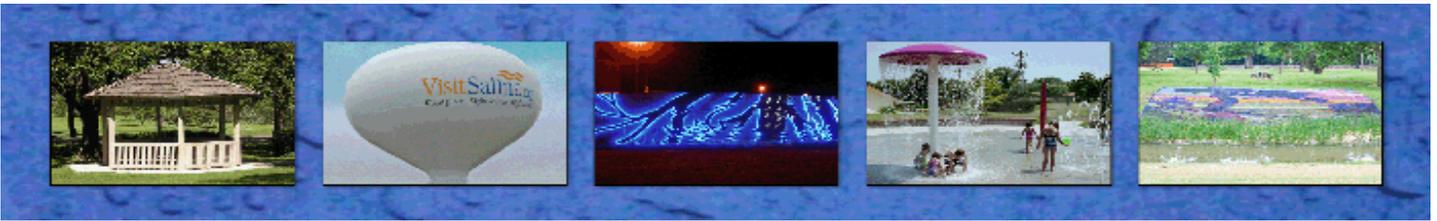


Salina

PROPRIETARY
FUNDS



Water and Wastewater Fund



The Municipal Utilities Department is composed of the water and wastewater facilities operated by the City of Salina. The Utilities Department has 57 employees and is separated into two major divisions, Plant Operations Division (Water Treatment Plant and Wastewater Treatment Plant) and Utility Division (Water Distribution and Wastewater Collection). The Utilities Department is self-supporting from user charges collected from its customers. Administration provides customer service, management and support to the Plant Operations and Utility Divisions.

The City of Salina is committed to providing quality customer service to all customers. The Water Customer Accounting Office is responsible for the Accounts Receivable system for all City of Salina utilities (water, wastewater, and refuse collection). The division bills nearly 20,000 customers per month on a cycle basis (1,000 per day), and collects nearly \$17.1 million per year to support the water, wastewater and refuse collection systems in the City. The meter staff also work out of this division, reading all the meters within Salina as well as working service orders (new accounts, final accounts, etc.).

The Water Treatment Plant (WTP) staff provides customer service and maintains the WTP. Treatment includes settling, softening, filtration and disinfection. The WTP has the capability to treat 20 million gallons per day (mgd) of raw water, ten mgd from the Smoky Hill River and ten mgd from the downtown well field (15 wells). The WTP currently treats approximately five mgd in the winter and up to ten mgd in the summer. Total water treated in 2015 was 1.98 billion gallons, which included 0.98 billion gallons from the Smoky Hill River and 1.00 billion gallons from the Downtown Well Field. The water is chemically treated to meet or exceed standards of the Kansas State Department of Health and Environment (KDHE) and the U.S. Environmental Protection Agency (EPA). Compliance with those standards is assured by extensive testing in both the plant and throughout the complete water distribution system.

The Water Distribution staff provides customer service and maintains the Water Distribution System, which consists of eight elevated water storage tanks on five separate pressure zones, five pressure booster pump stations, 332 miles of water main, 4,371 valves, 2,424 fire hydrants and 20,176 water services and meters.

The Wastewater Treatment Plant (WWTP) staff provides customer service and maintains the WWTP. Treatment includes preliminary screening with grit removal, primary clarification, trickling filters, activated sludge and ultraviolet disinfection. The WWTP has the capability to treat 7.25 mgd of raw wastewater and currently treats approximately 3.6 mgd. Total wastewater treated in 2015 was 1.21 billion gallons. A total of 1,213 tons of bio-solids (beneficial byproduct of wastewater treatment) were produced and applied to area farmland for beneficial use. The wastewater generated by the City is treated to standards specified by the KDHE and discharged to the Smoky Hill River. A total of 13 industrial users are permitted and monitored to ensure discharge water meets the City's Industrial Pretreatment requirements.

The Wastewater Collection staff provides customer service and maintains the Wastewater Collection System, which consists of 230 miles of sanitary sewer mains, 4,803 manholes and 59 wastewater pump stations.



Water and Wastewater Fund Revenues

WATER AND WASTEWATER FUND REVENUES	2014 ACTUAL	2015 ACTUAL	2016 REVISED	2017 ADOPTED
Water Charges	\$ 9,756,350	\$ 9,890,049	\$ 10,000,000	\$ 10,400,000
Front Footage & Tapping	\$ 68,369	\$ 71,990	\$ 70,000	\$ 50,000
Meter Deposits	\$ 139,915	\$ 143,230	\$ 140,000	\$ 140,000
Meter Pit Installation	\$ 15,600	\$ 16,800	\$ 15,000	\$ 15,000
Pretreatment Permit	\$ 1,700	\$ 1,100	\$ -	\$ -
Sewer Charges	\$ 8,327,241	\$ 8,466,748	\$ 8,500,000	\$ 8,840,000
Other Reimbursements	\$ 179,900	\$ 100	\$ -	\$ -
Sanitation Bill Charge	\$ 28,654	\$ 28,741	\$ 32,200	\$ 32,200
Internal Water Charges	\$ 44,240	\$ 42,585	\$ 45,000	\$ 45,000
Internal Sewer Charges	\$ 44,240	\$ 42,585	\$ 45,000	\$ 45,000
Interfund Serv. Prov.	\$ -	\$ 60,302	\$ -	\$ -
Transfer Construction	\$ 2,007,482	\$ -	\$ -	\$ -
Sales Tax Collected	\$ 182,850	\$ 179,030	\$ 180,000	\$ 180,000
Investment Income	\$ 29,270	\$ 18,190	\$ 20,000	\$ 25,000
Sale Of Commodities	\$ 9,110	\$ 39,879	\$ 10,000	\$ 10,000
Other Miscellaneous	\$ -	\$ 87	\$ -	\$ -
WATER AND WASTEWATER FUND TOTAL	\$ 20,834,922	\$ 19,001,416	\$ 19,057,200	\$ 19,782,200



Water Customer Accounting

WATER CUSTOMER ACCOUNTING	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 284,868	\$ 166,872	\$ 200,000	\$ 225,000
PT- Salaries	\$ -	\$ -	\$ 1,000	\$ 1,000
OT- Regular	\$ 2,197	\$ 1,936	\$ 3,000	\$ 3,000
Longevity Pay	\$ 4,451	\$ 2,895	\$ 5,367	\$ 5,367
PERSONAL SERVICES TOTAL	\$ 291,516	\$ 171,702	\$ 209,367	\$ 234,367
Unemployment	\$ 370	\$ 251	\$ 660	\$ 500
Social Security	\$ 17,276	\$ 10,395	\$ 12,000	\$ 12,480
Medicare	\$ 4,040	\$ 2,431	\$ 5,625	\$ 5,625
Life Insurance	\$ 738	\$ 407	\$ 1,400	\$ 1,400
KPERS	\$ 29,467	\$ 17,982	\$ 25,000	\$ 22,000
EMPLOYEE BENEFITS TOTAL	\$ 51,892	\$ 31,467	\$ 44,685	\$ 42,005
Petty Cash-Short	\$ 363	\$ 215	\$ -	\$ -
Office Supplies	\$ 2,726	\$ 2,324	\$ 4,000	\$ 4,000
Gas & Oil	\$ 603	\$ -	\$ -	\$ -
Maintenance. Supplies-Vehicle & Equip	\$ 1,304	\$ -	\$ -	\$ -
Tools	\$ -	\$ -	\$ 500	\$ 500
Public Education Supplies	\$ 565	\$ -	\$ 4,000	\$ 4,000
SUPPLIES TOTAL	\$ 5,561	\$ 2,539	\$ 8,500	\$ 8,500
Legal Services	\$ 9,080	\$ 15,984	\$ 50,000	\$ 50,000
Ks Water Protection Fee	\$ 59,317	\$ 23,989	\$ 70,000	\$ 70,000
Clean Water Fees	\$ 55,608	\$ 22,490	\$ 65,000	\$ 65,000
Sales Tax	\$ 167,799	\$ 107,186	\$ 210,000	\$ 210,000
Int. On Meter Deposits	\$ 215	\$ 229	\$ 3,000	\$ 3,000
Refunded Meter Deposits	\$ 138,176	\$ 135,436	\$ 140,000	\$ 140,000
Telephone	\$ 1,363	\$ 1,384	\$ 2,600	\$ 2,600
Postage	\$ 105,791	\$ 113,639	\$ 112,000	\$ 112,000
Employee Development	\$ -	\$ -	\$ 1,000	\$ 1,000
Dues	\$ 1,225	\$ 1,160	\$ 2,000	\$ 2,000
Printing	\$ 13,023	\$ 16,243	\$ 22,000	\$ 22,000
Repair-Off. Equip.	\$ 1,709	\$ 1,162	\$ 2,000	\$ 2,000
Credit Card Fees/Expense	\$ 69,497	\$ 73,040	\$ 72,000	\$ 72,000
Other Contractual	\$ 47,395	\$ 83,352	\$ 70,000	\$ 70,000
Low Income Assistance	\$ 6,917	\$ 5,228	\$ 6,000	\$ 6,000
CONTRACTUAL SERVICES TOTAL	\$ 677,116	\$ 600,523	\$ 827,600	\$ 827,600
Office Equipment	\$ 980	\$ -	\$ 25,000	\$ 25,000
Computers/Technology	\$ -	\$ 17,600	\$ 244,948	\$ 25,000
CAPITAL OUTLAY TOTAL	\$ 980	\$ 17,600	\$ 269,948	\$ 50,000
Health Insurance	\$ 42,069	\$ 40,021	\$ 45,000	\$ 60,000
Workmen's Compensation	\$ 7,200	\$ 4,744	\$ 14,000	\$ 8,820
INTERFUND BENEFITS TOTAL	\$ 49,269	\$ 44,765	\$ 59,000	\$ 68,820
Data Processing Charges	\$ 770,000	\$ 770,000	\$ 800,000	\$ 800,000
TRANSFERS TOTAL	\$ 770,000	\$ 770,000	\$ 800,000	\$ 800,000
WATER CUSTOMER ACCTING TOTAL	\$ 1,846,334	\$ 1,638,595	\$ 2,219,100	\$ 2,031,292



Utilities Administration

UTILITIES ADMINISTRATION	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 471,083	\$ 443,727	\$ 694,000	\$ 722,000
PT- Salaries	\$ 1,562	\$ 2,831	\$ 4,500	\$ 4,500
OT- Regular	\$ 60	\$ 934	\$ 2,000	\$ 2,000
Longevity Pay	\$ 3,006	\$ 2,321	\$ 3,200	\$ 3,200
Earned Leave	\$ 32,109	\$ 26,498	\$ 30,000	\$ 30,000
PERSONAL SERVICES TOTAL	\$ 507,819	\$ 476,310	\$ 733,700	\$ 761,700
Unemployment	\$ 627	\$ 641	\$ 1,800	\$ 1,200
Social Security	\$ 29,300	\$ 26,476	\$ 30,284	\$ 30,284
Medicare	\$ 6,852	\$ 6,229	\$ 7,082	\$ 7,082
Life Insurance	\$ 937	\$ 836	\$ 700	\$ 700
KPERS	\$ 46,899	\$ 45,975	\$ 70,000	\$ 65,000
Admin. Fee-PCS Prescription	\$ -	\$ -	\$ 4,400	\$ 4,400
Transportation Allowance	\$ 3,696	\$ 3,542	\$ 3,696	\$ 3,696
EMPLOYEE BENEFITS TOTAL	\$ 88,311	\$ 83,700	\$ 117,962	\$ 112,362
Office Supplies	\$ 1,467	\$ 791	\$ 1,200	\$ 1,200
Books & Periodicals	\$ -	\$ -	\$ 200	\$ 200
Gas & Oil	\$ 2,295	\$ 685	\$ 800	\$ 1,200
Maintenance. Supplies-Vehicle & Equip	\$ 897	\$ 93	\$ 1,000	\$ 1,000
Maintenance Supplies	\$ -	\$ 15	\$ -	\$ -
SUPPLIES TOTAL	\$ 4,658	\$ 1,584	\$ 3,200	\$ 3,600
Engineering Services	\$ 10,900	\$ -	\$ 25,000	\$ 25,000
Auditing Services	\$ 34,328	\$ 19,188	\$ 35,000	\$ 35,000
Rent/Lease - Buildings	\$ 74,683	\$ 77,440	\$ 100,000	\$ 100,000
Telephone	\$ 192	\$ 1,754	\$ 500	\$ 2,000
Cell Phone Allowance	\$ 1,450	\$ 1,439	\$ 1,500	\$ 1,500
Postage	\$ 790	\$ 817	\$ 1,000	\$ 1,000
Employee Development	\$ 2,027	\$ 2,282	\$ 3,500	\$ 3,500
Dues	\$ 431	\$ 454	\$ 600	\$ 600
Legal Notices	\$ 329	\$ 410	\$ 1,000	\$ 1,000
Printing	\$ -	\$ 581	\$ 1,500	\$ 1,500
Other Contractual	\$ (15,161)	\$ 12,496	\$ 30,000	\$ 30,000
Automated Meter Reading	\$ 900	\$ 490	\$ -	\$ -
CONTRACTUAL SERVICES TOTAL	\$ 110,868	\$ 117,349	\$ 199,600	\$ 201,100
Health Insurance	\$ 52,696	\$ 60,360	\$ 100,531	\$ 105,558
Workmen's Compensation	\$ 18,000	\$ 11,860	\$ 33,000	\$ 20,790
INTERFUND BENEFITS TOTAL	\$ 70,696	\$ 72,220	\$ 133,531	\$ 126,348
Franchise Fees	\$ 950,000	\$ 1,000,000	\$ 1,200,000	\$ 1,200,000
Interfund Serv. Prov.	\$ 1,480,000	\$ 1,600,000	\$ 1,650,000	\$ 1,650,000
Transfers-Interfund	\$ -	\$ 100,000	\$ -	\$ -
TRANSFERS TOTAL	\$ 2,430,000	\$ 2,700,000	\$ 2,850,000	\$ 2,850,000
UTILITIES ADMINISTRATION TOTAL	\$ 3,212,353	\$ 3,451,163	\$ 4,037,993	\$ 4,055,110



Water Operations

WATER OPERATIONS	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 497,633	\$ 510,328	\$ 535,000	\$ 556,000
OT- Regular	\$ 34,790	\$ 34,997	\$ 35,000	\$ 35,000
Longevity Pay	\$ 7,866	\$ 7,122	\$ 8,750	\$ 8,750
PERSONAL SERVICES TOTAL	\$ 540,289	\$ 552,448	\$ 578,750	\$ 599,750
Unemployment	\$ 687	\$ 1,007	\$ 1,800	\$ 1,200
Social Security	\$ 32,035	\$ 32,776	\$ 29,000	\$ 29,000
Medicare	\$ 7,492	\$ 7,665	\$ 8,160	\$ 8,160
Life Insurance	\$ 1,200	\$ 1,086	\$ 2,750	\$ 2,750
KPERS	\$ 55,286	\$ 57,472	\$ 59,186	\$ 48,000
EMPLOYEE BENEFITS TOTAL	\$ 96,700	\$ 100,005	\$ 100,896	\$ 89,110
Office Supplies	\$ 1,020	\$ 654	\$ 2,000	\$ 2,000
Gas & Oil	\$ 2,753	\$ 2,248	\$ 2,400	\$ 3,600
Diesel	\$ 664	\$ 459	\$ 1,000	\$ 2,500
Maintenance. Supplies-Vehicle & Equip	\$ 2,786	\$ 2,567	\$ 4,000	\$ 3,000
Chemicals	\$ 887,483	\$ 897,206	\$ 1,067,000	\$ 1,096,000
Wearing Apparel	\$ 349	\$ 2,658	\$ 2,750	\$ 2,750
Protective Clothing	\$ -	\$ 300	\$ 1,000	\$ 1,000
Laboratory Supplies	\$ 67,706	\$ 60,029	\$ 70,000	\$ 73,500
Tools	\$ 1,931	\$ 1,806	\$ 2,000	\$ 2,000
Maintenance Supply-Storage Tanks	\$ 4,170	\$ 2,654	\$ 5,000	\$ 15,000
Maintenance Supply-Pumping Stations	\$ 42,061	\$ 16,051	\$ 50,000	\$ 55,000
Maintenance Supply-Sludge Lines	\$ 14,839	\$ 2,039	\$ 15,000	\$ 20,000
Maintenance Supply-Wells	\$ 124,368	\$ 1,691	\$ 100,000	\$ 172,000
Maintenance Supply-Process Equip.	\$ 125,580	\$ 64,527	\$ 118,000	\$ 120,000
Maintenance Supply-Monitors & Tele.	\$ 8,953	\$ 5,758	\$ 30,500	\$ 35,500
Maintenance Supply-River Pumps	\$ 14,549	\$ 796	\$ 5,000	\$ 25,000
Other Operating. Supplies	\$ 24,171	\$ 14,174	\$ 20,000	\$ 20,000
Buildings & Grounds Supplies	\$ 44,331	\$ 25,986	\$ 29,000	\$ 30,000
SUPPLIES TOTAL	\$ 1,367,714	\$ 1,101,603	\$ 1,524,650	\$ 1,678,850



Water Operations

WATER OPERATIONS	2014	2015	2016	2017
EXPENDITURES, cont.	ACTUAL	ACTUAL	ADOPTED	ADOPTED
Telephone	\$ 6,434	\$ 8,525	\$ 7,500	\$ 9,000
Cell Phone Allowance	\$ 600	\$ 513	\$ 600	\$ 600
Gas Service	\$ 19,809	\$ 14,252	\$ 15,000	\$ 20,000
Water Service	\$ 4,325	\$ 3,298	\$ 4,500	\$ 4,500
L&P-Wells	\$ 63,129	\$ 43,554	\$ 71,000	\$ 71,000
L&P-River Intake	\$ 24,634	\$ 28,008	\$ 27,000	\$ 30,000
L&P-Filter Bldg.	\$ 44,121	\$ 44,006	\$ 48,000	\$ 48,000
L&P-Towers & Valves	\$ 5,315	\$ 5,027	\$ 6,000	\$ 6,000
L&P-Hs & Bps	\$ 231,920	\$ 231,053	\$ 255,000	\$ 246,000
L&P-Chemical	\$ 98,095	\$ 101,200	\$ 106,500	\$ 108,000
L&P Fire Pump Station	\$ 12,530	\$ 8,363	\$ 13,000	\$ 13,500
Employee Development	\$ 2,862	\$ 1,619	\$ 4,150	\$ 4,900
Dues	\$ 280	\$ -	\$ -	\$ -
Other Contractual	\$ 15,577	\$ 9,599	\$ 17,800	\$ 19,000
CONTRACTUAL SERVICES TOTAL	\$ 529,632	\$ 499,016	\$ 576,050	\$ 580,500
Other Equipment	\$ 2,533	\$ 6,679	\$ 23,000	\$ 31,900
CAPITAL OUTLAY TOTAL	\$ 2,533	\$ 6,679	\$ 23,000	\$ 31,900
Health Insurance	\$ 94,215	\$ 101,112	\$ 121,968	\$ 128,066
Workmen's Compensation	\$ 14,000	\$ 9,225	\$ 27,030	\$ 17,029
INTERFUND BENEFITS TOTAL	\$ 108,215	\$ 110,337	\$ 148,998	\$ 145,095
WATER OPERATIONS TOTAL	\$ 2,645,084	\$ 2,370,087	\$ 2,952,344	\$ 3,125,205



Water Distribution

WATER DISTRIBUTION	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 443,194	\$ 445,026	\$ 540,000	\$ 562,000
PT- Salaries	\$ -	\$ -	\$ 7,500	\$ 7,500
OT- Regular	\$ 31,949	\$ 27,179	\$ 45,000	\$ 35,000
Longevity Pay	\$ 6,041	\$ 6,117	\$ 6,050	\$ 6,050
PERSONAL SERVICES TOTAL	\$ 481,183	\$ 478,322	\$ 598,550	\$ 610,550
Unemployment	\$ 588	\$ 672	\$ 1,000	\$ 750
Social Security	\$ 27,527	\$ 27,892	\$ 32,400	\$ 32,400
Medicare	\$ 6,438	\$ 6,523	\$ 7,500	\$ 7,500
Life Insurance	\$ 1,151	\$ 1,011	\$ 1,200	\$ 1,200
KPERS	\$ 48,864	\$ 49,096	\$ 54,184	\$ 48,500
EMPLOYEE BENEFITS TOTAL	\$ 84,567	\$ 85,194	\$ 96,284	\$ 90,350
Office Supplies	\$ 1,072	\$ 1,059	\$ 1,250	\$ 1,250
Sand, Rock, Gravel & Sa	\$ 1,568	\$ 1,891	\$ 5,200	\$ 5,200
Gas & Oil	\$ 35,406	\$ 22,539	\$ 20,000	\$ 30,000
Maintenance. Supplies-Vehicle & Equip	\$ 24,373	\$ 28,611	\$ 35,000	\$ 35,000
Signs	\$ -	\$ 2,392	\$ 3,000	\$ 3,000
Wearing Apparel	\$ 1,805	\$ 2,388	\$ 3,500	\$ 3,500
Protective Clothing	\$ 1,905	\$ 2,263	\$ 3,500	\$ 3,500
Tools	\$ 3,415	\$ 2,401	\$ 4,250	\$ 4,250
Meter Maintenance. Supply	\$ 9,868	\$ 2,672	\$ 12,400	\$ 12,400
Tapping Supplies	\$ -	\$ 214	\$ -	\$ -
Maintenance Supply-Mains	\$ 58,550	\$ 63,440	\$ 80,000	\$ 80,000
Maintenance Supply-Service Lines	\$ 157,012	\$ 66,726	\$ 184,250	\$ 184,250
Maintenance Supply-Hydrants	\$ 5,475	\$ 1,019	\$ 5,000	\$ 5,000
Maintenance Supply-Equipment	\$ 8,358	\$ 5,090	\$ 5,500	\$ 5,500
Maintenance Supply-Street Cut Repair	\$ 164,980	\$ 171,197	\$ 195,000	\$ 195,000
Other Operating. Supplies	\$ 8,984	\$ 9,699	\$ 8,000	\$ 8,000
Buildings & Grounds Supplies	\$ 6,821	\$ 2,306	\$ 11,500	\$ 24,500
SUPPLIES TOTAL	\$ 489,592	\$ 385,907	\$ 577,350	\$ 600,350
Telephone	\$ 1,193	\$ 1,044	\$ 2,750	\$ 2,750
Cell Phone Allowance	\$ 900	\$ 1,327	\$ 3,000	\$ 3,000
Gas Service	\$ 4,701	\$ 3,837	\$ 5,000	\$ 7,000
Water Service	\$ 30,078	\$ 12,467	\$ 35,000	\$ 35,000
Light & Power	\$ 4,313	\$ 3,776	\$ 5,000	\$ 5,000
Employee Development	\$ 3,309	\$ 1,613	\$ 5,000	\$ 7,850
Other Contractual	\$ 17,374	\$ 9,036	\$ 40,500	\$ 39,500
CONTRACTUAL SERVICES TOTAL	\$ 61,869	\$ 33,099	\$ 96,250	\$ 100,100
Other Equipment	\$ 18,447	\$ 3,984	\$ 20,800	\$ 27,800
CAPITAL OUTLAY TOTAL	\$ 18,447	\$ 3,984	\$ 20,800	\$ 27,800
Health Insurance	\$ 136,686	\$ 134,905	\$ 134,614	\$ 141,344
Workmen's Compensation	\$ 10,000	\$ 6,589	\$ 19,000	\$ 11,970
INTERFUND BENEFITS TOTAL	\$ 146,686	\$ 141,494	\$ 153,614	\$ 153,314
WATER DISTRIBUTION TOTAL	\$ 1,282,344	\$ 1,128,001	\$ 1,542,848	\$ 1,582,464



Wastewater Operations

WASTEWATER OPERATIONS	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 409,422	\$ 402,952	\$ 466,000	\$ 487,000
OT- Regular	\$ 28,018	\$ 26,848	\$ 30,000	\$ 30,000
Longevity Pay	\$ 5,751	\$ 6,146	\$ 8,300	\$ 8,300
PERSONAL SERVICES TOTAL	\$ 443,191	\$ 435,946	\$ 504,300	\$ 525,300
Unemployment	\$ 564	\$ 619	\$ 1,340	\$ 1,000
Social Security	\$ 26,316	\$ 25,687	\$ 32,100	\$ 32,100
Medicare	\$ 6,155	\$ 6,007	\$ 8,160	\$ 8,160
Life Insurance	\$ 878	\$ 805	\$ 2,500	\$ 2,500
KPERS	\$ 44,881	\$ 45,258	\$ 50,000	\$ 45,000
EMPLOYEE BENEFITS TOTAL	\$ 78,794	\$ 78,376	\$ 94,100	\$ 88,760
Office Supplies	\$ 985	\$ 828	\$ 1,110	\$ 1,110
Books & Periodicals	\$ -	\$ -	\$ 300	\$ 300
Sand, Rock, Gravel & Sa	\$ -	\$ -	\$ 500	\$ 500
Gas & Oil	\$ 4,145	\$ 2,232	\$ 3,000	\$ 4,500
Maintenance. Supplies-Vehicle & Equip	\$ 10,063	\$ 4,711	\$ 10,000	\$ 10,000
Chemicals	\$ 47,975	\$ 26,303	\$ 50,000	\$ 55,000
Wearing Apparel	\$ 640	\$ 973	\$ 2,000	\$ 2,000
Protective Clothing	\$ 1,197	\$ 790	\$ 1,090	\$ 1,200
Laboratory Supplies	\$ 38,219	\$ 33,047	\$ 38,800	\$ 50,800
Safety Equip & Supplies	\$ 1,508	\$ 1,236	\$ 1,725	\$ 1,700
Tools	\$ 1,378	\$ 607	\$ 2,625	\$ 2,600
Meter Maintenance. Supply	\$ 17,322	\$ 20,740	\$ 30,000	\$ 30,000
Maintenance Supply-Equipment	\$ 147,002	\$ 84,324	\$ 135,000	\$ 135,000
Other Operating. Supplies	\$ 2,825	\$ 3,439	\$ 5,000	\$ 5,000
Buildings & Grounds Supplies	\$ 17,726	\$ 11,263	\$ 18,000	\$ 18,000
SUPPLIES TOTAL	\$ 290,987	\$ 190,492	\$ 299,150	\$ 317,710
Telephone	\$ 5,658	\$ 5,619	\$ 6,000	\$ 6,000
Cell Phone Allowance	\$ 300	\$ 409	\$ 300	\$ 500
Gas Service	\$ 34,956	\$ 13,318	\$ 12,000	\$ 38,000
Water Service	\$ 46,887	\$ 61,314	\$ 50,000	\$ 62,000
Light & Power	\$ 183,955	\$ 176,450	\$ 205,000	\$ 205,000
Employee Development	\$ 3,604	\$ 1,327	\$ 4,050	\$ 4,050
Dues	\$ 256	\$ 92	\$ 450	\$ 450
Repair-Radio	\$ -	\$ -	\$ 300	\$ 300
Other Contractual	\$ 230,356	\$ 230,688	\$ 268,650	\$ 268,650
CONTRACTUAL SERVICES TOTAL	\$ 505,973	\$ 489,217	\$ 546,750	\$ 584,950
Other Equipment	\$ 15,863	\$ 6,388	\$ 3,600	\$ 3,600
CAPITAL OUTLAY TOTAL	\$ 15,863	\$ 6,388	\$ 3,600	\$ 3,600
Health Insurance	\$ 80,129	\$ 86,168	\$ 102,247	\$ 107,360
Workmen's Compensation	\$ 13,200	\$ 8,697	\$ 13,200	\$ 8,316
INTERFUND BENEFITS TOTAL	\$ 93,329	\$ 94,865	\$ 115,447	\$ 115,676
WASTEWATER OPERATIONS TOTAL	\$ 1,428,137	\$ 1,295,284	\$ 1,563,347	\$ 1,635,996



Wastewater Collection

WASTEWATER COLLECTION	2014	2015	2016	2017
EXPENDITURES	ACTUAL	ACTUAL	REVISED	ADOPTED
FT-Salaries Budget	\$ 281,523	\$ 269,808	\$ 362,000	\$ 376,000
OT- Regular	\$ 16,160	\$ 21,543	\$ 20,000	\$ 22,000
Longevity Pay	\$ 3,947	\$ 3,966	\$ 4,650	\$ 4,650
PERSONAL SERVICES TOTAL	\$ 301,630	\$ 295,317	\$ 386,650	\$ 402,650
Unemployment	\$ 373	\$ 413	\$ 710	\$ 710
Social Security	\$ 17,412	\$ 17,208	\$ 19,645	\$ 19,645
Medicare	\$ 4,072	\$ 4,024	\$ 4,300	\$ 4,300
Life Insurance	\$ 736	\$ 624	\$ 1,100	\$ 1,100
KPERS	\$ 30,488	\$ 30,843	\$ 36,661	\$ 35,195
EMPLOYEE BENEFITS TOTAL	\$ 53,082	\$ 53,112	\$ 62,416	\$ 60,950
Office Supplies	\$ 840	\$ 983	\$ 1,000	\$ 1,000
Books & Periodicals	\$ 845	\$ 67	\$ 400	\$ 400
Sand, Rock, Gravel & Sa	\$ 1,306	\$ 9,341	\$ 6,500	\$ 6,500
Gas & Oil	\$ 24,283	\$ 14,322	\$ 16,000	\$ 24,000
Maintenance. Supplies-Vehicle & Equip	\$ 33,588	\$ 31,457	\$ 40,000	\$ 40,000
Chemicals	\$ 176,396	\$ 127,238	\$ 179,100	\$ 181,100
Wearing Apparel	\$ 1,666	\$ 3,811	\$ 3,000	\$ 3,000
Protective Clothing	\$ 1,732	\$ 1,579	\$ 4,860	\$ 4,860
Safety Equip & Supplies	\$ 646	\$ 621	\$ 2,550	\$ 1,800
Tools	\$ 3,106	\$ 3,684	\$ 3,900	\$ 3,900
Meter Maintenance. Supply	\$ 1,730	\$ 2,253	\$ 3,000	\$ 3,000
Maintenance Supply-Pumping Stations	\$ 167,775	\$ 166,020	\$ 215,500	\$ 195,500
Maintenance Supply-Sewer Lines	\$ 28,134	\$ 52,745	\$ 51,000	\$ 51,000
TV Unit Supplies	\$ 10,722	\$ 21,365	\$ 18,000	\$ 18,000
Other Operating. Supplies	\$ 1,736	\$ 2,095	\$ 4,200	\$ 4,200
Buildings & Grounds Supplies	\$ 1,957	\$ 10,022	\$ 10,000	\$ 4,500
SUPPLIES TOTAL	\$ 456,461	\$ 447,603	\$ 559,010	\$ 542,760
Telephone	\$ 321	\$ 854	\$ 500	\$ 1,000
Cell Phone Allowance	\$ 450	\$ 602	\$ 2,500	\$ 2,500
Gas Service	\$ 2,790	\$ 2,382	\$ 2,000	\$ 3,000
Light & Power	\$ 178,468	\$ 180,554	\$ 184,000	\$ 184,000
Employee Development	\$ 4,065	\$ 3,257	\$ 4,800	\$ 7,850
Dues	\$ 176	\$ 147	\$ 500	\$ 500
Printing	\$ -	\$ -	\$ 400	\$ 400
Repair-Radio	\$ 311	\$ 1,669	\$ 1,000	\$ 1,000
Other Contractual	\$ 10,021	\$ 16,320	\$ 15,000	\$ 5,000
CONTRACTUAL SERVICES TOTAL	\$ 196,602	\$ 205,786	\$ 210,700	\$ 205,250
Other Equipment	\$ 10,168	\$ 520	\$ 15,000	\$ 8,700
CAPITAL OUTLAY TOTAL	\$ 10,168	\$ 520	\$ 15,000	\$ 8,700
Health Insurance	\$ 63,491	\$ 62,382	\$ 75,346	\$ 79,113
Workmen's Compensation	\$ 11,000	\$ 7,248	\$ 11,000	\$ 6,930
INTERFUND BENEFITS TOTAL	\$ 74,491	\$ 69,630	\$ 86,346	\$ 86,043
WASTEWATER COLLECTION TOTAL	\$ 1,092,434	\$ 1,071,968	\$ 1,320,122	\$ 1,306,352



Capital Outlay

WATER AND WASTEWATER	2014	2015	2016	2017
CAPITAL OUTLAY	ACTUAL	ACTUAL	REVISED	ADOPTED
Capital Reserve Transfer	\$ -	\$ 2,260,302	\$ 2,500,000	\$ 2,500,000
TRANSFERS TOTAL	\$ -	\$ 2,260,302	\$ 2,500,000	\$ 2,500,000
INTERFUND TRANSFERS TOTAL	\$ -	\$ 2,260,302	\$ 2,500,000	\$ 2,500,000
Transfers-Interfund	\$ 2,574,000	\$ 2,616,000	\$ 2,620,000	\$ 2,620,000
DEBT SERVICES TOTAL	\$ 2,574,000	\$ 2,616,000	\$ 2,620,000	\$ 2,620,000
DEBT SERVICES TOTAL	\$ 2,574,000	\$ 2,616,000	\$ 2,620,000	\$ 2,620,000
Other Equipment	\$ -	\$ 602	\$ 150,000	\$ 150,000
Vehicles	\$ 243,167	\$ 261,432	\$ 558,000	\$ 500,000
Computers/Technology	\$ 86	\$ 2,680	\$ 25,000	\$ 25,000
CAPITAL OUTLAY TOTAL	\$ 243,253	\$ 264,714	\$ 733,000	\$ 675,000
VEHICLES AND EQUIPMENT TOTAL	\$ 243,253	\$ 264,714	\$ 733,000	\$ 675,000
Buildings	\$ -	\$ -	\$ 60,000	\$ 70,000
CAPITAL OUTLAY TOTAL	\$ -	\$ -	\$ 60,000	\$ 70,000
BUILDINGS AND FACILITIES TOTAL	\$ -	\$ -	\$ 60,000	\$ 70,000
System Enhancements	\$ 2,042,516	\$ 334,739	\$ 2,000,000	\$ 2,000,000
System Enhancements	\$ -	\$ 7,976	\$ -	\$ -
System Enhancements	\$ -	\$ 39,731	\$ -	\$ -
System Enhancements	\$ -	\$ 51,728	\$ -	\$ -
System Enhancements	\$ -	\$ 232,700	\$ -	\$ -
System Enhancements	\$ -	\$ 468,656	\$ -	\$ -
System Enhancements	\$ -	\$ 838,685	\$ -	\$ -
CAPITAL OUTLAY TOTAL	\$ 2,042,516	\$ 1,974,215	\$ 2,000,000	\$ 2,000,000
CAPITAL OUTLAY TOTAL	\$ 2,042,516	\$ 1,974,215	\$ 2,000,000	\$ 2,000,000



Glossary

16/20 Vehicle Tax: The State of Kansas collects tax on larger vehicles and distributes a portion to cities.

Ad Valorem Tax: A tax levied on the assessed value of real and personal property (also referred to as property tax).

Assessed Valuation: The official value placed on real estate, personal property, and utilities as a basis for levying taxes. The value is determined by applying a mathematical factor to the appraised value. The value is also determined by the property classification; residential real estate is assessed at 11.5%, land devoted to agricultural use is assessed at 30%, land for Commercial and Industrial uses is assessed at 25%.

Audit: An examination of the financial activities of an agency and the report based on such examination.

Basis of Accounting: Method used to determine when revenues and expenditures are recognized for budget purposes.

Balanced Budget: When a government's total revenues equal total expenditures.

Budget: A plan of financial operation including an estimate of proposed expenditures for a given period and proposed means of financing them.

Budget Adoption: A formal process by which the budget is approved by the governing body.

Budget Amendment: The legal means by which an adopted budget may be increased. The budget may not be increased with ad valorem taxes. The amendment process follows similar steps as the budget adoption.

Budget Calendar: Schedule of events followed by the City in the preparation, review and administration of the budget.

Capital Expenditures: Funds used to acquire or improve long-term assets.

Capital Improvement Plan (CIP): A long-term plan for capital expenditures.

City Manager: The chief administrator of a municipality under the Commission-manager form of government.

City of the First Class: Kansas statute provides for three classifications of cities based on population size.

Commission: Elected officials of a city who set the general policies under which the city operates.

Commodities: Tangible goods and supplies.

Contractual Services: Costs of services.

Debt Service: The annual payments required to support debt issuances including interest and principal.

Department: A functionally similar group of city employees. The City's Departments are headed by a single Department Director who reports directly to the City Manager.

Expenditure: An outlay of cash for the purpose of acquiring an asset or providing a service.

Fees: General term used for any charge levied by local government in connection with providing a service, permitting an activity, or imposing a fine or penalty. Major types of fees include building permits, fines and fees.

Fiscal Year: The City of Salina's Fiscal Year is a calendar year.

FTE (Full Time Equivalents): Staffing levels are measured in FTE's to give a consistent comparison from year to year.

Franchise: A special privilege granted by a government, permitting the use of public property.



Glossary

Fund: An independent fiscal and accounting entity for recording expenditures and revenues. Funds are established for specific activities and are subject to special limitations.

Fund Balance: The difference between assets and liabilities.

General Fund: The fund that accounts for all revenues and expenditures which are not accounted for in specific purpose funds. It finances the ordinary operations of the City.

General Obligation Bond: A debt instrument which gives borrowing power to a municipality based upon taxing authority to repay the debt and interest.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

Governing Body: The elected officials of the City including the mayor plus commission members.

Grant: A monetary contribution by an outside organization to financially support a particular function or purpose.

Interest: Fee charged by the lender to a borrower for use of borrowed money.

Levy: The total amount of taxes imposed by a government to support governmental activities.

Line Item: The most detailed unit of budgetary expenditures listed in the City of Salina budget.

Mayor: Elected leader of the Governing Body.

Mill: A monetary unit used to express the property tax rate.

Modified Accrual: An accounting method which reports revenues when they are measurable and available.

Motor Vehicle Tax: The County Appraiser determines the value of motor vehicles and the County Treasurer collects and distributes the tax.

Operating Budget: A one-year budget approved by the City Commission that includes appropriations for direct services to the public including wages and benefits, materials and services, and equipment. Excluded from the operating budget are capital improvement projects, debt service requirements, transfers, and reserves.

Ordinance: An enforceable law or statute enacted by a city, town or county.

Principal: The amount of borrowed funds which remain unpaid.

Proprietary Fund: Governmental activities that can be operated most like a commercial business.

Public Hearing: A meeting or portion of a meeting set up to give members of the public a chance to speak on a particular subject such as the proposed annual budget.

Resolution: An act that is typically less formal than an ordinance, expressing the opinion or mind of the governing body, and generally dealing with matters of a special or temporary character or setting policy.

Revenue: A source of income which finances governmental operations.

Special Assessments: Charges assessed against property in a special district formed to pay for specific improvements.

Special Revenue Funds: Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

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APPENDIX A:
State Budget Forms



Appendix A: State Budget Forms: Transfers

2017

City of Salina

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2015	Current Amount for 2016	Proposed Amount for 2017	Transfers Authorized by Statute
Arts and Humanities	Health Insurance	50,000	61,343	71,920	K.S.A. 12-16,102
Arts and Humanities	Workers Comp.	3,300	3,300	3,457	K.S.A. 44-505F
Central Garage	Health Insurance	51,750	51,750	55,991	K.S.A. 12-16,102
Central Garage	Workers Comp.	4,400	4,400	4,733	K.S.A. 44-505F
General fund	Arts and Humanities	599,034	599,034	500,000	K.S.A. 12-1,118
General Fund	Bicentennial Center	80,000	80,000	260,000	K.S.A. 12-1,118
General fund	Central Garage: Maintenance	512,280	498,898	50,000	K.S.A. 12-1,118
General fund	Health Insurance	3,426,472	3,678,518	4,148,340	K.S.A. 12-16,102
General fund	Workers Comp.	343,280	343,800	191,671	K.S.A. 44-505F
Golf Course	Health Insurance	38,317	41,500	38,053	K.S.A. 12-16,102
Golf Course	Workers Comp.	6,110	6,110	2,393	K.S.A. 44-505F
Golf Course	General	-	-	83,589	K.S.A. 12-825d
Sales Tax	Bond and Interest	1,350,000	1,350,000	2,000,000	K.S.A. 12-137
Sanitation	Central Garage: Maintenance	170,000	175,000	30,000	K.S.A. 12-825d
Sanitation	Health Insurance	130,000	158,359	157,103	K.S.A. 12-16,102
Sanitation	Water and Sewer Billing	32,200	32,200	32,200	K.S.A. 12-825d
Sanitation	Solid Waste	546,410	546,410	585,000	K.S.A. 12-825d
Sanitation	Workers Comp.	13,200	13,200	15,303	K.S.A. 44-505F
Sanitation Overhead	General	200,000	200,000	200,000	K.S.A. 12-825d
Sanitation: Franchise	General	126,350	126,350	126,500	K.S.A. 12-825d
Sanitation: Pilot	General	15,000	15,000	20,000	K.S.A. 12-825d
Solid Waste	Health Insurance	98,830	112,175	127,928	K.S.A. 12-16,102
Solid Waste	Sp. Highway	160,000	160,000	160,000	K.S.A. 12-1,119
Solid Waste	Workers Comp.	7,200	7,200	10,927	K.S.A. 44-505F
Solid Waste Overhead	General: Overhead	200,000	200,000	200,000	K.S.A. 12-825d
Solid Waste: Host Fee	General: Host Fee	120,000	120,000	120,000	K.S.A. 12-825d
Solid Waste: Pilot	General: Pilot	60,000	60,000	60,000	K.S.A. 12-825d
Tourism and Convention	Bicentennial Center	420,793	420,793	440,000	K.S.A. 12-1,118
Tourism and Convention	Bond and Interest	210,386	210,386	225,000	K.S.A. 12-1,118
Water and Sewer	Capital Improvements Fund	2,200,000	4,400,000	2,500,000	K.S.A. 12-1,118
Water and Sewer	Central Garage operating	100,000	30,000	50,000	K.S.A. 12-825d
Water and Sewer	General, Computer support	770,000	770,000	800,000	K.S.A. 12-825d
Water and Sewer	Health Insurance	524,850	630,442	621,441	K.S.A. 12-16,102
Water and Sewer	Workers Comp.	73,600	73,600	73,855	K.S.A. 44-505F
Water and Sewer Overhead	General: Overhead	900,000	900,000	900,000	K.S.A. 12-825d
Water and Sewer: Franchise	General: Franchise	1,000,000	1,200,000	1,200,000	K.S.A. 12-825d
Water and Sewer: Pilot	General: Pilot	500,000	500,000	500,000	K.S.A. 12-825d
	Totals	15,043,622	17,779,578	16,565,404	
	Adjustments				
	Adjusted Totals	15,043,622	17,779,578	16,565,404	

*Note: Adjustments are required only if the transfer is being made in 2016 and/or 2017 from a non-budgeted fund.



Appendix A: State Budget Forms: Indebtedness

2017

City of Salina

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2006-A	8/1/06	10/1/2026	.0335-.055	2,200,000	0	4/1 & 10/1	10/1	50,765	110,000	0	0
2006-B	08/0/06	10/1/2021	.0425-.045	885,000	225,000	4/1 & 10/1	10/1	11,476	70,000	8,325	40,000
2007-A	07/01/07	10/1/2027	.0425-.046	6,545,000	3,645,000	04/01, 10/01	10/1	165,150	360,000	148,950	360,000
2008-A	8/1/08	10/1/2023	.0325-.04	3,720,000	2,000,000	04/01, 10/01	10/1	88,126	250,000	68,125	250,000
2008-B (TF)	12/15/08	7/1/2028	.0375-.05	3,525,000	2,025,000	1/1 & 7/1	7/1	127,236	165,000	120,635	180,000
2009-A	8/1/09	10/1/2029	.02-.05	23,695,000	13,485,000	4/1 & 10/1	10/1	561,412	1,970,000	482,613	2,075,000
2010-A	5/1/2010	10/1/2025	.02-.03875	6,875,000	3,375,000	4/1 & 10/1	10/1	110,402	290,000	103,731	300,000
2010-B Refunding	10/1/2010	10/1/2023	.005-.225	7,860,000	3,735,000	4/01 & 10/01	10/1	109,138	925,000	72,138	565,000
2011-A	8/1/2011	10/1/2021	.02-.05	6,565,000	1,950,000	4/1 & 10/1	10/1	177,916	330,000	171,315	340,000
2012-A	8/1/2012	10/1/2027	.01-.0245	2,365,000	1,835,000	4/1 & 10/1	10/1	36,162	150,000	33,913	150,000
2012-B Refunding	8/1/2012	10/1/2020	.01-.014	3,785,000	1,360,000	4/1 & 10/1	10/1	19,778	460,000	15,178	485,000
2013-A	3/1/2013	10/1/2028	.006-.035	1,360,000	1,240,000	4/1 & 10/1	10/1	31,918	80,000	31,038	80,000
2013-B	8/1/2013	10/1/2033	.03-.04	4,330,000	3,890,000	4/1 & 10/1	10/1	126,275	235,000	119,225	240,000
2014-A	8/1/2014	10/1/2034	.03-.0375	7,570,000	7,045,000	4/1 & 10/1	10/1	214,712	585,000	14,068	30,000
2015-A	7/15/2015	10/1/2035	.02-.04	6,825,000	6,825,000	4/1 & 10/1	10/1	298,796	295,000	216,345	335,000
2016-A	7/26/2016	10/1/2036	0.0229	6,570,000	0	4/1 & 10/1	10/1	0	0	176,906	240,000
2016-B	7/26/2016	10/1/2031	0.0170	13,570,000	0	4/1 & 10/1	10/1	0	0	516,899	0
Total G.O. Bonds					56,660,000			2,129,262	6,275,000	2,299,401	5,670,000
Revenue Bonds:											
2011-A Revenue Bonds	4/1/2011	10/1/2031	2.0-4.6	16,120,000	13,890,000	4/1 & 10/1	10/1	549,190	660,000	529,391	675,000
Total Revenue Bonds					13,890,000			549,190	660,000	529,391	675,000
Other:											
Temp Note Series 2015-1	7/17/2015	8/1/2016	0.0125	5,995,000	5,995,000	2/1 & 8/1	8/1	75,354	5,995,000		
Temp Note Series 2016-1	2/10/2016	8/1/2017	0.0650	6,890,000	0	2/1 & 8/1	8/1	21,273		44,786	6,890,000
Temp Note Series 2016-2	7/20/2016	8/1/2019	0.0100	4,615,000	0	2/1 & 8/1	8/1			23,075	23,075
Total Other					5,995,000			96,627	5,995,000	67,861	6,913,075
Total Indebtedness					76,545,000			2,775,079	12,930,000	2,896,654	13,258,075



Appendix A: State Budget Forms: Tax Levy Funds

State of Kansas
City

City of Salina

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	2,816,204	3,284,538	3,509,228
Receipts:			
Ad Valorem Tax	8,042,798	8,232,607	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	213,283	177,337	125,000
Motor Vehicle Tax	1,002,014	953,439	914,946
Recreational Vehicle Tax			9,838
16/20M Vehicle Tax			1,994
Commercial Vehicle Tax			61,939
Watercraft Tax			3,270
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
PILOT	13,935	21,049	20,000
Local Alcoholic Liquor	184,555	184,555	190,092
Local Sales Tax	12,930,811	12,500,000	12,805,000
Franchise Tax	5,763,625	6,536,392	6,614,540
State Grants	12,474	0	0
Federal Grants	97,796	150,000	150,000
Administrative Services	30,869	40,000	40,000
County EMS Supplement	684,759	995,000	995,000
Other Fees & Charges	2,550,631	2,638,203	2,605,327
Court Fines	1,421,304	1,450,000	1,400,000
EMS Fees	1,860,095	1,951,500	1,990,000
Other Revenues	181,916	183,739	183,739
Interfund Transactions	3,544,350	4,951,500	4,635,089
Fair Housing	30,300	30,000	30,000
Neighborhood Revitalization Rebate		100,000	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	38,565,515	41,095,321	32,775,774
Resources Available:	41,381,719	44,379,859	36,285,002

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City of Salina

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Resources Available:	41,381,719	44,379,859	36,285,002
Expenditures:			
City Commission	470,535	479,383	479,383
City Manager	720,334	823,487	834,537



Appendix A: State Budget Forms: Tax Levy Funds

State of Kansas
City

Risk Management	540,629	556,760	556,760
Legal	575,678	555,250	555,250
Municipal Court	1,654,406	1,605,645	1,761,271
Human Resources	727,298	745,335	779,918
Community Relations	320,142	161,400	0
Finance	760,762	744,481	756,797
Interfund Transfers	682,000	835,000	810,000
Computer Technology	1,116,615	1,345,527	1,358,797
Police	8,854,725	9,098,421	9,284,417
Fire/EMS	9,376,779	9,505,020	9,681,005
Engineering	1,040,165	1,200,887	1,264,120
Street	1,762,032	1,964,221	2,034,373
Traffic	817,249	882,494	893,212
Flood Control	289,109	312,375	324,664
Parks	1,244,678	1,338,553	1,367,158
Downtown	48,532	63,080	64,657
Forestry	182,958	209,080	218,070
Neighborhood Centers	32,255	24,520	25,120
Field Maintenance	237,671	261,483	262,418
Cemetery	181,707	171,483	178,936
Facility Maintenance	1,009,646	1,220,685	1,273,783
Animal Services	576,551	595,300	599,570
Recreation Administration	428,795	481,327	550,856
Field House			158,350
Aquatic Center	343,453	453,690	454,190
Athletics	240,996	253,767	257,930
Natural Resources	187,913	204,512	189,310
Recreation Programs	185,082	212,210	213,379
Therapeutic Recreation	66,950	70,275	69,700
Camp Salina	35,617	45,615	44,968
Senior Programs	47,712	54,770	55,105
Special Events	25,196	28,425	22,425
Smoky Hill Museum	488,170	543,189	551,235
Development Services	1,639,780	2,089,400	2,213,740
Agency Contracts	797,458	895,575	895,575
Capital Outlay	375,122	612,906	215,000
Reserves	12,481	50,000	40,000
Cash Forward (2017 column)		175,100	4,044,262
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	38,097,181	40,870,631	45,340,241
Unencumbered Cash Balance Dec 31	3,284,538	3,509,228	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	41,264,280	43,437,042	45,340,241
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	45,340,241
		Tax Required	9,055,239
Delinquent Comp Rate:	0.8%		74,253
		Amount of 2016 Ad Valorem Tax	9,129,492



Appendix A: State Budget Forms: Tax Levy Funds

State of Kansas
City

City of Salina

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Debt Service			
Unencumbered Cash Balance Jan 1	344,671	176,634	419,918
Receipts:			
Ad Valorem Tax	2,300,326	3,037,407	XXXXXXXXXXXXXXXX
Delinquent Tax	65,487	55,000	55,000
Motor Vehicle Tax	311,602	320,345	337,568
Recreational Vehicle Tax			8,630
16/20M Vehicle Tax			736
Commercial Vehicle Tax			22,852
Watercraft Tax			1,206
Special Assessments	1,679,019	1,620,000	1,625,000
Transfer In	1,380,000	1,550,000	2,000,000
Grant Tax	224,400	225,000	225,000
Interest on Idle Funds	3,642	2,500	2,500
Neighborhood Revitalization Rebate			0
Miscellaneous	95,809	90,000	75,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,460,285	6,990,252	4,358,492
Resources Available:	6,804,956	7,036,286	4,778,410
Expenditures:			
Debt Service Principal	5,027,370	5,008,613	5,157,920
Debt Service Interest	1,601,552	1,647,755	2,086,687
Cash Basis Reserve (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,628,922	6,656,368	7,244,607
Unencumbered Cash Balance Dec 31	176,034	419,918	XXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount	6,722,095	6,885,518	7,244,607
Non-Appropriated Balance:			
Total Expenditure/Non-Appr Balance			7,244,607
Tax Required			2,466,197
Delinquent Comp Rate:	0.8%		20,223
Amount of 2016 Ad Valorem Tax			2,486,420

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount	0	0	0
Non-Appropriated Balance:			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate:	0.8%		0
Amount of 2016 Ad Valorem Tax			0



Appendix A: State Budget Forms: No Tax Levy Funds

State of Kansas
City

City of Salina

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Sales Tax Economic Development			
Unencumbered Cash Balance Jan 1	675,154	896,399	869,281
Receipts:			
Sales Tax	353,659	346,586	649,849
Interest on Idle Funds	977	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	354,636	351,586	654,849
Resources Available:	1,029,790	1,247,985	1,524,130
Expenditures:			
Contractual Services	133,391	378,704	1,474,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	133,391	378,704	1,474,000
Unencumbered Cash Balance Dec 31	896,399	869,281	50,130
2015/2016/2017 Budget Authority Amount	1,025,294	378,704	1,474,000

Adopted Budget

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Arts and Humanities			
Unencumbered Cash Balance Jan 1	100,020	138,081	138,327
Receipts:			
Fees & Charges	326,626	370,350	370,350
Transfer In from General Fund	500,000	525,000	500,000
Foundation Support	106,981	110,000	110,000
Interest on Idle Funds	4	2,000	2,000
Miscellaneous		500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	933,611	1,007,850	982,850
Resources Available:	1,033,631	1,145,931	1,121,177
Expenditures:			
Personal Services	355,836	362,491	370,241
Supplies	7,125	8,130	8,370
Contractual Services	138,012	195,450	195,450
Capital Outlay	964	17,500	17,500
Transfer Out	57,019	73,983	75,377
Smoky Hill River Festival	336,594	350,050	350,050
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	895,550	1,007,604	1,016,988
Unencumbered Cash Balance Dec 31	138,081	138,327	104,189
2015/2016/2017 Budget Authority Amount	1,151,203	1,273,467	1,016,988



Appendix A: State Budget Forms: No Tax Levy Funds

State of Kansas
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City of Salina

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Business Improvement District			
Unencumbered Cash Balance Jan 1	436	4,741	4,754
Receipts:			
Business Improvement District Fees	83,128	87,000	89,175
Interest on Idle Funds	13	13	15
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	83,141	87,013	89,190
Resources Available:	83,577	91,754	93,944
Expenditures:			
Agency Contracts	77,185	87,000	89,175
Collection Fees	1,651		
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	78,836	87,000	89,175
Unencumbered Cash Balance Dec 31	4,741	4,754	4,769
2015/2016/2017 Budget Authority Amount	90,500	90,500	89,175

Adopted Budget

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Tourism and Convention			
Unencumbered Cash Balance Jan 1	24,395	171	80,343
Receipts:			
Transient Guest Tax	1,858,992	1,500,000	1,608,000
Interest on Idle Funds	171	171	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,859,163	1,500,171	1,608,000
Resources Available:	1,883,558	1,500,342	1,688,343
Expenditures:			
Agency Contracts	1,000,549	788,810	893,000
Transfer Out	882,838	631,189	683,800
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,883,387	1,419,999	1,576,800
Unencumbered Cash Balance Dec 31	171	80,343	111,543
2015/2016/2017 Budget Authority Amount	1,883,387	1,419,999	1,576,800



Appendix A: State Budget Forms: No Tax Levy Funds

State of Kansas
City

City of Salina

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Neighborhood Parks	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	95,382	98,412	84,573
Receipts:			
Neighborhood Park Fees	9,500	10,000	10,000
Interest on Idle Funds	161	161	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,661	10,161	10,500
Resources Available:	105,043	108,573	95,073
Expenditures:			
Capital Outlay	6,631	24,000	95,073
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,631	24,000	95,073
Unencumbered Cash Balance Dec 31	98,412	84,573	0
2015/2016/2017 Budget Authority Amount	134,260	24,000	95,073

Adopted Budget

Special Parks	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	182,600	74,420	51,169
Receipts:			
Liquor Tax	184,555	184,555	190,082
Interest on Idle Funds	194	194	4,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	184,749	184,749	194,082
Resources Available:	367,349	259,169	245,251
Expenditures:			
Transfer Out	30,000		
Capital Outlay	262,929	208,000	194,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	292,929	208,000	194,000
Unencumbered Cash Balance Dec 31	74,420	51,169	51,251
2015/2016/2017 Budget Authority Amount	362,154	239,932	194,000



Appendix A: State Budget Forms: No Tax Levy Funds

State of Kansas
City

City of Salina

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Special Alcohol			
Unencumbered Cash Balance Jan 1	42,456	5,476	0
Receipts:			
Liquor Tax	184,555	211,776	216,086
Interest on Idle Funds	50		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	184,605	211,776	216,086
Resources Available:	227,061	217,252	216,086
Expenditures:			
Agency Contracts	221,585	217,252	216,086
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	221,585	217,252	216,086
Unencumbered Cash Balance Dec 31	5,476	0	0
2015/2016/2017 Budget Authority Amount	221,585	217,252	216,086

Adopted Budget

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Bicentennial Center			
Unencumbered Cash Balance Jan 1	25,666	57,222	214,254
Receipts:			
Transfer In	756,556	700,000	720,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	756,556	700,000	720,000
Resources Available:	782,222	757,222	934,254
Expenditures:			
Contractual Services	723,852	542,968	750,000
Other Equipment	1,148		
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	725,000	542,968	750,000
Unencumbered Cash Balance Dec 31	57,222	214,254	184,254
2015/2016/2017 Budget Authority Amount	725,000	542,968	750,000



Appendix A: State Budget Forms: No Tax Levy Funds

State of Kansas
City

City of Salina

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Workers Compensation			
Unencumbered Cash Balance Jan 1	749,644	749,025	844,976
Receipts:			
Transfers In	303,462	494,481	311,337
Interest on Idle Funds	808	2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	304,270	496,981	313,837
Resources Available:	1,053,914	1,246,006	1,158,813
Expenditures:			
Medical Services	15,095	10,000	18,637
Work Comp Insurance	84,192	30,000	30,000
Claims Paid	179,587	341,030	341,030
Other Professional Services	26,015	20,000	20,000
			300,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	304,889	401,030	709,667
Unencumbered Cash Balance Dec 31	749,025	844,976	449,146
2015/2016/2017 Budget Authority Amount	441,030	1,140,594	709,667

Adopted Budget

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Health Insurance			
Unencumbered Cash Balance Jan 1	896,856	1,162,000	1,294,000
Receipts:			
Insurance Premiums	6,380,170	6,710,000	7,044,200
Interest on Idle Funds	1,061	5,000	5,000
Miscellaneous	4,936	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,386,167	6,720,000	7,054,200
Resources Available:	7,283,023	7,882,000	8,348,200
Expenditures:			
Employee Benefits	6,026,816	6,353,157	6,691,781
Contractual Services	94,207	34,843	103,863
Contingency		200,000	200,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	6,121,023	6,588,000	6,995,644
Unencumbered Cash Balance Dec 31	1,162,000	1,294,000	1,352,556
2015/2016/2017 Budget Authority Amount	8,048,360	6,588,000	6,995,644



Appendix A: State Budget Forms: No Tax Levy Funds

State of Kansas
City

City of Salina

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Central Garage			
Unencumbered Cash Balance Jan 1	61,322	30,021	165,078
Receipts:			
Interfund Transactions	1,357,329	1,525,000	1,730,000
Other Reimbursements		5,000	5,000
Interest on Idle Funds	27	40	40
Miscellaneous	928	1,500	12,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,358,284	1,531,540	1,747,540
Resources Available:	1,419,606	1,561,561	1,912,618
Expenditures:			
Personal Services	214,750	228,805	234,610
Supplies	1,031,442	1,040,580	1,340,730
Contractual Services	28,028	37,960	55,420
Capital Outlay	50,810	18,300	66,000
Interfund Benefits	54,555	60,838	60,724
Transfer Out	10,000	10,000	10,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,389,585	1,396,483	1,767,484
Unencumbered Cash Balance Dec 31	30,021	165,078	145,134
2015/2016/2017 Budget Authority Amount	1,872,308	1,807,582	1,767,484

Adopted Budget

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amount:			0



Appendix A: State Budget Forms: No Tax Levy Funds

State of Kansas
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City of Salina

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Water and Sewer			
Unencumbered Cash Balance Jan 1	9,306,498	10,237,820	7,746,266
Receipts:			
Water System Revenues	9,890,049	10,000,000	10,400,000
Wastewater System Revenues	8,466,748	8,500,000	8,840,000
Other System Revenues	233,220	225,000	205,000
Interfund Transactions	174,214	122,200	122,200
Sales Tax Collected	179,030	180,000	180,000
Interest on Idle Funds	18,190	20,000	25,000
Miscellaneous	40,201	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	19,001,652	19,057,200	19,782,200
Resources Available:	28,308,150	29,295,020	27,528,466
Expenditures:			
Personal Services	2,841,899	3,527,660	3,617,853
Supplies	2,129,728	2,971,860	3,151,770
Contractual Services	1,944,990	2,456,950	2,499,500
Capital Outlay	299,885	1,125,348	867,000
Interfund Benefits	533,311	696,936	695,296
Transfer Out: Data Processing	770,000	800,000	800,000
Transfer Out: Capital Improvement Reserv	2,260,302	2,500,000	2,500,000
Transfer Out: Debt Service	2,616,000	2,620,000	2,620,000
Transfer Out: Franchise Fees	1,000,000	1,200,000	1,200,000
Transfer Out	1,700,000	1,650,000	1,650,000
System Enhancements	1,974,215	2,000,000	2,000,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	18,070,330	21,548,754	21,601,419
Unencumbered Cash Balance Dec 31	10,237,820	7,746,266	5,927,047
2015/2016/2017 Budget Authority Amount	25,175,872	24,352,216	21,601,419

City of



Salina

APPENDIX B:

Property Tax
Information



Appendix B: Property Tax Information

The determination of assessed valuation and the collection of property taxes for all political subdivisions in the State of Kansas is conducted by Kansas counties. The Saline County Appraiser's office determines annually the assessed valuation that is used as a basis for the mill levy on property located in the City. The County Appraiser's determination is based on criteria established by Kansas Statutes.

The market valuation of every property must be updated every year, with physical inspection required once every six years. Valuations as of January 1 are made available in September of each year for taxes payable during the next calendar year. The State Constitution provides that, for ad valorem taxation purposes, real and personal property are divided into classes and assessed at percentages of market value.

Property taxes are certified by the City to the County Clerk by August 25 of each year for the following fiscal year. Taxes are levied by the County Clerk and payable to the County Treasurer. Property taxes may be paid in two installments, the first due December 20 in the year the taxes are levied and the second due May 10 of the following year. Taxes become delinquent after May 10 and interest accrues at a rate set by State statute until paid or until the property is sold for taxes. Special assessments are levied and collected in the same manner as property taxes.

Cities within Kansas are permitted to issue bonds in an aggregate amount not to exceed 30% of the total assessed valuation of the city. Bonds issued for the purpose of improving, acquiring, enlarging, or extending municipal utilities, including storm and sanitary sewer systems; bonds issued to pay the cost of improvements to intersections and streets in front of city or school district property; bonds for bridges as authorized by a vote of the electors of a city; bonds issued to refund outstanding bonds; and bonds payable from revenue sources other than the general taxing authority of the city are not included in total aggregate debt for purposes of computing a city's debt limitation.

<u>Levy Year</u>	<u>Tax Rate</u>	<u>Taxes Levied</u>	<u>Current Tax Collections Amount</u>	<u>%</u>	<u>Current and Delinquent Tax Collections Amount</u>	<u>%</u>
2015	27.311	\$11,316,065	\$ 8,281,396	72.8	\$ 8,292,308	72.86
2014	27.080	10,918,300	10,126,040	92.7	10,790,494	98.8
2013	26.927	10,868,694	9,781,920	90.0	10,807,943	99.4
2012	26.190	10,513,472	9,433,059	89.7	10,482,828	99.7
2011	26.272	10,355,328	9,463,715	91.4	10,309,325	99.5
2010	26.022	10,425,260	9,823,578	94.2	10,118,285	97.1
2009	25.855	10,289,701	9,831,289	95.5	10,126,228	98.4
2008	25.886	10,369,087	9,825,122	94.8	10,119,876	97.6

*Collections as of April 2016



Appendix B: Property Tax Information

Assessed Valuation

According to the Saline County Clerk's Office, the following table gives the November 1 assessed valuation of the City:

<u>Year</u>	<u>Real Estate</u>	<u>Personal Property *</u>	<u>State Assessed Utilities</u>	<u>Motor Vehicle</u>	<u>Total Assessed Valuation</u>
2015	\$381,087,426	\$12,607,815	\$18,984,453	\$50,350,566	\$463,030,260
2014	376,131,346	13,652,885	17,670,147	48,865,900	456,320,278
2013	370,390,092	17,769,120	16,948,264	48,882,411	453,989,887
2012	369,416,422	18,654,394	15,779,466	47,553,744	451,404,026
2011	367,750,803	19,918,188	14,685,585	47,406,062	449,760,638
2010	364,544,771	21,488,933	14,214,579	48,184,331	448,432,614
2009	358,979,211	24,760,806	13,730,609	50,330,252	447,800,878
2008	356,678,712	28,373,980	14,929,456	51,351,656	451,333,804

*Personal property valuations began to decline in 2006 as a result of legislative action that removed significant portions of industrial machinery and equipment from the property tax rolls.

Estimated Actual Valuation

Based on assessment percentages provided by Kansas Statutes, real estate equalization ratios provided by the Kansas Department of Revenue and estimated actual valuation figures provided by the Saline County Appraiser's Office, the following table provides November 1 estimated actual valuations for the City in the years indicated.

<u>Year</u>	<u>Residential Real Estate Equalization Ratio</u>	<u>Estimated Actual Value</u>
2015	N/A	\$2,957,531,741
2014	N/A	2,917,267,724
2013	11.55%	2,889,385,914
2012	11.95	2,884,188,981
2011	12.04	2,891,461,447
2010	11.89	2,888,659,004
2009	11.67	2,893,359,541
2008	11.66	2,914,775,730
2007	11.68	2,833,709,391

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APPENDIX C:
City Indebtedness



Appendix C: City Indebtedness

Current Indebtedness

General Obligation Bonds:

<u>Issued</u>	Series	Purpose	Amount	Maturity	Amt. Outstanding*
7/15/2006	2006-B	Internal Improvements	\$885,000	10/1/2016	\$70,000
6/15/2007	2007-A	Internal Improvements	6,545,000	10/1/2017	720,000
7/15/2008	2008-A	Internal Improvements	3,720,000	10/1/2018	750,000
12/15/2008	2008-B	Internal Improvements	3,525,000	7/1/2026	2,025,000
7/15/2009	2009-A	Internal Improvements	23,695,000	10/1/2020	9,060,000
5/1/2010	2010-A	Refunding & Improvement	6,875,000	10/1/2021	1,890,000
10/15/2010	2010-B	Refunding	7,860,000	10/1/2023	3,735,000
7/15/2011	2011-A	Internal Improvements	6,565,000	10/1/2021	2,110,000
7/15/2012	2012-A	Internal Improvements	2,365,000	10/1/2027	1,950,000
7/15/2012	2012-B	Refunding	3,785,000	10/1/2020	1,835,000
2/15/2013	2013-A	Taxable Improvements	1,360,000	10/1/2028	1,240,000
7/15/2013	2013-B	Improvements	4,330,000	10/1/2033	3,890,000
7/30/2014	2014-A	Improvements	7,570,000	10/1/2034	7,045,000
7/29/2015	2015-A	Revenue and Internal Imp.	6,825,000	10/1/2035	6,825,000
7/27/2016	2016-A	Internal Improvements	6,570,000	10/1/2036	6,570,000
7/27/2016	2016-B	Refunding	13,750,000	10/1/2031	13,750,000
Total					\$63,465,000

A portion of the City's outstanding general obligation bonds are payable from special assessments levied upon properties benefited by certain internal improvement projects, local option sales tax and transfers from enterprise funds of the City. If such payments are not provided in a timely manner, the principal of and interest on the bonds must then be paid from the City's ability to levy unlimited ad valorem taxes. See FINANCIAL INFORMATION - "Special Assessments" for a further description of special assessment financing.

Temporary Notes:

<u>Project</u>	<u>Series</u>	<u>Issued</u>	<u>Date</u>	<u>Outstanding</u>
Bicentennial Center	2016-1	02-10-16	08-01-17	\$6,890,000
Field House	2016-2	07-20-16	09-01-19	\$4,615,000

Legal Debt Limits

Cities within Kansas are permitted to issue bonds in an aggregate amount not to exceed 30% of the total assessed valuation of the city. Bonds issued for the purpose of improving, acquiring, enlarging, or extending municipal utilities, including storm and sanitary sewer systems; bonds issued to pay the cost of improvements to intersections and streets in front of city or school district property; bonds for bridges as authorized by a vote of the electors of a city; bonds issued to refund outstanding bonds; and bonds payable from revenue sources other than the general taxing authority of the city are not included in total aggregate debt for purposes of computing a city's debt limitation.



Appendix C: City Indebtedness

Revenue Bonds: Revenue bonds are payable solely from the net revenues derived by the City from the operation of its combined water and sewage system. Revenue bonds do not represent a general obligation indebtedness of the City for which the City's taxing ability has been pledged.

<u>Date Issued</u>	<u>Purpose</u>	<u>Amount of Issue</u>	<u>Final Maturity</u>	<u>Amount Outstanding</u>
04-15-11	Improvements	\$16,120,000	10-01-31	\$13,890,000

Lease Obligations (as of December 31, 2015):

<u>Item</u>	<u>Year Issued</u>	<u>Original Amount</u>	<u>Final Year</u>	<u>Amount Outstanding</u>
ERP System	2014	\$ 456,370	2018	\$ 347,594
Defibrillators	2014	146,235	2018	111,426
Toro Fairway Mower	2014	30,000	2017	20,346
HVAC System	2012	1,100,000	2027	<u>1,018,577</u>
				\$1,497,943

State Loans

The following is a list of outstanding loans the City has taken out through the Kansas Department of Health and Environment ("KDHE") or Kansas Department of Transportation ("KDOT") revolving loan fund programs. KDHE loans are typically repaid by net revenues from municipal water or sewer systems. KDOT loans can be repaid from a variety of sources including, but not limited to, property taxes, special assessments, special highway fund allocations and sales taxes. Regardless of the intended source of repayment, the loans are ultimately secured by the City's ability to levy unlimited ad valorem property taxes.

<u>Project Number</u>	<u>Purpose</u>	<u>Year Originated</u>	<u>Final Payment Date</u>	<u>Original Amount</u>	<u>Amount Outstanding</u>
KDHE 2629	Water	2014	08-01-34	\$9,330,000	\$ 8,758,482
KDHE 2841 *	Water	Pending	08-01-35	\$4,250,000	<u>\$ 4,250,000</u>
					\$13,008,482

* The City completed the associated project in 2016, with first payment in 2017.

The City of Salina has never in its history monetarily defaulted on the payment of any of its debt or lease obligations.

The City maintains an Aa3 rating from Moody's



Appendix C: City Indebtedness

Historical Debt Information

The following table shows historical balances of outstanding general obligation bonds for the City during the most recent five-year period.

<u>Year</u>	Bonds Outstanding 31-Dec	Debt to Assessed Valuation	Debt to Estimated Actual Valuation	U.S. Census Population	Debt Per Capita
2015	\$57,535,000	12.47%	1.95%	47,867	\$1,201.98
2014	63,805,000	13.98	2.19	47,707	1,337.43
2013	64,515,000	14.21	2.23	48,045	1,342.80
2012	57,355,000	12.71	1.99	47,901	1,197.37
2011	61,045,000	13.57	2.11	47,910	1,274.16
2010	60,280,000	13.44	2.09	47,707	1,263.55
2009	52,900,000	11.81	1.83	46,180	1,145.52
2008	31,645,000	7.01	1.09	45,998	687.96

Future Indebtedness

The City annually prepares and adopts a five-year capital improvements plan. This plan identifies and prioritizes potential capital improvement projects within the City and includes the respective funding sources. Over the next two years the City anticipates issuing general obligation bonds to retire its outstanding Series 2016-1 Temporary Note as well as providing general obligation note and/or bond funding for approximately \$4 million of street improvements. Borrowing amounts described above do not include future subdivision improvement projects financed with general obligation bonds payable as to both principal and interest in part from special assessments levied upon the benefitted property. The City typically undertakes such projects after receiving and reviewing a valid petition from property owners.

The City has been involved with civil litigation concerning environmental contamination in certain areas within the boundaries of the Salina Airport Industrial Center. The contamination was caused by military activity that occurred between 1942 and 1966 when the site was operated as the Schilling Air Force Base. The City, the Salina Airport Authority, Unified School District No. 305, and Kansas State University (the "Salina Public Entities") sued the United States seeking federal funds to clean up federal agency (DoD) caused contamination. The Salina Public Entities have reached a settlement agreement with the U.S. Department of Justice (DOJ) and the terms of the settlement are detailed in a Consent Decree filed in U.S. District Court on May 2nd, 2013. The Consent Decree provides for a 10% local share of initial project costs to be paid by the City. The Consent Decree settlement is in relation to an investigation to determine the extent and severity of the contamination and to determine the best method of remediation. It does not include any funding for actual remediation, but the investigation is fully funded by the settlement. Once the investigation is completed, there will be another round of negotiations with the Federal Government to determine respective financial responsibilities for remediating the contamination. In the event funding cannot be secured in a timely fashion or in sufficient amounts, it may be necessary for the City to issue debt to relocate certain water supply wells. The exact timing and amount, if any, of such borrowing cannot be determined at this time. If City borrowing is necessary for the project, it is anticipated that utility revenue bonds will be the final type of debt considered.



APPENDIX D:
Financial Policies



Appendix D: Financial Policies

Accounting, Auditing, Financial Reporting Policy

- A. The City will establish and maintain accounting records in such a manner that reports may be issued on a basis consistent with Generally Accepted Accounting Principles (GAAP) and statutory requirements.
- B. The City will maintain a record of fixed assets which identifies all material City assets, except for general infrastructure assets. General Infrastructure assets are assets such as streets and drainage facilities which, if properly maintained, have an indeterminate life.
- C. The City will contract for an annual audit of City accounting records. The audit shall be conducted in accordance with the Federal Single Audit Act, if required, and shall provide an opinion on the Comprehensive Annual Financial Report which shall be prepared on a GAAP basis.
- D. The City will annually submit documentation to qualify for the Government Finance Officers Association "Certificate of Achievement in Financial Reporting".
- E. The City will comply with all financial reporting requirements set forth in Kansas law.
- F. The City will identify and implement less formal methods than the annual budget document and the Comprehensive Annual Financial Report to provide important financial data to the citizens of the community. Efforts will be made to provide these "popular reports" via print and electronic media.
- G. The City Manager will provide the City Commission with a year end summary (unaudited) financial report within 90 days of the end of the fiscal year. Interim updates on financial condition shall also be provided to the City Commission throughout the fiscal year.

Capital Improvement Program

- A. The City shall establish a five-year Capital Improvement Program (C.I.P.) to guide decision-making on public improvements and expenditures. The C.I.P. provides a mechanism for scheduling public physical improvements over a number of years. It establishes the City's priorities for public projects based on available financial resources and project criteria.
- B. The C.I.P. shall be updated annually following analysis of year-end financial reports, and prior to the adoption of the City's annual operating budget. Generally, the updated C.I.P. shall be approved by the City Commission by April 10 of each year.
- C. The City shall use a portion of its annual budgeted revenues for cash capital investments. Mill levy proceeds, sales taxes, user fees or other local revenues may be dedicated for capital improvements.
- D. The City will maintain its physical assets at a level adequate to protect its capital investment and to minimize future maintenance and replacement costs. The C.I.P. and budget will provide for the major renovation and orderly replacement of buildings, facilities and equipment from current revenues where possible.
- E. The Capital Improvement Plan shall include an appropriate reserve for contingencies for approved projects.



Appendix D: Financial Policies

Capital Improvement Program, cont.

F. City staff, in making C.I.P. recommendations to the City Commission, shall use the following criteria in evaluating projects.

Priority consideration will be given to:

1. Capital investment projects which preserve existing infrastructure and maintain basic public services.
2. Capital projects which implement a component of an approved City plan.
3. Projects which specifically replace or renovate an essential, but obsolete, facility.
4. Projects which reduce the cost of operations, maintenance or energy consumption.
5. Projects identified as addressing important public health and safety issues.
6. Projects mandated by the federal or state government.
7. Projects which are funded, in whole or in part, by leveraged or partnership funding, including grants, private funds, etc.

G. Certain capital improvement projects lend themselves specifically to public-private partnership, wherein project funding would be derived partially from the City and partially from private donations, dedicated user fees and other non-city sources. Community proponents wishing to initiate such projects should first present a concept plan to the City Commission, including a financial cost-sharing plan for both the initial capital costs, as well as the ongoing cost for operations and maintenance. Generally, the City Commission will consider proposed partnership projects at its regular C.I.P. planning period during the first quarter or each year. If approved by the City Commission, proponents would be encouraged to complete project plans and initiate fund-raising efforts.

H. Certain non-infrastructure capital projects may be of such type and scope as to be beyond the financial capacity of the City without additional revenues, and thus may be appropriate for public referendum. Public Referendum projects should fall within the following criteria:

1. Projects not involving public health and safety or basic infrastructure; and, with a capital cost estimate of \$750,000 or greater; or,
2. Potentially requiring a significant ongoing City appropriation for operations and maintenance.

Proponents of such projects may circulate a petition in accordance with state law, calling for a public referendum on the project and specified funding source. The City Commission shall determine whether the City takes an official position on the issue. If approved by the voters, the project would be completed.

I. The C.I.P. as approved annually, shall contain the following sections:

1. A listing of preliminarily approved capital projects, including estimated cost and funding source by years, which have undergone review for costs and benefits and have identified funding expected to be available for the project.
2. A separate listing of potential capital projects which require significant additional information, e.g. concept design, feasibility report, cost estimates, funding source analysis, etc. before they can be formally considered for approval and placement in a specific year in the C.I.P. This section shall be titled "Projects For Further Review."
3. A separate listing of projects for which adequate information exists as to planning, estimated costs, benefits, etc. and which the City Commission agrees would be desirable projects for the community in the future, but for which an adequate and appropriate funding mechanism has not yet been determined as available. This section shall be titled "Projects Identified But Unfunded."
4. An identification within any of the "Five-Year," "Further Review," or "Identified But Unfunded" categories of any projects specified as "Partnership Projects" or "Public Referendum Projects."



Appendix D: Financial Policies

Cash Management Policy

- A. The City will maintain one primary checking account. Other checking accounts may be used when required by: bond covenants; grant programs; or specialized activities such as the recreation activity account, the Bicentennial Center Event account and the Water and Wastewater Petty Cash account. All checking accounts must be approved by the Director of Finance
- B. Petty cash funds may be established with the approval of the City Commission.
- C. All checking and petty cash funds shall be balanced monthly. Reconciliations shall be maintained for review by the independent auditors on an annual or surprise basis.
- D. The City will establish and maintain an investment policy. This policy shall set guidelines on safety, liquidity, maturities, allowed investments, diversification, safekeeping, and other such issues.

Debt Management Policy

- A. The City will confine long-term borrowing to capital improvements which have an extended service life to the community.
- B. The City will use short-term debt (up to four years maturity) for bond anticipation purposes, or for the purposes of financing Capital Improvements for which it is not practicable to rely on cash financing, and for which long term bonds are not deemed to be appropriate.
- C. The City will follow a policy of full disclosure on every financial report and Preliminary or Official Statement used to evaluate the City's financial condition for bond rating or investment purposes.
- D. General Obligation debt may be used for enterprise activities, providing the specific enterprise fund makes the debt service payments on the bonds.
- E. General Obligation Bonds (City at-large portion) will normally be issued with a maturity not to exceed 10 years. The City Commission may designate specific projects in the Capital Improvements Program for extended financing periods, not to exceed 15 years, due to the size, scope, life, or developmental impact of the project. The District portion for Special Assessment Bonds may not exceed 15 years. Revenue Bonds, or GO bonds for which enterprise revenue has been pledged, will be issued with a maturity not to exceed 20 years.
- F. General Obligation Bonds shall be issued with approximately level principal payments. Revenue Bonds shall be issued with approximately level debt service payments.
- G. The City will apply for a bond rating from Moody's Investors Service for every bond issue, and make all reasonable efforts necessary to maintain the City's bond ratings and seek upgrades when financial conditions merit.



Appendix D: Financial Policies

Fund Balance

- A. The City recognizes the need to maintain appropriate fund balances to: secure and maintain investment-grade credit ratings; meet seasonal requirements in cash flow; and, reduce susceptibility to negative impacts from emergency or unanticipated expenditures or to revenue shortfalls.
- B. To meet these requirements, the City will adopt budgets which provide for an undesignated fund balance reserve in each of the City's budgeted funds, in accordance with the following guidelines:
1. General Fund – A fund balance reserve of not less than 15% nor more than 20% of anticipated current year revenues for the fund.
 2. Employee Benefits Fund – A fund balance reserve of not less than 10% nor more than 20% of anticipated current year revenues for the fund.
 3. Bond and Interest Fund – A fund balance of not less than 10% nor more than 15% of the anticipated General Obligation debt bond and interest payments for the upcoming budget year, including any special assessment-paid debt, but excluding debt planned for repayment by enterprise funding or other City funds.
 4. Other Budgeted Funds – Fund balance reserves shall be planned for and maintained as needed, based on the volatility and reliability of the revenue mix for the fund, as well as the predictability and degree to which expenditures in the fund are controllable.
- C. In June of each year, prior to the presentation of the proposed budget, the City Manager shall recommend to the City Commission specific fund balance targets for each budgeted fund, based on guidelines established above. Upon acceptance by the City Commission, those targets shall be used in the upcoming budget planning, as well as financial reporting for the next year.
- D. Fund balance reserves shall generally be shown as appropriations in the City budget, but shall be designated separately in the budget and staff financial reports.
- E. The City Manager shall provide the City Commission with a year-end fund balance reserve report within 60 days following the end of the fiscal year. This preliminary report shall provide results for each budgeted fund compared to its established fund balance target, as well as staff analysis of revenue or expenditure occurrences accounting for any variance. If a fund balance at year-end has failed to meet its established target, the City Manager shall prepare and recommend a plan designed to address the shortfall. If a fund balance at year-end exceeds the established target, as well as the current budget estimate, the City Commission may consider use of the unanticipated available funds in accordance with the following guidelines: (continued on next page)



Appendix D: Financial Policies

Fund Balance , cont.

1. General Fund – Uses

One-time expenditures which do not substantially increase recurring operating costs.

Newly identified or previously unfunded capital improvement projects, considered in light of the full capital improvement program.

Shifting of capital projects from bond financing to cash financing, to reduce future debt service costs.

Start-up expenditures for new programs undertaken at mid-year, provided that such action is considered in the context of revenue expectations and expenditure obligations in future budget years.

2. Bond and Interest Fund

If the year-end Bond and Interest Fund balances exceed the target as well as current budget estimates, the allocation of mill levy/property tax to that fund shall be adjusted for the next budget year to bring the fund balance reserves in line with the established targets.

3. Other Budgeted Funds

If the year-end fund balances in any fund exceed the target fund balance and current budget estimate, the City Manager shall provide analysis and impact evaluation of that situation. The City Commission will take into account any unanticipated available funds when considering capital purchases, one-time program needs, or setting of user fees.

Investment Policy

A. Scope

This investment policy applies to the investment activities of the City of Salina for all of the funds entrusted to its care, including bond proceeds and building funds.

B. Objectives

1. Safety of principal. The first objective for each investment transaction is to insure that capital losses are avoided.

2. The City of Salina's cash management portfolio shall be designed with the objective of regularly exceeding the State Investment Rate for 0 –89 days, or for 3 months, whichever is higher. These indices reflect the fed funds rate, and the 3 month treasury securities yield, and are considered benchmarks for risk free investment transactions, and therefore comprise a minimum standard for the portfolio's return. The investment program shall seek to achieve returns above this threshold, consistent with risk limitations identified herein and prudent investment principles.



Appendix D: Financial Policies

Investment Policy, cont.

3. All investments shall be made in accordance with State Law.
4. The investment portfolio is subject to public review and evaluation. The overall program shall be designed and managed with a degree of professionalism worthy of the public trust. The governing body, however, recognizes that in a diversified portfolio occasional accounting losses from the sale of a security are possible, and must be considered within the context of the overall portfolio's investment safety and return.

C. Delegation of Authority

Management responsibility for the investment program is hereby delegated to the Director of Finance and Administration, who shall establish written procedures for the operation of the investment program, consistent with this investment policy, and subject to the approval of the City Manager. Such procedures shall include explicit delegation of authority, where appropriate, to persons responsible for the investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Director of Finance and Administration. The Director of Finance and Administration shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

D. Prudence

The standard of prudence to be used by investment officials shall be the "prudent person" and shall be applied in the context of managing the overall portfolio. Investment officers acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual securities credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to avoid adverse developments.

E. Internal Controls

The Director of Finance and Administration shall establish a system of internal controls with respect to investment activities. Such internal controls shall be documented in writing. The internal controls shall be reviewed with the Independent auditor. The controls shall be designed to provide reasonable assurances against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City of Salina. Internal controls shall be so designed as to achieve the above listed objectives without being unduly burdensome on the organization.



Appendix D: Financial Policies

Investment Policy, cont.

F. Allowed Investments

The Director of Finance and Administration may invest in any investment allowed under Kansas Law applicable to the City of Salina at the time the investment is made. These include, as of the effective date of the policy, the following:

1. N.O.W. accounts, Pass book savings accounts, money market accounts in designated Depository Banks.
2. Temporary Notes or no-fund warrants issued by the City of Salina;
3. Certificates of Deposit in banks, savings banks, and savings and loans organized under the laws of the United States or incorporated under the laws of the State of Kansas, having a main office within the State of Kansas, and which have main or branch offices located within the City of Salina.
4. In United States Treasury bills or notes
5. In the Municipal Investment Pool
6. Repurchase agreements
7. Expanded Powers:

In the event that the City of Salina applies for and receives authority to invest under KSA 12-1677b (the "expanded powers" statute), investments may also include direct obligations of, or obligations that are insured as to principal and interest by the United States of America or any agency thereof; and obligations and securities of United states sponsored enterprises which may be accepted as security for public funds; excluding mortgage backed securities. The Director of Finance and Administration shall maintain a list of securities authorized under this section

G. Maturities

Assets of the City of Salina may be invested in instruments whose maturities do not exceed two years, provided that in the event authority to invest under KSA 12-1677b is granted, the maximum maturity shall be 4 years. Investment maturities shall be scheduled on a laddered basis in a manner as to coincide with projected cash flow needs.



Appendix D: Financial Policies

Investment Policy, cont.

H. Risk and Diversification

The goal of diversification is to reduce the extent of losses due to having an unbalanced portfolio in terms of maturities, instrument type, and issuers. Therefore, portfolio maturities shall be staggered to avoid undue concentration of assets in a specific maturity sector.

Liquidity, free of market risk, shall be assured through practices insuring that the next disbursement date and payroll date are covered through maturing investments, marketable U.S. Treasury Bills, the Daily Municipal Investment Pool, or money market accounts.

Default risk shall be minimized by requiring that all security purchases occur on a delivery vs. payment basis, and that all securities are adequately collateralized.

Risk of market price volatility shall be controlled through the adoption of a "buy and hold" strategy whereby the City holds each investment to maturity, coupled with maintenance of an adequate liquidity position to insure the ability to meet normal anticipated cash flow needs. When advantageous, it is allowable to sell investments to realize a gain due to price fluctuations; however, such transactions shall not be a part of the normal course of business.

The City of Salina recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to control risk due to issuer default. In the event of a default by a specific issuer, the Director of Finance and Administration shall review, and, if appropriate, proceed to liquidate securities having comparable credit risks.

I. Collateralization, Safekeeping, and Custody

1. Deposits and Re-purchase Agreements

Collateralization shall be required on all deposits and repurchase agreements. Collateral pledged must meet state statute requirements, and must be held by the Federal Reserve Bank, the Federal Home Loan Bank in Topeka, or by a third party custodian pursuant to an adopted tripartite custody agreement. The City of Salina shall enter into a Security Agreement for Deposits with the depository bank for all deposits. The city will receive a deposit advice for the pledged securities from the Federal Reserve Bank, or a joint custody receipt from the third party custodian. The maximum Federal Insurance provided for account customers can be considered a part of the institutions pledged collateral. Collateralization shall be maintained at 100% of the market value of principal and accrued interest at all times, including peak periods. At the end of each month, the depository bank will provide the market value of each pledged security to the City.



Appendix D: Financial Policies

Investment Policy, cont.

In the event a third party custodian is used, such custodian shall not have an ownership relationship or affiliation with the depository bank.

Pledged collateral shall not be released until an acceptable re-pledging of collateral is made by the depository bank and confirmed to the Director of Finance and Administration or their designee in the event of a transfer of collateral.

2. Investments (Treasury Securities, Agency Securities)

Collateralization of investments shall be by the actual investment instrument.

All securities owned by the City of Salina must be perfected in the name of the City of Salina, and held by the City or its authorized safekeeping agent. All investments of the City of Salina shall be confirmed and safekeeping receipts identifying the investment security shall be issued as required by this policy.

The City will enter into a safekeeping agreement with a safekeeping agent whereby all investments are held in the City's account in the City's name by the safekeeping agent.

By state statute, all Municipal Investment Pool accounts shall be exempt from providing safekeeping receipts or written confirmation. The Director of finance or designee may receive verbal confirmation by phone following Municipal Investment Pool guidelines.

J. Interest Earnings

The Director of Finance and Administration will designate which funds are to receive interest earnings. Interest earnings will be credited to those funds based on the average of the balance on the first day of the month and the cash balance on the last day of the month. This distribution may be manually adjusted if, in the Director's judgment, there are obvious interfund inequities.

K. Authorized Depositories, Institutions, and Broker/Dealers

Kansas State Law provides that City funds may be deposited (in checking, money market accounts, certificates of deposit and other similar "deposits") in those institutions designated by resolution as an authorized depository. This is further limited by the requirement that funds may not be deposited in institutions that do not have a "main" office within the State of Kansas unless satisfactory arrangements cannot be negotiated with an institution with a main office within the State of Kansas.

This limitation does not apply to the purchase of investments such as treasury and agency securities. Investment services, consisting of the purchase of treasury securities, agency securities, or other investments as may be permitted shall be limited to the following:

1. Any State or Nationally Chartered Bank authorized as a depository, whether or not said institution has a "main" office within the State of Kansas, and;
2. The Federal Reserve Bank of Kansas City Missouri
3. Primary Government securities Dealers which report to the market report division of the Federal Reserve Bank of New York
4. Broker-Dealers who are registered in compliance with the requirements of section 15C of the Securities Exchange Act of 1934, and registered pursuant to K. S. A. 17-1254.

The Director of Administration and Finance may establish additional information requirements as deemed necessary to assure the safety of the City's investments, and shall maintain a list of financial institutions and broker dealers who have been qualified to provide services to the City of Salina.



Appendix D: Financial Policies

Investment Policy, cont.

L. Bank Services

Periodically, as deemed necessary, The City of Salina may invite proposals from financial institutions located within the City, for the purpose of providing comprehensive bank services, including checking and money market accounts, safekeeping as well as other services as may be deemed necessary. The participating institutions will be evaluated with procedures established by the Director of Administration and Finance in conjunction with other City administrative staff.

M. Reporting and Evaluation

At the end of each calendar quarter, the Director of Finance and Administration shall prepare and submit to the City Manager a report outlining the quarter's investment activity. Such report shall contain sufficient information to evaluate the performance of the investment program and verify that investment officials have acted in accordance with the investment policy and written investment procedures.

Operating Budget

A. In accordance with State Law, the City Manager shall be responsible for the preparation of the annual City budget. A proposed budget for the following fiscal year (beginning January 1) shall be submitted for City Commission review and discussion on or before July 10 each year, along with a calendar for timely consideration and approval of the budget by August 15, as required by State Law.

B. The budget must be balanced for all budgeted funds. Total anticipated revenues plus the portion of anticipated reserves in excess of the established fund balance target (or in accordance with a fund balance target plan), must equal total estimated expenditures.

C. Budgeted funds include the following:

General Fund

Special Revenue Funds:

- Special Sales Tax Capital
- Special Sales Tax Economic Development
- Flood and Drainage
- Arts and Humanities
- Fair Housing
- Business Improvement District No. 1
- Tourism and Convention
- Neighborhood Park Service
- Special Parks and Recreation
- Special Alcohol
- Special Gas Tax
- Bicentennial Center
- Bond and Interest Fund

Internal Service Funds:

- Worker's Compensation Reserve
- Health Insurance
- Central Garage

Enterprise Funds:

- Sanitation
- Solid Waste
- Golf Course
- Water and Wastewater



Appendix D: Financial Policies

Operating Budget, cont.

- D. Funds may be added to or removed from the budget as requirements change. In general, any continuing operations of the City shall be accounted for through budgeted funds. Non-budgeted funds are used for construction projects authorized through the issuance of debt, for trust and agency activities, for activities funded by State and Federal Grants that are not of a continuing nature, and for special purpose reserve funds. Unless otherwise provided in authorizing legislation, expenditures from special purpose reserve funds shall not be made unless there are no other resources available to accomplish the desired task. Should resources from special purpose reserve funds be required, any such expenditure shall be processed through a budgeted fund.
- E. All budgets will be adopted on a cash basis as modified to include as expenditures for the fiscal year: expenditures incurred but not paid; and purchase commitments. Revenues will be recognized at the time payment is received, whether or not it was billed or due in another period.
- F. All appropriations lapse at year-end except for encumbered appropriations, which are carried forward into the next fiscal year as reservations of fund balance.
- G. The budget shall be adopted at the fund level. Expenditures may not exceed the fund's budget without approval from the City Commission. When appropriate, the budget for a fund may be republished to reflect changes deemed necessary and appropriate by the City Commission.
- H. Department budgets will also be specified during the annual budget. The City Manager may authorize transfers of authorizations between departments within the same fund and transfers of authorizations between line items within a department.
- I. The City will include an amount in the general fund budget (i.e., a line item for contingencies) for unforeseen operating expenditures. The amount of the contingency will be no more than 2% of the operating budget.
- J. The budget will provide for adequate maintenance of capital equipment and facilities and for their orderly replacement, in conjunction with the adopted multi-year Capital Improvements Program.
- K. The City will maintain a budgetary control system to monitor compliance with the budget.
- L. Enterprise funds shall be self-supporting. Internal Service funds shall be self-supporting to the greatest extent practicable. However, the City Commission may authorize transfers from other funds as they deem necessary for Internal Service operations.
- M. It shall be a goal of the City of Salina to reduce reliance on ad-valorem property taxes in the funding of city services.

Appendix D: Financial Policies

Revenue Policy

- A. The City will follow an aggressive policy of collecting all revenues properly owed to the city government.
- B. The City will review user fees/charges annually, and the City Manager shall make recommendations for any adjustments on the basis of that review.
- C. The City will try to maintain a diversified and stable revenue system to shelter it from short-run fluctuations in any one revenue source. The revenue mix should combine elastic and inelastic revenue sources to minimize the effect of an economic downturn.
- D. The City will set fees and user charges for each Enterprise Fund, at a level which fully supports the total direct and indirect cost of the activity. The City Enterprise operations include: Water and Wastewater; Solid Waste (Landfill); Sanitation (trash collection); and Golf Course.
- E. Recognizing that the public good may be better served by setting some fees at less than 100% of an activity's cost, fees and user charges for certain non-enterprise city services and programs may be set a level which only provide partial user fee funding of activity costs.



City of



Salina

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