



2026

ANNUAL BUDGET



Adopted by the Governing Body
August 11, 2025

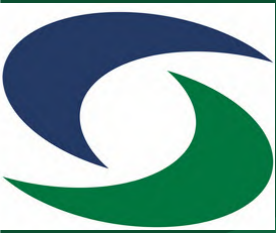


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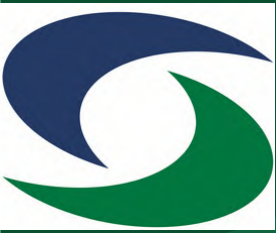
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GLOSSARY

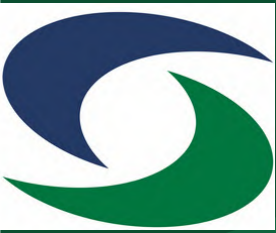
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Salina Overview

This section is designed to give the reader a general look at Salina, including demographic data.





Directory of City Officials

Form of Government



Mayor
Greg Lenkiewicz



Vice-Mayor
Mike Hoppock



Commissioner
Jerry Ivey II



Commissioner
Bill Longbine



Commissioner
Trent Davis, M.D.

The Town of Salina was organized in 1858 under the Town and Village Act in the State of Kansas. The City has had a Commission-City Manager form of government since 1921.

The Commission comprises 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.

Salina became a City of the first class on July 9, 1920.



Professional Staff

MANAGEMENT TEAM

INTERIM CITY MANAGER

Jacob Wood

ASSISTANT CITY MANAGER

Shawn Hennessee

CITY ATTORNEY

Clark Mize Linville Chtd.

Greg Bengsten

DIRECTOR OF FINANCE/ADMINISTRATION

Debbie Pack

FIRE CHIEF

Shane Pearson

POLICE CHIEF

CJ Wise

DIRECTOR OF DEVELOPMENT SERVICES

Lauren Driscoll

DIRECTOR OF UTILITIES

Martha Tasker

DIRECTOR OF PUBLIC WORKS

Ron Marsh

DIRECTOR OF PARKS & RECREATION

Jeff Hammond

DIRECTOR OF HUMAN RESOURCES

Natalie Fischer

DIRECTOR OF COMPUTER TECHNOLOGY & CONTINUOUS PROCESS IMPROVEMENT

Scott Gardner

DIRECTOR OF ARTS & HUMANITIES

Brad Anderson

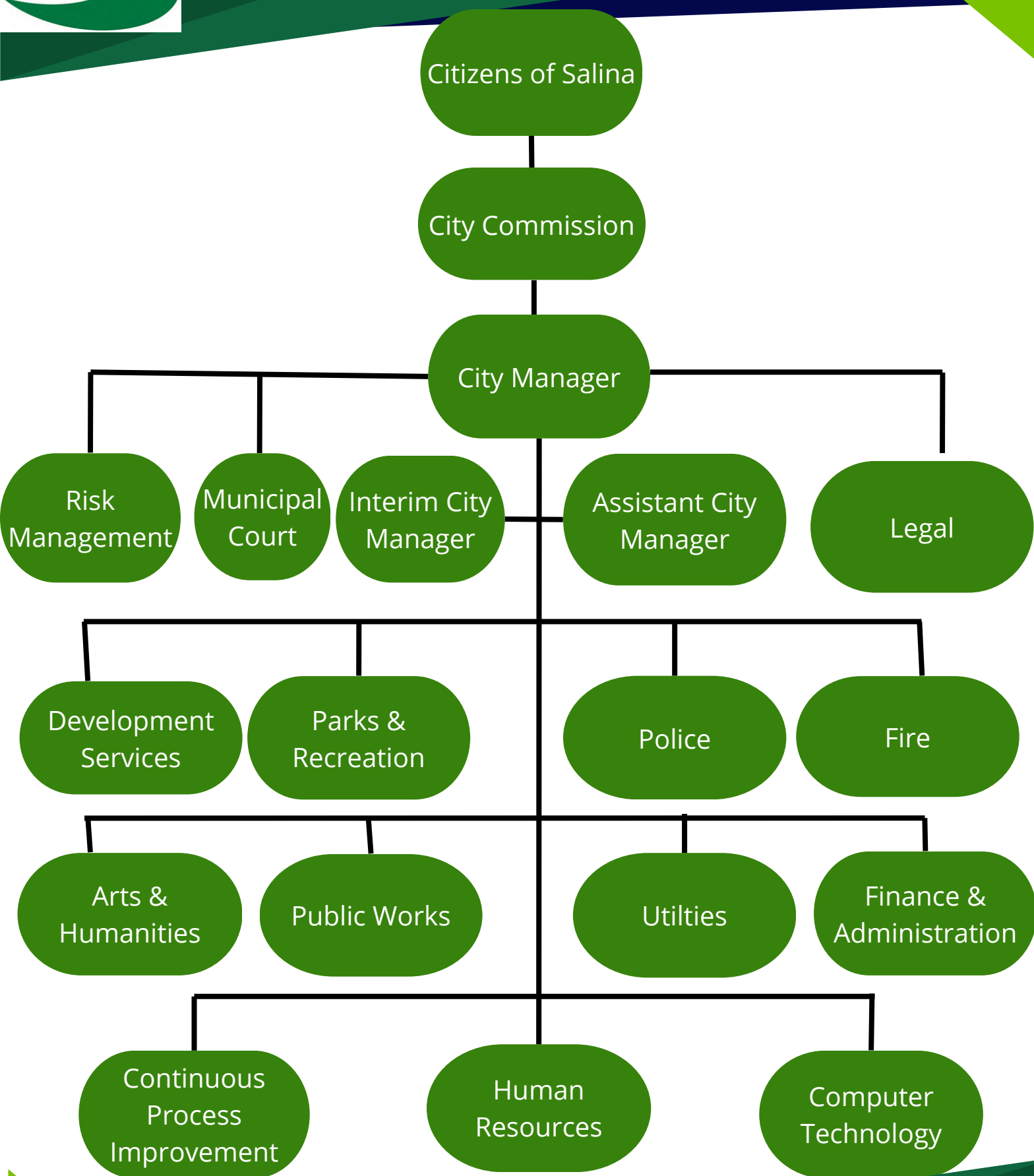
The **VISION** for Salina is to be a thriving, citizen-oriented community with the culture and assets to make it the regional choice for residents and visitors. We value inclusive, progressive leadership in a sustainable, safe and attractive community.

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

The City of Salina **VALUES** commitment to citizens, commitment to excellence, responsibility as leaders, our employees, effective communication and professional ethics.



Organizational Chart





Budget Message

Date: August 1, 2025

To: Members of the Governing Body

From: Jacob Wood, Interim City Manager

The City of Salina Management Team is pleased to the City Commission and the residents of the City of Salina the adopted 2026 Budget. The budget represents the single most important document the City will prepare in a given year. Efforts have been made to produce a document that is an effective communications tool, policy document, historical record, financial plan and operations guide for the City. In order to achieve the most effective budget, a great deal of planning, input, and goal setting must be accomplished.

The highlight of the 2026 Budget are:

- The budget is balanced.
- Sales tax revenue are projected to be 2% up over 2024 collections.
- Total assessed valuation is up 4.03%.
- The mill levy is 28.568 which is down .849 from 2025.
- The 2026 budget contains a cost of living increase of 2% and maximum merit increase of 2% for all City employees.
- General Fund reserves are being spent down.
- The budget is sustainable into the future.
- Staffing is remaining unchanged at 520.

The challenge of any city is to function appropriately within the balance of the rights and well-being of the community as a whole versus those of the individuals within the community. The services provided by the City of Salina, and indeed any municipality, can generally be considered to be “stewardship” services. The basic



mission of the City of Salina is to provide those services that the citizens in the community cannot generally provide for themselves in an equitable manner.

The 2026 Budget involves a continual review of expenditures in all funds. Particular emphasis has involved, among other areas, accountability, and separating the non-recurring/project expenditures from the operating expenditures. City employees, at all levels within every department, are being asked to continuously reflect on their jobs by asking themselves, "Why do we do things the way we do?" and "Can they be done more efficiently?" This self-analysis has created a number of cost-saving measures that save the taxpayers money.

Items of significance in the 2026 Budget include:

General Fund

- Sales tax revenues are projected to be up 2% over 2024 actuals.
- \$500,000 budgeted for City Comprehensive Plan.
- Engineering purchase of project management software.
- Final phase of South 9th Street landscaping by Parks.
- Transfer of \$5,000,000 to the Fire Station 4 Replacement Project.
- 5.0% increase in fund to OCCK.

Levy Funds

- The total assessed valuation is up 4.03%.
- The total mill levy is reduced by .849 mills to 28.568.
- Reallocation of 1.0 mill from the Debt Service Fund to the General Fund.

Sanitation

- 7.6% increase in fees for curb & alley services.
- \$1.00 increase in cost of additional cart.
- Continued increase in maintenance cost of sanitation trucks.

Solid Waste

- Fee for Up to 500 lbs is \$12.50 up from 2025 by \$.50.
- Includes cost of County Maintenance Fee of \$293,265.
- Engineering cost increases due to new projects and requirements.
- Cost of replacement of major equipment has been shifted to the Solid Waste Capital Reserve Fund.



Golf

- With new rate increases, revenue is projected to grow by 9% over 2024.
- No increase in non-personnel operating costs budgeted for 2026.

Water/Wastewater

- The Commission approved a 5% increase in rates which is reflected in the 2026 Budget.
- 2026 Budget includes a \$1,000,000 transfer to the Water/Wastewater Capital Reserve Fund to continue funding watermain replacements. 2026 Budget includes \$500,000 for vehicle replacements.
- 2026 Budget includes \$2,000,000 for system enhancements.
- Overall 2026 Budget is up 4% over 2025 Budget.

Special Revenue Funds

- Sales Tax Capital Fund includes transfers of \$7,900,000 for various capital replacement and maintenance needs of the City.
- Gas Tax Fund has \$1,500,000 budgeted for street maintenance in 2026

Capital Improvement Plans

The following are capital projects for 2026:

•Wayfinding Sign Project	\$ 200,000
•Brookwood Trail Pedestrian Bridge	\$ 100,000
•Broadway Medians #4	\$ 600,000
•9 th Street and Ohio Traffic Signal Interconnect	\$ 200,000
•Comprehensive Planning and Zoning Update	\$ 200,000
•Construction of East Crawford Road	\$ 2,000,000
•Construction on West Magnolia PH 2&3	\$ 6,000,000
•Construction at 9 th Street and Waterwell	\$ 4,600,000
•Design of Ohio and Schilling Roundabout	\$ 300,000
•Design of East Magnolia Bridge Replacement	\$ 280,000
•North Ohio Overpass Painting	\$ 1,000,000
•Berkley Family Recreation Area Runway Repairs	\$ 300 000
•Dirt for cover of Old Landfill	\$ 250,000
•Construction of Scales at Landfill	\$ 2,700,000
•Airport Water Main Replacement	<u>\$ 4,500,000</u>
Total	\$23,550,000



Formulating the annual budget document is a team effort, and the culmination of countless hours of work by numerous City staff members. At the department level, senior managers and staff evaluate their people, program and project needs and goals. They do a thorough and thoughtful job, resulting in reasonable and responsible requests. Finance Department staff work with the City Manager on in-depth fiscal analysis and long-range impacts of decisions, and presents the information in a formal process. All team members deserve shared credit for an outstanding end product.

Respectfully Submitted,

Jacob Wood

Jacob Wood
Interim City Manager



Tax Valuation Illustration

To determine the assessed valuation of your home, multiply the Saline County appraised value of the home by 11.5% (*Commercial properties have 25% assessment rate.*)

$$\text{\$174,000} \times .115 = \text{\$20,010}$$

To determine how much you pay in City taxes, multiply the assessed valuation by the mill levy.

$$\text{\$20,010} \times .028568 = \text{\$571.65}$$

City tax liability = \$571.65

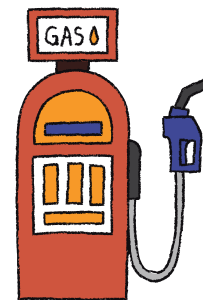
To determine your monthly expenses for city services, divide tax liability by 12 months.

$$\text{\$571.65} / 12 = \text{\$47.64}$$

Monthly expense for City services = \$47.64

AVERAGE SALINA HOME VALUE

\$174,000



One 15 gallon tank of
unleaded fuel at
\$3/gallon

\$45

Value of Your Salina Dollar

Fire Protection/Prevention/Safety
Community Events
Public Swimming Pool
Government Administration
Community Development
Public Parks & Trails
Street Maintenance/Repair
Sidewalk Repair
Street Lighting Traffic Control



Building and Fire Inspection
Recreation Centers
Fieldhouse
Police Protection
Snow & Ice Removal
Smoky Hill Museum
Municipal Court Prosecution
Community Standards Enforcement



City Profile



Salina, Kansas is located in north central Kansas near the geographic center of the contiguous United States. It is the **tenth** largest city in Kansas, with approximately 46,000 calling it home. The city is the county seat for Saline County which has an estimated population of 54,000.

The Town of Salina was organized in 1858 and became a city of the first class in 1920.

Salina's vast park and trail system serves as a place for people to enjoy the outdoors and connect.

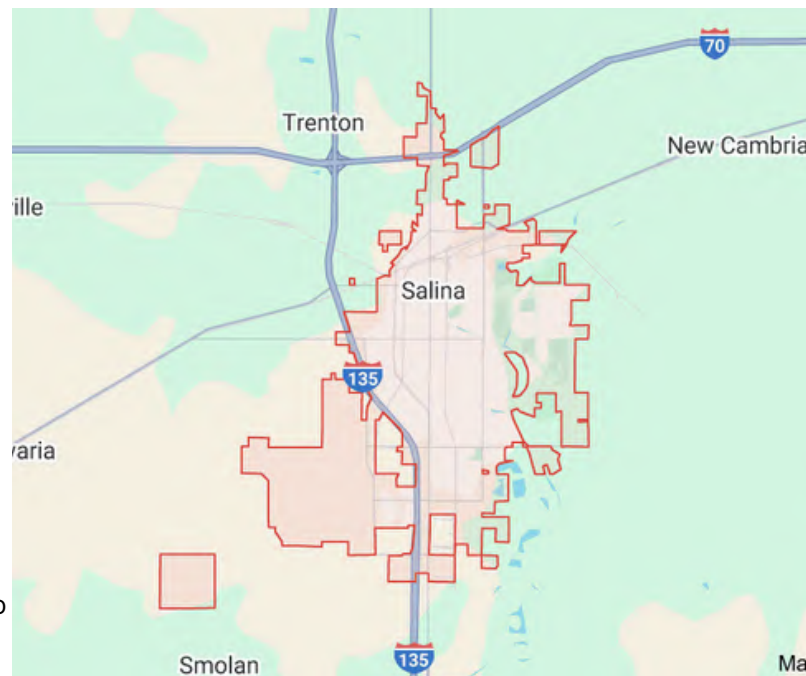
Nicknamed the "Crossroads of Kansas", the city is a great place to visit and live.



MAPS & LAND GEOGRAPHICAL DESCRIPTION

The City of Salina is located in north central Kansas, near the geographic center of the contiguous United States.

Situated at the intersection of Interstate Highway 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.



CLIMATE



AVERAGE ANNUAL
PRECIPITATION

29.7 INCHES



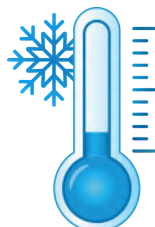
AVERAGE ANNUAL
SNOWFALL

12.7 INCHES



AVERAGE
SUMMER
TEMPERATURE

83°



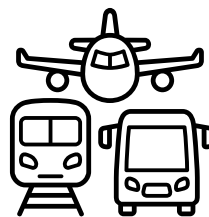
AVERAGE
WINTER
TEMPERATURE

26°

TRANSPORTATION CONNECTIVITY



Salina is located within 113 miles of the geographic center of the contiguous United States



Salina is located at the intersection of I70 and I135.

Salina is home to the Salina Regional Airport.

Union Pacific Railroad runs through Salina.



City Facilities & Assets



Public Safety

Law Enforcement Training Facility
Four Fire Stations



Animal Shelter



Gypsum Hill Cemetery



Public Art

225 sculptures and murals plus 400+ works of art throughout the City in public facilities.



Water & Wastewater

Two water treatment plants, Water Distribution,
Wastewater treatment plant, Wastewater Collection,
Utility Administration

Public Works

Salina Drive Thru Recycling Center
Central Garage
General Services
Landfill



730 lane miles





Parks & Recreation



ATHLETIC COMPLEXES

- Salina Fieldhouse
- Salina Tennis Facility
- Oakdale Park Pickle Ball Complex
- Bill Burke Park
- Berkley Family Recreational Area
- Magnolia Soccer Complex



ENCLOSED FACILITIES FOR RENT

- Friendship Center
- Carver Center
- Indian Rock Lodge
- KIVA



PARKS & PLAYGROUNDS

Over 1000+ Acres of Park Land

Salina has over 29 parks with playgrounds, reservable shelters, splash pads, athletic courts, formal gardens, dog parks, and open green space for the community to use and enjoy.



AQUATIC PARK

- Wave Pool
- Diving / Lap Pool
- Multiple Slides
- Lazy River
- Concessions Stand
- Shower / Changing Areas



GOLF COURSE

- 18 Hole Course
- 6 Hole Short Course
- Driving Range



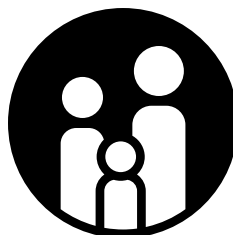
Residents



Median
Household
Income
\$60,624

Per Capita
Income
\$33,344

Total Labor Force 24,950
Employed 24,067
Unemployed 883
Unemployment Rate
3.5%



Average
Household
Size
2.32



Average
Household
Size
2.32



Businesses

Salina's economy is diverse, including aviation, technology, manufacturing, medical services, education and transportation.

TOP EMPLOYERS

Employer	Employees
Salina Regional Health Center	1900
Unified School District No. 305	1600
Great Plains Manufacturing	950
Schwan's Global Supply Chain	900
Stryten Manufacturing	800
City of Salina	440
Salina Vortex	405
Saline County	335
St. Francis Ministries	300
Walmart	250

MAJOR TAXPAYERS

Company	Assessed Valuation
Evergy Inc.	\$13,727,379
SFC Global Supply Chain, Inc	8,560,852
Kansas Gas Service	6,215,911
Sams & Wal-mart Real Estate	3,963,093
Lighthouse Properties	2,948,147
RAF Salina LLC	2,858,188
Union Pacific Railroad Co.	2,654,442
BBI, Inc.	2,100,000
Salina Regional Health Center	1,794,374



Assessed Valuation

The City's assessed valuation increased from \$537.4 million in 2024 to \$560.3 million in 2025 (a 4.25% increase). This excludes motor vehicle valuation.



Budget Year	2022	2023	2024	2025	2026
Real Estate	422,502,210	460,753,522	500,979,916	504,777,841	522,654,957
Personal Property	7,162,070	6,926,364	6,801,697	6,704,458	10,281,899
State Assessed	23,975,182	25,613,362	23,037,764	23,474,416	24,715,969
Oil and Gas	55,482	66,322	40,370	79,999	90,859
Less: TIF (Downtown & RHIDs)	(6,524,356)	(6,263,583)	(8,932,574)	(8,031,925)	(9,621,943)
Less: Pending Exemption (Appeals)		(37,001)	(6,146,413)	(2,872,972)	(2,928,116)
Budgetary AV	452,800,229	495,049,786	521,019,177	526,506,180	547,710,231



Tax Rates

The mill levy for 2026 is 28.568 mills (a decrease of .849 mills from 2025. Includes 22.469 mills for the General Fund and 6.099 mills for the Debt Service Fund.

City Mill Levy Rate History



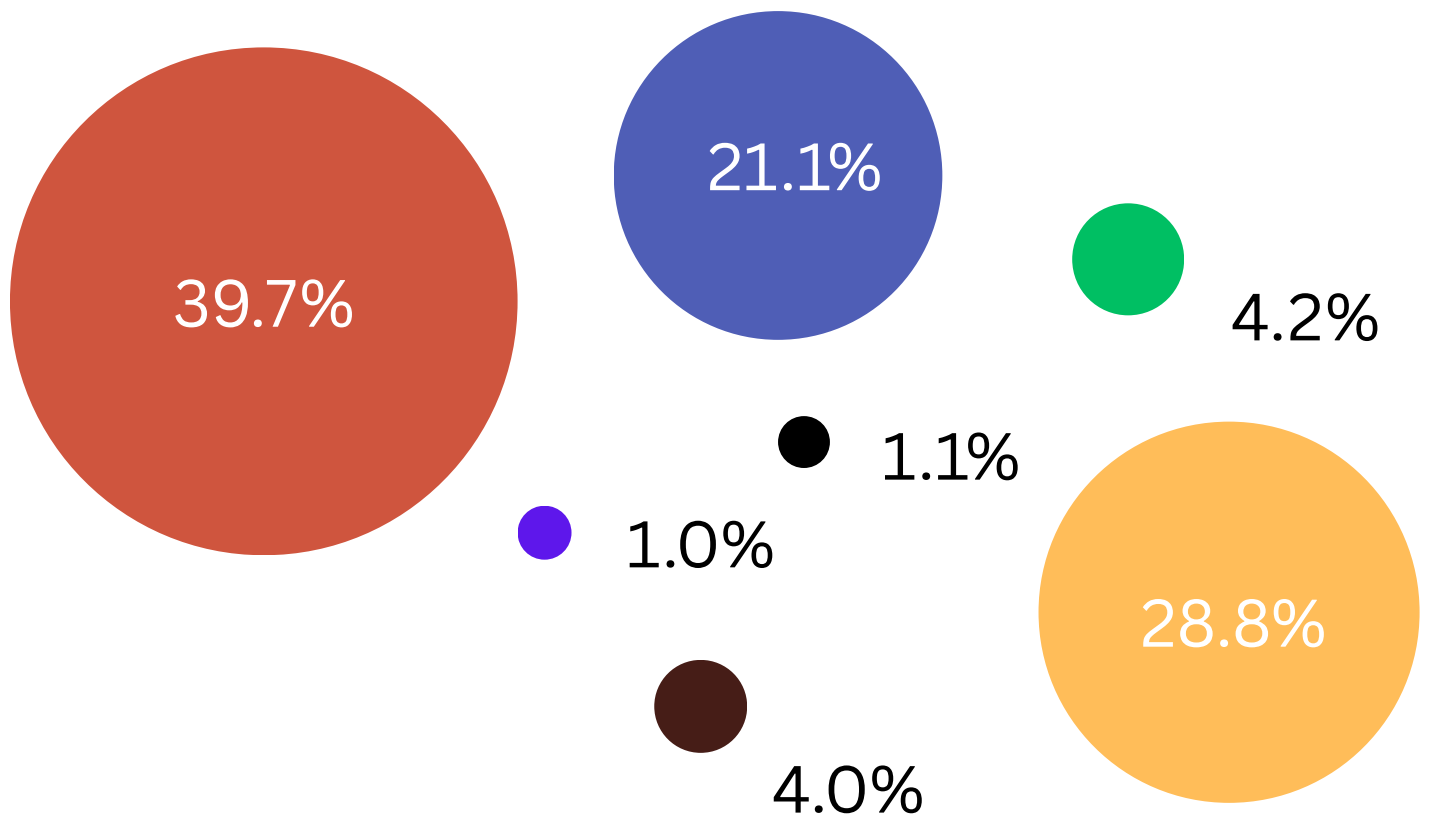
Tax Levies

Levy Year	Budget Year	General	Debt Service	Total
2015	2016	19.95	7.361	27.311
2016	2017	21.694	5.909	27.603
2017	2018	20.339	5.79	26.129
2018	2019	22.285	6.109	28.394
2019	2020	22.907	6.812	29.719
2020	2021	23.847	6.803	30.650
2021	2022	23.693	6.759	30.452
2022	2023	23.612	6.736	30.348
2023	2024	22.166	7.45	29.616
2024	2025	22.107	7.31	29.417
2025	2026	22.469	6.099	28.568



2025 Property Tax Rates By Mill Levy

USD 305	55.3
City of Salina	29.417
Saline County	40.112
Salina Public Library	5.595
Salina Airport Autho	5.79
Central Ks Extension	1.458
State of Kansas	1.5
	139.172





Financial Overview

This section includes financial policies , budget summaries, projections and financial forecasts.

Description of Accounts and Funds

The accounts of the City are organized on the basis of funds and groups of accounts, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which is comprised of its assets, liabilities, fund balance, revenues and expenditures or expenses, as appropriate. The types of funds maintained by the City as as follows:

General Fund: The General Fund is the principal fund of the City and considered a major fund. The majority of the current operating expenditures of the City are financed through the revenues received by the General Fund.

Debt Service Fund: The Debt Service Fund is used to account for the payment of principal and interest on the City's general obligation bonds. Revenues for this purpose include ad valorem property taxes, special assessment taxes and transfers from sales tax and transient guest tax funds.

Enterprise Funds: Enterprise funds are used to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is to provide the goods or services to the general public on a continuing basis primarily through user charges. The following funds are used to account for the administration, operations, maintenance, financing and related debt service for providing their respective services:

Sanitation Fund	Trash collection, recycling
Solid Waste Fund	Landfill and Household Hazardous Waste Collection
Golf Fund	Municipal Golf Course
Water/Wastewater Fund	Water and Sewer Services



Special Revenue Funds: These funds are used to account for revenues derived from special taxes, governmental grants or other revenue sources which are designated to finance particular functions or activities of the City. Budgeted Special Revenue Funds include: Arts & Humanities, Sales Tax Capital, Sales Tax Economic Development, Business Improvement District #1, Tourism & Convention, Special Parks & Recreation, Special Alcohol, Special Gas Tax, Neighborhood Parks, Tony's Pizza Event Center, and Former SAFB Environmental.

Internal Service Funds: Funds used to account for the financing of goods and services provided by one agency to other department of agencies of the government and to other governmental entities on a cost reimbursement basis. Budgeted internal service funds include Workers' Compensation Reserve, Health Insurance and Central Garage Funds.

A **Fund** is an accounting entity with a self-balancing set of accounts that records financial transactions for a specific government activity or function. A fund includes both revenue and expenditure accounts. The fund balance of a fund is the excess of a fund's current assets over its current liabilities.

FUND - FUNCTION - DEPARTMENT- DIVISION - ORGANIZATION - OBJECT

The **Expenditure** account numbers used in the City of Salina's budgeting and accounting process are broken down by fund, function, department, division, activity and object.

A function is a group of related activities aimed at accomplishing a major service. A department is a major administrative section of the City of Salina, which indicates overall management responsibility for an operation, or group of related operations within a functional area. A division is a segment of the department, which is assigned a specific operation. An organization is a subset of the division, which fulfills a specific task of the division. The expenditure object number designates a specific expense account and is consistently applied throughout all departments, divisions and organizations.

The **Revenue** account numbers used in the City of Salina's budgeting and accounting process are broken down by fund, section and object.



FUND - SECTION - OBJECT

Sections are categories of revenue such as property taxes, licenses and permits, etc..The revenue object number designates a specific revenue account and is consistently applied in funds.

Accounting

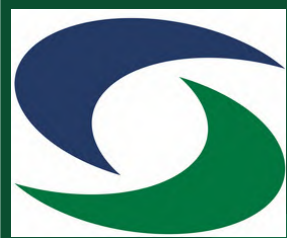
Kansas legally requires a modified, accrual basis of accounting. In the Modified Accrual basis, revenues are not recognized until received and are available to use for expenditures. Expenditures are recognized when a liability is incurred. Modified Accrual basis differs from Cash Basis system where transactions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

Balance Budget

The basis of budgeting is modified accrual for all budgeted funds, including Enterprise Funds. Salina adheres to Kansas state budget law which requires the following:

- The adopted budget must be in balance, where the total resources equal total obligations.
- Projected spending cannot exceed the available resources.
- All balances are appropriated in funds supported by general tax levies.



Financial Policies

The purpose of this section is to present a summary of the policies that the City of Salina follows in managing its financial and budgetary affairs. Most of the policies listed below are not new but represent long-standing principles and traditions which have guided the City in the past and have allowed the City to maintain its financial stability, even during times of economic recession.

Introduction

The City of Salina is committed to responsible and transparent management of its resources. This memorandum summarizes key policies related to accounting, operating budgets, financial management, debt management, reserves, and capital improvement.

Accounting, Auditing, and Financial Reporting

- **Annual Audit:** The City undergoes an independent annual audit by a certified public accountant to ensure compliance with the Federal Single Audit Act and other regulatory requirements.
- **GAAP Compliance:** Our financial reports adhere to the Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB).
- **Financial Transparency:** We provide a Comprehensive Annual Financial Report and other financial updates to keep the community informed.

Operating Budget

- **Budget Preparation and Management:** The Director of Finance oversees the preparation of an annual operating budget which aligns with statutory requirements and strategic objectives.
- **Revenue Estimation:** A Revenue Estimating Committee reviews major financial trends to forecast annual budgets, aiming to ensure a balanced and prudent budgetary approach.

Debt Management Policies

- **Purpose:** The City aims to maintain or improve credit ratings through prudent financial management, minimizing borrowing costs, and ensuring a balanced approach between debt service requirements and operational costs.
- **Guidelines:**
 - Long-term debt will be limited to funding capital improvements with a significant service life.
 - Short-term debt (up to four years) may be issued for projects where cash financing is impractical.
 - Debt shall not exceed the useful life of the improvement financed.
 - A minimum of 20% of statutory debt capacity is maintained.



Reserve Policies

- Objective: Maintain adequate reserves for cash flow requirements, emergency contingencies, and capital asset replacement.
- Reserve Levels:
 - General Fund policies require maintaining reserves equal to specified percentages of budgeted revenues and expenditures, aiming for a range of 20-25% of net revenues.
 - Excess reserves may be used as outlined for one-time and unpredictable revenues.

Revenue and Budget Policies

- Revenue Diversification: The City prioritizes a diversified revenue system to minimize fluctuations during economic changes. Major sources include property taxes, sales taxes, and fees.
- Use of Revenues:
 - Non-recurring and unpredictable revenues will not fund ongoing expenditures. Capital investments are prioritized for such funds.
- A budget amendment process is in place for unanticipated expenditures, ensuring oversight by the City Commission.

Cash Management

- Policy and Control: Cash management practices are structured around maintaining adequate liquidity and optimizing returns on City funds while safeguarding against risk.
- Account Management: The City operates through authorized checking accounts and ensures monthly reconciliations of all petty cash funds.

Investment Policy

- Risk Mitigation: Our Investment Policy, supported by state law, focuses on the diversification of our portfolio, maintaining liquidity, and ensuring the safekeeping of City assets.
- Responsible Stewardship: All investments are conducted under the prudence standard, promoting the stability and integrity of public funds.



Capital Improvement Program (CIP)

- Purpose: The CIP establishes planning for public physical improvements, orienting priorities based on economic resources and project criteria.
- Guiding Principles:
 - Maintain a five-year plan for capital improvements, updating annually based on financial analysis.

Conclusion

These policies reflect The City's dedication to responsible financial stewardship, ensuring sustainable development and services to meet the community's evolving needs. We appreciate your engagement and welcome any inquiries regarding these policies.

For More Information

Citizens may contact The City's Finance Department with questions or for more detailed information regarding these policies.



Budget Procedures

Budget Adoption

Applicable Kansas statutes require that annual budgets be legally adopted for all funds (including proprietary funds) unless exempted by a specific statute. Specific funds exempted from legally adopted budgets are all Federal and State Assistance funds, all Capital Project Funds, Facility Maintenance Funds, Equipment Reserve Funds.

Budget Controls

Control over spending in funds that are not subject to legal budgets is maintained by the use of internal spending limits established by management. For budgeting, revenues are recognized when they become both measurable and available to finance expenditures of the current period, except for special assessments of the Debt Service Fund, which are recognized on a cash basis. Applicable Kansas statutes require the use of an encumbrance system as a management control technique to assist in controlling expenditures. Encumbrances of the budgeted Governmental Fund types, representing purchase orders, contract, and other commitments, are reported as a charge to the current year budget. For budget purposes, unencumbered cash balances are determined by deducting liabilities and encumbrances from cash and receivables susceptible to accrual. The statutes provide for the following sequence and timetable in adoption of budgets: a) presentation of the budget for the succeeding calendar year on or before August 1 of each year, b) Notice of Public Hearing published on or before August 5 of each year, c) a minimum of ten days notice of public hearing published in a local newspaper, on or before August 15 of each year, and d) Certify adoption of final budget on or before August 25 of each year. These dates apply if not exceeding the Revenue Neutral Tax Rate.

Revenue Neutral Tax Rate calculation

The property tax levy legislation adopted by the State Legislature in 2021 (effective for the 2022 budget) establishes procedural requirements for setting property tax levies. Specifically, the legislation requires calculation of a “revenue neutral rate,” which is defined as the mill levy required to raise the same amount of property tax revenue as the prior year using current year assessed valuation amounts. In order to exceed the revenue neutral rate, local governments must publish notice and hold a public hearing. In addition, County Clerks provide mailed notices to all taxpayers of the revenue neutral rate hearing and the proposed mill levy impacting their specific properties beginning



with the 2023 budget.

The legislation sets the following timeline for consideration of budgets that will exceed the revenue neutral rate:

- By June 15: County Clerks provide assessed valuation estimates for the budget and the revenue neutral rate calculation.
- By July 20: City notifies the County Clerk of intent to set the property tax levy above the revenue neutral mull levy.
- Between August 20 and September 20: City holds revenue neutral rate public hearing prior to or in conjunction with the annual budget hearing; City must publish hearing notice in newspaper and on the City's website at least 10 days prior to the public hearing date.
- The City must adopt a resolution to exceed the revenue neutral rate immediately after the public hearing and before adopting a resolution approving the annual budget.
- By October 1: City certifies annual budget to the County Clerk.

Budget Amendment

The City must first publish a notice of hearing to amend the budget. Ten days after publication, a public hearing is held and the Governing Body may amend the budget at that time. Kansas statutes permit transferring budgeted amounts from one object or purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. All appropriations lapse at the end of the year, except for capital project funds, which are carried forward until such time as the project is completed or terminated. Kansas statutes permit original budgets to be increased for previously non-budgeted increases in revenue other than ad valorem property taxes.

Budget Process

The City must prepare and adopt a budget each year. The presentation of the recommended budget is an important step in the process as outlined in the budget calendar on the following page. The budget process is summarized in the following paragraphs:



Budget Preparation Guidelines. The budget preparation guidelines were developed in March 2025 and included the following primary assumptions: a) maintaining or reducing the total mill levy for 2026, b) 3-5% growth in expenditures, and c) 4% increase in personnel costs

•**Budget Alternatives.** Each department was directed to prepare and submit potential budget alternatives (additions and reductions) for consideration in the 2026 budget process.

Revenue Estimates. Revenue estimates were calculated and cost of increase in personnel. Departments were asked to go back to a no increase budget for 2026.

•**City Manager Review.** The City Manager reviewed the department budget alternatives and made preliminary decisions on the budget recommendation in May; these decisions were discussed with each department head that requested an increase in budget over 2025. The City Manager submitted a formal budget recommendation to the Governing Body.

•**Governing Body Review of Recommended Budget.** Staff presented an overview of the 2026 recommended budget (along with an update of the City's multi-year financial models) on June 23, 2025 at which time the City Commission directed staff to finalize the budget without exceeding the revenue neutral rate. The City Commission voted on July 28, 2025 to set a budget public hearing date. The City held a public hearing on August 11, 2025 and the Governing Body formally adopted the budget on August 11, 2025. Upon adoption of the budget, staff filed the required budget forms with Saline County prior to the August 25, 2025 deadline established by state law.



Budget Calendar

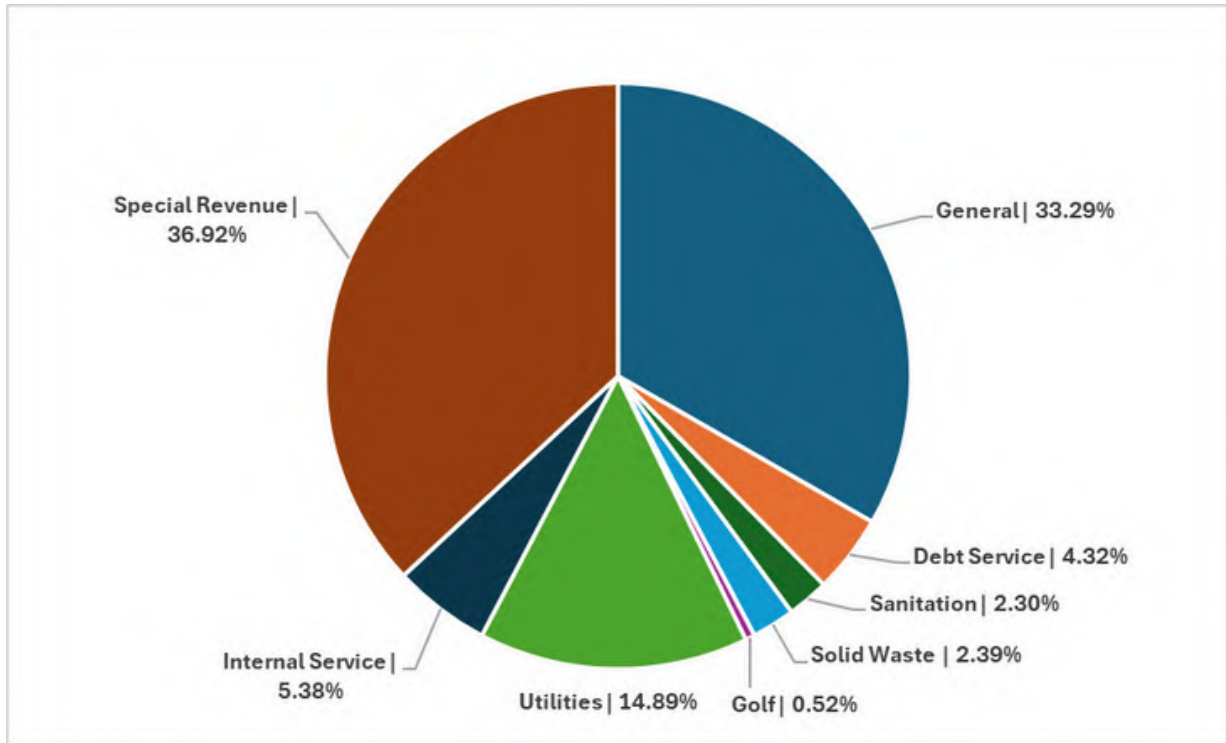
Budget preparation is a continuous process.

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.

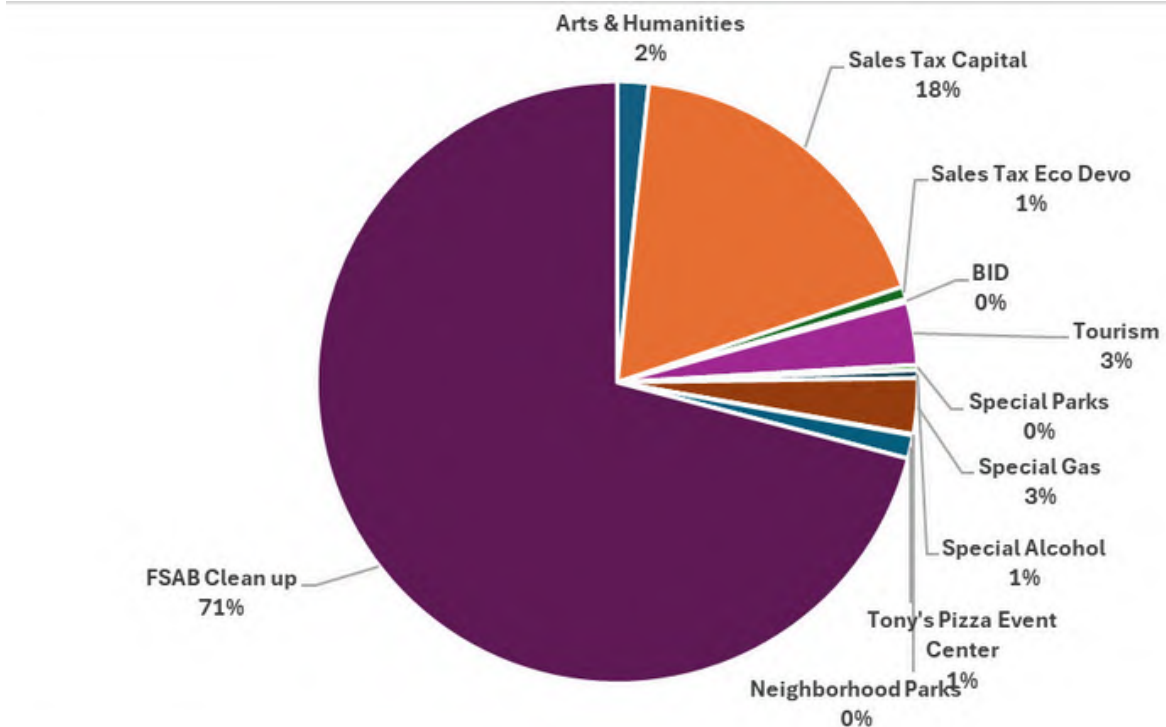
2026 Budget Calendar	
March-April	City Manager and Finance discuss budget priorities & outlook
April	Department Heads draft 2026 budget requests
May	Finance, City Manager and Department Heads discuss budget needs for 2026
June 2nd	City Commission Study Session: Personnel Assumptions/Department Operating Budget Requests/Comprehensive Fees
June 9th	City Commission Study Session: Personnel Assumptions/Department Operating Budget Requests/Comprehensive Fees
June 23rd	City Commission Study Session: Commission Direction/Health Fund/Revenue Neutral Rate-Property Taxes/Non=Personnel Funds
July 14th	City Commission Study Session: 2026 Water/Wastewater Rates/General Fund Balance Spending/Capital Spending Plan
July 28th	City Commission Meeting: Set Public Hearing Date
Aug. 11th	City Commission Meeting: Public Hearing 2026 Budget /Ordinance to Adopt 2026 Budget /Adopt Comprehensive Fee
Aug. 25th	Certification forms for 2026 budget are filed with Saline County Clerk.



Expenditure by Fund 2026 Budget



Breakdown of Special Revenue Funds From Above Graph





Budget Summary by Year

Listed below are the resources and expenditures of all budgeted funds for the City of Salina. This includes General, Debt Service, Enterprise, Special Revenue and Internal Service Funds. For further detail into the 2026 budget, look on the following page for the funding sources and expenditures for each fund type.

	2024 Actual	2025 Budget	2026 Budget
Beginning Fund Balance	\$ 137,095,514	\$ 130,422,810	\$ 118,843,045
REVENUES			
Property & Motor Vehicle Taxes	\$ 16,976,871	\$ 17,478,852	\$ 17,657,428
Sales & Use Taxes	\$ 28,470,374	\$ 30,743,234	\$ 29,402,000
Franchise Fees & Other Taxes	\$ 11,926,417	\$ 13,614,757	\$ 12,387,750
EMS Fees	\$ 4,104,512	\$ 3,713,608	\$ 4,347,128
Municipal Court Fees	\$ 918,995	\$ 992,755	\$ 992,755
Other Fees & Charges	\$ 42,857,232	\$ 44,150,895	\$ 47,304,894
Other Revenues	\$ 9,991,177	\$ 6,321,800	\$ 9,100,000
Interfund Transactions	\$ 9,315,032	\$ 10,904,881	\$ 11,103,100
TOTAL REVENUES	\$ 124,560,610	\$ 127,920,782	\$ 132,295,055

	2024 Actual	2025 Budget	2026 Budget
General	\$ 52,274,931	\$ 60,617,185	\$ 63,559,831
Debt Service	\$ 7,084,989	\$ 7,960,000	\$ 8,250,000
Enterprise	\$ 40,814,099	\$ 36,067,472	\$ 38,365,473
Special Revenue	\$ 22,140,962	\$ 20,927,738	\$ 70,500,412
Internal Service	\$ 9,124,527	\$ 9,928,151	\$ 10,268,115
Total Expenditures	\$ 131,439,508	\$ 135,500,546	\$ 190,943,832



BUDGETARY PROJECTIONS BY FUND

Total projected budgeted fund balances (reserves) for all funds are \$60.2 million and the general fund reserve is \$23.3 million.

FUND	Est. Balance 1/1/26	2026 Budgeted Revenue	2026 Budgeted Expense	Balance 12/31/26
General	29,019,629.92	57,870,271.00	63,559,831.04	23,330,069.88
Debt Service	3,630,919.34	8,597,257.00	8,250,000.00	3,978,176.34
Arts & Humanities	181,509.72	1,157,000.00	1,186,807.23	151,702.49
Sales Tax Capital	2,211,607.54	11,370,000.00	12,809,950.00	771,657.54
Sales Tax EcoDevo	581,183.43	462,000.00	475,000.00	568,183.43
BID #1	3,613.18	130,000.00	130,000.00	3,613.18
Tourism & Convention	23,749.95	2,400,000.00	2,366,900.00	56,849.95
Special Parks	632,189.20	276,500.00	200,000.00	708,689.20
Special Alcohol	233.69	300,000.00	300,000.00	233.69
Special Gas Tax	209,995.17	2,135,000.00	2,106,755.00	238,240.17
Neighborhood Park	62,394.71	24,000.00	45,000.00	41,394.71
TPEC	29,289.34	880,000.00	880,000.00	29,289.34
FSAB Clean Up	62,580,832.70	2,500,000.00	50,000,000.00	15,080,832.70
Sanitation	1,781,168.03	4,367,058.89	4,382,292.88	1,765,934.04
Solid Waste	1,810,962.13	4,550,275.95	4,563,320.71	1,797,917.38
Golf	2,402.54	1,006,292.00	996,532.75	12,161.79
Water/Wastewater	11,943,895.61	23,939,400.00	28,423,327.81	7,459,967.80
Workers' Comp	945,946.02	250,000.00	315,000.00	880,946.02
Health Insurance	2,727,536.51	7,890,000.00	7,885,000.00	2,732,536.51
Central Garage	498,986.05	2,190,000.00	2,068,115.18	620,870.87
TOTAL	118,878,044.78	132,295,054.84	190,943,832.60	60,229,267.03



SUMMARY OF REVENUES BY FUND

This table includes all revenues by budgeted fund for actual fiscal year 2024 through budget year 2026.

REVENUES BY FUND	2024 Actual	2025 Budget	2026 Budget
General	\$ 55,610,722	\$ 55,691,046	\$ 57,870,271
Debt Service	\$ 7,853,884	\$ 8,488,433	\$ 8,597,257
Special Sales Tax: Capital	\$ 10,697,512	\$ 11,249,440	\$ 11,370,000
Special Sales Tax: Econ Dev	\$ 438,594	\$ 456,533	\$ 462,000
Arts & Humanities	\$ 1,096,613	\$ 1,144,500	\$ 1,157,000
BID	\$ 117,194	\$ 130,000	\$ 130,000
Tourism	\$ 2,336,136	\$ 3,000,000	\$ 2,400,000
Neighborhood Parks	\$ 37,600	\$ 12,000	\$ 24,000
Special Parks & Rec	\$ 272,592	\$ 300,000	\$ 276,500
Special Alcohol	\$ 272,592	\$ 300,000	\$ 300,000
Special Gas Tax	\$ 1,796,348	\$ 2,163,000	\$ 2,135,000
TPEC	\$ 1,054,641	\$ 929,000	\$ 880,000
FSAB Clean Up	\$ 2,639,367	\$ 2,000,000	\$ 2,500,000
Workers Comp Reserve	\$ 250,000	\$ 250,000	\$ 250,000
Health Insurance	\$ 6,812,677	\$ 7,385,895	\$ 7,890,000
Central Garage	\$ 1,950,240	\$ 2,190,000	\$ 2,190,000
Sanitation	\$ 3,934,148	\$ 4,025,667	\$ 4,367,059
Solid Waste	\$ 4,281,154	\$ 4,206,120	\$ 4,550,276
Golf Course	\$ 990,069	\$ 909,655	\$ 1,006,292
Water and Wastewater	\$ 22,118,525	\$ 23,089,493	\$ 23,939,400
TOTAL REVENUES	\$ 124,560,608	\$ 127,920,782	\$ 132,295,055



SUMMARY OF EXPENDITURES BY FUND

EXPENDITURES BY FUND	2024 Actual	2025 Budget	2026 Budget
General	\$ 52,274,931	\$ 60,617,185	\$ 63,559,831
Debt Service	\$ 7,084,989	\$ 7,960,000	\$ 8,250,000
Special Sales Tax: Capital	\$ 13,106,099	\$ 11,322,582	\$ 12,809,950
Special Sales Tax: Econ Dev	\$ 681,664	\$ 573,332	\$ 475,000
Arts & Humanities	\$ 1,060,023	\$ 1,151,744	\$ 1,186,807
BID	\$ 117,276	\$ 130,000	\$ 130,000
Tourism	\$ 2,951,326	\$ 3,000,000	\$ 2,366,900
Neighborhood Parks	\$ 8,246	\$ 45,000	\$ 45,000
Special Parks & Rec	\$ 169,406	\$ 200,000	\$ 200,000
Special Alcohol	\$ 272,592	\$ 300,000	\$ 300,000
Special Gas Tax	\$ 2,591,291	\$ 2,805,080	\$ 2,106,755
TPEC	\$ 1,060,067	\$ 900,000	\$ 880,000
FSAB Clean Up	\$ 122,972	\$ 500,000	\$ 50,000,000
Workers Comp Reserve	\$ 284,457	\$ 300,000	\$ 315,000
Health Insurance	\$ 6,981,219	\$ 7,528,000	\$ 7,885,000
Central Garage	\$ 1,858,851	\$ 2,100,151	\$ 2,068,115
Sanitation	\$ 3,802,663	\$ 3,991,984	\$ 4,382,293
Solid Waste	\$ 8,942,991	\$ 3,807,217	\$ 4,563,320
Golf Course	\$ 1,031,470	\$ 942,424	\$ 996,533
Water and Wastewater	\$ 27,036,975	\$ 27,325,847	\$ 28,423,328
TOTAL REVENUES	\$ 131,439,508	\$ 135,500,546	\$ 190,943,832

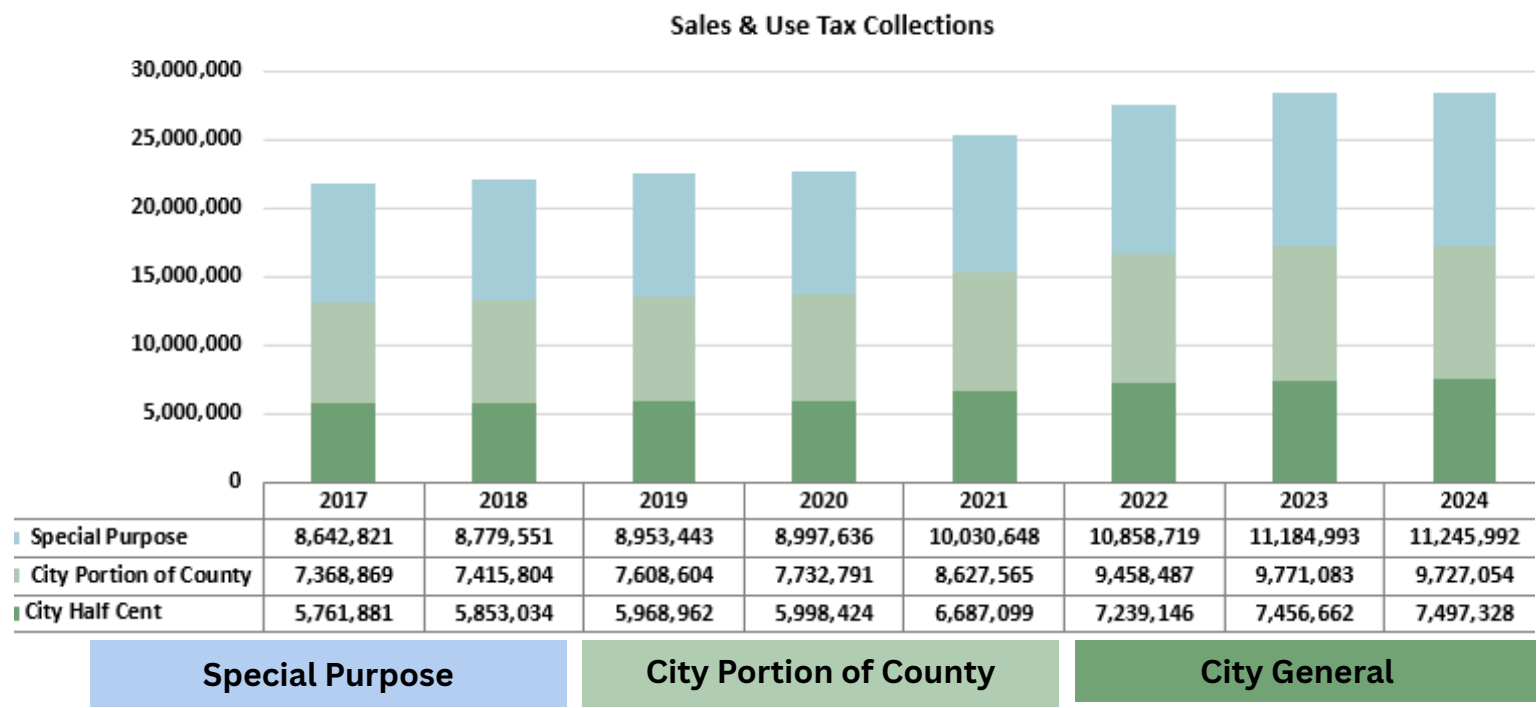


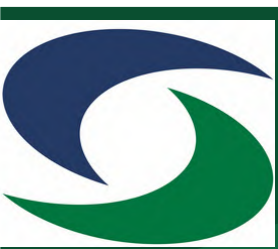
MAJOR REVENUE SOURCES - TRENDS AND ASSUMPTIONS

Sales & Use Tax

This is the largest source of revenue in the followed by Property Tax with the exception of fees collected by the enterprise funds of the City. This City currently imposes a 1.25% sales tax rate, which includes .5% general purpose levy and .75% special purpose levy for streets, park maintenance, debt support and the Smoky Hill River Renewal Project. In certain areas of the City, there is an additional 1%/2% sales tax for Community Improvement Districts. The .75% sales tax went into effect on Oct. 1, 2017, and is estimated to generate approximately \$11.8 million in sales tax and use tax revenues for the 2026 budget. The City also shares in the distribution of Saline County sales tax at the rate of .5%. General Fund City sales and use tax revenue is projected at \$7.6 million for 2026 an increase of 2% compared to the 2024 actual collections. General Fund County sales and use tax revenue is projected at \$9.9 million for 2026, an increase of 2% compared to the 2024 actual collections. The small increase is due to the lower than expected collections in 2025.

Sales and use taxes are collected by businesses and remitted to the Kansas Department of Revenue. The Department of Revenue distributes the sales and use taxes to the City on a monthly basis.

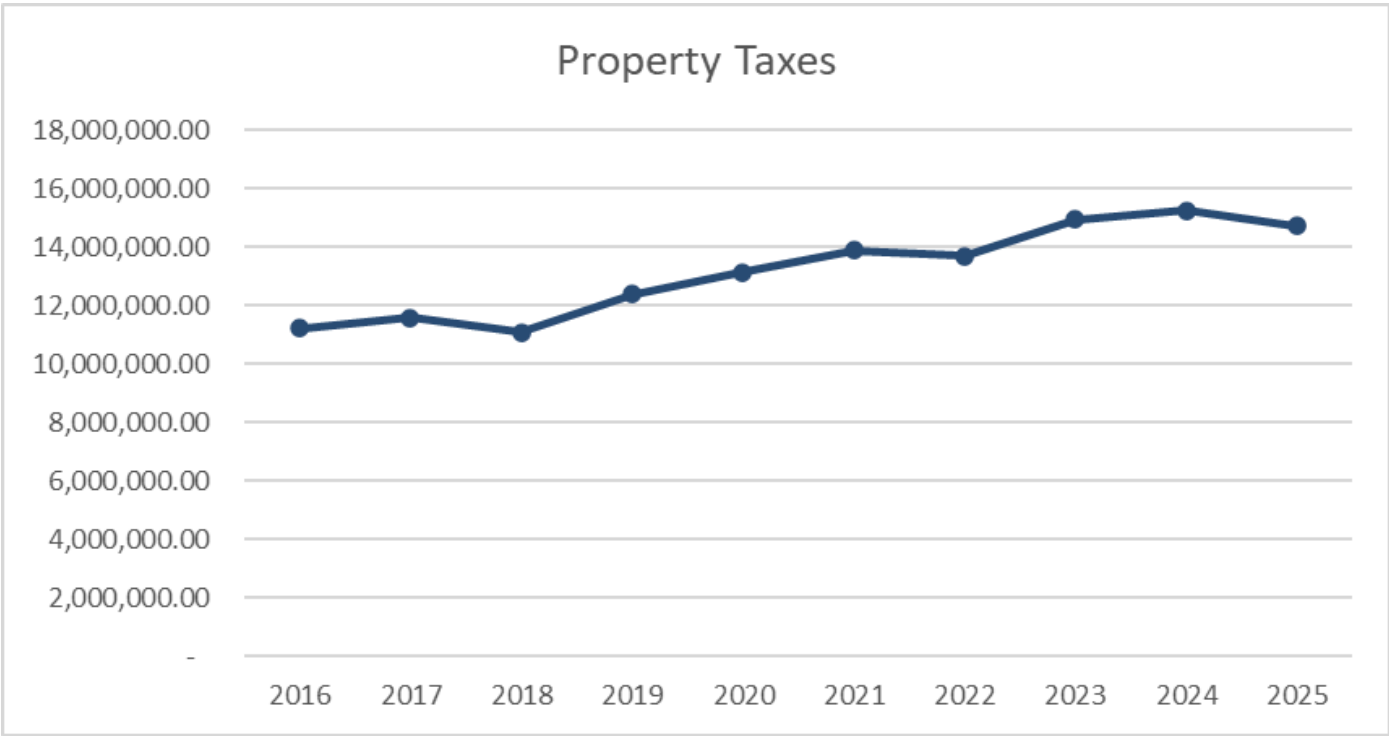


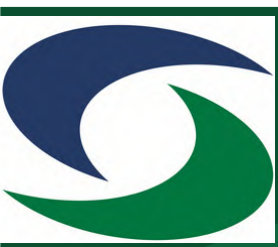


Property Taxes

Property tax dollars generated to fund the 2026 budget are \$15.8 millions as compared to \$15.7 million for the 2025 budget. To generate \$15.8 million in property tax revenue, a mill levy of 28.568 mills is required for the 2026 budget. This includes 22.469 mills for the General Fund and 6.099 mills for the Debt Service Fund. The mill levy of 28.568 is a .849 decrease from the prior year mill levy of 29.417. The City's assessed valuation, to which the property tax is applied increased from \$526.5 million in 2025 to \$547.7 million in 2026. This represents an increase of 4.03%.

Property taxes are billed and collected by Saline County. The County distributes property taxes to the City in January, March, June, September and October.





Franchise Fees

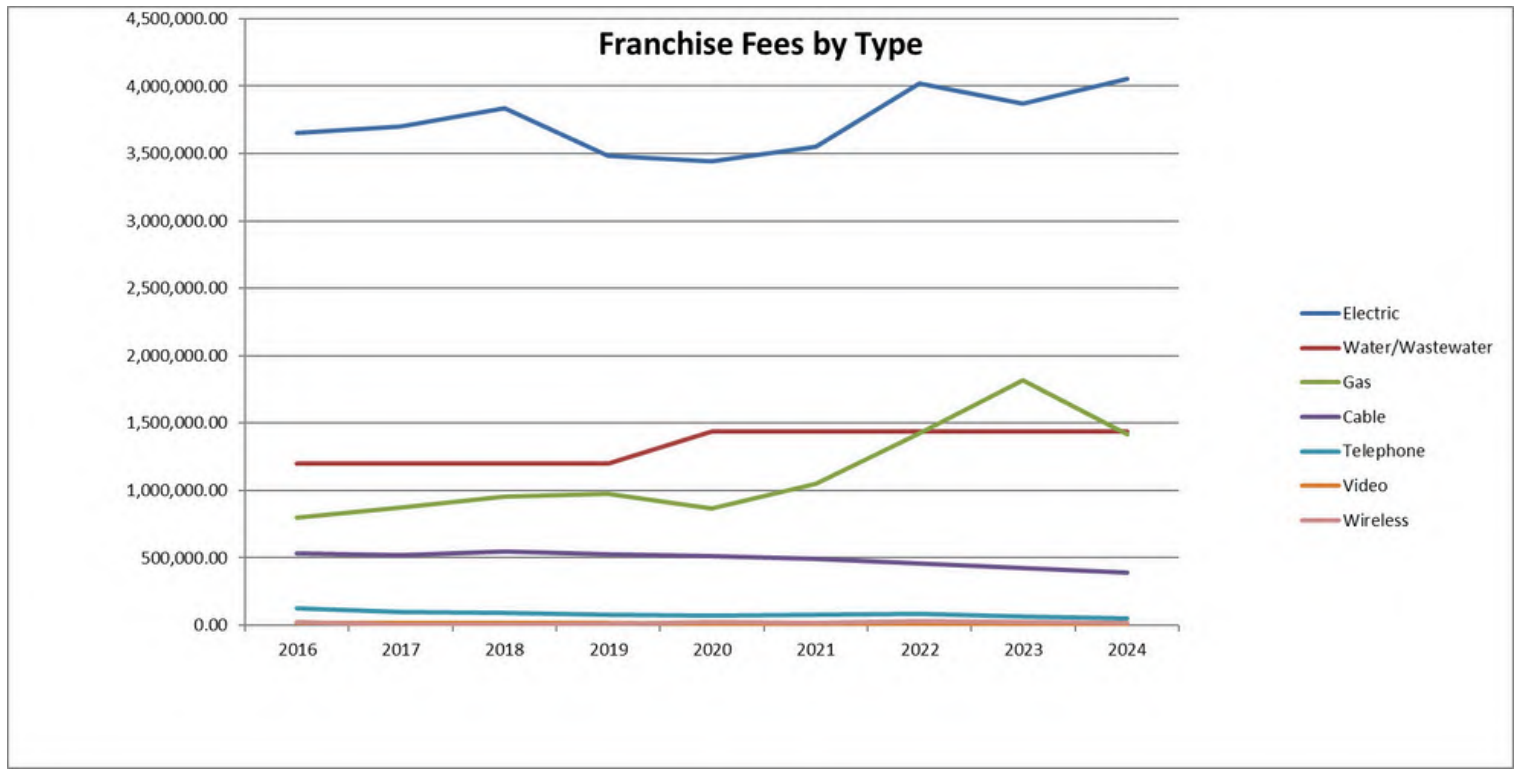
Electric - Recently, Kansas City Power & Light (KCPL) and Westar Energy have merged and rebranded as Evergy. Under the current franchise agreement with these providers, a franchise fee of 6% of gross receipts is paid to the City. The City entered into new franchise agreements with Evergy in 2023. Weather patterns and the cost of raw materials continue to have the most impact on electric consumption and franchise fees collected. Electric franchise fees are projected to increase 6% in 2026 compared to actual collections in 2024.

Electric franchise fees are remitted to the City on a monthly basis.

Gas - The City is served by Kansas Gas Service. Under their franchise agreement, a franchise fee of 6% of gross receipts is collected by the provider and remitted to the City. Weather patterns and the wholesale cost of natural gas play a large role in the ultimate consumption of natural gas and total franchise fees collected. The franchise agreement with Kansas Gas Service was renegotiated and adopted in 2020. Annually, the provider determines the Volumetric Rate pursuant to which the provided collects franchise fees on the transport gas sold as a commodity. Gas franchise taxes are projected to increase 5.2% for 2026 as compared to 2024 actual collections.

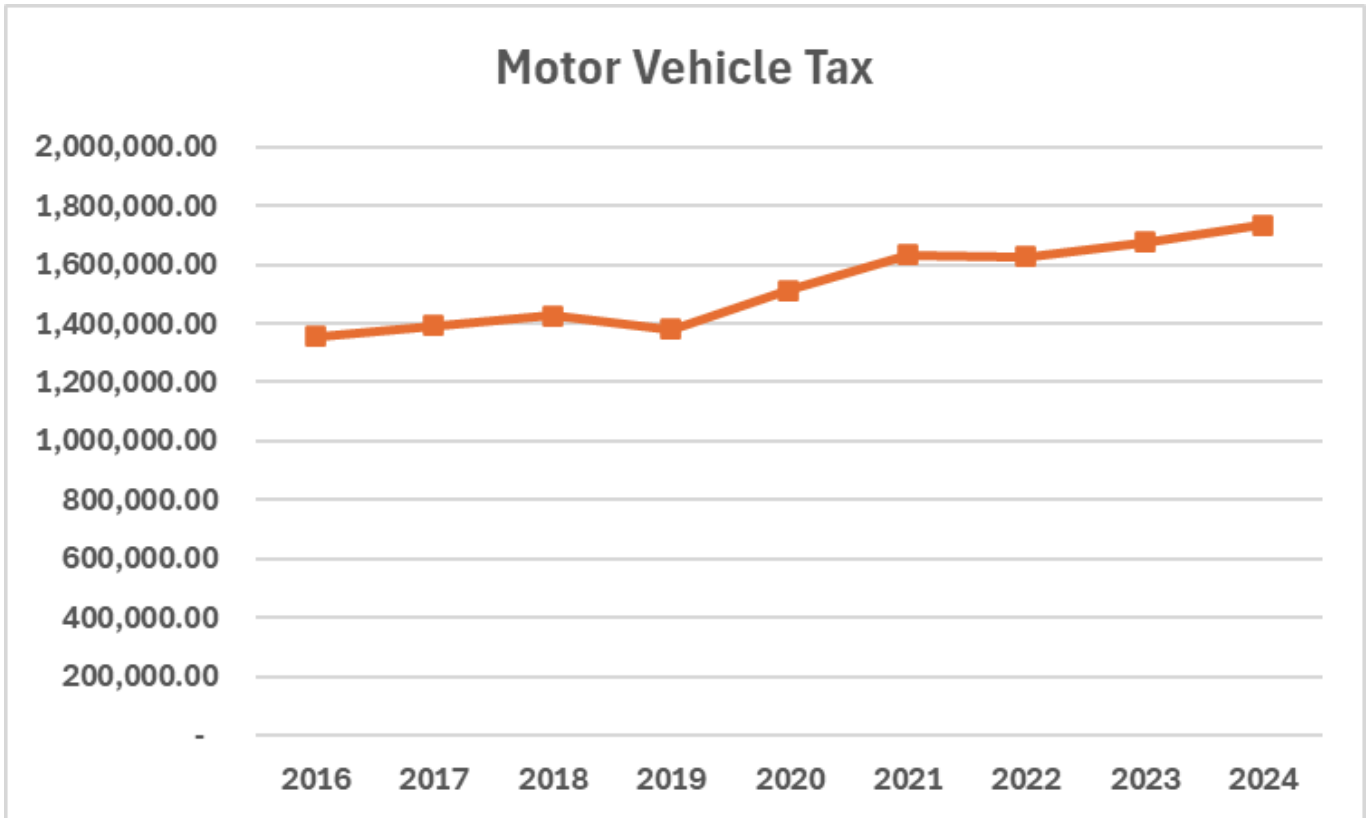
Gas franchise taxes are remitted to the City on a monthly basis.

Other - The City currently has franchises with companies that provide telephone, wireless, cable and video services. Under each of these agreements, a fee of 5% of gross receipts is paid to the City. The projection for these fees for 2026 includes a 6% increase as compared to the 2024 actual collection.



Motor Vehicle Taxes

This is a tax collected by the County at the time of vehicle registration. The amount of tax is based on a statutory amount set for various classes of vehicles (based on original value and age) and is taxed according to the countywide average tax rate for the preceding year. Kansas statutes provide for the distribution of revenue for the vehicle tax among all taxing subdivisions. This division is made in proportion to the City's share of the prior year's total mill levy rate in which the vehicle has its tax origin. Vehicle tax revenue is proportionately allocated to each fund based on relative property taxes for the prior year. The County treasure notifies the City of the estimated amount which it is to receive each year. Motor vehicle tax is estimated at \$1.865 million in 2026 which is approximately 7.5% higher than actual collections in 2024.



Total Major Revenue Sources

The total major revenue sources described above equal \$54.8 million in 2026 or 41.4% of total budgeted revenue.



Capital Improvement Program & Debt Management

A summary of the Capital Improvement Program, long-term capital replacement and funding sources can be found here. General guidelines and long term forecasting to manage the debt program.

Capital Improvement Program

What Is a Capital Improvement Program?

A capital improvement program (CIP) is a plan that is the result of a systematic evaluation of capital projects. The plan serves as a guide for the efficient provision of public facilities, outlining timing and financing schedules of capital projects for a five-year period of time. In the process of formulating the plan, public improvements are prioritized and costs are projected, thereby allowing the City to take maximum advantage of federal, state and county funds. However, the capital improvement plan is not a document of long-term certainty. Rather, the plan is reviewed yearly, during which time the needs of the City may be re-prioritized and financial status re-evaluated. This allows the City further flexibility in maintaining and promoting an effective level of service for present and future citizens.

What Is A Capital Improvement Project?

A capital improvement project is a project that may include the construction of new facilities as additions to the City's assets, renovation of existing structures to significantly extend the useful life, and major repair operations of a comprehensive and non-routine nature. Capital improvements involve the outlay of substantial funds; therefore, numerous techniques are evaluated to enable the City to pay for capital improvements over a longer period of time, including: general obligation bonds, reserves (fund balances), revenue bonds, lease purchase, special districts, special assessments, state and federal grants and cash for capital projects. Common examples of capital improvement projects include the construction of road and bridges, facilities and utility improvements. However, the funding of certain other large ticket items, such as fire trucks, is considered to be capital projects as well.



What Are The Objectives of A Capital Improvement Plan?

1. To forecast public facilities and improvements that will be needed in the near future.
2. To anticipate and project financing needs in order to maximize available federal, state and county funds.
3. To promote sound financial planning in order to enhance and protect the bond rating of the City of Salina.
4. To avoid, through sound financial planning, dramatic fluctuations of the tax rate and fees.
5. To serve as a guide for local officials in making budgetary decisions.
6. To balance the needs of developing all areas of the City.
7. To promote and enhance the economic development of the City of Salina in a timely manner.
8. To strike a balance between needed public improvements and the present financial capabilities of the City to provide these improvements.
9. To provide an opportunity for citizens and interest groups to voice their requests for community improvement projects.

How Does Capital Spending Impact the Operating Budget?

Capital spending impacts the operating budget by increasing revenue and/or increasing or decreasing expenditures. When the City undertakes a capital improvement such as a street, sometimes it is undertaken to attract new businesses or industries to the city. Thus, the businesses will increase the city's property tax base and also potentially increase sales tax revenues. Building permits will also increase due to the construction of the buildings used in the businesses.

The construction of a new street will also increase the expenditure side of the department's operating budget. The Parks and Recreation Department has additional area to maintain. The Development Services Department has additional area to zone. The Police Department has an additional street to patrol. The Streets Department has an additional street to clear of snow and ice. The Fire Department has additional areas for fire protection.

The City strives to increase its revenues through the growth of the city, therefore, decreasing the amount of tax dollars required from its citizens.



FY 2026-2030 CAPITAL IMPROVEMENT PROGRAM (CIP)

After approval of the five year CIP by the Planning Commission, the City Commission will review and amend or adopt this plan as presented.

2026-2030 CIP

2026				
Hike Bike Trail	\$	75,000.00	Sales Tax	Cash
Street Improvements	\$	3,707,000.00	Sales Tax	Cash
Parks Capital Improvement Plan	\$	790,000.00	Sales Tax	Cash
Subtotal Sales Tax	\$	4,572,000.00		
Wayfinding Sign Project	\$	200,000.00	Gas Tax	Cash
Brookwood Trail Pedestrian Bridge	\$	100,000.00	Gas Tax	Cash
Broadway Medians #4 (plus trees on Broadway #3 and #4)	\$	600,000.00	Gas Tax	Cash
9th Street and Ohio Street - Updated Traffic Signal Interconnect Systems	\$	200,000.00	Gas Tax	Cash
Comprehensive Planning and Zoning Code Update - Phase 1 of 2	\$	200,000.00	General Fund	Cash
Subtotal Cash	\$	1,300,000.00		
Construction - East Crawford Road/Bridge Widening (widening with sidewalk, Hike & Bike, Trail and HAWK Signal)	\$	2,000,000.00	Property Tax	Bonds
Construction - West Magnolia Phase 2 and 3 and West Magnolia Median Gateway Sign Improvements West of I-135	\$	6,000,000.00	Property Tax	Bonds
Construction - 9th & Waterwell Signal or Roundabout and Road Widening	\$	4,600,000.00	Property Tax	Bonds
Design Ohio/Schilling Roundabout	\$	300,000.00	Property Tax	Bonds
Design East Magnolia Bridge Replacement	\$	320,000.00	Property Tax	Bonds
Design East Magnolia Road Improvements	\$	280,000.00	Property Tax	Bonds
North Ohio Overpass Painting	\$	1,000,000.00	Property Tax	Bonds
Berkley Family Recreation Area RunWay Repairs -Recommend Mill & Inlay	\$	300,000.00	Property Tax	Bonds
Subtotal Debt	\$	14,800,000.00		
Dirt for old land fill	\$	250,000.00	Solid Waste Fund	
Construction Scales at Landfill	\$	2,700,000.00	Solid Waste Fund	Bonds
Airport Water Main Replacement - Construction	\$	4,500,000.00	Utility Fund	Bonds
Subtotal Enterprise Funds	\$	7,450,000.00		
Total 2026 Projects	\$	28,122,000.00		



2027				
Hike Bike Trail	\$	75,000.00	Sales Tax	Cash
Street Improvements	\$	4,322,000.00	Sales Tax	Cash
Parks Capital Improvement Plan	\$	1,370,000.00	Sales Tax	Cash
Subtotal Sales Tax	\$	5,767,000.00		
Comprehensive Planning and Zoning Code Update - Phase 1 of 2	\$	300,000.00	General Fund	Cash
Subtotal Cash	\$	300,000.00		
Design E. Cloud Street Road Improvements (widening with curb & gutter, sidewalk to Levee)	\$	200,000.00	Property Tax	Bonds
Construction Ohio/Schilling Roundabout	\$	2,000,000.00	Property Tax	Bonds
Construction East Magnolia Bridge Replacement (Does not include utility relo costs)	\$	3,200,000.00	Property Tax	Bonds
Construction East Magnolia Road Improvements	\$	2,800,000.00		
Subtotal Debt	\$	8,200,000.00		
Landfill Cell #6 Design	\$	600,000.00	Solid Waste Fund	Bonds
Waterline Improvements	\$	4,000,000.00	Utility Capital Reserve Fund	Cash
Subtotal Enterprise Funds	\$	4,600,000.00		
Total 2027 Projects	\$	18,867,000.00		

2028				
Hike Bike Trail	\$	75,000.00	Sales Tax	Cash
Street Improvements	\$	4,336,000.00	Sales Tax	Cash
Parks Capital Improvement Plan	\$	675,000.00	Sales Tax	Cash
Subtotal Sales Tax	\$	5,086,000.00		
Construction E. Cloud Street Road Improvements (widening with curb & gutter, sidewalk to Levee)	\$	2,000,000.00	Property Tax	Bonds
Construction East Iron Curb, Gutter and Pedestrian Path	\$	1,800,000.00	Property Tax	Bonds
Subtotal Debt	\$	3,800,000.00		
Construction Landfill Cell #6	\$	5,400,000.00	Solid Waste Fund	Bonds
Additional Dozer for Cell #6 Operations	\$	1,000,000.00	Solid Waste Fund	Bonds
Subtotal Enterprise Funds	\$	6,400,000.00		
Total 2028 Projects	\$	15,286,000.00		



2029				
Hike Bike Trail	\$	75,000.00	Sales Tax	Cash
Street Improvements	\$	3,628,000.00	Sales Tax	Cash
Parks Capital Improvement Plan	\$	266,000.00	Sales Tax	Cash
Subtotal Sales Tax	\$	3,969,000.00		
Waterline Improvements	\$	4,000,000.00	Utility Capital Reserve Fund	Cash
Subtotal Enterprise Funds	\$	4,000,000.00		
Total 2029 Projects	\$	7,969,000.00		
2030				
Hike Bike Trail	\$	75,000.00	Sales Tax	Cash
Street Improvements	\$	4,297,000.00	Sales Tax	Cash
Parks Capital Improvement Plan	\$	740,000.00	Sales Tax	Cash
Subtotal Sales Tax	\$	5,112,000.00		
Total 2030 Projects	\$	5,112,000.00		

DEBT MANAGEMENT

The City has put together a long-term capacity analysis of its debt service fund to ensure that funds are available for future projects that require debt financing with minimal increases in property tax revenues.

Credit Rating

The City of Salina is currently rated by Moody's Investors Service. The most recent rating for the City's 2025 Bonds was AA3. Moody's noted that the City is a regional economic hub of north central Kansas and has strong reserves and liquidity.

Summary

The City has adopted a debt policy to ensure that the City is able to make all debt services payments in a timely manner. The City's financial position is favorable, as can be seen by the credit rating assigned to the City's general obligation bonds. Current debt levels are manageable and the City's financial reserves remain sufficient. Sound financial policies, including a debt management policy, are in place to maintain the City's financial health in 2026 and beyond. Additional information on the City's current debt service, projected debt service, and debt ratios is presented in the remainder of this section.

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



DEBT SERVICE

Fund Description

To account for all monies used for the retirement of general obligation bonds (excluding Enterprise Fund bonds). Revenue for debt retirement comes primarily from ad valorem tax levied on real and personal property, as well as special assessments.

Core Services

- Debt service expenditures in FY 2026 consist of \$ 8.3 million in general obligation principal payments and interest payments.
- The projected reserve in the FY 2026 budget is budgeted annual debt service and transfers.

DEBT SERVICE FUND	2024	2025	2026
EXPENDITURES	ACTUAL	BUDGET	BUDGET
Principal - Refunding	-	-	-
Principal-Owner Share	1,041,636.78	870,000.00	940,000.00
Principal-City Share	4,335,150.86	5,690,000.00	4,890,000.00
Interest-Owner Share	272,872.16	440,000.00	450,000.00
Interest City Share	1,435,328.93	960,000.00	1,970,000.00
Issuance Cost	-	-	-
DEBT SERVICE TOTAL	7,084,989	7,960,000	8,250,000

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.



DEBT SERVICE FUND	2024	2025	2026
REVENUES	ACTUAL	BUDGET	BUDGET
Real Estate & Pers Prop	3,774,245	3,832,498	3,348,125
Delinquent Property Tax	51,228	50,000	50,000
Vehicle Tax	379,451	392,263	397,850
Recreational Vehicle Tax	4,483	4,830	4,775
16/20 M Tax	920	931	875
Special Assessments	1,265,741	1,293,000	1,298,380
Delinquent Sp Assessments	52,910	20,000	30,000
Bond Proceeds move to 4964	595,050	-	-
Transfers Operating	1,774,992	2,894,911	3,467,252
Prior Year Restatement	(45,137)	-	-
DEBT SERVICE TOTAL	7,853,884	8,488,433	8,597,257

The following tables show the total outstanding general obligation bonds of the City and the annual payments and source of funding of those payments.

General Obligation Bonds					
Issued	Series	Purpose	Amount	Maturity	Amt. Outstanding
2/15/2013	2013-A	Internal Improvements	1,360,000	10/1/2028	435,000
7/29/2015	2015-A	Revenue and Internal Im	6,825,000	10/1/2035	3,650,000
7/27/2016	2016-A	Internal Improvements	6,570,000	10/1/2036	4,305,000
7/27/2016	2016-B	Refunding	13,750,000	10/1/2031	4,470,000
7/27/2016	2017-A	Internal Improvements	9,310,000	10/1/2037	6,640,000
11/15/2018	2018-A	Internal Improvements	2,090,000	10/1/2033	1,385,000
4/24/2019	2019-A	Internal Improvements	11,090,000	10/1/2039	9,105,000
4/29/2020	2020-A	Internal Improvements	5,210,000	10/1/2035	2,930,000
11/30/2020	2020-B	Refunding	8,450,000	10/1/2036	5,555,000
4/29/2021	2021-A	Internal Improvements	7,645,000	10/1/2040	6,765,000
9/8/2021	2021-B	Refunding	6,500,000	10/1/2034	4,380,000
4/28/2022	2022-A	Internal Improvements	7,840,000	10/1/2042	6,925,000
8/17/2023	2023-A	Internal Improvements	2,955,000	10/1/2043	2,770,000
7/2/2024	2024-A	Internal Improvements	10,970,000	10/1/2044	10,970,000
7/2/2025	2025-A	Internal Improvements	12,315,000	10/1/2045	12,315,000
TOTAL					\$ 82,600,000



Debt Service Payments	2026	2027	2028	2029	2030
Property Tax	4,350,197.82	4,174,303.51	3,936,523.52	3,686,514.05	3,260,968.93
Special	1,380,306.98	1,225,225.59	1,041,380.97	907,479.71	861,518.98
Sales Tax	1,784,926.26	1,789,176.26	1,785,879.66	1,789,978.10	1,786,974.96
TGT	296,900.00	296,650.00	295,900.00	294,650.00	297,900.00
River Renewal	425,401.73	426,848.39	422,887.06	423,667.73	425,045.92
Utility	485,719.80	465,266.04	474,532.00	472,966.42	419,756.26
Solid Waste	819,487.63	818,687.79	817,169.36	818,209.03	782,250.00
Sanitation	251,800.00	253,200.00	254,200.00	254,800.00	-
Revenue	1,038,900.00	1,037,800.00	1,040,950.00	1,043,200.00	1,039,550.00
TotalBond Payments	10,833,640.22	10,487,157.58	10,069,422.57	9,691,465.04	8,873,965.05

Debt Service Payments	2031	2032	2033	2034	2035
Property Tax	3,128,092.43	3,129,632.99	3,016,458.85	2,874,446.61	2,627,262.43
Special	828,401.92	823,471.57	832,701.64	731,991.25	741,091.25
Sales Tax	1,786,561.86	1,783,488.80	1,787,310.80	1,788,186.20	692,360.00
TGT	295,400.00	297,400.00	296,400.00	-	-
River Renewal	429,818.86	427,336.72	411,933.50	413,983.50	409,755.10
Utility	419,862.50	259,712.50	260,012.50	260,212.50	260,312.50
Solid Waste	-	-	-	-	-
Sanitation	-	-	-	-	-
Revenue	1,035,150.00	-	-	-	-
TotalBond Payments	7,923,287.57	6,721,042.58	6,604,817.29	6,068,820.06	4,730,781.28

Debt Service Payments	2036	2037	2038	2039	2040
Property Tax	2,046,001.17	1,617,578.90	1,126,161.56	1,134,360.80	1,064,175.00
Special	739,241.24	588,043.78	361,093.78	365,293.74	363,893.74
Sales Tax	697,233.86	696,869.46	700,513.46	694,364.20	-
TGT	-	-	-	-	-
River Renewal	216,417.51	71,951.66	-	-	-
Utility	255,312.50	-	-	-	-
Solid Waste	-	-	-	-	-
Sanitation	-	-	-	-	-
Revenue	-	-	-	-	-
TotalBond Payments	3,954,206.28	2,974,443.80	2,187,768.80	2,194,018.74	1,428,068.74

Debt Service Payments	2041	2042	2043	2044	2045
Property Tax	1,060,425.00	700,175.00	570,425.00	567,925.00	569,525.00
Special	361,968.76	359,518.76	361,525.00	312,775.00	125,400.00
Sales Tax	-	-	-	-	-
TGT	-	-	-	-	-
River Renewal	-	-	-	-	-
Utility	-	-	-	-	-
Solid Waste	-	-	-	-	-
Sanitation	-	-	-	-	-
Revenue	-	-	-	-	-
TotalBond Payments	1,422,393.76	1,059,693.76	931,950.00	880,700.00	694,925.00



General Debt Ratios

FINANCIAL OVERVIEW OF THE CITY

2024 Estimated Actual Valuation (1)	\$ 4,026,267,444
2024 Assessed Valuation	\$ 597,927,207
Outstanding General Obligation Bonds (2)	\$ 82,630,000
Population (2023 U.S. Census Bureau Estimate)	45,927
General Obligation Debt Per Capita	\$ 1,799
Ratio of General Obligation Bonded Debt to Estimated Actual Valuation	2.05%
Ratio of General Obligation Bonded Debt to Estimated Assessed Valuation	13.82%
Outstanding Temporary Notes	\$ 0
Outstanding State Loans (3)	\$ 73,112,809
Outstanding Lease Purchase Obligations	\$ 267,394
Outstanding Utility System Revenue Bonds	\$ 6,475,000
Overlapping General Obligation Debt (4)	\$ 151,451,447
Direct and Overlapping General Obligation Debt (5)	\$ 307,194,256
Direct and Overlapping General Obligation Debt Per Capita	\$ 6,689
Ratio of Direct and Overlapping Debt to Estimated Actual Valuation	7.63%
Ratio of Direct and Overlapping Debt to Estimated Assessed Valuation	51.38%

Legal Debt Margin

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 improvement to intersections and streets in front of city or school district property; bonds for bridges as authorized by a vote of the electors of the city; bonds issued to refund outstanding bonds; and bonds payable from revenue sources other than general taxing authority of the city are not included in total aggregate debt for computing a city's debt limitation.



Assessed value (includes motor vehicle)*		\$	597,927,207
Debt Limit (30% of assessed value)		\$	179,378,162
Bonded indebtedness: Applicable to Limitation		\$	61,615,938
General obligation notes			

Revenue Bonds

Revenue bonds are payable solely from the net revenues derived by the City from the operation of its combined water and sewer system and from the incremental sales tax generated in a specific district (STAR Bonds). Revenue bonds do not represent a general obligation indebtedness of the City for which the City's taxing ability has been pledged.

Date Issued	Purpose	Amount of Issue	Final Maturity	Amount Outstanding 12/31/24
12/21/2018	Special District	\$ 18,250,000	12/1/2038	\$ 13,080,000
12/21/2018	Special District	\$ 4,320,000	12/1/2038	\$ 4,320,000
9/11/2019	Refunding - improvements	\$ 10,330,000	10/1/2031	\$ 6,475,000

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 and 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.



Project Number	Purpose	Year Originated	Final Payment Date	Original Amount	Amount Outstanding
KDHE 2629	Water	2014	8/1/2034	\$ 9,330,000	\$ 4,495,285
KDHE 2917	Water	2019	2/1/2040	\$ 32,000,000	\$ 19,643,064
KDHE 2957	Water	2019	2/1/2040	\$ 4,250,000	\$ 3,364,395
KDHE 2997	Water	2020	8/1/2041	\$ 4,250,000	\$ 3,590,902
KDHE 2050	Sewer	2020	3/1/2035	\$ 2,250,000	\$ 867,604
KDHE 2049	Sewer	2020	9/1/2042	\$ 41,500,000	\$ 36,912,681
KDHE 3185	Water	2024	8/1/2025	\$ 119,750	\$ 119,750
Total					\$ 68,993,681

Historical Debt Information

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

Year	Bonds Outstanding 31-Dec	Debt to Assessed Valuation	Debt to Estimated Actual Valuation	U.S. Census Population	Debt Per Capita
2023	\$ 60,112,000	10.05%	1.49%	45,927	\$ 1,309
2022	\$ 69,145,000	12.37%	1.87%	46,868	\$ 1,475
2021	\$ 59,582,649	11.54%	1.76%	46,481	\$ 1,292
2020	\$ 65,330,000	12.79%	1.96%	46,803	\$ 1,396
2019	\$ 58,170,000	11.53%	1.78%	46,550	\$ 1,261
2018	\$ 54,885,000	11.25%	1.74%	46,716	\$ 1,175
2017	\$ 59,985,000	12.46%	1.94%	46,994	\$ 1,276
2016	\$ 56,875,000	12.03%	1.87%	47,336	\$ 1,202

Overlapping Debt

<u>Jurisdiction</u>	<u>Amount Outstanding⁽¹⁾</u>	<u>Estimated Share of the City Amount</u>	<u>Percentage</u>
Salina Airport Authority	\$31,200,000	\$31,200,000	100.00%
Saline County ⁽²⁾	67,774,725	51,050,036	75.28
Unified School District No. 305	74,235,000	<u>69,231,412</u>	93.26
		\$151,451,447	



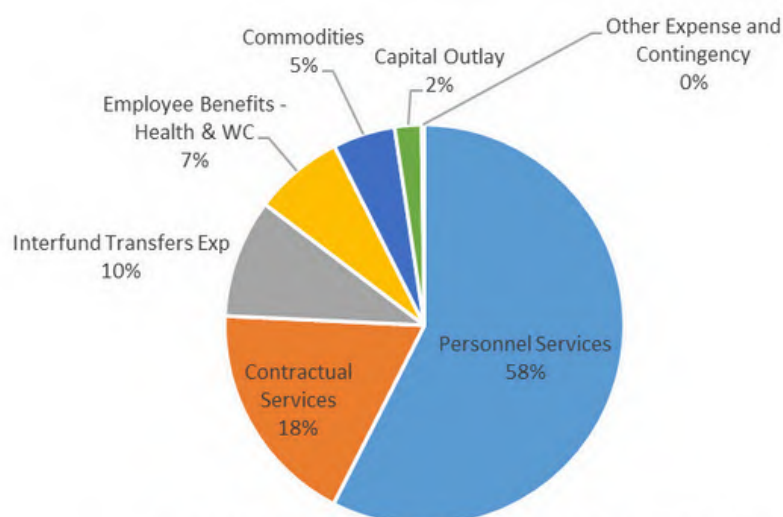
Department/Fund Budgets

A description of the funds and departments can be found [here](#). A summary of all department expenditures is listed [here](#).



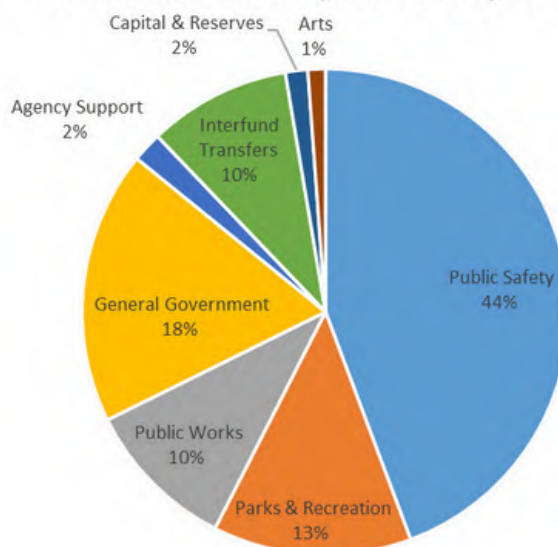


GENERAL FUND EXPENDITURES



General Fund Budgeted Expenditures by Category

2026 General Fund Expenditures by Function





General Fund: City Commission

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
Greg Lenkiewicz, Mayor
Mike Hoppock, Vice-Mayor
Bill Longbine, Commissioner
Jerry Ivey, Commissioner
Dr. Trent Davis, M.D., Commissioner

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

CITY COMMISSION	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 18,000	\$ 18,000	\$ 40,800	\$ 40,800
EMPLOYEE BENEFITS TOTAL	\$ 1,377	\$ 1,377	\$ 3,121	\$ 3,200
COMMODITIES TOTAL	\$ 1,143	\$ 3,326	\$ 3,800	\$ 3,800
CONTRACTUAL SERVICES TOTAL	\$ 475,613	\$ 450,900	\$ 582,170	\$ 492,300
CITY COMMISSION TOTAL	\$ 496,133	\$ 473,602	\$ 629,891	\$ 540,100



General Fund: City Manager

The office of the City Manager is the office of the chief executive of city government. Interim City Manager Jacob Wood was appointed by the City Commission until a permanent City Manager is appointed by the City Commission 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.

The City of Salina, under the guidance of the City Manager, is one of the first Cities in Kansas to implement Continuous Process Improvement (CPI) as a way of doing business. The principals found in the Lean Six Sigma methodology have proven to be transferrable to City Government. The City of Salina is teaching, and educating its' workforce to apply the tools and techniques of CPI to better manage and utilize the resources that the City has. This process is being applied in order to reduce the City's expenses, and identify more ways to better utilize tax payer dollars. The Management team for the City of Salina is truly focused on Efficiency and Effectiveness from a Business, Process, and Customer perspective.

CITY MANAGER	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 771,881	\$ 649,356	\$ 671,068	\$ 702,800
EMPLOYEE BENEFITS TOTAL	\$ 167,052	\$ 148,012	\$ 143,599	\$ 143,800
COMMODITIES TOTAL	\$ 3,623	\$ 9,075	\$ 7,000	\$ 15,000
CONTRACTUAL SERVICES TOTAL	\$ 37,310	\$ 47,782	\$ 47,750	\$ 24,750
CAPITAL OUTLAY TOTAL	\$ 5,569	\$ -	\$ 1,000	\$ 1,000
TRANSFERS TOTAL	\$ 72,380	\$ 60,543	\$ 98,674	\$ 106,542
CITY MANAGER TOTAL	\$ 1,057,815	\$ 914,767	\$ 969,090	\$ 993,892

STAFFING	2023	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
CITY MANAGER	1.0	1.0	1.0	1.0
DEPUTY CITY MANAGER	1.0	1.0	1.0	1.0
ASSISTANT CITY MANAGER	1.0	1.0	1.0	1.0
EXECUTIVE ASSISTANT	1.0	1.0	1.0	1.0
RISK MANAGER	1.0	1.0	1.0	1.0
TOTAL	5.0	5.0	5.0	5.0



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	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
CONTRACTUAL SERVICES TOTAL	\$ 844,111	\$ 1,212,701	\$ 1,250,935	\$ 1,883,435
CAPITAL OUTLAY TOTAL	\$ -	\$ -	\$ 250	\$ 250
RISK MANAGEMENT TOTAL	\$ 844,111	\$ 1,212,701	\$ 1,251,185	\$ 1,883,685

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	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
CONTRACTUAL SERVICES TOTAL	\$ 567,894	\$ 1,006,123	\$ 595,850	\$ 595,850
LEGAL SERVICES TOTAL	\$ 567,894	\$ 1,006,123	\$ 595,850	\$ 595,850



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 are 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.

MUNICIPAL COURT	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 710,990	\$ 791,986	\$ 804,315	\$ 796,800
EMPLOYEE BENEFITS TOTAL	\$ 125,231	\$ 146,714	\$ 160,242	\$ 159,000
COMMODITIES TOTAL	\$ 4,069	\$ 4,168	\$ 5,200	\$ 5,200
CONTRACTUAL SERVICES TOTAL	\$ 866,292	\$ 899,187	\$ 909,300	\$ 910,300
CAPITAL OUTLAY TOTAL	\$ 20,636	\$ 2,988	\$ 6,000	\$ 9,000
OTHER EXPENSES TOTAL	\$ 3,400	\$ 3,359	\$ 4,500	\$ 4,500
TRANSFERS TOTAL	\$ 137,292	\$ 124,105	\$ 151,336	\$ 163,410
MUNICIPAL COURT TOTAL	\$ 1,867,909	\$ 1,972,507	\$ 2,040,893	\$ 2,048,210

STAFFING	2023	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
COURT CLERK	4.0	4.0	4.0	4.0
COURT SUPERVISOR	1.0	1.0	1.0	1.0
ADMINISTRATIVE ASSIST. II,III, LEGAL ASSIST. I,II, PARALEGAL	3.0	3.0	3.0	3.0
CITY PROSECUTOR	1.0	1.0	1.0	1.0
ASSISTANT CITY PROSECUTOR	1.0	1.0	1.0	1.0
COURT SERVICES COORD.	1.0	1.0	1.0	1.0
MUNICIPAL JUDGE	1.0	1.0	1.0	1.0
TOTAL	12.0	12.0	12.0	12.0



General Fund: Human Resources



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

The Human Resources Department is responsible for human resources policy development and oversight, payroll processing, pay plan administration, recruitment and selection, discipline and grievance procedures, performance evaluations, personnel record maintenance and retention, and employee benefit program administration including but not limited to health insurance, wellness initiatives, retirement and workers' compensation.

The City of Salina considers applicants for all jobs without regard to race, sex, sexual orientation, gender identity, religion, age, color, national origin, ancestry, disability, or familial status.

HUMAN RESOURCES	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 313,539	\$ 379,237	\$ 638,266	\$ 405,000
EMPLOYEE BENEFITS TOTAL	\$ 54,108	\$ 72,114	\$ 76,445	\$ 79,700
COMMODITIES TOTAL	\$ 5,886	\$ 2,656	\$ 3,600	\$ 3,600
CONTRACTUAL SERVICES TOTAL	\$ 82,113	\$ 91,199	\$ 178,500	\$ 139,500
CAPITAL OUTLAY TOTAL	\$ -	\$ 1,332	\$ 3,150	\$ 3,150
TRANSFERS TOTAL	\$ 40,471	\$ 59,540	\$ 45,842	\$ 49,498
HUMAN RESOURCES TOTAL	\$ 496,117	\$ 606,078	\$ 945,803	\$ 680,448

STAFFING	2023	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
DIRECTOR OF HUMAN RESOURCES	1.0	1.0	1.0	1.0
ADMINISTRATIVE ASSISTANT I,II,III	1.0	1.0	1.0	1.0
HR SPECIALIST	1.0	1.0	1.0	1.0
BENEFITS COORDINATOR	1.0	1.0	1.0	1.0
RECRUITMENT COORDINATOR			1.0	1.0
TOTAL	4.0	4.0	5.0	5.0



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.

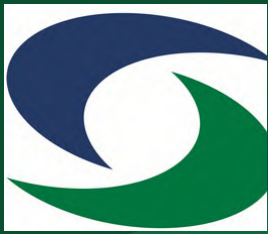
Accounting, Budgeting & Financial Reporting

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.

Water Customer Accounting

Water Customer Accounting operates under the direction of the Finance Department. The mission of Water Customer Accounting is to ensure accuracy and efficiency in the billing and collection of water, sewer and sanitation collection services. The primary function of Water Customer Accounting is to provide the citizens with prompt and courteous customer service, striving to exceed expectations by: listening to our customers, responding professionally and respectfully, and treating customers consistently and fairly.



Finance and Administration cont'd



FINANCE	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 519,109	\$ 513,876	\$ 611,895	\$ 633,700
EMPLOYEE BENEFITS TOTAL	\$ 91,837	\$ 95,735	\$ 118,694	\$ 122,650
COMMODITIES TOTAL	\$ 10,034	\$ 3,734	\$ 11,025	\$ 7,500
CONTRACTUAL SERVICES TOTAL	\$ 69,759	\$ 152,350	\$ 148,195	\$ 150,500
CAPITAL OUTLAY TOTAL	\$ 929	\$ 1,166	\$ 1,000	\$ 1,000
OTHER EXPENSES TOTAL	\$ -	\$ -	\$ -	\$ -
TRANSERS TOTAL	\$ 83,564	\$ 82,887	\$ 100,702	\$ 108,736
FINANCE TOTAL	\$ 775,232	\$ 849,749	\$ 991,511	\$ 1,024,086

STAFFING	2023	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
ACCOUNTING TECHNICIAN	2.0	2.0	2.0	2.0
CITY ACCOUNTANT	1.0	1.0	1.0	1.0
CITY CLERK	1.0	1.0	1.0	1.0
DEPUTY CITY CLERK	1.0	1.0	1.0	1.0
DEPUTY FINANCE DIRECTOR	1.0	1.0	1.0	1.0
DIR. OF FINANCE & ADM.	1.0	1.0	1.0	1.0
EMS BILLING COORDINATOR	1.0	1.0	1.0	1.0
GRANTS COORDINATOR			1.0	1.0
TOTAL	8.0	8.0	9.0	9.0





General Fund: Media/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 department consists of two divisions: Media and Computer Technology.

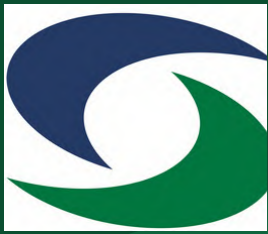
The Media division is responsible for all outgoing media messages of the City, including televising meetings, creating media releases, tracking and posting to media sites.

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, 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.

MEDIA/COMMUNICATIONS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 20,747	\$ 53,029	\$ 107,347	\$ 113,200
EMPLOYEE BENEFITS TOTAL	\$ -	\$ 9,574	\$ 20,545	\$ 22,400
COMMODITIES TOTAL	\$ 31	\$ 89	\$ 3,500	\$ 1,000
CONTRACTUAL SERVICES TOTAL	\$ 24,746	\$ 19,228	\$ 36,250	\$ 35,250
CAPITAL OUTLAY TOTAL	\$ 10,478	\$ 45,551	\$ 30,000	\$ 63,000
TRANSFERS TOTAL	\$ -	\$ 5,760	\$ -	\$ 6,480
MEDIA/COMMUNICATIONS TOTAL	\$ 56,002	\$ 133,231	\$ 197,642	\$ 241,330

COMPUTER TECHNOLOGY	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 435,669	\$ 646,975	\$ 664,953	\$ 695,300
EMPLOYEE BENEFITS TOTAL	\$ 86,057	\$ 126,463	\$ 131,331	\$ 136,000
COMMODITIES TOTAL	\$ 43,670	\$ 120,253	\$ 199,100	\$ 343,540
CONTRACTUAL SERVICES TOTAL	\$ 884,822	\$ 1,085,576	\$ 1,302,206	\$ 1,299,400
CAPITAL OUTLAY TOTAL	\$ 366,021	\$ 421,899	\$ 427,550	\$ 431,900
TRANSFERS TOTAL	\$ 50,181	\$ 74,932	\$ 55,240	\$ 81,252
COMPUTER TECHNOLOGY TOTAL	\$ 1,866,420	\$ 2,476,097	\$ 2,780,381	\$ 2,987,392

STAFFING	2023	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
ADMINISTRATIVE ASSISTANT I,II,III	1.0	1.0	1.0	1.0
CHIEF TECHNOLOGY OFFICER	1.0	1.0	1.0	1.0
COMPUTER TECHNICIAN I,II	3.0	3.0	3.0	3.0
NETWORK SECURITY ADMINISTRATOR				1.0
DIR. COMPUTER TECHNOLOGY	1.0	1.0	1.0	1.0
NETWORK ADMINISTRATOR	1.0	1.0	1.0	1.0
NETWORK SUPPORT SPECIALIST	1.0	1.0		
DATABASE ADMINISTRATOR	1.0	1.0		
LEAD COMPUTER TECHNICIAN			1.0	
SECURITY ANALYST			1.0	1.0
SYSTEMS ADMINISTRATOR	1.0	1.0	1.0	1.0
MULTIMEDIA COORDINATOR	1.0	1.0	1.0	1.0
MULTIMEDIA SPECIALIST	1.0	1.0	1.0	1.0
TOTAL	12.0	12.0	12.0	12.0



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 115 full time employees including 84 commissioned officers and 31 civilian staff.

The agency has been nationally accredited by The Commission on Accreditation for Law Enforcement (CALEA). This accreditation is considered the gold standard in public safety. The primary benefits of being accredited include:

- Increased Community Advocacy
- Increased support from Government Officials
- Stronger Defense Against Civil Lawsuits

The Salina Police Department includes four operating divisions: Administration, Patrol, Detectives and Support. It is responsible for a city of over 47,000 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.

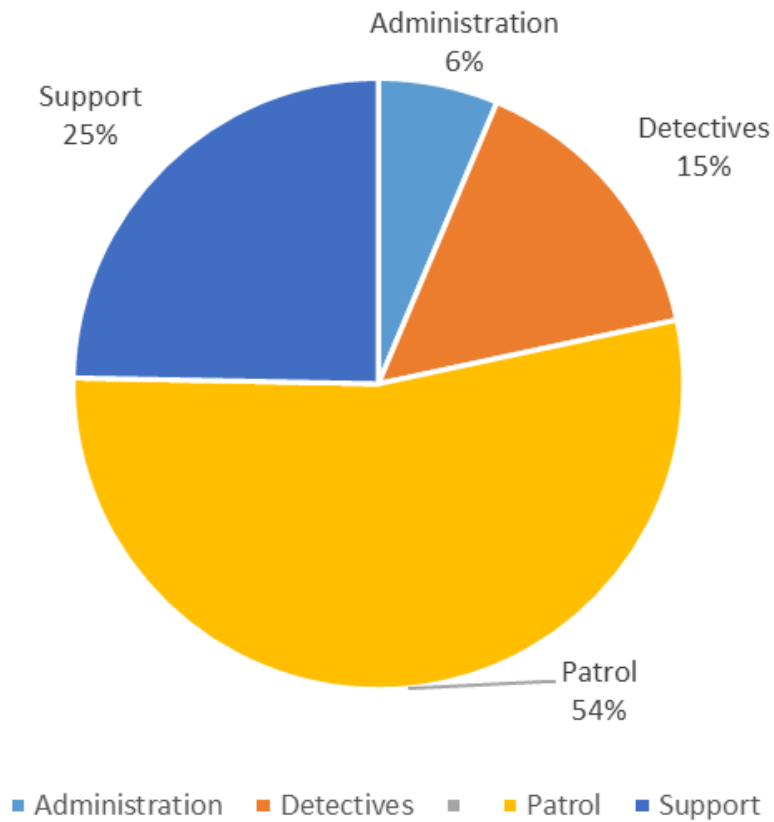
The Salina Police Department responds to approximately 43,000 calls for service each year, including responding to over 1,100 accidents.

In 2019, City Commissioner's approved the construction of a training center and range in south Salina. This 15,600 square foot structure will include modern classrooms, judgement simulator room, SWAT storage and change out room, as well as 10 twenty-five yard indoor shooting lanes. This is the first of its kind in our 99 year history and was completed in 2020.



Police Department cont'd

Police Dept Expenditures by Division



Police Administration

POLICE ADMINISTRATION	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 371,998	\$ 376,784	\$ 303,559	\$ 419,400
EMPLOYEE BENEFITS TOTAL	\$ 165,848	\$ 91,430	\$ 81,656	\$ 103,800
COMMODITIES TOTAL	\$ 6,699	\$ 4,424	\$ 13,600	\$ 13,600
CONTRACTUAL SERVICES TOTAL	\$ 143,854	\$ 75,091	\$ 117,060	\$ 117,060
CAPITAL OUTLAY TOTAL	\$ 8,619	\$ 54,339	\$ 70,000	\$ 70,000
TRANSFERS TOTAL	\$ 53,723	\$ 58,329	\$ 65,815	\$ 70,542
POLICE ADMINISTRATION TOTAL	\$ 750,741	\$ 660,398	\$ 651,689	\$ 794,402



Police Department cont'd



Police Detectives

POLICE DETECTIVES	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 694,562	\$ 881,799	\$ 932,486	\$ 1,266,900
EMPLOYEE BENEFITS TOTAL	\$ 158,649	\$ 208,294	\$ 232,806	\$ 315,300
COMMODITIES TOTAL	\$ 29,558	\$ 29,949	\$ 36,450	\$ 36,450
CONTRACTUAL SERVICES TOTAL	\$ 66,992	\$ 102,368	\$ 114,280	\$ 114,280
TRANSFERS TOTAL	\$ 119,143	\$ 138,887	\$ 166,374	\$ 179,530
POLICE DETECTIVES TOTAL	\$ 1,068,903	\$ 1,361,296	\$ 1,482,396	\$ 1,912,460



Police Patrol

POLICE PATROL	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 3,626,901	\$ 4,133,669	\$ 4,020,459	\$ 4,272,700
EMPLOYEE BENEFITS TOTAL	\$ 868,775	\$ 993,524	\$ 1,063,423	\$ 1,104,750
COMMODITIES TOTAL	\$ 299,518	\$ 374,137	\$ 314,565	\$ 314,565
CONTRACTUAL SERVICES TOTAL	\$ 222,037	\$ 267,935	\$ 320,220	\$ 320,220
CAPITAL OUTLAY TOTAL	\$ 19,897	\$ 15,424	\$ 13,300	\$ 13,300
TRANSFERS TOTAL	\$ 584,574	\$ 642,546	\$ 642,780	\$ 687,439
POLICE PATROL TOTAL	\$ 5,621,702	\$ 6,427,235	\$ 6,374,748	\$ 6,712,974





Police Department cont'd

Police Support

POLICE SUPPORT	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 2,376,325	\$ 2,108,594	\$ 2,438,844	\$ 2,097,300
EMPLOYEE BENEFITS TOTAL	\$ 472,905	\$ 416,452	\$ 527,985	\$ 434,200
COMMODITIES TOTAL	\$ 110,332	\$ 101,294	\$ 138,540	\$ 138,540
CONTRACTUAL SERVICES TOTAL	\$ 51,957	\$ 58,706	\$ 66,350	\$ 66,350
CAPITAL OUTLAY TOTAL	\$ 43,820	\$ 10,933	\$ 5,500	\$ 5,500
TRANSERS TOTAL	\$ 277,657	\$ 276,931	\$ 321,201	\$ 346,666
POLICE SUPPORT TOTAL	\$ 3,332,996	\$ 2,972,911	\$ 3,498,420	\$ 3,088,556



STAFFING	2023	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
CHIEF OF POLICE	1.0	1.0	1.0	1.0
DEPUTY POLICE CHIEF	1.0	0.0	0.0	0.0
POLICE CAPTAIN	1.0	1.0	1.0	1.0
PUBLIC SAFETY SECRETARY	1.0	1.0	1.0	1.0
CRIME SCENE/EVIDENCE TECH.	3.0	3.0	3.0	3.0
POLICE CAPTAIN	1.0	1.0	1.0	1.0
POLICE OFFICER	11.0	11.0	11.0	11.0
POLICE SERGEANT	2.0	2.0	2.0	2.0
DIGITAL FORENSIC ANALYST	1.0	1.0	1.0	1.0
POLICE OFFICER	2.0	2.0	2.0	2.0
COMMUNITY SERVICE TECH.	1.0	1.0	1.0	1.0
POLICE CAPTAIN	1.0	1.0	1.0	1.0
POLICE	3.0	3.0	3.0	3.0
POLICE CORPORAL	3.0	3.0	3.0	3.0
POLICE OFFICER	44.0	44.0	44.0	44.0
POLICE SERGEANT	7.0	7.0	7.0	7.0
ADMINISTRATIVE ASSISTANT I, II, III	1.0	1.0	1.0	1.0
COMMUNICATIONS SUPV	1.0	1.0	1.0	1.0
DISPATCHER	12.0	12.0	12.0	12.0
LEAD DISPATCHER	4.0	4.0	4.0	4.0
POLICE SUPPORT SUPERVISOR	1.0	1.0	1.0	1.0
POLICE CAPTAIN	1.0	1.0	1.0	1.0
POLICE OFFICER	4.0	4.0	4.0	4.0
POLICE SUPPORT SPECIALIST III	6.0	6.0	6.0	6.0
POLICE SERGEANT	1.0	1.0	1.0	1.0
TRAINING & ACCRED	1.0	1.0	1.0	1.0
TOTAL	115.0	114.0	114.0	114.0



General Fund: Fire Department



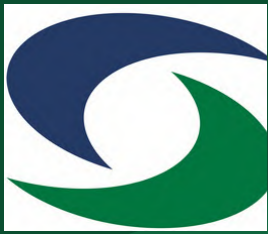
Mission: Respond quickly, Perform professionally, Save lives and property, Be careful and compassionate to all, Make sure “everyone goes home”.

The Salina Fire Department is a Fire based Advanced Life Support (ALS) all hazards department that provides fire protection, emergency medical services (EMS), rescue and hazardous materials response services to the citizens of Salina. The department also provides rescue and emergency medical services for all of Saline County.

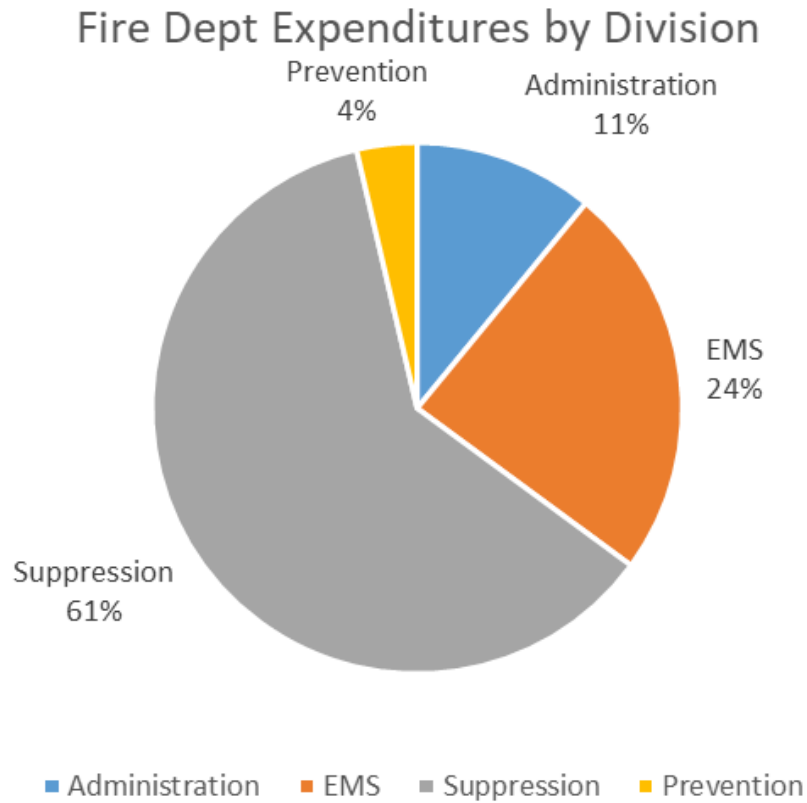
The department is accredited through the Commission on Fire Accreditation International from the Center for Public Safety Excellence.

Protecting the community is accomplished through rapid deployment of emergency resources from four strategically located fire stations throughout the city. The department maintains a minimum staffing of 25 operations personnel per day and a total strength of 94 personnel. The department also performs fire code enforcement and inspection, fire investigation, public education, and multiple community risk reduction services. The department is comprised of five divisions: Fire Administration, Fire Prevention, Fire Suppression, and Emergency Medical Service (EMS).

The department responds to approximately 3100 Fire calls and over 7,000 EMS calls a year for an average of 28 calls per day. The department also 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 through the Kansas State Fire Marshal Office as a regional response team for Hazardous Materials and Technical Rescue responses throughout the state if needed.



Fire Department cont'd



Fire Administration

FIRE ADMINISTRATION	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 409,244	\$ 423,514	\$ 452,816	\$ 551,800
EMPLOYEE BENEFITS TOTAL	\$ 93,136	\$ 96,981	\$ 111,352	\$ 135,200
FIRE ADMINISTRATION	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
COMMODITIES TOTAL	\$ 298,252	\$ 320,246	\$ 364,250	\$ 364,250
CONTRACTUAL SERVICES TOTAL	\$ 230,762	\$ 174,600	\$ 179,400	\$ 194,400
CAPITAL OUTLAY TOTAL	\$ 133,164	\$ 112,221	\$ 204,000	\$ 199,000
TRANSFERS TOTAL	\$ 39,447	\$ 40,900	\$ 44,920	\$ 48,368
FIRE ADMINISTRATION TOTAL	\$ 1,204,005	\$ 1,168,462	\$ 1,356,739	\$ 1,493,018



Fire Department cont'd

Fire EMS

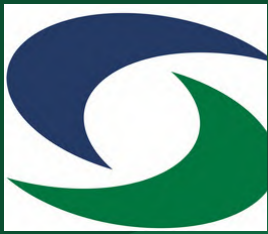


EMERGENCY MEDICAL SERVICES	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 1,887,169	\$ 2,026,783	\$ 2,415,185	\$ 1,802,100
EMPLOYEE BENEFITS TOTAL	\$ 461,997	\$ 490,618	\$ 644,247	\$ 471,200
COMMODITIES TOTAL	\$ 252,652	\$ 275,451	\$ 325,300	\$ 346,300
CONTRACTUAL SERVICES TOTAL	\$ 109,251	\$ 138,973	\$ 177,500	\$ 210,100
CAPITAL OUTLAY TOTAL	\$ 84,197	\$ 82,092	\$ 105,000	\$ 83,900
TRANSFERS TOTAL	\$ 288,371	\$ 288,186	\$ 340,884	\$ 367,325
EMERGENCY MEDICAL SERVICES TOTAL	\$ 3,083,638	\$ 3,302,102	\$ 4,008,115	\$ 3,280,925

Fire Suppression

FIRE SUPPRESSION	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 4,860,850	\$ 5,073,046	\$ 5,023,357	\$ 5,838,800
EMPLOYEE BENEFITS TOTAL	\$ 1,181,453	\$ 1,249,178	\$ 1,339,525	\$ 1,526,450
COMMODITIES TOTAL	\$ 740	\$ 791	\$ -	\$ -
CONTRACTUAL SERVICES TOTAL	\$ 285	\$ 3,635	\$ -	\$ -
TRANSFERS TOTAL	\$ 759,418	\$ 821,145	\$ 899,091	\$ 968,894
FIRE SUPPRESSION TOTAL	\$ 6,802,746	\$ 7,147,795	\$ 7,261,973	\$ 8,334,144





Fire Department cont'd

Fire Prevention

FIRE PREVENTION	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 298,209	\$ 286,270	\$ 296,510	\$ 328,000
EMPLOYEE BENEFITS TOTAL	\$ 63,451	\$ 59,622	\$ 76,025	\$ 82,800
COMMODITIES TOTAL	\$ 11,797	\$ 9,046	\$ 14,100	\$ 14,350
CONTRACTUAL SERVICES TOTAL	\$ 3,407	\$ 7,915	\$ 7,750	\$ 8,250
CAPITAL OUTLAY TOTAL	\$ 1,712	\$ 9,394	\$ 7,000	\$ 7,200
TRANSFERS TOTAL	\$ 43,331	\$ 45,868	\$ 55,461	\$ 59,782
FIRE PREVENTION TOTAL	\$ 421,907	\$ 418,115	\$ 456,846	\$ 500,382



STAFFING	2023	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
DEPUTY CHIEF	1.0	1.0	1.0	1.0
MEDICAL OFFICER	3.0	3.0	3.0	3.0
EMERGENCY VEHICLE TECH.	1.0	1.0	1.0	1.0
FIRE CHIEF	1.0	1.0	1.0	1.0
BUSINESS MANAGER	1.0	1.0	1.0	1.0
ADMIN ASST II	1.0	1.0	1.0	1.0
ASST. TRAINING CHIEF	1.0	1.0	1.0	1.0
FIRE BATTALION CHIEF	3.0	3.0	3.0	3.0
FIRE ENGINEER/EMT	18.0	18.0	18.0	18.0
FIRE CAPTAIN	12.0	12.0	12.0	12.0
FIRE LIEUTENANT	3.0	3.0	3.0	3.0
FIREFIGHTER/EMT-				
FIREFIGHTER/PARAMEDIC	29.0	29.0	29.0	29.0
FIREFIGHTER/PARAMEDIC	16.0	16.0	16.0	16.0
FIRE MARSHAL	1.0	1.0	1.0	1.0
FIRE INSPECTOR	2.0	2.0	2.0	2.0
DIVISION CHIEF, TRAINING	1.0	1.0	1.0	1.0
TOTAL	94.0	94.0	94.0	94.0



General Fund: Public Works

The mission of the Public Works Department is to build and maintain a clean, safe community by providing the following services:

- Design, construct, and maintain public infrastructure
- Offer solid waste, household hazardous waste, and recycling services to all residents
- Oversee the Saline County Solid Waste Management Plan
- Serve as the liaison to the Solid Waste Management Committee
- Maintain the City's fleet of vehicles and equipment
- Support emergency response agencies and provide debris management during crisis operations
- Provide ongoing support to other City departments as needed

The Department of Public Works 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 department serves the public interest by ensuring that all municipal public works improvements and facilities are designed, constructed, and maintained in accordance with established standards.

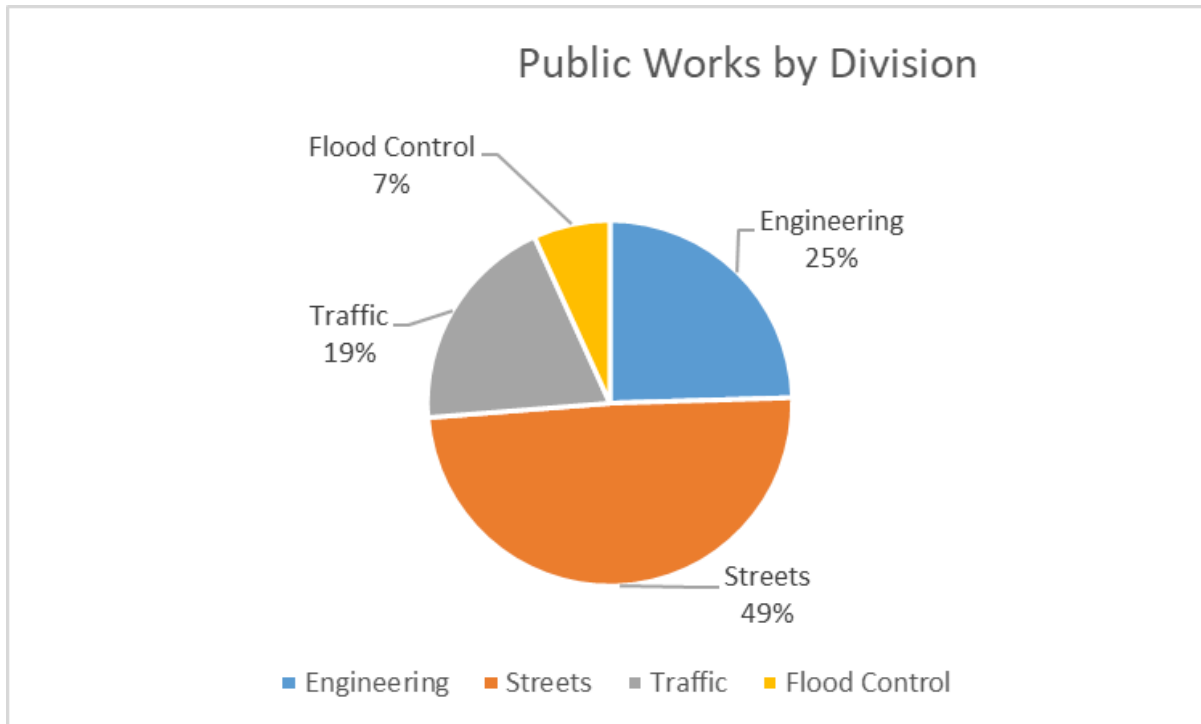
The Engineering work group coordinates all engineering services related to private development projects during both the planning and construction stages. Direct supervision and review of the work performed by consulting engineers is also performed by engineering staff. In essence, the Engineering work group manages, designs and constructs the majority of the projects included in the City's annual Capital Improvement Program. Engineering tasks include: mapping services, 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 a combination of both.

The General Services work group includes Central Garage (vehicle/equipment repair and fleet management), Flood Control (levee system maintenance and repair), Household Hazardous Waste (HHW reuse and disposal), Municipal Solid Waste Landfill (regional solid waste disposal), Salina Drive-thru Recycling Center – SDRC (County-wide recycling



Public Works - cont'd

operations), Sanitation (residential trash collection services), Streets (infrastructure maintenance and repair, street-sweeping, and snow-plowing operations), and Traffic Control (traffic signs and signal maintenance and repair). The work group also serves as the designated Saline County representative for developing and overseeing the Saline County Solid Waste Management Plan and serves as the liaison to the Saline County Solid Waste Management Committee. The work group also serves a vital role in providing emergency response support during times of disaster and general support to other agencies throughout the year.



Engineering

PUBLIC WORKS ENGINEERING	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 1,026,420	\$ 1,076,117	\$ 1,097,414	\$ 1,159,300
EMPLOYEE BENEFITS TOTAL	\$ 188,491	\$ 197,082	\$ 211,553	\$ 222,700
COMMODITIES TOTAL	\$ 17,041	\$ 14,404	\$ 13,595	\$ 15,520
CONTRACTUAL SERVICES TOTAL	\$ 23,979	\$ 23,442	\$ 21,775	\$ 24,445
CAPITAL OUTLAY TOTAL	\$ 7,840	\$ 10,131	\$ 18,000	\$ 24,500
TRANSFERS TOTAL	\$ 139,452	\$ 133,409	\$ 129,560	\$ 138,723
PUBLIC WORKS ENGINEERING TOTAL	\$ 1,403,222	\$ 1,454,585	\$ 1,491,897	\$ 1,585,188



Public Works - cont'd

Streets

PUBLIC WORKS STREETS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 1,308,834	\$ 1,635,001	\$ 1,548,004	\$ 1,785,300
EMPLOYEE BENEFITS TOTAL	\$ 246,678	\$ 313,168	\$ 299,840	\$ 373,700
COMMODITIES TOTAL	\$ 316,217	\$ 444,682	\$ 328,164	\$ 420,644
CONTRACTUAL SERVICES TOTAL	\$ 97,052	\$ 325,731	\$ 354,470	\$ 366,385
CAPITAL OUTLAY TOTAL	\$ 7,800	\$ 10,151	\$ 32,400	\$ 17,400
TRANSERS TOTAL	\$ 229,836	\$ 306,220	\$ 201,852	\$ 216,899
PUBLIC WORKS STREETS TOTAL	\$ 2,206,418	\$ 3,034,953	\$ 2,764,731	\$ 3,180,328



Traffic

PUBLIC WORKS TRAFFIC	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 242,282	\$ 312,284	\$ 309,657	\$ 381,700
EMPLOYEE BENEFITS TOTAL	\$ 41,645	\$ 56,717	\$ 57,602	\$ 71,500
COMMODITIES TOTAL	\$ 58,648	\$ 57,085	\$ 60,230	\$ 71,660
CONTRACTUAL SERVICES TOTAL	\$ 615,833	\$ 649,248	\$ 674,155	\$ 669,565
CAPITAL OUTLAY TOTAL	\$ 6,812	\$ 11,172	\$ 11,310	\$ 10,310
TRANSERS TOTAL	\$ 42,635	\$ 50,006	\$ 49,123	\$ 52,848
PUBLIC WORKS TRAFFIC TOTAL	\$ 1,007,855	\$ 1,136,511	\$ 1,162,077	\$ 1,257,583





Public Works - cont'd



Flood Control

PUBLIC WORKS FLOOD CONTROL	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 175,712	\$ 191,626	\$ 248,347	\$ 208,900
EMPLOYEE BENEFITS TOTAL	\$ 30,708	\$ 34,930	\$ 46,628	\$ 39,300
COMMODITIES TOTAL	\$ 70,040	\$ 79,269	\$ 79,815	\$ 83,250
CONTRACTUAL SERVICES TOTAL	\$ 11,704	\$ 41,991	\$ 53,055	\$ 52,431
CAPITAL OUTLAY TOTAL	\$ 3,603	\$ 6,178	\$ 13,800	\$ 10,500
TRANSFERS TOTAL	\$ 36,406	\$ 38,142	\$ 41,669	\$ 44,844
PUBLIC WORKS FLOOD CONTROL TOTAL	\$ 328,174	\$ 392,135	\$ 483,315	\$ 439,225

STAFFING	2023	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
DEPUTY PUBLIC WORKS DIRECTOR	1.0	1.0	1.0	1.0
DIR. OF PUBLIC WORKS	1.0	1.0	1.0	1.0
ENGINEERING TECH. I	1.0	1.0	1.0	1.0
ENGINEERING TECH. II	3.0	3.0	3.0	3.0
CITY SURVEYOR	1.0	1.0	1.0	1.0
GIS SUPERVISOR	1.0	1.0	1.0	1.0
ENGINEERING DEV. ADMIN/ PROJECT	2.0	2.0	2.0	2.0
CONSTRUCTION COORDINATOR	1.0	1.0	1.0	1.0
ADMINISTRATIVE ASSISTANT I,II, III	2.0	2.0	2.0	2.0
FLOOD CONTROL FOREMAN	1.0	1.0	1.0	1.0
MAINTENANCE WORKER II	2.0	2.0	2.0	2.0
MAINTENANCE WORKER III	1.0	1.0	1.0	1.0
OPERATIONS MANAGER	1.0	1.0	1.0	1.0
ADMINISTRATIVE ASSISTANT I/II/III	1.0	1.0	1.0	1.0
STREET FOREMAN	2.0	2.0	2.0	2.0
STREETS LABORER/STREET	14.0	14.0	14.0	14.0
MAINTENANCE WORKER II	8.0	8.0	8.0	8.0
MAINTENANCE WORKER III	2.0	2.0	2.0	2.0
STREET SUPERINTENDENT	1.0	1.0	1.0	1.0
TRAFFIC CONTROLS TECH.	4.0	4.0	4.0	4.0
TRAFFIC CONTROL TECH - LOCATES	1.0	1.0	1.0	1.0
TRAFFIC CONTROLS FOREMAN	1.0	1.0	1.0	1.0
TOTAL	52.0	52.0	52.0	52.0



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.

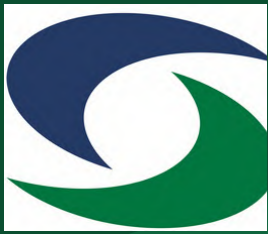
The Parks and Recreation Department is responsible for managing and maintaining our nine divisions, the City park system, recreational programs and other public facilities including the no-kill Salina Animal Shelter and the donation-funded Barkley Park. The Recreation Division is responsible for providing 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. Other program areas include: aquatics, athletics, instructional, natural resources, and summer day camps.

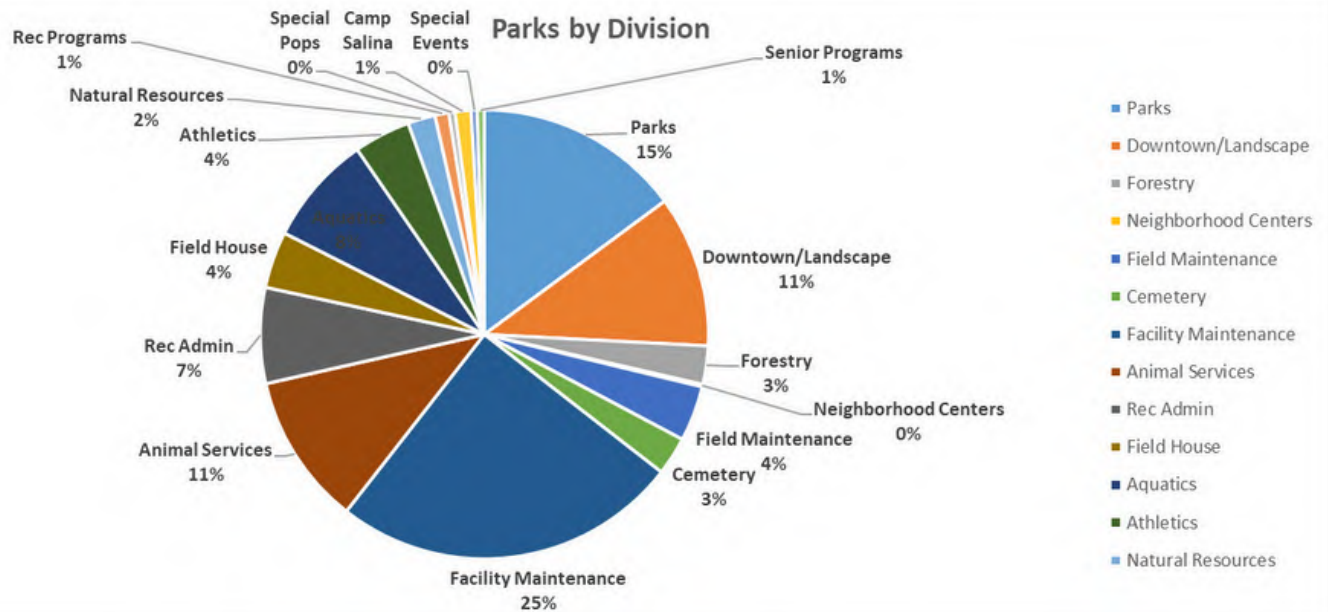
The Parks, Forestry and Downtown Divisions are responsible for maintaining park grounds and landscaping, as well as maintenance responsibilities in downtown Salina and on other public grounds, which include parkways and landscaped median strips. Over 60,000 flowers are planted annually in the parks system.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

The Facilities Maintenance Division provides maintenance and custodial services to many recreation and city buildings. Additionally, they assist in several projects to improve building infrastructure.

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



Parks & Recreation - cont'd



Parks

PARKS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 730,763	\$ 658,795	\$ 677,322	\$ 668,400
EMPLOYEE BENEFITS TOTAL	\$ 109,827	\$ 100,621	\$ 109,260	\$ 105,500
COMMODITIES TOTAL	\$ 201,514	\$ 195,636	\$ 203,100	\$ 207,600
CONTRACTUAL SERVICES TOTAL	\$ 80,139	\$ 106,616	\$ 146,545	\$ 106,545
CAPITAL OUTLAY TOTAL	\$ 6,970	\$ 7,773	\$ 10,500	\$ 10,500
TRANSERS TOTAL	\$ 127,725	\$ 107,378	\$ 140,134	\$ 149,530
PARKS TOTAL	\$ 1,256,938	\$ 1,176,818	\$ 1,286,861	\$ 1,248,075

Downtown & Landscaping

DOWNTOWN & LANDSCAPING	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 313,825	\$ 343,907	\$ 528,197	\$ 447,900
EMPLOYEE BENEFITS TOTAL	\$ 53,124	\$ 60,463	\$ 97,299	\$ 81,900
COMMODITIES TOTAL	\$ 97,854	\$ 123,967	\$ 133,300	\$ 144,641
CONTRACTUAL SERVICES TOTAL	\$ 2,855	\$ 4,085	\$ 182,655	\$ 162,500
CAPITAL OUTLAY TOTAL	\$ 20,409	\$ 3,162	\$ 20,000	\$ 20,000
TRANSERS TOTAL	\$ 59,342	\$ 63,606	\$ 54,747	\$ 59,008
DOWNTOWN TOTAL	\$ 547,408	\$ 599,190	\$ 1,016,197	\$ 915,949



Parks & Recreation - cont'd

Forestry

FORESTRY	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 116,637	\$ 124,438	\$ 125,057	\$ 136,700
EMPLOYEE BENEFITS TOTAL	\$ 20,422	\$ 21,734	\$ 23,423	\$ 25,900
COMMODITIES TOTAL	\$ 20,444	\$ 26,463	\$ 27,300	\$ 33,800
CONTRACTUAL SERVICES TOTAL	\$ 17,535	\$ 18,103	\$ 17,120	\$ 17,120
CAPITAL OUTLAY TOTAL	\$ 1,765	\$ 337	\$ 4,000	\$ 4,000
TRANSERS TOTAL	\$ 23,327	\$ 30,064	\$ 14,042	\$ 15,067
FORESTRY TOTAL	\$ 200,130	\$ 221,139	\$ 210,942	\$ 232,587

Neighborhood Centers

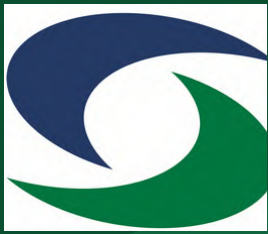
NEIGHBORHOOD CENTERS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
COMMODITIES TOTAL	\$ 1,509	\$ 53	\$ 2,300	\$ 2,300
CONTRACTUAL SERVICES TOTAL	\$ 11,274	\$ 3,084	\$ 8,300	\$ 8,300
CAPITAL OUTLAY TOTAL	\$ -	\$ -	\$ -	\$ -
TRANSERS TOTAL	\$ 3,327	\$ 3,052	\$ 3,500	\$ 3,500
NEIGHBORHOOD CENTERS TOTAL	\$ 16,109	\$ 6,188	\$ 14,100	\$ 14,100

Field Maintenance

FIELD MAINTENANCE	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 140,258	\$ 191,698	\$ 191,259	\$ 203,100
EMPLOYEE BENEFITS TOTAL	\$ 16,628	\$ 25,127	\$ 26,230	\$ 28,200
COMMODITIES TOTAL	\$ 44,145	\$ 53,393	\$ 56,950	\$ 56,550
CONTRACTUAL SERVICES TOTAL	\$ 13,638	\$ 152,179	\$ 9,200	\$ 9,700
CAPITAL OUTLAY TOTAL	\$ 16,718	\$ 14,662	\$ 20,000	\$ 16,000
TRANSERS TOTAL	\$ 18,049	\$ 24,551	\$ 20,598	\$ 21,359
FIELD MAINTENANCE TOTAL	\$ 249,435	\$ 461,610	\$ 324,238	\$ 334,909

Cemetery

CEMETERY	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 95,947	\$ 115,839	\$ 130,220	\$ 135,400
EMPLOYEE BENEFITS TOTAL	\$ 15,505	\$ 20,357	\$ 23,089	\$ 24,300
COMMODITIES TOTAL	\$ 13,895	\$ 17,335	\$ 25,300	\$ 24,300
CONTRACTUAL SERVICES TOTAL	\$ 4,874	\$ 792	\$ -	\$ 500
CAPITAL OUTLAY TOTAL	\$ 854	\$ 419	\$ 12,900	\$ 12,900
TRANSERS TOTAL	\$ 23,300	\$ 30,856	\$ 31,533	\$ 33,991
CEMETERY TOTAL	\$ 154,375	\$ 185,597	\$ 223,041	\$ 231,391



Parks & Recreation - cont'd

Facility Maintenance

PARKS FACILITY MAINTENANCE	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 471,496	\$ 608,864	\$ 743,756	\$ 760,700
EMPLOYEE BENEFITS TOTAL	\$ 80,658	\$ 110,432	\$ 141,579	\$ 145,200
COMMODITIES TOTAL	\$ 90,216	\$ 103,255	\$ 97,960	\$ 109,150
CONTRACTUAL SERVICES TOTAL	\$ 759,275	\$ 957,183	\$ 960,475	\$ 953,077
CAPITAL OUTLAY TOTAL	\$ 13,093	\$ 18,100	\$ 25,000	\$ 25,000
TRANSFERS TOTAL	\$ 74,939	\$ 107,149	\$ 99,819	\$ 107,426
FACILITY MAINTENANCE TOTAL	\$ 1,489,676	\$ 1,904,984	\$ 2,068,588	\$ 2,100,553

Animal Services

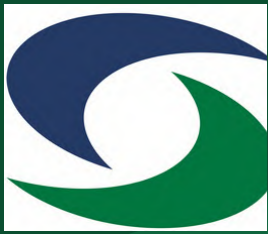
ANIMAL SERVICES	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 377,769	\$ 508,068	\$ 494,274	\$ 513,000
EMPLOYEE BENEFITS TOTAL	\$ 63,984	\$ 89,018	\$ 88,495	\$ 92,050
COMMODITIES TOTAL	\$ 130,476	\$ 117,832	\$ 127,400	\$ 127,650
CONTRACTUAL SERVICES TOTAL	\$ 123,217	\$ 82,827	\$ 121,569	\$ 121,569
CAPITAL OUTLAY TOTAL	\$ 1,175	\$ 1,105	\$ 5,243	\$ 5,243
OTHER EXPENSES TOTAL	\$ -	\$ -	\$ -	\$ -
TRANSFERS TOTAL	\$ 40,081	\$ 61,102	\$ 51,522	\$ 55,422
ANIMAL SERVICES TOTAL	\$ 736,702	\$ 859,952	\$ 888,503	\$ 914,934

Recreation Administration

RECREATION ADMINISTRATION	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 335,794	\$ 332,807	\$ 366,669	\$ 355,600
EMPLOYEE BENEFITS TOTAL	\$ 65,714	\$ 68,942	\$ 79,799	\$ 77,050
COMMODITIES TOTAL	\$ 5,585	\$ 10,660	\$ 12,750	\$ 12,750
CONTRACTUAL SERVICES TOTAL	\$ 40,341	\$ 42,189	\$ 46,800	\$ 45,300
OTHER EXPENSES TOTAL	\$ (181)	\$ (261)	\$ -	\$ -
TRANSFERS TOTAL	\$ 65,527	\$ 65,651	\$ 80,888	\$ 87,337
RECREATION ADMINISTRATION TOTAL	\$ 512,781	\$ 519,988	\$ 586,905	\$ 578,037

Field House

FIELDHOUSE	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 132,535	\$ 141,702	\$ 194,418	\$ 170,300
EMPLOYEE BENEFITS TOTAL	\$ 21,159	\$ 22,967	\$ 28,540	\$ 27,500
COMMODITIES TOTAL	\$ 27,418	\$ 15,852	\$ 28,250	\$ 28,250
CONTRACTUAL SERVICES TOTAL	\$ 94,533	\$ 83,424	\$ 87,450	\$ 86,100
CAPITAL OUTLAY TOTAL	\$ 457	\$ 1,649	\$ 2,500	\$ 1,500
TRANSFERS TOTAL	\$ 26,351	\$ 32,697	\$ 26,690	\$ 28,496
FIELDHOUSE TOTAL	\$ 302,452	\$ 298,291	\$ 367,848	\$ 342,146



Parks & Recreation - cont'd

Aquatics

AQUATIC CENTER	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 397,989	\$ 430,098	\$ 397,644	\$ 482,800
EMPLOYEE BENEFITS TOTAL	\$ 30,847	\$ 32,631	\$ 32,098	\$ 41,200
COMMODITIES TOTAL	\$ 97,169	\$ 99,751	\$ 103,800	\$ 104,490
CONTRACTUAL SERVICES TOTAL	\$ 38,898	\$ 27,635	\$ 35,250	\$ 34,750
OTHER EXPENSES TOTAL	\$ -	\$ -	\$ -	\$ -
TRANSFERS TOTAL	\$ 3,070	\$ 2,729	\$ 2,335	\$ 2,844
AQUATIC CENTER TOTAL	\$ 567,974	\$ 592,844	\$ 571,127	\$ 666,084



Athletics

ATHLETICS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 207,234	\$ 227,514	\$ 198,043	\$ 235,200
EMPLOYEE BENEFITS TOTAL	\$ 26,088	\$ 29,338	\$ 28,740	\$ 32,600
COMMODITIES TOTAL	\$ 19,724	\$ 14,617	\$ 17,500	\$ 17,500
CONTRACTUAL SERVICES TOTAL	\$ 14,979	\$ 18,405	\$ 16,000	\$ 15,500
CAPITAL OUTLAY TOTAL	\$ 669	\$ 20,036	\$ 26,500	\$ 24,500
TRANSFERS TOTAL	\$ 16,182	\$ 21,126	\$ 15,776	\$ 17,009
ATHLETICS TOTAL	\$ 284,875	\$ 331,036	\$ 302,559	\$ 342,309



Parks & Recreation - cont'd

Natural Resources

NATURAL RESOURCES	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 91,724	\$ 99,833	\$ 107,835	\$ 104,400
EMPLOYEE BENEFITS TOTAL	\$ 12,916	\$ 14,452	\$ 16,042	\$ 16,600
COMMODITIES TOTAL	\$ 18,749	\$ 18,157	\$ 21,200	\$ 19,400
CONTRACTUAL SERVICES TOTAL	\$ 3,990	\$ 3,049	\$ 6,000	\$ 6,000
TRANSERS TOTAL	\$ 15,807	\$ 16,645	\$ 18,243	\$ 19,683
NATURAL RESOURCES TOTAL	\$ 143,186	\$ 152,135	\$ 169,319	\$ 166,083

Recreation Programs

RECREATION PROGRAMS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 10,740	\$ 28,910	\$ 41,380	\$ 40,000
EMPLOYEE BENEFITS TOTAL	\$ 1,867	\$ 5,412	\$ 6,161	\$ 6,500
COMMODITIES TOTAL	\$ 4,354	\$ 12,552	\$ 15,000	\$ 20,000
CONTRACTUAL SERVICES TOTAL	\$ 5,053	\$ 2,239	\$ 22,750	\$ 17,750
TRANSERS TOTAL	\$ 53	\$ 49	\$ 49	\$ 49
RECREATION PROGRAMS TOTAL	\$ 22,068	\$ 49,162	\$ 85,340	\$ 84,299



Special Populations

SPECIAL POPULATIONS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 5,370	\$ 8,688	\$ 16,885	\$ 17,800
EMPLOYEE BENEFITS TOTAL	\$ 933	\$ 1,578	\$ 2,705	\$ 3,200
COMMODITIES TOTAL	\$ 1,212	\$ 4,277	\$ 5,000	\$ 5,000
CONTRACTUAL SERVICES TOTAL	\$ 368	\$ 5,531	\$ 10,450	\$ 10,950
TRANSERS TOTAL	\$ 104	\$ 114	\$ 114	\$ 114
SPECIAL POPULATIONS TOTAL	\$ 7,988	\$ 20,189	\$ 35,154	\$ 37,064



Parks & Recreation - cont'd

Camp Salina

CAMP SALINA	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 56,698	\$ 51,167	\$ 65,985	\$ 72,800
EMPLOYEE BENEFITS TOTAL	\$ 4,611	\$ 3,965	\$ 5,213	\$ 5,900
COMMODITIES TOTAL	\$ 42,498	\$ 5,102	\$ 10,350	\$ 10,250
CONTRACTUAL SERVICES TOTAL	\$ 4,421	\$ 6,412	\$ 4,450	\$ 7,150
TRANSERS TOTAL	\$ 148	\$ 83	\$ 83	\$ 83
CAMP SALINA TOTALS	\$ 108,375	\$ 66,729	\$ 86,081	\$ 96,183

Special Events

SPECIAL EVENTS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 712	\$ 507	\$ 4,050	\$ 4,100
EMPLOYEE BENEFITS TOTAL	\$ 139	\$ 92	\$ 323	\$ 503
COMMODITIES TOTAL	\$ 12,520	\$ 19,884	\$ 23,000	\$ 23,000
CONTRACTUAL SERVICES TOTAL	\$ 8,913	\$ 5,730	\$ 6,250	\$ 9,250
SPECIAL EVENTS TOTAL	\$ 22,284	\$ 26,213	\$ 33,623	\$ 36,853



Senior Programs

SENIOR PROGRAMS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 5,370	\$ 9,258	\$ 15,475	\$ 17,800
EMPLOYEE BENEFITS TOTAL	\$ 933	\$ 1,638	\$ 1,308	\$ 2,000
COMMODITIES TOTAL	\$ -	\$ 130	\$ 7,500	\$ 2,000
CONTRACTUAL SERVICES TOTAL	\$ -	\$ 8,210	\$ 16,000	\$ 20,750
TRANSERS TOTAL	\$ 7	\$ 7	\$ 7	\$ 7
SENIOR PROGRAMS TOTAL	\$ 6,311	\$ 19,243	\$ 40,290	\$ 42,557



Parks & Recreation - cont'd

STAFFING	2023	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
ADMIN ASST I	1.0	1.0	1.0	1.0
ANIMAL CARE TECHNICIAN	1.0	1.0	1.0	1.0
ANIMAL CARE TECHNICIAN	0.5	0.5	0.5	0.5
ANIMAL CONTROL OFFICER	4.0	4.0	4.0	4.0
ANIMAL SERVICES COORDINATOR	1.0	1.0	1.0	1.0
ANIMAL SERVICES MANAGER	1.0	1.0	1.0	1.0
LEAD ANIMAL CONTROL OFFICER	1.0	1.0	1.0	1.0
ADMIN ASST I,II,III	1.0	1.0	1.0	1.0
CUSTODIAN I	6.0	6.0	6.0	6.0
CUSTODIAN I	1.5	1.5	1.5	1.5
LEAD CUSTODIAN	1.0	1.0	1.0	1.0
FACILITIES MAINT. TECHNICIAN	3.0	3.0	3.0	3.0
FACILITIES SUPERINTENDENT	1.0	1.0	1.0	1.0
MASTER HVAC TECHNICIAN	1.0	1.0	1.0	1.0
CONSTRUCTION TECNICIAN	2.0	2.0	2.0	2.0
GROUPS MAINT FOREMAN	1.0	1.0	1.0	1.0
PARK TECHNICIAN	1.0	1.0	1.0	1.0
PARK TECHNICIAN	7.0	7.0	7.0	7.0
PARK OPERATIONS MANAGER	1.0	1.0	1.0	1.0
PARK TECHNICIAN	2.0	2.0	2.0	2.0
PARK TECHNICIAN	1.0	1.0	1.0	1.0
PARK TECHNICIAN	1.0	1.0	1.0	1.0
ADMIN ASST II	1.0	1.0	1.0	1.0
AUTO TECH II	1.0	1.0	1.0	1.0
PARK OPERATIONS MANAGER	1.0	1.0	1.0	1.0
PARK SUPERVISOR	0.0	0.0	0.0	0.0
PARK TECHNICIAN	6.0	6.0	6.0	6.0
PARKS SUPERINTENDENT	1.0	1.0	1.0	1.0
RECREATION SUPERVISOR	1.0	1.0	1.0	1.0
ADMINISTRATIVE ASSISTANT II, III	2.0	2.0	2.0	2.0
DEPUTY PARKS & RECREATION	1.0	1.0	1.0	1.0
DIR OF PARKS & RECREATION	1.0	1.0	1.0	1.0
GROUPS MAINT FOREMAN	1.0	1.0	1.0	1.0
PARK TECHNICIAN	1.0	1.0	1.0	1.0
RECREATION LEADER	2.0	2.0	2.0	2.0
RECREATION SUPERINTENDENT	1.0	1.0	1.0	1.0
RECREATION SUPERVISOR	2.0	2.0	2.0	2.0
TOTAL PARKS & REC	62.0	62.0	62.0	62.0



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.





Smoky Hill Museum - cont'd



SMOKY HILL MUSEUM	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 374,306	\$ 408,933	\$ 464,234	\$ 457,600
EMPLOYEE BENEFITS TOTAL	\$ 60,714	\$ 67,461	\$ 86,274	\$ 87,950
COMMODITIES TOTAL	\$ 27,960	\$ 25,875	\$ 26,975	\$ 27,110
CONTRACTUAL SERVICES TOTAL	\$ 78,773	\$ 67,303	\$ 77,315	\$ 74,465
CAPITAL OUTLAY TOTAL	\$ 183	\$ 85	\$ 300	\$ 3,500
TRANSERS TOTAL	\$ 71,720	\$ 71,889	\$ 82,582	\$ 89,174
SMOKY HILL MUSEUM TOTAL	\$ 613,656	\$ 641,546	\$ 737,680	\$ 739,799

STAFFING	2023	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
ADMINISTRATIVE ASSISTANT I, II, III	1.0	1.0	1.0	1.0
CURATOR , COLLECTIONS/RESEARCH	1.0	1.0	1.0	1.0
CURATOR OF EXHIBITS	1.0	1.0	1.0	1.0
CURATOR OF EDUCATION	1.0	1.0	1.0	1.0
MUSEUM ASSISTANT	1.5	1.5	1.5	1.5
MUSEUM DIRECTOR	1.0	1.0	1.0	1.0
REGISTRAR	1.0	1.0	1.0	1.0
TOTAL	7.5	7.5	7.5	7.5



Community & Development Services



The mission of the Community and Development Services Department is to encourage and promote safe, quality development and construction in the City of Salina. The Department consists of four divisions:

Planning & Zoning, Building Services, Neighborhood Services, and Community Relations.

The Planning and Zoning division is responsible for the planning for and implementation of the physical and economic growth and development of the community. The division provides planning and enforcement services related to various aspects of zoning, land use, community development, and floodplain administration. The planning function also provides staff support to the Salina Planning Commission, Heritage Commission, Downtown Design Review Board, and the Board of Zoning Appeals. The goal is to help these bodies and the City Commission guide the growth and development of the City in order to assure a more orderly and attractive community.

Building Services is responsible for the administration and enforcement of the adopted building 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.

Both the Building Services and Planning and Zoning divisions are regularly involved in the Development Review Team (DRT) process. The DRT process brings together all project stakeholders at one time, in one room, to ensure effective and efficient communication and to assist in preparing a complete application submittal to ensure the fastest review time and permit issuance.



Community & Development Services - cont'd

The Neighborhood Services Division 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. The Division is responsible for the following: code enforcement of City ordinances regarding nuisances (junk and trash, grass and weeds, etc.), zoning and building code issues related to outdoor property use and maintenance and neighborhood outreach for problem-solving which requires coordination with other City departments or outside agencies.



The Community Relations Division is a civil rights enforcement agency. The Division investigates complaints from people alleging discrimination in employment (age 40-70), housing or public accommodations because of race, sex, religion, color, national origin, ancestry or disability. The goal of the Division is to conduct a thorough and objective investigation and to assume an impartial role throughout the investigation. The Division also houses the City's ADA Coordinator and conducts outreach regarding various topics including civil rights, both internally and externally. The Division provides the grant administration for the Emergency Solutions Grant (ESG) to address homelessness.





Community & Development Services - cont'd



DEVELOPMENT SERVICES	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 1,268,480	\$ 1,544,910	\$ 1,525,608	\$ 1,578,300
EMPLOYEE BENEFITS TOTAL	\$ 226,979	\$ 292,848	\$ 301,554	\$ 312,200
COMMODITIES TOTAL	\$ 42,375	\$ 35,644	\$ 39,200	\$ 37,300
CONTRACTUAL SERVICES TOTAL	\$ 191,689	\$ 272,776	\$ 529,623	\$ 430,965
CAPITAL OUTLAY TOTAL	\$ 21,564	\$ 14,065	\$ 2,500	\$ 3,000
TRANSFERS TOTAL	\$ 207,085	\$ 233,693	\$ 244,113	\$ 262,825
COMMUNITY & DEVEL. SERV. TOTAL	\$ 1,958,172	\$ 2,393,936	\$ 2,642,598	\$ 2,624,590

STAFFING	2023	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
ADMINISTRATIVE SUPERVISOR	1.0	1.0	1.0	1.0
DIR. OF COMM. & DEV. SERV.	1.0	1.0	1.0	1.0
DEPUTY DIRECTOR OF COMM. & DEV. SERV.		1.0	1.0	1.0
PERMIT TECHNICIAN I/II	3.0	3.0	3.0	3.0
ADMINISTRATIVE ASSISTANT I,II,III	1.0	1.0	1.0	1.0
BUILDING INSPECTOR I/II/III	3.0	3.0	3.0	3.0
BUILDING INSPECTOR III/PLANS EXAMINER	1.0	1.0	1.0	1.0
ASSISTANT BUILDING OFFICIAL	1.0	1.0	1.0	1.0
BUILDING OFFICIAL	1.0	1.0	1.0	1.0
PROPERTY MAINTENANCE INSPECTOR I/II	3.0	3.0	3.0	3.0
COMMUNITY RELATIONS SUPERVISOR	1.0	1.0	1.0	1.0
COMMUNITY RELATIONS SPECIALIST	2.0	2.0	2.0	2.0
DEVELOPMENT COORDINATOR	1.0	1.0	1.0	1.0
PLANNER I/II	3.0	3.0	3.0	3.0
PLNG & ZONING ADMIN	1.0	1.0	1.0	1.0
TOTAL	23.0	24.0	24.0	24.0



Agency Contracts

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

The 2025 budget includes the following amounts to fund other agencies:

- \$25,000 to fund the Salina Municipal Band. Based on a vote of the citizens held in the early 1900's
- \$40,000 to Salina Tennis Alliance
- \$90,000 to Salina Grace
- \$12,500 JRI Hospitality—SkyFire

\$963,000 to partner with OCCK to provide transportation services throughout the community - the 2025 budgeted amount brings the funding commitment similar to prior years because the Kansas Department of Transportation's commitment to fund 100% ended June 30, 2021



AGENCY CONTRACTS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
AGENCY SUPPORT TOTAL	\$ 125,000	\$ 125,000	\$ 167,500	\$ 252,500
PUBLIC TRANSPORTATION TOTAL	\$ 1,037,400	\$ 937,093	\$ 963,000	\$ 1,011,150
AGENCY CONTRACTS TOTAL	\$ 1,162,400	\$ 1,062,093	\$ 1,130,500	\$ 1,263,650



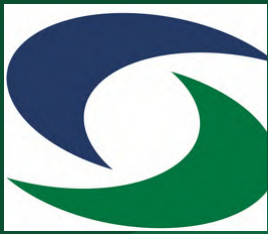
Capital Outlay & Reserves

The Capital Outlay budget for the General Fund includes \$303,000 to purchase an ambulance for the Emergency Medical Services division of the Fire Department, \$25,000 as a reserve for any needed capital improvements for ADA compliance, \$15,000 reserve for property tax payments on City owned properties and \$100,000 contingency for unknown expenses.

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

CAPITAL OUTLAY & RESERVES	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
VEHICLES AND EQUIPMENT TOTAL	\$ 214,932	\$ 226,746	\$ 230,000	\$ 303,000
INFRASTRUCTURE IMPROV. TOTAL	\$ -	\$ -	\$ 25,000	\$ 25,000
RESERVES & CONTINGENCY TOTAL	\$ 108,199	\$ 114,416	\$ 115,000	\$ 115,000
CAPITAL OUTLAY & RESERVES TOTAL	\$ 323,131	\$ 341,162	\$ 370,000	\$ 443,000





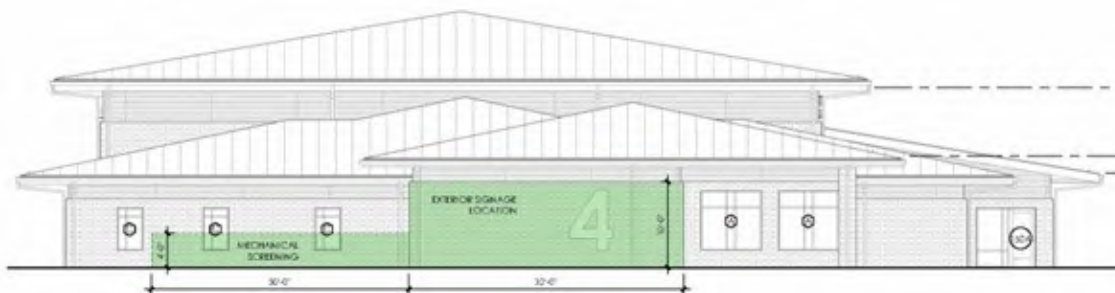
Interfund Transfers

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

- \$745,500 to the Arts & Humanities Fund
- \$260,000 to the Tony's Pizza Event Center Fund
- \$25,000 to Turf Replacement Fund
- \$5,000,000 to the Capital Projects Fund (Fire Station #4)

INTERFUND TRANSFERS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
TRANSFERS TOTAL	\$ 1,005,500	\$ 1,216,500	\$ 6,030,500	\$ 6,030,500
INTERFUND TRANSFERS TOTAL	\$ 1,005,500	\$ 1,216,500	\$ 6,030,500	\$ 6,030,500

SALINA
ARTS
& HUMANITIES





SPECIAL REVENUE FUNDS



Arts & 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."

Since 1966, Salina Arts and Humanities (SA&H) has served a unique role in arts advocacy. SA&H is noted nationally for its services as a valued component of balanced local governance and for the support it offers many area arts organizations. Among the programs SA&H produces are the Smoky Hill River Festival, Arts Infusion (Education) Program, Horizons Grants Program, Community Art & Design, local cultural programming, facilitating the Cultural Director's Roundtable, and serving as a resource partner to the community and region. Four current goals that comprise the city's Big Ideas Community Cultural Plan, adopted in 2008, include:

- Make arts, culture, and heritage offerings welcoming, affordable, and accessible to all citizens.
- Make our community a more beautiful place 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.

Additionally, the Smoky Hill Museum, a division of SAH, is a nationally accredited, professionally staffed Saline County history museum that features numerous education programs and traveling exhibits, produces an annual street fair, and is a valuable resource to the community.

Revenues

ARTS & HUMANITIES FUND	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Total Fees and Charges	\$ 394,980	\$ 401,113	\$ 399,000	\$ 411,500
Total Interfund Transfers	\$ 645,500	\$ 695,500	\$ 745,500	\$ 745,500
ARTS & HUMANITIES TOTAL REVENUES	\$ 1,040,480	\$ 1,096,613	\$ 1,144,500	\$ 1,157,000

Arts & Humanities

ARTS & HUMANITIES FUND	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 418,411	\$ 436,588	\$ 469,036	\$ 467,000
EMPLOYEE BENEFITS TOTAL	\$ 74,565	\$ 81,385	\$ 90,891	\$ 90,800
COMMODITIES TOTAL	\$ 6,458	\$ 4,770	\$ 5,900	\$ 5,900
CONTRACTUAL SERVICES TOTAL	\$ 93,692	\$ 96,710	\$ 119,000	\$ 112,950
CAPITAL OUTLAY TOTAL	\$ 10,851	\$ 31,730	\$ 37,000	\$ 42,000
INTERFUND BENEFITS TOTAL	\$ 72,394	\$ 77,254	\$ 90,479	\$ 97,701
ARTS & HUMANITIES TOTAL	\$ 676,371	\$ 728,437	\$ 812,306	\$ 816,351



Arts & Humanities Fund- cont'd



Smoky Hill River Festival

SMOKY HILL RIVER FESTIVAL	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	\$ 11,473	\$ 12,205	\$ 12,680	\$ 15,000
EMPLOYEE BENEFITS TOTAL	\$ 872	\$ 703	\$ 1,002	\$ 1,300
COMMODITIES TOTAL	\$ 55,422	\$ 57,811	\$ 54,100	\$ 63,500
CONTRACTUAL SERVICES TOTAL	\$ 246,437	\$ 260,125	\$ 270,850	\$ 289,850
OTHER EXPENSES TOTAL	\$ 864	\$ 737	\$ 800	\$ 800
INTERFUND BENEFITS TOTAL	\$ 7	\$ 6	\$ 6	\$ 6
SMOKY HILL RIVER FESTIVAL TOTAL	\$ 315,075	\$ 331,586	\$ 339,438	\$ 370,456

STAFFING POSITION	2023	2024	2025	2026
	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
ACCOUNTING TECHNICIAN	1.0	1.0	1.0	1.0
ADMINISTRATIVE ASSISTANT I,II,III	1.0	1.0	1.0	1.0
ARTS EDUCATION COORD.	1.0	1.0	1.0	1.0
ARTS SERVICES COORDINATOR	1.0	1.0	1.0	1.0
DIR. OF ARTS & HUMANITIES	1.0	1.0	1.0	1.0
OPERATIONS & DEVELOPMENT MANAGER	1.0	1.0	1.0	1.0
PROGRAM ASSISTANT	1.0	1.0	1.0	1.0
TOTAL	7.0	7.0	7.0	7.0



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.

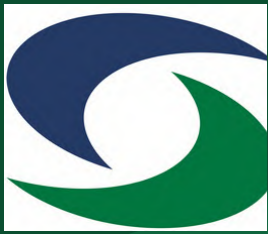
In May of 2016, voters approved a .75% citywide retailers sales tax that will replace the 2008 sales tax on October 1, 2016 and will be used for capital improvements and economic development.

The total sales tax for goods and services in the City is 9.25% effective April 1, 2021, which consists of 6.5% imposed by the State, 1.5% countywide local option sales tax, and 1.25% citywide local option sales tax.

Sales Tax Capital Fund

SALES TAX CAPITAL IMP.	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
SALES TAX CAPITAL IMP. TOTAL	\$ 10,797,915	\$ 10,807,398	\$ 11,627,536	\$ 11,370,000

SALES TAX CAPITAL IMP.	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
CONTRACTUAL SERVICES TOTAL	\$ 14,250	\$ 100,000	\$ 100,000	\$ 100,000
CAPITAL OUTLAY TOTAL	\$ (155,455)	\$ (0)	\$ 75,000	\$ 75,000
INTERFUND TRANSFERS TOTAL	\$ 13,713,656	\$ 13,006,099	\$ 12,747,582	\$ 12,634,950
SALES TAX CAPITAL IMP. TOTAL	\$ 13,572,451	\$ 13,106,099	\$ 12,922,582	\$ 12,809,950



Sales Tax Capital & Economic Development Funds - cont'd

Sales Tax Economic Development Fund

This fund received 3.9% of the Special Sales Tax collected and supports Salina Community Economic Development Organization, which is tasked with bringing new economic development projects to the City and Salina Downtown Inc, which is tasked with providing services in Salina's Downtown District.

The breakdown of 2026 support is as follows:

SCEDO - \$300,000
SDI - \$ 90,000 Operations
\$85,000 Facade Grants

SALES TAX ECO DEVO	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
SALES TAX ECO DEVO TOTAL	\$ 438,209	\$ 438,594	\$ 472,787	\$ 462,000

SALES TAX ECO DEVO	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
SALES TAX ECO DEVO TOTAL	\$ 395,000	\$ 681,664	\$ 573,332	\$ 475,000



SALINA DOWNTOWN



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: Many 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	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Business Impr. District	89,849	117,197	130,000	130,000
BUSINESS IMPROVEMENT DISTRICT	89,849	117,197	130,000	130,000
BUSINESS IMPROVEMENT DISTRICT	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Agency Contracts Operat	87,311	114,439	128,000	127,500
Collection Fees	2,538	2,836	2,000	2,500
CONTRACTUAL SERVICES TOTAL	89,849	117,276	130,000	130,000
BUSINESS IMPROVEMENT DISTRICT	89,849	117,276	130,000	130,000



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 increased their Transient Guest Tax rate from 6.7% to 7.75% on October 1, 2021 to support improvements to sports fields in the City.

The revenue estimate for 2025 is \$2,465,000. The 2026 budget is estimated at \$2,400,000. 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	Amount/Rate
Visit Salina (CoC)	\$750,000
Cultural Arts Regional Marketing (CARM) (CoC)	\$240,000
BiCentennial and Oakdale/Kenwood Marketing (CoC)	\$150,000
Bicentennial Center Ops. (City)	2 cents
Bicentennial Center Capital (City)*	1 cent
Baseball Field Improvements	1.05 cents



TOURISM AND CONVENTION FUND	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Transient Guest Tax	2,377,481	2,336,136	3,000,000	2,400,000
TOURISM AND CONVENTION TOTAL	2,377,481	2,336,136	3,000,000	2,400,000

TOURISM AND CONVENTION FUND	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Agency Contracts Operat	1,135,056	1,115,317	1,431,000	1,140,000
Transfers-Interfund	920,315	1,197,923	1,569,000	1,226,900
Interfund Serv Prov	-	638,086	-	-
TOURISM AND CONVENTION TOTAL	2,055,371	2,951,326	3,000,000	2,366,900

VisitSalina



Neighborhood Park Development Fund

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	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Neighborhood Park Fees	19,600	37,600	12,000	24,000
NEIGHBORHOOD PARKS TOTAL	19,600	37,600	12,000	24,000
NEIGHBORHOOD PARK DEVEL	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Construction Contracts	-	8,246	45,000	45,000
NEIGHBORHOOD PARKS TOTAL	-	8,246	45,000	45,000





Special Parks & Recreation Fund

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

The City of Salina typically utilizes the one-third allocated to the Special Parks Fund for playground equipment replacement.

SPECIAL PARKS & REC FUND	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Liquor Tax	279,292	272,592	300,000	276,500
SPECIAL PARKS & REC TOTAL	279,292	272,592	300,000	276,500

SPECIAL PARKS & REC FUND	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Construction Contracts	168,851	169,406	200,000	200,000
SPECIAL PARKS & REC TOTAL	168,851	169,406	200,000	200,000





Special Alcohol Fund

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

The City of Salina puts out requests for proposal on a bi-annual basis to local entities providing the services outlined in the statutes for use of special alcohol funds. These include the purchase, establishment, maintenance, or expansion of services or programs whose principal purpose is alcoholism and drug abuse prevention and education, alcohol and drug detoxification, intervention in alcohol and drug abuse, or treatment of persons who are alcoholics or drug abusers or in danger of becoming alcoholics or drug abusers.

For the 2026 cycle, the City has awarded grants to the following entities:

CKF Addiction Treatment, Inc.
28th Judicial District Community Corrections Agency
St. Francis Ministries, Inc.

SPECIAL ALCOHOL FUND	2023	2024	2025	2026
REVENUES	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
Liquor Tax	279,292	272,592	300,000	300,000
SPECIAL ALCOHOL TOTAL	279,292	272,592	300,000	300,000

SPECIAL ALCOHOL FUND	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
Agency Contracts Operat	279,292	272,592	300,000	300,000
SPECIAL ALCOHOL TOTAL	279,292	272,592	300,000	300,000





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.

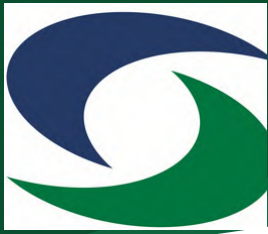
Potholes & Street Repair

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	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Other Reimbursements	-	248,671	-	-
Transfers Interfund	160,000	160,000	160,000	160,000
Gas Tax	1,396,655	1,394,096	1,423,000	1,395,000
Other Miscellaneous	-	583,857	580,000	580,000
Prior Year Restatement	-	(590,276)	-	-
SPECIAL HIGHWAY TOTAL	1,556,655	1,796,348	2,163,000	2,135,000

SPECIAL HIGHWAY FUND	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Asphalt	96,541	50,816	106,700	106,700
Cement Products	309,115	403,243	338,400	356,075
Sand, Rock, Gravel & Sa	52,163	59,314	106,110	106,110
Paints	8,187	4,945	11,070	11,070
Signs	28,636	17,984	26,800	26,800
Construction Contracts	1,352,961	2,054,989	2,216,000	1,500,000
SPECIAL HIGHWAY TOTAL	1,847,602	2,591,291	2,805,080	2,106,755



Tony's Pizza Event Center Fund



Operation of the Tony's Pizza Event 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 in the fund are operating supplements from the General Fund.

The expenditure budget accounts for the contract payments to Spectra Venue Management.

TONY'S PIZZA EVENT CENTER FUND	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Other Revenue	13,355	20,767	-	-
Transfers Operating	873,544	862,874	929,000	620,000
Transfers Interfund	-	171,000	-	260,000
TONY'S PIZZA EVENT CENTER TOTAL	886,899	1,054,641	929,000	880,000

TONY'S PIZZA EVENT CENTER FUND	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Other Contractual	944,794	1,060,067	900,000	880,000
Capital Outlay	139,477	-	-	-
TONY'S PIZZA EVENT CENTER TOTAL	1,084,271	1,060,067	900,000	880,000





Former Schilling Airforce Base Environmental Fund

The Former Schilling Airforce Base Environmental Fund was established in 2021 to track the use of settlement funds received from the suit that was settled by the local entities with the Department of Justice for the contamination clean up at the former Schilling Airforce Base. This clean up effort is expected to span more than 30 years.

FORMER SCHILLING AIRFORCE BASE ENVIRONMENTAL FUND	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Investment Income	2,027,538	2,639,367	2,000,000	2,500,000
FORMER SCHILLING AIRFORCE BASE ENVIRONMENTAL TOTAL	2,027,538	2,639,367	2,000,000	2,500,000

FORMER SCHILLING AIRFORCE BASE ENVIRONMENTAL FUND	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Other Contractual	533,808	122,972	50,000,000	50,000,000
FORMER SCHILLING AIRFORCE BASE ENVIRONMENTAL TOTAL	533,808	122,972	50,000,000	50,000,000





INTERNAL SERVICE FUNDS



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	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Ins. Premiums-Health	5,780,580	5,165,378	5,371,993	7,350,000
Ins. Premiums-Dental	436,602	495,310	515,123	520,000
Ins. Premiums-PCS	28,380	1,415,172	1,471,779	-
Other Reimbursements	-	2,000	2,000	-
Other Miscellaneous	16,325	25,000	25,000	20,000
HEALTH INSURANCE TOTAL	6,261,886	7,102,861	7,385,895	7,890,000

HEALTH INSURANCE	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Health Insurance	858,246	879,000	894,000	900,000
Wellness Programs	10,296	15,000	15,000	20,000
Claims Paid	6,207,250	6,090,646	6,611,000	7,149,600
Claims Paid-PCS	-	-	-	40,600
Other Professional Services	3,757	8,000	8,000	10,000
HEALTH INSURANCE TOTAL	7,079,549	6,992,646	7,528,000	8,120,200

WORKERS' COMPENSATION	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Interfund Serv. Prov.	299,997	250,000	250,000	250,000
WORKERS' COMPENSATION TOTAL	299,997	250,000	250,000	250,000

WORKERS' COMPENSATION	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Medical Services	15,967	20,000	20,000	20,000
Insurance - Workmens Co	15,249	115,000	95,000	95,000
Claims Paid	166,508	200,000	160,000	170,000
Other Professional Services	20,231	25,000	25,000	30,000
WORKERS' COMPENSATION TOTAL	217,955	360,000	300,000	315,000



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	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Other Reimbursements	2,141	3,500	3,500	3,500
Other Miscellaneous	317	500	500	500
Central Garage	302,217	300,000	384,000	384,000
Garage: Sale of Parts	433,607	400,000	510,000	510,000
Garage: Labor Charges	269,268	340,000	440,000	440,000
Garage: Sale of Fuel	664,773	632,000	772,000	772,000
Transfers Operating	80,000	80,000	80,000	80,000
CENTRAL GARAGE TOTAL	1,752,323	1,756,000	2,190,000	2,190,000

CENTRAL GARAGE FUND	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	218,884	245,950	251,505	271,800
EMPLOYEE BENEFITS TOTAL	35,302	47,477	48,051	52,050
COMMODITIES TOTAL	1,366,876	1,605,018	1,643,985	1,611,920
CONTRACTUAL SERVICES TOTAL	24,059	43,947	63,075	39,845
CAPITAL OUTLAY TOTAL	38,460	3,000	47,500	42,900
INTERFUND BENEFITS TOTAL	29,709	44,320	46,035	49,600
CENTRAL GARAGE TOTAL	1,713,289	1,989,712	2,100,151	2,068,115

STAFFING	2023	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
AUTO TECH I/II/MASTER TECH	3.00	3.00	3.00	3.00
FLEET SUPERINTENDENT	1.00	1.00	1.00	1.00
FLEET ASSISTANT	0.50	0.50	0.50	0.50
TOTAL	4.50	4.50	4.50	4.50



ENTERPRISE **FUNDS**



Sanitation Fund

Sanitation & Recycling

Sanitation provides residential refuse collection for over 15,000 households weekly, collecting about 17,000 tons of waste annually. Additionally they operate a drive-thru recycling center (SDRC). The SDRC collected about 535 tons of recyclables in the first year of operation (July 2018 to July 2019) and collected over 700 tons in 2021. Staff consists of one superintendent, one supervisor, 17 full-time employees. The City Commission has authorized a move to fully automated sanitation trucks for 4 out of 5 citywide routes. These new trucks and sanitation carts were ordered in 2020 with delivery in 2021. Implementation went into effect in July, 2021.

Revenues

SANITATION	2023	2024	2025	2026
REVENUES	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
Sanitation	312,347	387,840	399,475	419,449
Sanitation	3,385,914	3,488,400	3,626,192	3,947,610
SANITATION TOTAL	3,698,261	3,876,240	4,025,667	4,367,059





Sanitation Fund - cont'd

Sanitation

SANITATION	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	917,652	1,009,660	971,251	1,088,300
EMPLOYEE BENEFITS TOTAL	157,147	180,401	185,477	207,500
COMMODITIES TOTAL	334,062	491,727	368,910	582,190
CONTRACTUAL SERVICES TOTAL	843,245	896,335	962,705	965,560
CAPITAL OUTLAY TOTAL	158,821	314,892	242,900	219,390
INTERFUND BENEFITS TOTAL	171,327	180,563	199,900	214,485
DEBT SERVICE TOTAL	250,215	253,200	255,200	251,800
TRANSFERS TOTAL	417,350	417,350	417,350	-
SANITATION TOTAL	3,249,817	3,744,128	3,603,693	3,529,225

Salina Drive-Thru Recycling Center

SDRC	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	81,565	89,198	148,404	155,600
EMPLOYEE BENEFITS TOTAL	14,376	16,347	28,480	30,000
COMMODITIES TOTAL	48,722	46,878	70,310	60,540
CONTRACTUAL SERVICES TOTAL	53,914	69,504	57,150	56,125
CAPITAL OUTLAY TOTAL	-	-	69,000	12,800
INTERFUND BENEFITS TOTAL	22,287	27,018	14,947	16,003
SDRC TOTAL	220,863	248,944	388,291	331,068

STAFFING POSITION	2023	2024	2025	2026
	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
SANITATION SUPERINTENDENT	1.0	1.0	1.0	1.0
SANITATION SUPERVISOR	1.0	1.0	1.0	1.0
SANITATION WORKER I	3.0	3.0	3.0	3.0
SANITATION WORKER/DRIVER, DRIVER	10.0	10.0	10.0	10.0
SANITATION DRIVER - SDRC	3.0	3.0	3.0	3.0
ADMINISTRATIVE ASSISTANT I/II/III	1.0	1.0	1.0	1.0
ENVIRONMENTAL, EDUCATION, ENFORCEMENT COORD	1.0	1.0	1.0	1.0
TOTAL	20.0	20.0	20.0	20.0



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 three 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 \$12.50 per vehicle for loads up to 500 lbs. Loads of 500 lbs. or more will be \$50.00 per ton. There are separate fees for other materials such as tires, dirt, rock, concrete, asbestos, contaminated soil, etc.

Revenues

SOLID WASTE	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Solid Waste	3,254,193	3,493,369	3,421,600	3,695,328
Solid Waste-Internal	717,223	772,592	715,520	818,948
Other Reimbursements	28,640	-	-	-
Recycled Material	19,041	15,458	16,000	16,000
Other Miscellaneous	18,980	-	53,000	20,000
Prior Year Restatement	-	(265)	-	-
SOLID WASTE TOTAL	4,038,078	4,281,154	4,206,120	4,550,276

Landfill

SOLID WASTE	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	567,910	623,627	668,718	656,900
EMPLOYEE BENEFITS TOTAL	94,157	108,022	128,752	126,100
COMMODITIES TOTAL	346,786	372,187	453,935	395,135
CONTRACTUAL SERVICES TOTAL	646,935	813,688	734,290	861,205
CAPITAL OUTLAY TOTAL	1,729,453	703,854	177,550	182,800
DEBT SERVICE TOTAL	466,748	465,675	469,000	829,077
INTERFUND BENEFITS TOTAL	99,713	94,288	109,031	117,367
TRANSFERS TOTAL	636,700	5,636,700	929,200	1,253,500
SOLID WASTE TOTAL	4,588,402	8,818,041	3,670,476	4,422,084



Solid Waste Fund - cont'd

Household 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	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	48,869	53,037	55,554	58,400
EMPLOYEE BENEFITS TOTAL	8,688	9,808	10,622	11,400
COMMODITIES TOTAL	26,539	23,928	26,910	28,445
CONTRACTUAL SERVICES TOTAL	29,616	25,948	36,475	35,275
INTERFUND BENEFITS TOTAL	7,431	12,229	7,180	7,717
HAZARDOUS WASTE TOTAL	121,143	124,950	136,742	141,237



STAFFING POSITION	2023	2024	2025	2026
	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
HOUSEHOLD HAZARDOUS WST COORD	1.0	1.0	1.0	1.0
LANDFILL OPERATOR II	2.0	2.0	2.0	2.0
LANDFILL LABORER/LANDFILL OPERATOR I	5.0	5.0	5.0	5.0
LANDFILL SUPERVISOR	1.0	1.0	1.0	1.0
LANDFILL SUPERINTENDENT	1.0	1.0	1.0	1.0
LANDFILL ATTENDANT	1.0	1.0	1.0	1.0
LANDFILL ATTENDANT	1.5	1.5	1.5	1.5
TOTAL	12.5	12.5	12.5	12.5



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 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 - cont'd

Revenues

GOLF FUND	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Electric Carts	185,555	191,794	183,000	203,302
Pull Carts	155	101	155	200
Cart Storage	4,366	11,264	8,500	9,170
Other Rental	2,765	3,066	3,000	3,500
Membership Fees	210,169	200,202	210,000	236,250
Green Fees	300,665	312,119	300,000	330,000
Trail Fees	3,708	4,172	4,000	4,200
Driving Range	41,289	43,989	41,000	46,000
First Tee Registration	625	765	4,000	5,000
Food/Beverage	38,667	37,452	37,000	40,000
Food/Beverage--Beer Sal	38,663	35,290	37,000	40,000
Pro Shop	62,930	65,840	65,000	68,670
Other Miscellaneous	-	19,862	17,000	20,000
Petty Cash long	1,245	(847)	-	-
Transfers Operating	-	65,000	-	-
GOLF TOTAL	890,803	990,069	909,655	1,006,292

GOLF FUND	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	382,143	425,798	390,948	437,000
EMPLOYEE BENEFITS TOTAL	51,300	58,409	59,134	64,100
COMMODITIES TOTAL	309,035	363,919	297,250	309,750
CONTRACTUAL SERVICES TOTAL	111,099	124,527	113,200	99,900
CAPITAL OUTLAY TOTAL	18,579	10,357	31,800	31,800
INTERFUND BENEFITS TOTAL	44,300	48,460	50,093	53,983
GOLF TOTAL	916,457	1,031,470	942,424	996,533



STAFFING	2023	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
GOLF COURSE MANAGER	1.0	1.0	1.0	1.0
GOLF COURSE SUPT.	1.0	1.0	1.0	1.0
PARK TECHNICIAN	1.0	1.0	1.0	1.0
ASST GOLF COURSE MANAGER	1.0	1.0	1.0	1.0
TOTAL	4.0	4.0	4.0	4.0



Water & Wastewater Fund



The Municipal Utilities Department is composed of the water and wastewater facilities operated by the City of Salina. The Utilities Department has 62 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 over 20,200 customers per month on a cycle basis (1,000 per day), and collects nearly \$20.0 million per year to support the water and wastewater systems in the City.

The Water Treatment Plant (WTP) staff provides customer service and maintains the Downtown WTP and South 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 17 wells and treats approximately five mgd in the winter and up to ten mgd in the summer. Total water treated is approximately 1.84 billion gallons per year, which included 0.78 billion gallons from the Smoky Hill River, 0.78 billion gallons from the Downtown Well Field and 0.28 billion gallons from the South Well Field. The South WTP has the capacity to treat 3.5 mgd of raw water from 4 wells. 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 WTPs 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, 335 miles of water main, and over 20,200 water services and meters.

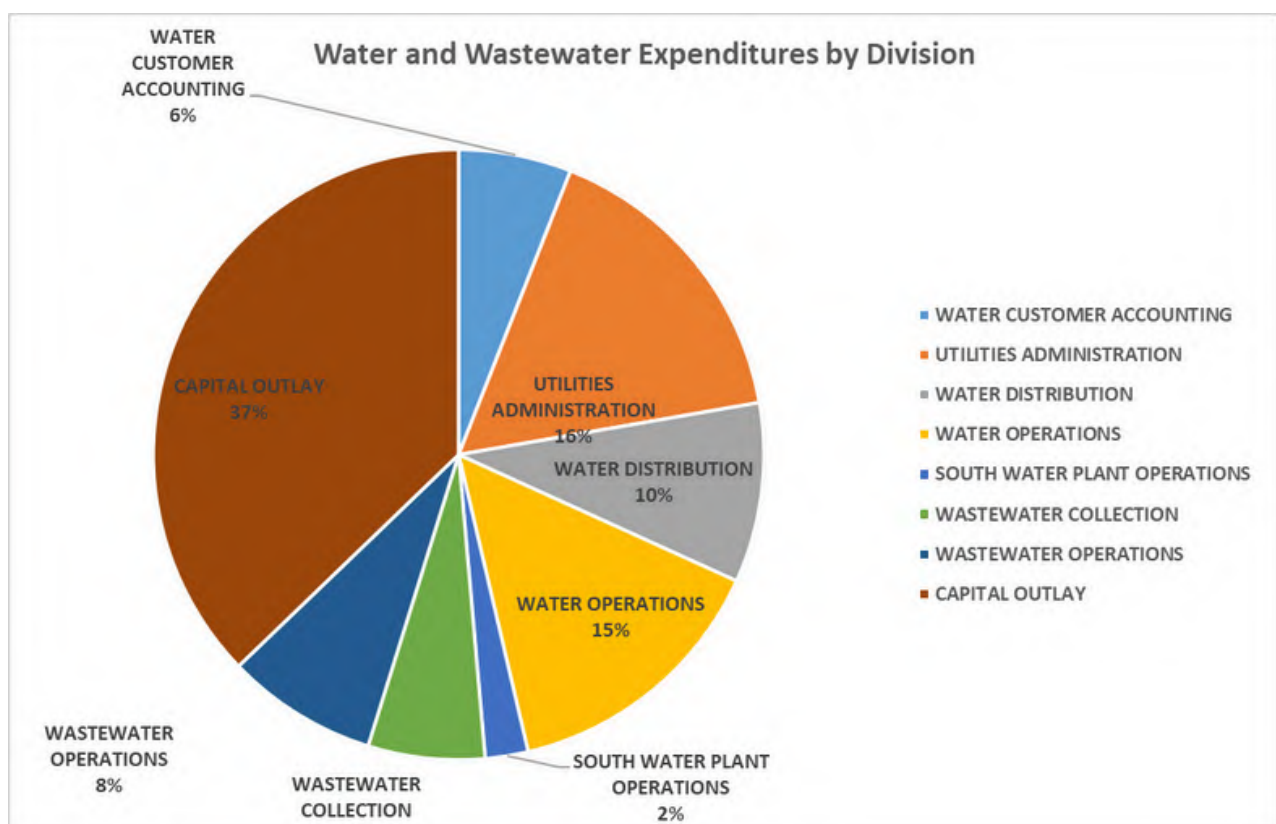


Water & Wastewater Fund - cont'd

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 3.81 mgd. Total wastewater treated in 2021 was 1.34 billion gallons. A total of 967 tons of bio-solids (a 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 12 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 235 miles of gravity sanitary sewer mains, 20.1 miles of force main, 4,930 manholes and 60 wastewater pump stations.

Current objectives include annual replacement of water mains, management of the Smoky Hill River Renewal Project, rehabilitation of the Wastewater Treatment Plant to current EPA standards, and manage the clean-up of groundwater contamination at the former Schilling Air Force Base.





Water & Wastewater Fund - cont'd

Revenues

WATER AND WASTEWATER FUND	2023	2024	2025	2026
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Sanitation Bill Charge	32,200	32,200	32,200	32,200
Internal Water Charges	59,706	42,162	40,600	40,600
Internal Sewer Charges	59,706	42,162	40,600	40,600
Water Charges	12,171,958	11,073,879	12,839,694	11,914,200
Excess Use Water Charges	-	999,847	-	1,000,000
Water Charges	116,396	392,574	-	-
Front Footage & Tapping	87,234	72,669	6,000	6,000
Meter Pit Installation	9,600	15,000	15,000	15,000
Pretreatment Permit	1,100	1,000	1,000	1,000
Sewer Charges	9,827,041	9,406,956	10,109,399	10,884,800
Sewer Charges	31,200	31,000	-	-
Sale Of Commodities	9,095	8,212	5,000	5,000
Sale Of Commodities	30	-	-	-
Prior Year Restatement	-	864	-	-
WATER AND WASTEWATER TOTAL	22,405,266	22,118,525	23,089,493	23,939,400

WHAT DO I NEED TO KNOW ABOUT MY WATER BILL?

The City has converted to a new water billing software, which has a new website. In order to use online payment, view your account online, etc. you will need to "Create a New Account" (you have an existing water account, but you will need a new online account to make use of the services associated with the new water billing software). ("SEE CAPTION")

- RECEIVE YOUR BILL BY MAIL?** If you receive your bill in the mail, then you will continue to receive your bill in the mail and pay as you did before.
- RECEIVE YOUR BILL BY E-MAIL?** If you receive your bill through electronic mail, there will be no change.
- AUTOMATIC PAYMENT?** We recommend that you review and verify your Electronic Funds Transfers (EFT) (information for account) online.
- HAS MY ACCOUNT NUMBER CHANGED?** Yes. You will need to have a new Account Number and a new Customer ID.
- HAS THE PHONE PAYMENT NUMBER CHANGED?** Yes, the new phone payment number is (877) 883-2797.

For info or help, call 785-309-5740, or visit salina-ks.gov/water-department

Water Customer Accounting

WATER CUSTOMER ACCOUNTING	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	211,084	227,487	258,207	257,600
EMPLOYEE BENEFITS TOTAL	35,140	39,412	49,596	49,550
COMMODITIES TOTAL	1,705	2,703	3,200	3,200
CONTRACTUAL SERVICES TOTAL	462,529	480,120	543,500	433,500
CAPITAL OUTLAY TOTAL	257,398	129,379	133,800	78,800
INTERFUND BENEFITS TOTAL	67,402	66,900	70,696	76,343
TRANSFERS TOTAL	800,000	800,000	800,000	800,000
WATER CUSTOMER ACCOUNTING TOTAL	1,835,258	1,746,001	1,858,999	1,698,993



Water & Wastewater Fund - cont'd

Utilities Administration

UTILITIES ADMINISTRATION	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	498,709	596,720	885,001	1,079,000
EMPLOYEE BENEFITS TOTAL	90,186	111,782	171,084	211,500
COMMODITIES TOTAL	3,711	3,944	6,500	6,500
CONTRACTUAL SERVICES TOTAL	133,873	145,057	161,235	163,054
INTERFUND BENEFITS TOTAL	59,231	70,282	73,702	79,321
TRANSFERS TOTAL	3,089,750	3,089,750	3,089,750	3,089,750
UTILITIES ADMINISTRATION TOTAL	3,875,460	4,017,535	4,387,272	4,629,125

Water Distribution

WATER DISTRIBUTION	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	697,102	661,743	826,009	929,000
EMPLOYEE BENEFITS TOTAL	118,044	117,382	156,440	176,200
COMMODITIES TOTAL	1,116,880	1,092,767	1,299,300	1,236,400
CONTRACTUAL SERVICES TOTAL	95,745	139,525	71,350	101,850
CAPITAL OUTLAY TOTAL	36,326	30,366	41,900	75,000
INTERFUND BENEFITS TOTAL	142,928	121,261	176,264	189,847
WATER DISTRIBUTION TOTAL	2,207,025	2,163,044	2,571,263	2,708,297





Water & Wastewater Fund - cont'd

Water Operations



WATER OPERATIONS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	674,033	792,343	761,301	825,700
EMPLOYEE BENEFITS TOTAL	114,298	141,128	143,349	155,900
COMMODITIES TOTAL	2,119,797	1,930,352	2,487,100	2,240,400
CONTRACTUAL SERVICES TOTAL	557,593	588,532	631,300	636,300
CAPITAL OUTLAY TOTAL	-	6,556	60,000	135,000
INTERFUND BENEFITS TOTAL	104,997	121,132	130,372	140,449
WATER OPERATIONS TOTAL	3,570,717	3,580,043	4,213,421	4,133,749

South Water Plant

SOUTH WATER PLANT OPERATIONS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
EMPLOYEE BENEFITS TOTAL	6.56	-	-	-
COMMODITIES TOTAL	292,912	457,610	525,800	503,200
CONTRACTUAL SERVICES TOTAL	52,059	116,238	90,000	124,000
CAPITAL OUTLAY TOTAL	27,950	4,870	31,000	20,000
SOUTH WATER PLANT TOTAL	372,927	578,718	646,800	647,200



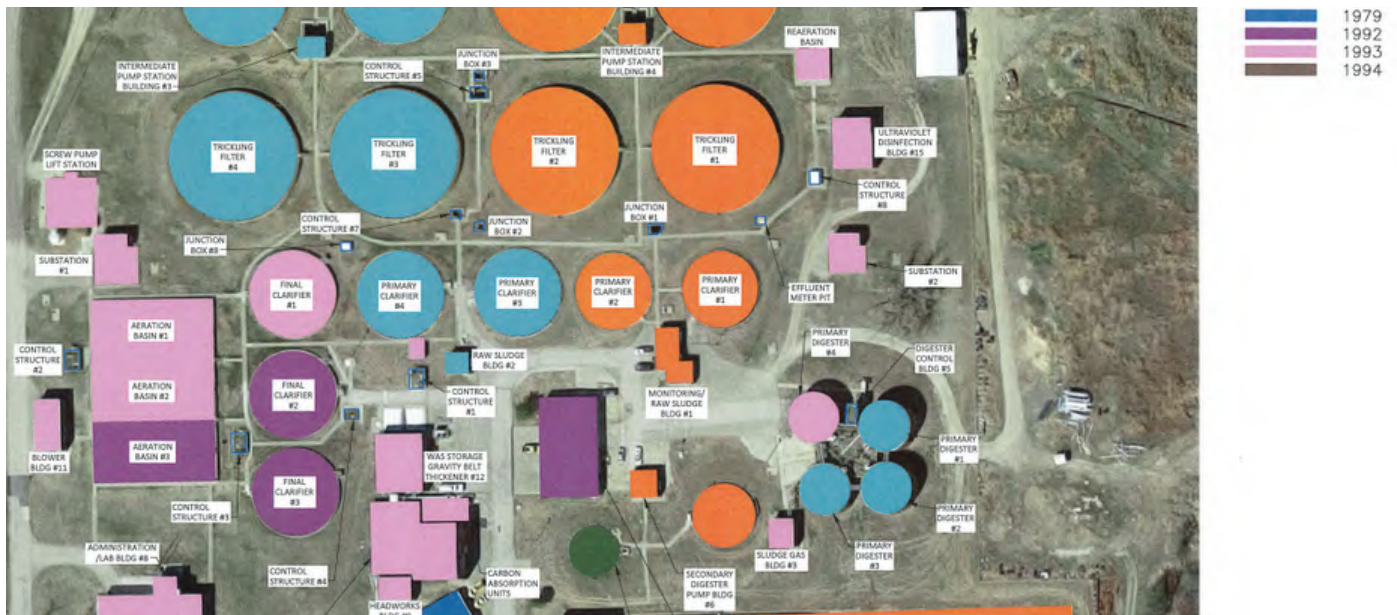


Water & Wastewater Fund - cont'd



Wastewater Collection

WASTEWATER COLLECTION	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	465,880	516,485	537,536	585,700
EMPLOYEE BENEFITS TOTAL	78,930	91,656	102,129	111,200
COMMODITIES TOTAL	532,248	618,684	616,650	622,250
CONTRACTUAL SERVICES TOTAL	190,120	199,717	213,900	213,900
CAPITAL OUTLAY TOTAL	10,897	5,145	41,100	115,000
INTERFUND BENEFITS TOTAL	92,114	95,412	101,720	109,495
WASTEWATER COLLECTION TOTAL	1,370,189	1,527,100	1,613,035	1,757,545



Wastewater Operations

WASTEWATER OPERATIONS	2023	2024	2025	2026
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	577,450	624,727	614,105	696,700
EMPLOYEE BENEFITS TOTAL	97,897	111,331	115,959	132,700
COMMODITIES TOTAL	351,598	446,541	588,000	561,900
CONTRACTUAL SERVICES TOTAL	704,542	946,201	712,150	743,150
CAPITAL OUTLAY TOTAL	-	83	7,000	7,000
INTERFUND BENEFITS TOTAL	114,671	118,839	127,130	136,969
WASTEWATER OPERATIONS TOTAL	1,846,158	2,247,722	2,164,345	2,278,419



Water & Wastewater Fund - cont'd

Water & Wastewater Capital

WATER AND WASTEWATER	2023	2024	2025	2026
CAPITAL OUTLAY	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
CONTINGENCY TOTAL	250,000	1,750,000	2,250,000	1,000,000
TRANSFERS TOTAL	6,699,510	7,050,711	7,050,711	7,000,000
VEHICLES AND EQUIPMENT TOTAL	212,322	703,474	500,000	500,000
BUILDINGS AND FACILITIES TOTAL	50,392	-	70,000	70,000
CAPITAL OUTLAY TOTAL	2,621,627	1,672,627	-	2,000,000
CAPITAL OUTLAY TOTAL	9,833,851	11,176,812	9,870,711	10,570,000
Total Water and Wastewater Fund	24,911,584	27,036,975	27,325,847	28,423,328



STAFFING POSITION	2023	2024	2025	2026
	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
ADMINISTRATIVE ASSISTANT I/II/III	2.0	2.0	2.0	2.0
DIRECTOR OF UTILITIES	1.0	1.0	1.0	1.0
DEPUTY UTILITIES DIRECTOR	0.0	0.0	1.0	1.0
ASST UTILITIES DIRECTOR	2.0	2.0	2.0	2.0
ELECTRICAL ENGINEER I/II*	1.0	1.0	1.0	1.0
GIS/UTILITY TECHNICIAN	1.0	1.0	1.0	1.0
UTILITY ENGINEERING TECH III	1.0	1.0	1.0	1.0
UTILITY CONTROLS TECH	1.0	1.0	1.0	1.0
MAINTENANCE SUPERINTENDENT	1.0	1.0	1.0	1.0
LABORATORY TECHNICIAN	1.0	1.0	1.0	1.0
UTILITY WORKER I/II, SR UTILITY WORKER	13.0	13.0	13.0	13.0
UTILITY WORKER I/II, SR UTILITY WORKER - LOCATES	2.0	2.0	2.0	2.0
WATER DISTRIBUTION SUPT.	1.0	1.0	1.0	1.0
MAINT. MECHANIC, SR MAINT MECHANIC	3.0	3.0	3.0	3.0
WATER PLANT SUPT.	1.0	1.0	1.0	1.0
WATER PLANT OPERATOR I/II, SR PLANT OPERATOR	10.0	10.0	10.0	10.0
WATER QUALITY COORDINATOR	1.0	1.0	1.0	1.0
UTILITY WORKER I/II, SR UTILITY WORKER	8.0	8.0	8.0	8.0
WW COLLECTION SUPT.	1.0	1.0	1.0	1.0
WW PLANT CHEMIST	1.0	1.0	1.0	1.0
WW PLANT SUPT.	1.0	1.0	1.0	1.0
WW PLANT OPERATOR I/II, SR PLANT OPERATOR	8.0	8.0	8.0	8.0
TOTAL	61.0	61.0	62.0	62.0



Glossary



This section includes definitions of terms and acronyms used throughout the budget document.



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.



Glossary - cont'd

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.

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

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.

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.



Glossary - cont'd

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.



Glossary - cont'd

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.