City of Salina

2027

ANNUAL BUDGET

DRAFT

Adopted by the Governing Body

1 September 14, 2026

Table of Contents

SALINA OVERVIEW

FINANCIAL OVERVIEW

CAPITAL IMPROVEMENT PROGRAM AND DEBT MANAGEMENT

DEPARTMENT/FUND BUDGETS

DEPARTMENT/FUND BUDGETS

GLOSSARY

Salina Overview

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

Mike Hoppock
Mayor

Trent Davis, M.D.
Vice Mayor

Greg Lenkiewicz
Commissioner

Doug Rempp
Commissioner

Form of Government

The Town of Salina was organized in 1858 under the Town and Village Act in the State of Kansas.

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

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.

Professional Staff

MANAGEMENT TEAM

INTERIM CITY MANAGER
Jacob Wood

ASSISTANT CITY MANAGER
Shawn Henessee

CITY ATTORNEY
Patick Hoffman

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

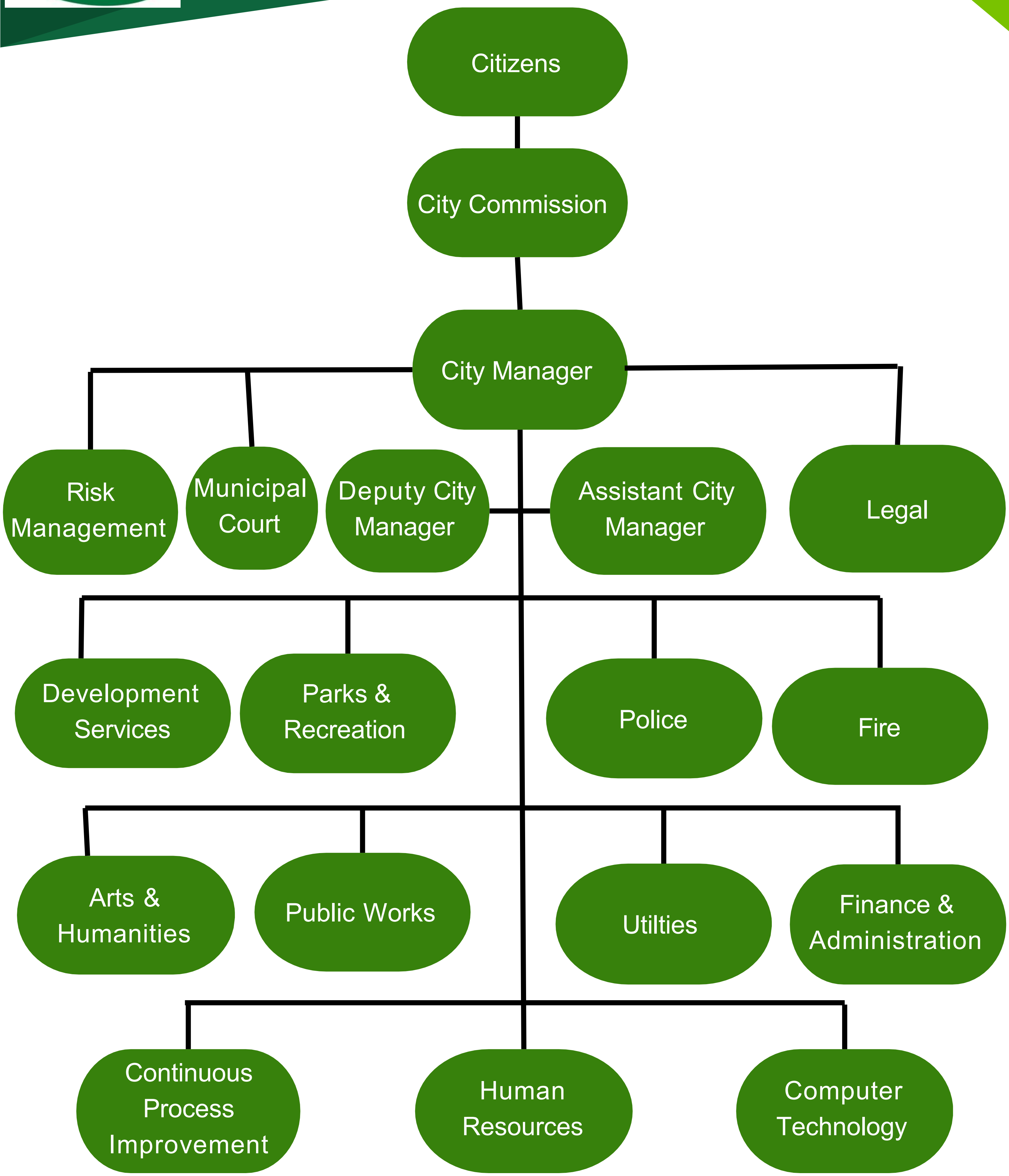
DIRECTOR OF ARTS & HUMANITIES
Brad Anderson

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 a 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: September 1, 2026

To: Members of the Governing Body

From: Jacob Wood, City Manager

The City of Salina Management Team is pleased to the City Commission and the residents of the City of Salina the adopted 2027 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 2027 Budget are:

- Sales tax revenue are projected to be 8% up over 2025 collections.
- Total assessed valuation is up 4.23%.
- The mill levy is 29.568 which is up 1.0 from 2026.
- The 2027 budget contains a cost of living increase of 1.5% and maximum merit increase of 1.5% 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 2027 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 2027 Budget include:

General Fund

- Sales tax revenues are projected to be up 8% over 2025 actuals.
- 2027 operating budgets excluding personnel were held to the 2026 budget.
- No new initiative or personnel were included.
- Slight increases were provided to some outside agencies.

Levy Funds

- The total assessed valuation is up 4.23%.
- The total mill levy is increased by 1.0 mill to 29.568.
- Reallocation of .197 mills from the Debt Service Fund to the General Fund.

Sanitation

- 2.4% increase in fees for curb & alley services.
- $.05 increase in fee for Drive Thru Recycling Center.
- Continued increase in maintenance cost of sanitation trucks.

Solid Waste

- Fee for Up to 500 lbs is $13.00 up from 2026 by $.50.
- Includes cost of County Maintenance Fee of $327,270.
- 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 3.5% over 2024.
- No increase in non-personnel operating costs budgeted for 2027.

Water/Wastewater

- 2027 Budget includes a $2,000,000 transfer to the Water/Wastewater Capital Reserve Fund to continue funding watermain replacements.
- 2027 Budget includes $500,000 for vehicle replacements.
- 2027 Budget includes $2,000,000 for system enhancements.
- Overall 2027 Budget is up 4.45% over 2026 Budget.

Special Revenue Funds

- Sales Tax Capital Fund includes transfers of $7,450,000 for various capital replacement and maintenance needs of the City.
- Gas Tax Fund has $1,500,000 budgeted for street maintenance in 2027.

Capital Improvement Plans

The following are capital projects for 2027:

• Wayfinding Sign Project	$ 150,000
• Repairs to river bank at Bill Burke	$1,500,000
• Construction of East Crawford Road/Bridge	$ 2,100,000
• Construction East Magnolia Bridge/Road	$ 8,000,000
• Design West Magnolia PH 2&3	$1,000,000
• Design of C&D Cell at Landfill	$ 600,000
• 7 Sanitation Truck	$2,550,000
• Design Landfill Cell #6	$ 600,000
• Waterline Improvements	$ 4,000,000
Total	$20,500,000

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.

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
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.)*

$174,000 x .115 = $20,010

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

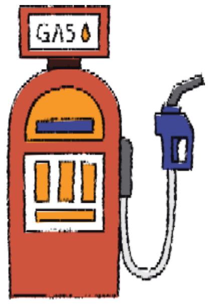
$20,010 x .029568 = $591.66

City tax liability = $591.66

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

$591.66/12 = $49.31

Monthly expense for City services = $49.31



One 15 gallon tank of unleaded fuel at $3.50/gallon

$52.50

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** larges city in Kansas, with approximately 46,000 calling it home. The city is the county seat for Saline County which has estimated population of 54,000.

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

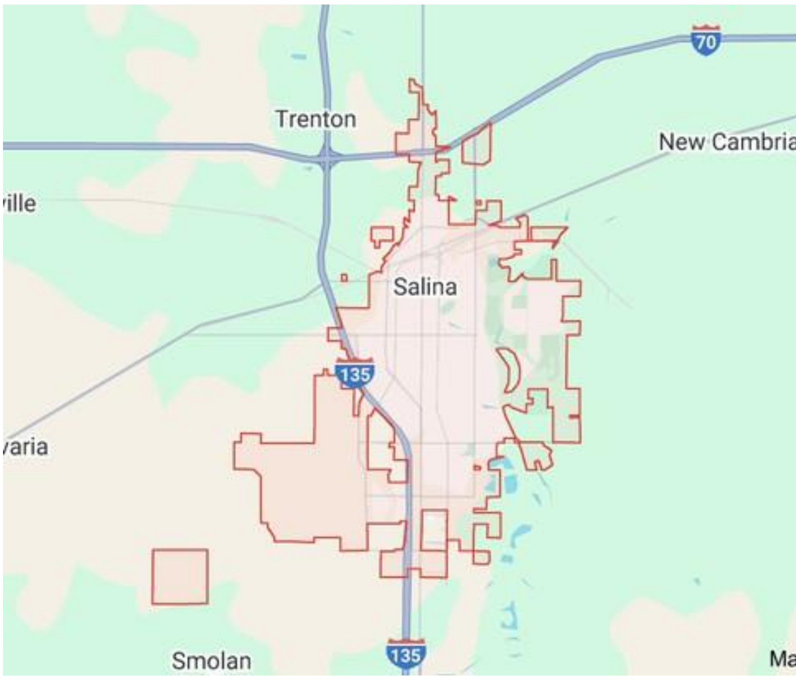
Salina's vast park and trail system serves as a place for people to enjoy the outdoors and connect.

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

30.0 INCHES

AVERAGE ANNUAL SNOWFALL

16.0 INCHES

AVERAGE SUMMER TEMPERATURE

82 °

AVERAGE WINTER TEMPERATURE

33 °

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.

Residents

Median Household Income
$61,783

Per Capita Income
$34,886

Total Labor Force 29,190
Employed 28,200
Unemployed 990
Unemployment Rate 3.7%

Average Household Size
2.3

Number of Households
19,474

Businesses

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

TOP EMPLOYERS

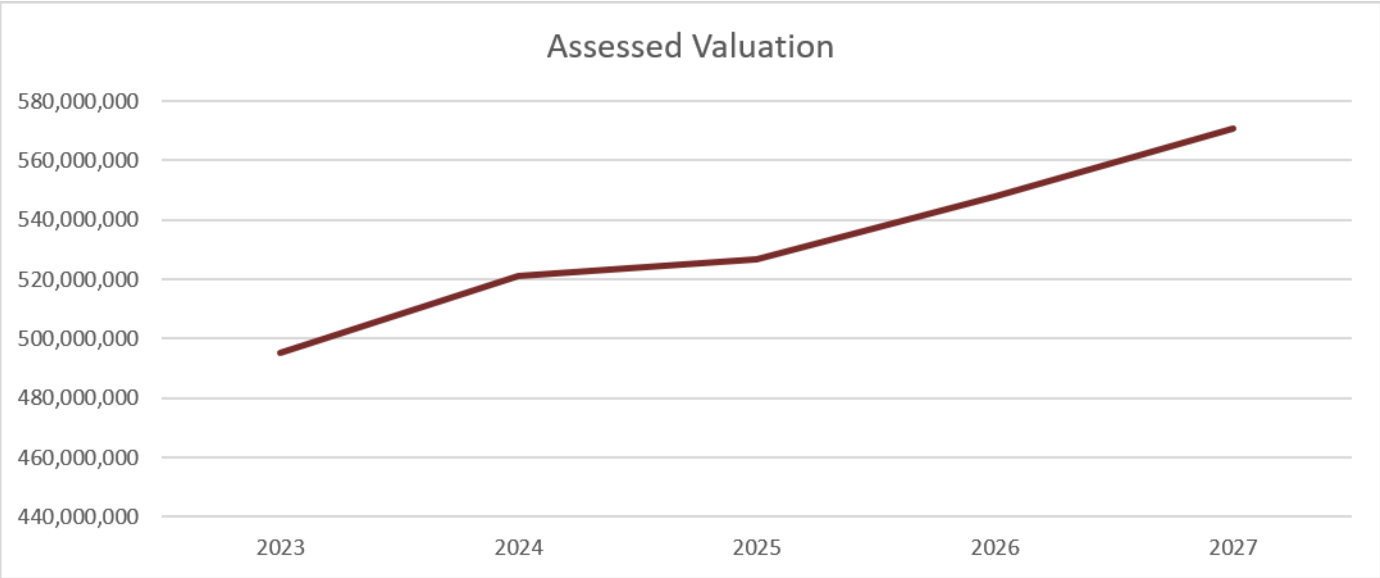
Employer	Employees
Salina Regional Health Center	2800
Schwan's Global Supply Chain	1600
Great Plains Manufacturing	950
USD No. 305	935
Exide Technology	750
City of Salina	440
Salina Vortex	415
Saline County	335
Walmart	250
1 Vision Aviation	188

MAJOR TAXPAYERS

Company	Assessed Valuation
Evergy Inc.	$14,994,545
SFC Global Supply Chain, Inc	10,508,062
Kansas Gas Service	6,034,052
Sams & Wal-mart Real Estate	3,952,318
Lighthouse Properties	3,161,439
RAF Salina LLC	2,987,886
Union Pacific Railroad Co.	2,933,582
Salina Regional Health Center	2,102,057
St. John's School Inc.	2,002,141

Assessed Valuation

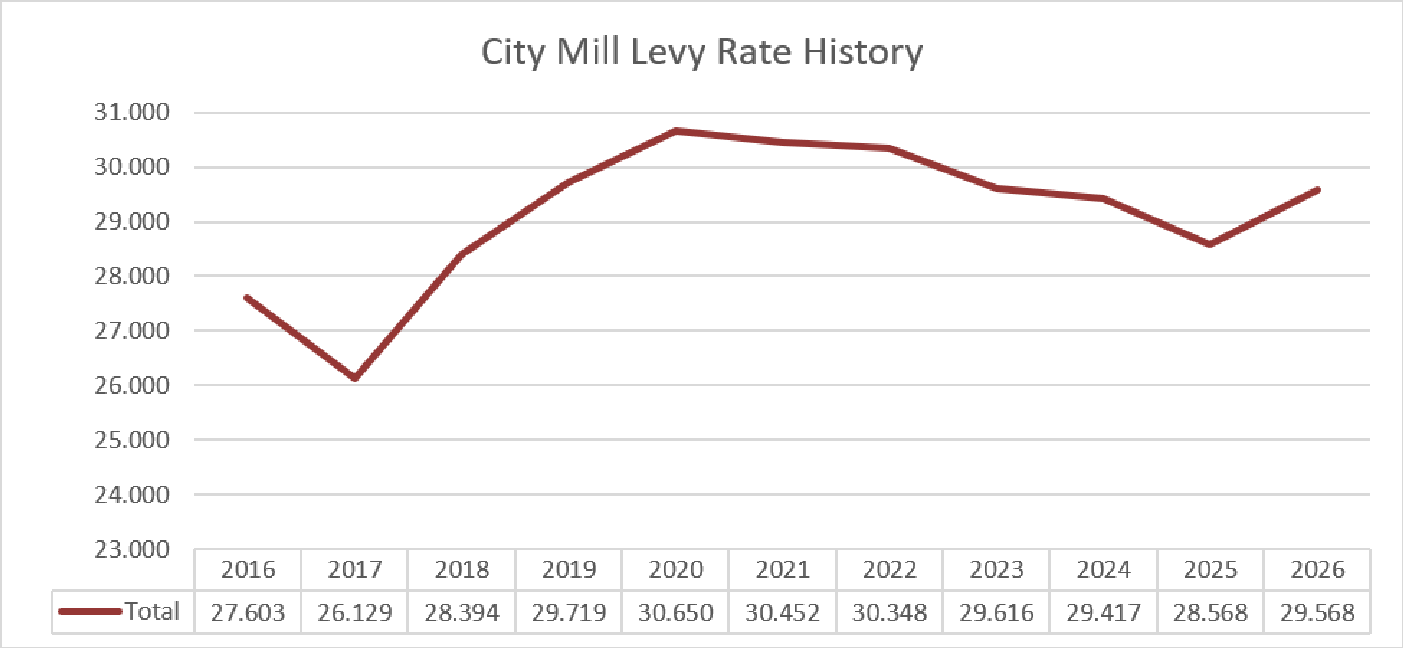
The City's assessed valuation increased from $560.2 million in 2025 to $582.8 million in 2026 (a 4.02% increase). This excludes motor vehicle valuation.



Budget Year	2023	2024	2025	2026	2027
Real Estate	468,744,322	506,218,333	507,152,204	525,171,563	546,259,071
Personal Property	6,926,364	6,801,697	6,704,458	10,281,899	7,103,306
State Assessed	25,613,362	23,037,764	23,474,416	24,715,969	29,352,904
Oil and Gas	66,322	40,370	79,999	90,859	59,137
Less: TIF (Downtown&RHIDs)	(6,263,583)	(8,932,574)	(8,031,925)	(9,621,943)	(10,887,950)
Less: Pending Exemptins (Appeals)	(37,001)	(6,146,413)	(2,872,972)	(2,928,116)	(989,281)
Budgetary AV	495,049,786	521,019,177	526,506,180	547,710,231	570,897,187

Tax Rates

The mill levy for 2027 is 29.568 mills (an increase of 1.0 mill from 2026). Includes 23.661 mills for the General Fund and 5.907 mills for the Debt Service Fund.

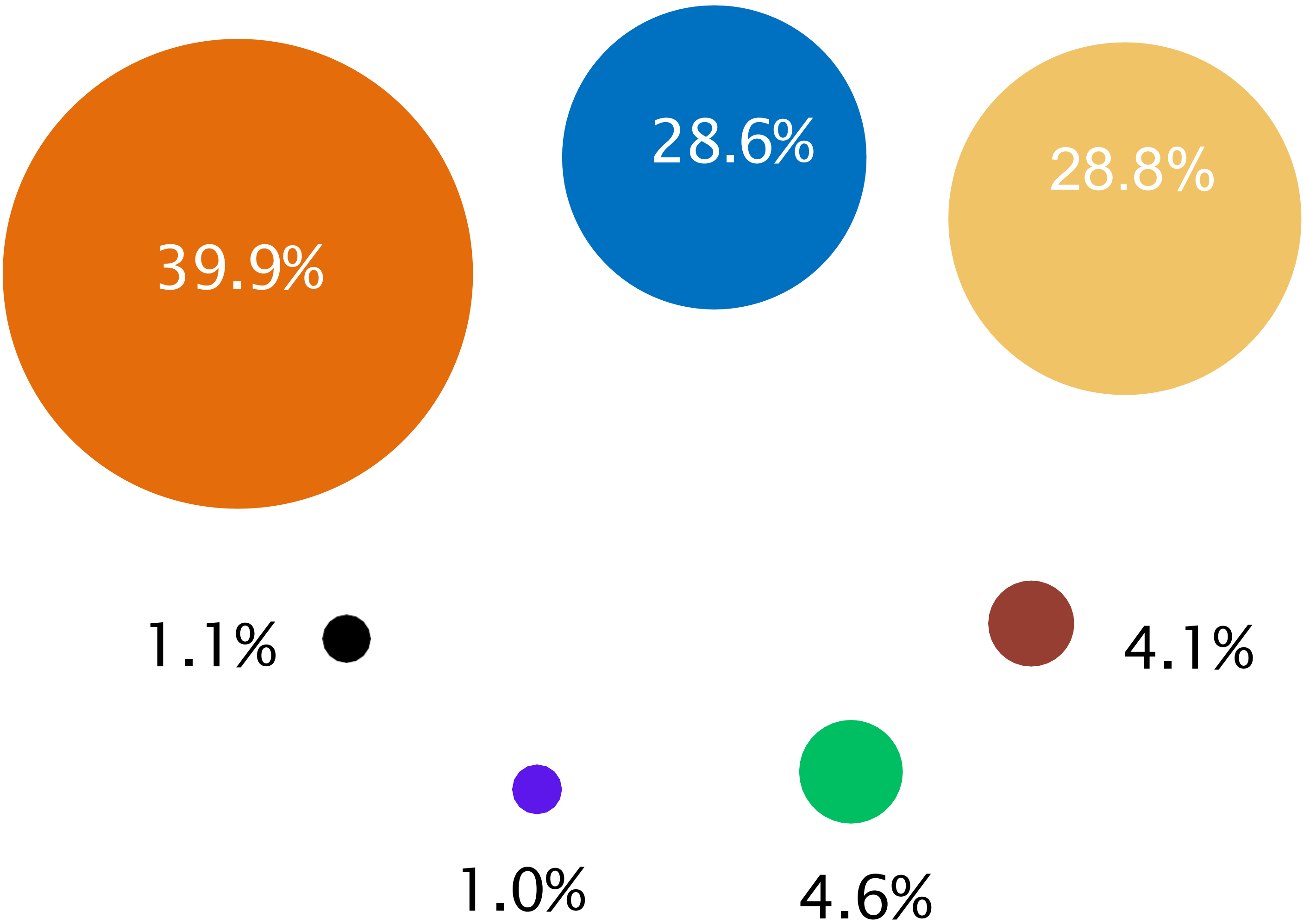


Tax Levies

Levy Year	Budget Year	General	Debt Service	Total
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	22.461	6.107	28.568
2026	2027	23.661	5.907	29.568

2026 Property Tax Rates By Mill Levy

	USD 305	55.598
	City of Salina	28.568
	Saline County	40.211
	Salina Public Library	5.725
	Salina Airport Autho	6.395
	Central Ks Extension	1.457
	State of Kansas	1.5
		139.454



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 are 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 units 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 number 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 balances 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 balances 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 reserved 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 and inquiries regarding these policies.

For more information, citizens may contact the City's Finance Department with questions or for more details regarding these policies.

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 statues 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 mill 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 statues 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 Preparations 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.

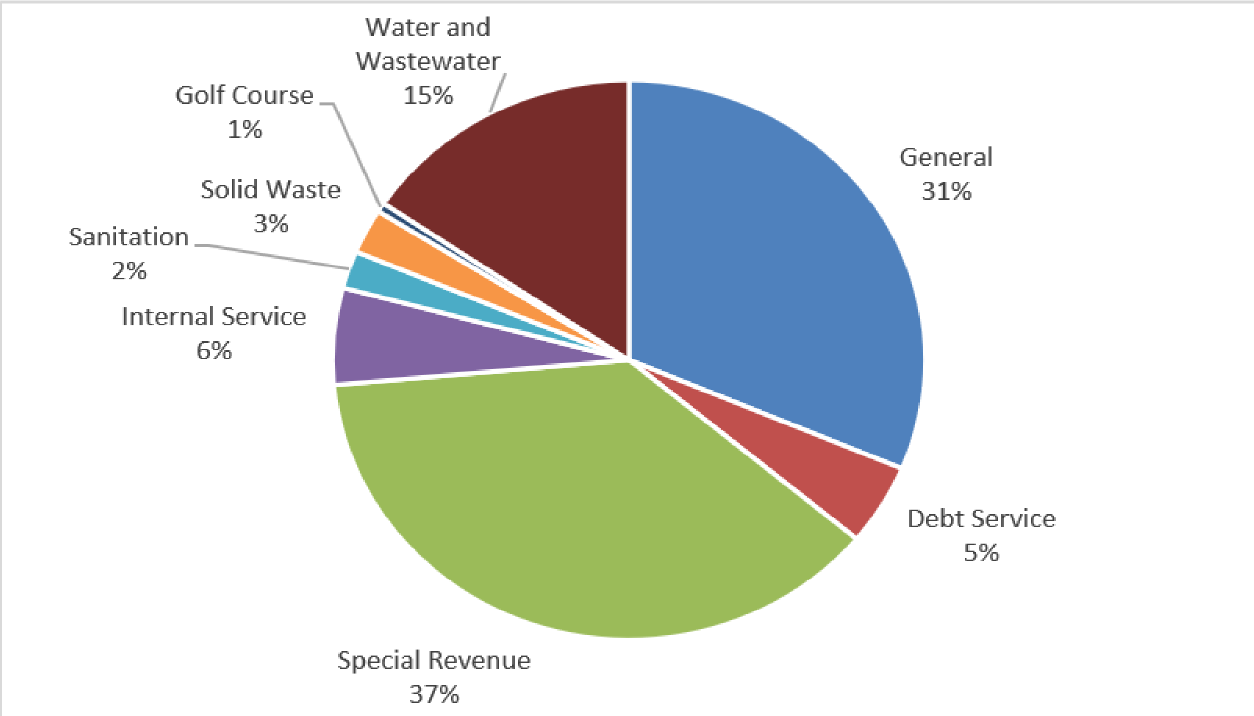
Budget Calendar

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.

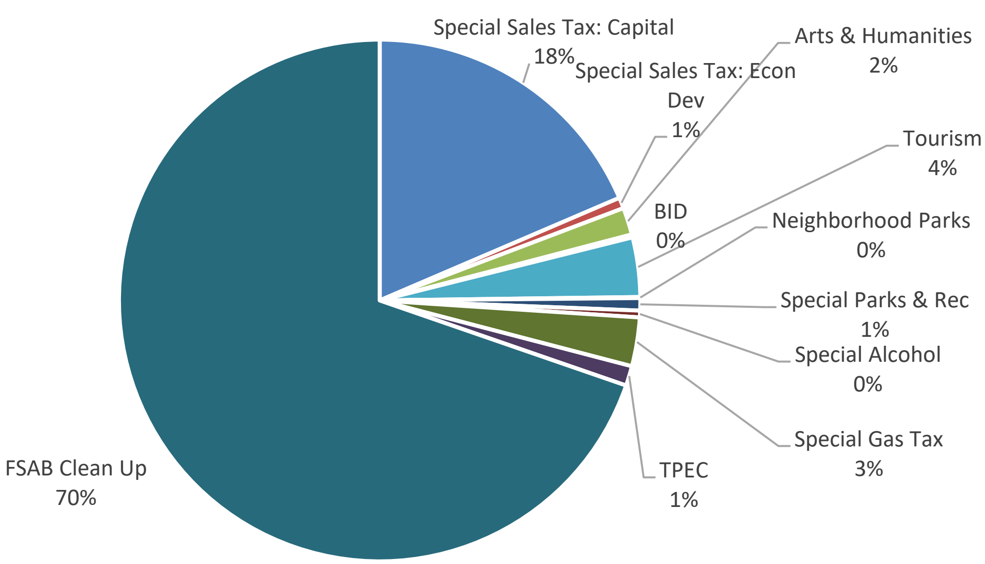
2027 Budget Calendar	
March-April	City Manager and Finance discuss budget priorities & outlook
April	Department Heads draft 2026 budget requests
May	Finance, City Manager and Department Heads discuss budget needs for 2026
June 1st	City Commission Study Session: Personnel Assumptions/Department Operating Budget Requests/Comprehensive Fees
June 8th	City Commission Study Session: Outside Agencies
June 22nd	City Commission Study Session: Commission Direction/Health Fund/Revenue Neutral Rate-Property Taxes/Non-Personnel Funds
July 13th	City Commission Study Session: Non-Personnel Funds/Property Tax Rate
Aug. 10th	City Commission Study Session: Capital Improvement Plan
Aug. 24th	City Commission Meeting: Set date for Public Hearing
Sept. 14th	City Commission Meeting: Hold Public Hearing/Adopt 2027 Budger
Oct. 1st	Certification forms for 2027 Budget are filed with Saline County Clerk

Budgeted Expenditures

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.

	2025 Budget	2026 Budget	2027 Budget
Beginning Fund Balance	$ 130,422,810	$ 118,843,045	
REVENUES			
Property & Motor Vehicle Taxes	$ 17,478,852	$ 17,657,428	$ 18,210,545
Sales & Use Taxes	$ 30,743,234	$ 29,402,000	$ 32,340,000
Franchise Fees & Other Taxes	$ 13,614,757	$ 12,387,750	$ 12,364,250
EMS Fees	$ 3,713,608	$ 4,347,128	$ 3,835,000
Municipal Court Fees	$ 992,755	$ 992,755	$ 910,000
Other Fees & Charges	$ 44,150,895	$ 47,304,894	$ 50,181,210
Other Revenues	$ 6,321,800	$ 9,100,000	$ 7,342,000
Interfund Transactions	$ 10,904,881	$ 11,103,100	$ 12,118,449
TOTAL REVENUES	$ 127,920,782	$ 132,295,055	$ 137,301,454

	2025 Actual	2026 Budget	2027 Budget
General	$ 61,096,800	$ 63,559,831	$ 59,914,068
Debt Service	$ 7,943,321	$ 8,250,000	$ 8,992,000
Enterprise	$ 35,327,497	$ 38,365,473	$ 39,807,753
Special Revenue	$ 19,565,386	$ 70,500,412	$ 71,722,023
Internal Service	$ 9,763,209	$ 10,268,115	$ 10,692,031
Total Expenditures	**$ 133,696,212**	**$ 190,943,832**	**$ 191,127,875**

Budgetary Projections by Fund

Total projected budgeted fund balances (reserves) for all funds are $54.9 million and the general fund reserve is $20.1 million.

FUND	Est. Balance 1/1/27	2027 Budgeted Revenue	2027 Budgeted Expense	Balance 12/31/27
General	20,293,101	59,757,903	59,914,068	20,136,936
Debt Service	3,883,547	8,592,577	8,992,000	3,484,124
Arts & Humanities	182,699	1,141,000	1,211,194	112,505
Sales Tax Capital	1,399,166	12,346,100	13,314,227	431,039
Sales Tax EcoDevo	571,816	503,900	485,000	590,716
BID #1	3,434	130,000	130,000	3,434
Tourism & Convention	78,260	2,700,000	2,640,000	138,260
Special Parks	917,329	300,000	550,000	667,329
Special Alcohol	234	300,000	300,000	234
Special Gas Tax	873,404	2,175,000	2,166,602	881,802
Neighborhood Park	49,845	15,000	45,000	19,845
TPEC	220,314	800,000	880,000	140,314
FSAB Clean Up	64,401,020	2,300,000	50,000,000	16,701,020
Sanitation	1,260,003	5,035,000	4,155,360	2,139,643
Solid Waste	2,746,338	5,122,000	4,945,002	2,923,336
Golf	20,636	1,043,560	1,020,520	43,676
Water/Wastewater	7,636,209	24,900,200	29,686,871	2,849,538
Workers' Comp	850,387	350,000	350,000	850,387
Health Insurance	2,504,758	8,475,000	8,250,000	2,729,758
Central Garage	292,694	1,896,000	2,092,031	96,663
TOTAL	108,185,194	137,883,240	191,127,875	54,940,559

Summary of Revenues by Fund

This table includes all revenues by budgeted fund for actual fiscal year 2025 through Budget year 2027.

REVENUES BY FUND	2025 Actual	2026 Budget	2027 Budget
General	$ 55,691,046	57,870,271	$ 59,176,117
Debt Service	$ 8,488,433	8,597,257	$ 8,592,577
Special Sales Tax: Capital	$ 11,249,440	11,370,000	$ 12,346,100
Special Sales Tax: Econ Dev	$ 456,533	462,000	$ 503,900
Arts & Humanities	$ 1,144,500	1,157,000	$ 1,141,000
BID	$ 130,000	130,000	$ 130,000
Tourism	$ 3,000,000	2,400,000	$ 2,700,000
Neighborhood Parks	$ 12,000	24,000	$ 15,000
Special Parks & Rec	$ 300,000	276,500	$ 300,000
Special Alcohol	$ 300,000	300,000	$ 300,000
Special Gas Tax	$ 2,163,000	2,135,000	$ 2,175,000
TPEC	$ 929,000	880,000	$ 800,000
FSAB Clean Up	$ 2,000,000	2,500,000	$ 2,300,000
Workers Comp Reserve	$ 250,000	250,000	$ 350,000
Health Insurance	$ 7,385,895	7,890,000	$ 8,475,000
Central Garage	$ 2,190,000	2,190,000	$ 1,896,000
Sanitation	$ 4,025,667	4,367,059	$ 5,035,000
Solid Waste	$ 4,206,120	4,550,276	$ 5,122,000
Golf Course	$ 909,655	1,006,292	$ 1,043,560
Water and Wastewater	$ 23,089,493	23,939,400	$ 24,900,200
TOTAL REVENUES	**$ 127,920,782**	**$ 132,295,055**	**$ 137,301,454**

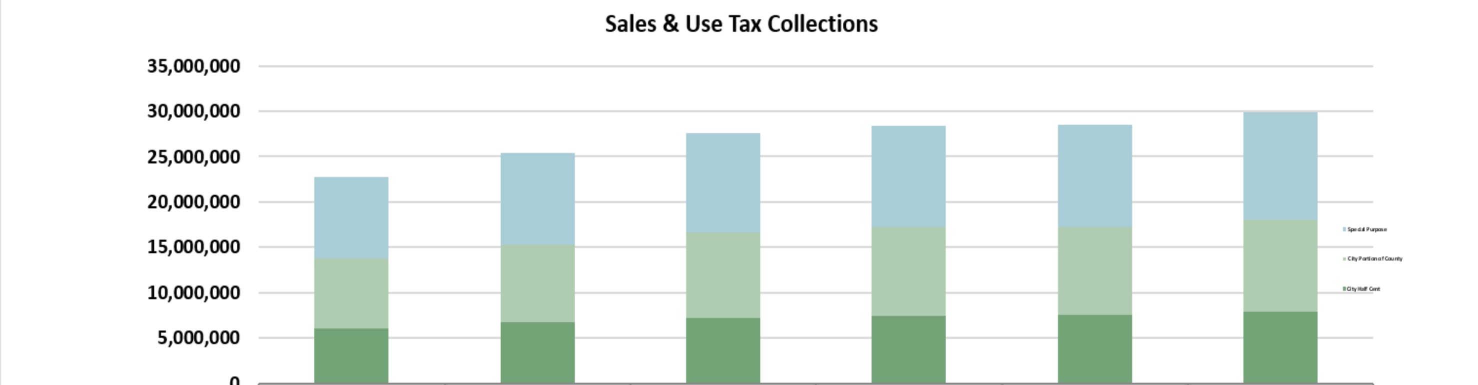
Summary of Expenditures by Fund

EXPENDITURES BY FUND	2025 Budget	2026 Budget	2027 Budget
General	$ 60,617,185	$ 63,559,831	$ 59,914,068
Debt Service	$ 7,960,000	$ 8,250,000	$ 8,992,000
Special Sales Tax: Capital	$ 11,322,582	$ 12,809,950	$ 13,314,227
Special Sales Tax: Econ Dev	$ 573,332	$ 475,000	$ 485,000
Arts & Humanities	$ 1,151,744	$ 1,186,807	$ 1,211,194
BID	$ 130,000	$ 130,000	$ 130,000
Tourism	$ 3,000,000	$ 2,366,900	$ 2,640,000
Neighborhood Parks	$ 45,000	$ 45,000	$ 45,000
Special Parks & Rec	$ 200,000	$ 200,000	$ 550,000
Special Alcohol	$ 300,000	$ 300,000	$ 300,000
Special Gas Tax	$ 2,805,080	$ 2,106,755	$ 2,166,602
TPEC	$ 900,000	$ 880,000	$ 880,000
FSAB Clean Up	$ 500,000	$ 50,000,000	$ 50,000,000
Workers Comp Reserve	$ 300,000	$ 315,000	$ 350,000
Health Insurance	$ 7,528,000	$ 7,885,000	$ 8,250,000
Central Garage	$ 2,100,151	$ 2,068,115	$ 2,092,031
Sanitation	$ 3,991,984	$ 4,382,293	$ 4,155,360
Solid Waste	$ 3,807,217	$ 4,563,320	$ 4,945,002
Golf Course	$ 942,424	$ 996,533	$ 1,020,520
Water and Wastewater	$ 27,325,847	$ 28,423,328	$ 29,686,871
TOTAL EXPENDITURES	**$ 135,500,546**	**$ 190,943,832**	**$ 191,127,875**

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 $12.8 million in sales tax and use tax revenues for the 2027 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 $8.5 million for 2027 an increase of 8% compared to the 2025 actual collections. General Fund County sales and use tax revenue is projected at $10.9 million for 2027, an increase of 8% compared to the 2025 actual collections. The increase is due to the higher 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.



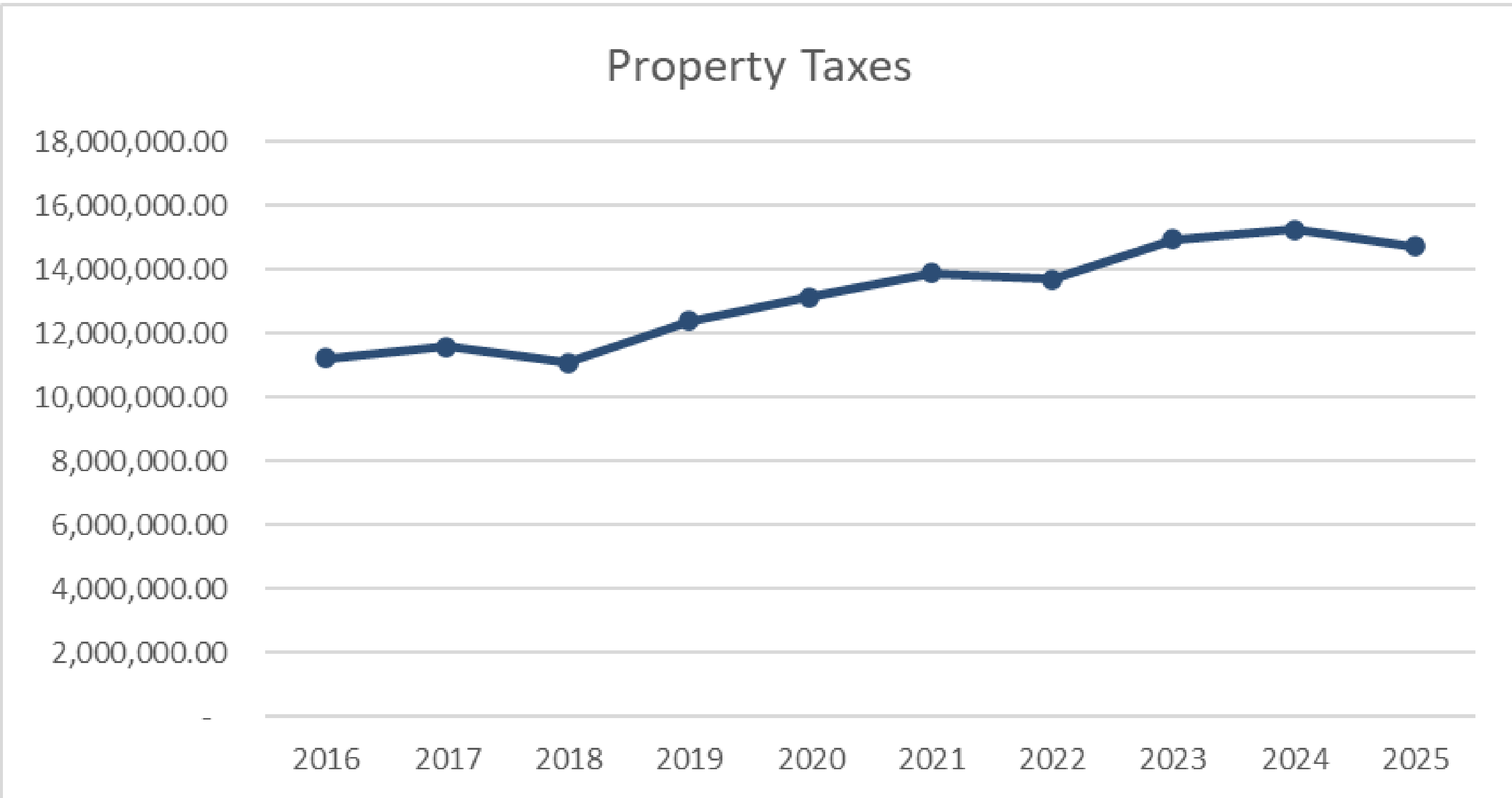
	2020	2021	2022	2023	2024	2025
Special Purpose	8,997,636	10,030,648	10,858,719	11,184,993	11,245,992	11,799,113
City Portion of County	7,732,791	8,627,565	9,458,487	9,771,083	9,727,054	10,175,885
City Half Cent	5,998,424	6,687,099	7,239,146	7,456,662	7,497,328	7,866,076

Special Purpose **City Portion of County** **City General**

Property Taxes

Property tax dollars generated to fund the 2027 budget are $17.1 million 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

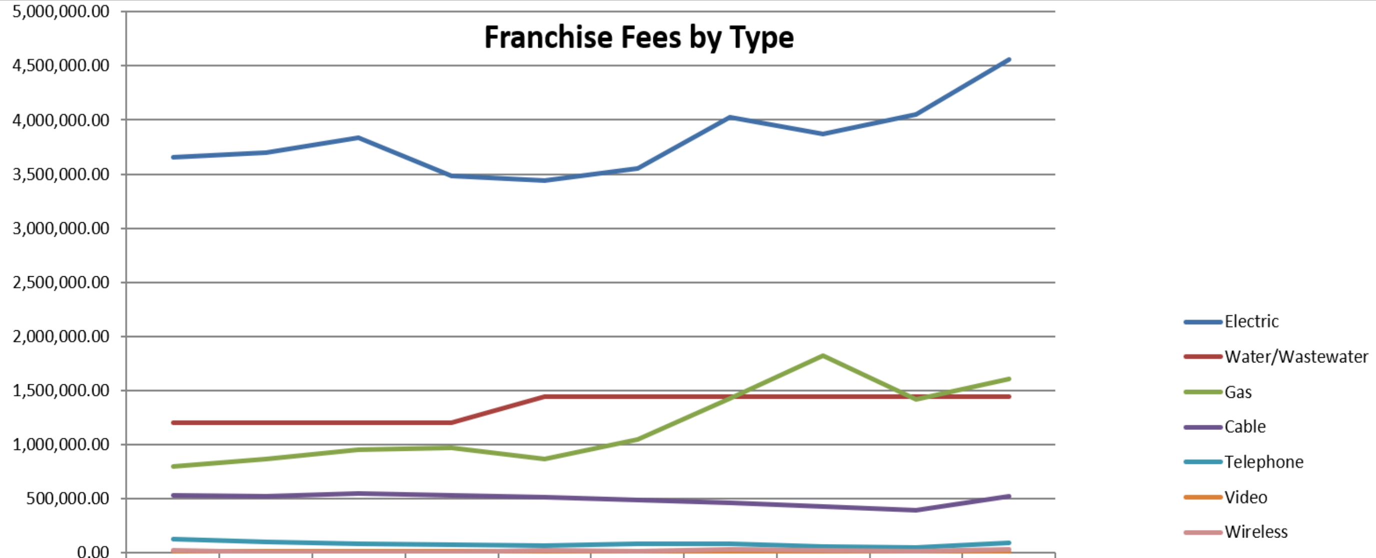
Electric – Recently, Kansas City Power & Light (KCPL) and Westar Energy have merged and rebranded as Evergy. Under the current franchise agreement with these providers, a franchise fee of 6% of gross receipts is paid to the City. The City entered into new franchise agreements with Evergy in 2023. Weather 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 3% in 2027 compared to actual collections in 2025.

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 be flat for 2027 as compared to 2025 actual collections.

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

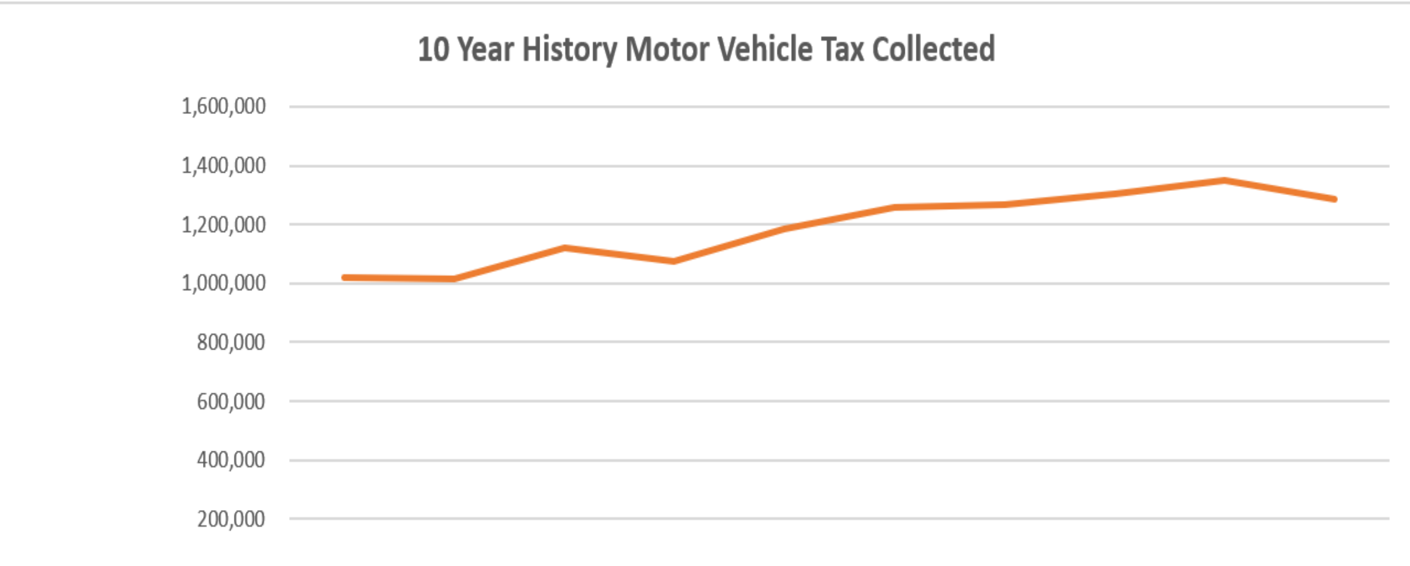
Other – The City currently has franchises with companies that provide telephone, wireless, cable and video services. Under each of these agreements, a fee of 5% of gross receipts is paid to the City. The projection for these fees for 2027 includes a 5% increase as compared to the 2025 actual collection.



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Electric	3,650,651.3	3,701,498.1	3,834,073.2	3,485,366.0	3,439,056.0	3,549,439.	4,021,987.	3,871,690.	4,050,294.	4,557,712.
Water/Wastewater	1,200,000.0	1,200,000.0	1,200,000.0	1,200,000.0	1,439,750.0	1,439,750.	1,439,750.	1,439,750.	1,439,750.	1,439,750.
Gas	799,288.01	869,623.13	954,683.67	971,803.07	863,516.05	1,050,868.	1,422,813.	1,819,022.	1,415,853.	1,608,637.
Cable	531,028.42	522,107.02	547,630.43	529,075.05	515,175.68	491,790.64	460,404.05	424,785.93	390,720.35	520,537.00
Telephone	126,552.02	100,672.44	87,931.44	75,466.49	70,975.41	80,782.04	84,680.87	60,736.78	48,958.48	95,737.00
Video	16,548.77	16,607.53	14,737.34	13,690.14	11,687.33	9,368.85	7,204.49	5,650.83	4,030.91	8,100.00
Wireless	23,648.63	4,755.75	5,823.44	11,091.24	24,970.20	18,802.20	31,337.00	25,069.60	18,802.20	35,437.00

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 $1.7 million in 2027 which is slightly lower than actual collections in 2025.



	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
33 - Motor Vehicle Tax	1,017,981	1,016,439	1,120,631	1,073,264	1,186,479	1,258,271	1,265,740	1,303,200	1,349,048	1,285,154

Total Major Revenue Sources

The total major revenue sources described above equal $58.8 million in 2027 or 42.6% of total budgeted revenue.

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.

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

2027-2031 CIP

2027-2031 CIP -					
Requested and Recommended Projects					
Year	**Project**	**Cost**		**Funding**	**Payment source**
2027					
	Hike Bike Trail	$	75,000.00	Sales Tax	Cash
	Street Improvements	$	4,222,000.00	Sales Tax	Cash
	Parks Capital Improvement Plan	$	715,000.00	Sales Tax	Cash
	Subtotal Sales Tax	$	5,012,000.00		
	Wayfinding Sign Project (excluding Downtown)	$	150,000.00	Gas Tax	Cash
	Subtotal Cash	$	150,000.00		
	Repairs to river bank at Bill Burke	$	1,500,000.00	Property Tax	Bonds and FEMA reimbursement
	Construction - East Crawford Road/Bridge Widening (widening with sidewalk, Hike & Bike, Trail and HAWK Signal)	$	2,100,000.00	Property Tax	Bonds
	Construction East Magnolia Bridge Replacement & Road Improvements	$	8,000,000.00	Property Tax	Bonds
	Design: West Magnolia PH 2&3	$	1,000,000.00	Property Tax	Bonds
	Subtotal Debt	$	12,600,000.00		
	Construction and Demolition (C&D) Cell Design	$	600,000.00	Solid Waste	Bonds
	7 Sanitation Trucks	$	2,550,000.00	Sanitation	Bonds
	Landfill Cell #6 Design	$	600,000.00	Solid Waste	Bonds
	Waterline Improvements	$	4,000,000.00	Utility Capital Reserve Fund	Cash
	Subtotal Enterprise Funds	$	7,750,000.00		
	Total 2027 Projects	**$**	**25,512,000.00**		

2028					
	Hike Bike Trail	$	75,000.00	Sales Tax	Cash
	Street Improvements	$	4,000,000.00	Sales Tax	Cash
	Parks Capital Improvement Plan	$	500,000.00	Sales Tax	Cash
	Subtotal Sales Tax	$	4,575,000.00		
	Construction Ohio/Schilling Intersection	$	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 **Late 2028- 2029 Construction**	$	9,200,000.00	Property Tax	Bonds
	Final Design - 9th & Waterwell	$	200,000.00	Property Tax	Bonds
	Subtotal Debt	$	11,400,000.00		
	Construction C&D Cell	$	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	**$**	**22,375,000.00**		
2029					
	Hike Bike Trail	$	75,000.00	Sales Tax	Cash
	Street Improvements	$	4,000,000.00	Sales Tax	Cash
	Parks Capital Improvement Plan	$	500,000.00	Sales Tax	Cash
	Subtotal Sales Tax	$	4,575,000.00		
	Design E. Cloud Street Road Improvements (widening with curb & gutter, sidewalk to Levee)	$	200,000.00	Property Tax	Bonds
	Construction - 9th & Waterwell Intersection and Road Widening	$	5,320,000.00	Property Tax	Bonds
	Subtotal Debt	$	5,520,000.00		
	Construction Landfill Cell #6	$	5,400,000.00	Solid Waste Fund	Bonds
	Waterline Improvements	$	4,000,000.00	Utility Capital Reserve Fund	Cash
	Subtotal Enterprise Funds	$	9,400,000.00		
	Total 2029 Projects	**$**	**19,495,000.00**		

2030					
	Hike Bike Trail	$	75,000.00	Sales Tax	Cash
	Street Improvements	$	4,000,000.00	Sales Tax	Cash
	Parks Capital Improvement Plan	$	500,000.00	Sales Tax	Cash
	Subtotal Sales Tax	$	4,575,000.00		
	Construction E. Cloud Street Road Improvements (widening with curb & gutter, sidewalk to Levee)	$	2,200,000.00	Property Tax	Bonds
	Design: East Iron from Delaware to Marymount	$	180,000.00	Property Tax	Bonds
	Subtotal Debt	$	2,380,000.00		
	Total 2030 Projects	**$**	**6,955,000.00**		
2031					
	Hike Bike Trail	$	75,000.00	Sales Tax	Cash
	Street Improvements	$	4,000,000.00	Sales Tax	Cash
	Parks Capital Improvement Plan	$	500,000.00	Sales Tax	Cash
	Subtotal Sales Tax	$	4,575,000.00		
	Construction -East Iron from Delaware to Marymount	$	1,620,000.00	Property Tax	Bonds
	Gateway Sign project including design (Schilling, Magnolia E of I135, I70, Ohio, Crawford)	$	1,650,000.00	Property Tax	Bonds
	Design: West Crawford Improvements	$	200,000.00	Property Tax	Bonds
	Subtotal Debt	$	3,470,000.00		
	Waterline Improvements	$	4,000,000.00	Utility Capital Reserve Fund	Cash
	Subtotal Enterprise Funds	$	4,000,000.00		
	Total 2031 Projects	**$**	**12,045,000.00**		

The City has put together a long-term capacity analysis of its debt service to 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 2026 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.

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 $9.0 million in general obligation principal and interest payments.
- The projected reserve in the FY 2026 budget is $3.5 million or approximately 39% of budgeted annual debt service and transfers.

DEBT SERVICE FUND	2025	2026	2027
EXPENDITURES	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Principal-Owner Share	904,610.90	940,000.00	1,050,000.00
Principal-City Share	4,867,977.22	4,890,000.00	5,332,000.00
Interest-Owner Share	364,127.04	450,000.00	880,000.00
Interest City Share	1,805,866.03	1,970,000.00	1,730,000.00
DEBT SERVICE TOTAL	7,942,581	8,250,000	8,992,000

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	2025	2026	2027
REVENUES	ACTUAL	BUDGET	BUDGET
Real Estate & Pers Prop	3,747,431	3,348,125	3,356,328
Delinquent Property Tax	58,394	50,000	50,000
Payment in Lieu of Taxes	8,687	-	-
Vehicle Tax	426,351	397,850	397,850
Recreational Vehicle Tax	4,549	4,775	4,775
16/20 M Tax	880	875	875
Special Assessments	1,240,349	1,298,380	1,930,000
Deliquent Sp Assessments	62,796	30,000	30,000
Bond Proceeds move to 4964	296,650	-	-
Transfers Operating	2,539,856	3,467,252	2,822,749
Prior Year Restatement	-	-	-
DEBT SERVICE TOTAL	8,377,125	8,597,257	8,592,577

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	330,000
7/29/2015	2015-A	Revenue and Internal Im	6,825,000	10/1/2035	3,260,000
7/27/2016	2016-A	Internal Improvements	6,570,000	10/1/2036	3,985,000
7/27/2016	2016-B	Refunding	13,750,000	10/1/2031	3,130,000
7/27/2016	2017-A	Internal Improvements	9,310,000	10/1/2037	6,185,000
11/15/2018	2018-A	Internal Improvements	2,090,000	10/1/2033	1,255,000
4/24/2019	2019-A	Internal Improvements	11,090,000	10/1/2039	8,625,000
4/29/2020	2020-A	Internal Improvements	5,210,000	10/1/2035	2,300,000
11/30/2020	2020-B	Refunding	8,450,000	10/1/2036	4,980,000
4/29/2021	2021-A	Internal Improvements	7,645,000	10/1/2040	6,415,000
9/8/2021	2021-B	Refunding	6,500,000	10/1/2034	3,735,000
4/28/2022	2022-A	Internal Improvements	7,840,000	10/1/2042	6,375,000
8/17/2023	2023-A	Internal Improvements	2,955,000	10/1/2043	2,555,000
7/2/2024	2024-A	Internal Improvements	10,970,000	10/1/2044	10,325,000
7/2/2025	2025-A	Internal Improvements	12,315,000	10/1/2045	12,315,000
7/2/2026	2026-A	Internal Improvements	12,595,000	10/1/2046	12,595,000
TOTAL					$ 88,365,000

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

2025 Estimated Actual Valuation (1)	$	4,184,821,632
2025 Assessed Valuation	$	620,190,818
Outstanding General Obligation Bonds (2)	$	88,365,000
Population (2025 U.S. Census Bureau Estimate)		46,094
General Obligation Debt Per Capita	$	1,917
Ratio of General Obligation Bonded Debt to Estimated Actual Valuation		2.11%
Ratio of General Obligation Bonded Debt to Estimated Assessed Valuation		14.25%
Outstanding Temporary Notes	$	0
Outstanding State Loans (3)	$	64,596,184
Outstanding Lease Purchase Obligations	$	151,940
Outstanding Utility System Revenue Bonds	$	5,630,000
Overlapping General Obligation Debt (4)	$	144,371,456
Direct and Overlapping General Obligation Debt (5)	$	297,332,640
Direct and Overlapping General Obligation Debt Per Capita	$	6,451
Ratio of Direct and Overlapping Debt to Estimated Actual Valuation		7.11%
Ratio of Direct and Overlapping Debt to Estimated Assessed Valuation		47.94%

Legal Debt Margin

Cities within Kansas are permitted to issue bonds in an aggregate amount not to exceed 3.0% 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	$	62,207,196
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 12/31/25
12/21/2018	Special District Sales Tax	$	18,250,000	12/1/2038	10,375,000
12/21/2018	Special District Sales Tax		4,320,000	12/1/2038	4,320,000
9/11/2019	Refunding-Improvements		10,330,000	10/1/2031	5,630,000

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 he 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	$ 3,879,913
KDHE 2917	Water	2019	2/1/2040	$ 32,000,000	$ 18,333,526
KDHE 2957	Water	2019	2/1/2040	$ 4,250,000	$ 3,174,629
KDHE 2997	Water	2020	8/1/2041	$ 4,250,000	$ 3,396,472
KDHE 2050	Sewer	2020	3/1/2035	$ 2,250,000	$ 790,362
KDHE 2049	Sewer	2020	9/1/2042	$ 41,500,000	$ 35,021,282
Total					$ 64,596,184

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
2025	$ 75,770,000	12.22%	1.81%	46094	$ 1,644
2024	$ 65,504,000	10.96%	1.63%	45,926	$ 1,421
2023	$ 60,112,000	10.05%	1.49%	45,927	$ 1,307
2022	$ 69,145,000	12.37%	1.87%	46,868	$ 1,427
2021	$ 59,582,649	11.54%	1.76%	46,481	$ 1,488

Overlapping Debt

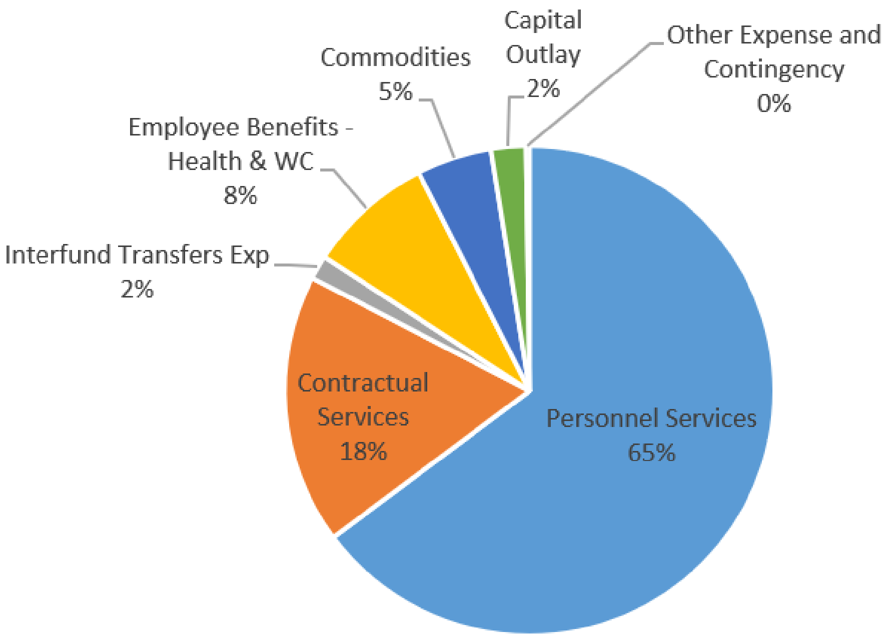
Jurisdiction	Outstanding	Amount	Percentage
Salina Airport Authority	$ 32,960,000	$ 32,960,000	100.00%
Saline County	70,344,519	52,793,562	75.05%
Unified School District No. 305	87,070,000	81,245,017	93.31%
		166,998,579	

Department/Fund Budgets

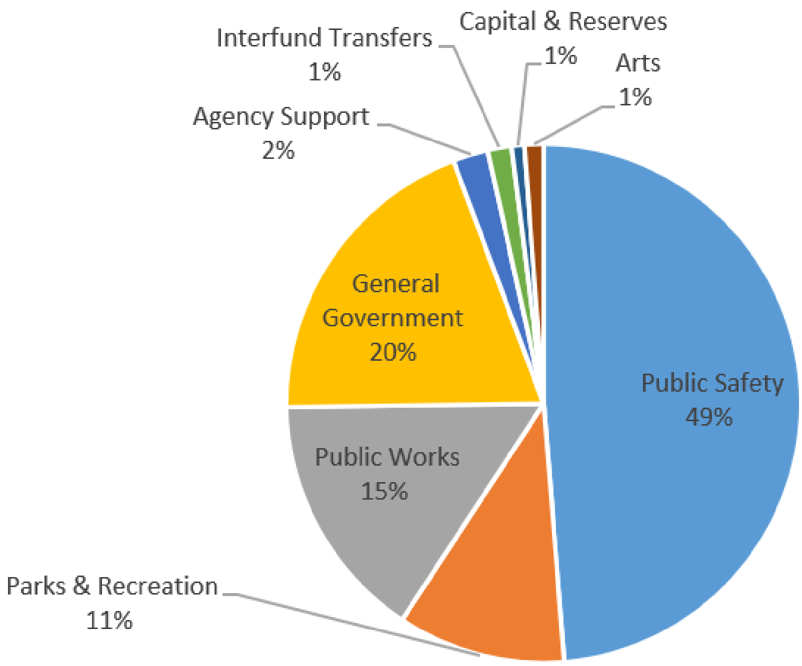
A description of the funds and departments can be found here. A summary of all department expenditures is listed.

GENERAL FUND
EXPENDITURES

General Fund – Expenditures



2027 General Fund Budgeted Expenditures by Category



2027 General Fund Budgeted 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 stature. Other city officers and employees are appointed by the City Manager.

City Commissioners	**Email**
Mike Hoppock, Mayor	mike@landtitlesalina.com
Dr. Trent Davis, M.D., Vice Mayor	trent.davis@salina.org
Greg Lenkiewicz, Commissioner	commishlenk@gmail.com
Doug Rempp, Commissioner	drempp1@gmail.com

CITY COMMISSION	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 18,000	$ 40,800	$ 40,800	$ 40,800
EMPLOYEE BENEFITS TOTAL	$ 1,377	$ 3,121	$ 3,200	$ 3,200
COMMODITIES TOTAL	$ 3,326	$ 1,039	$ 3,800	$ 3,500
CONTRACTUAL SERVICES TOTAL	$ 450,900	$ 469,454	$ 492,300	$ 503,587
CITY COMMISSION TOTAL	$ 473,602	$ 514,414	$ 540,100	$ 551,087

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 Sigman 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	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 649,356	$ 548,177	$ 702,800	$ 756,400
EMPLOYEE BENEFITS TOTAL	$ 148,012	$ 128,418	$ 143,800	$ 175,600
COMMODITIES TOTAL	$ 9,075	$ 5,508	$ 15,000	$ 15,000
CONTRACTUAL SERVICES TOTAL	$ 48,284	$ 60,931	$ 24,750	$ 24,750
CAPITAL OUTLAY TOTAL	$ -	$ -	$ 1,000	$ 1,000
TRANSERS TOTAL	$ 60,543	$ 49,296	$ 106,542	$ 80,449
CITY MANAGER TOTAL	$ 915,269	$ 792,329	$ 993,892	$ 1,053,199

STAFFING	2024	2025	2026	2027
POSITION	ACTUAL	ADOPTED BUDGET	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
CITY ATTORNEY	0.0	0.0	0.0	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	6.0

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	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
CONTRACTUAL SERVICES TOTAL	$ 1,212,701	$ 1,120,981	$ 1,883,435	$ 1,683,435
CAPITAL OUTLAY TOTAL	$ -	$ -	$ 250	$ 250
RISK MANAGEMENT TOTAL	$ 1,212,701	$ 1,120,981	$ 1,883,685	$ 1,683,685

General Fund: Legal Services

In 2026, the City of Salina moved legal services to an internal position. That position is budgeted under the City Manager's budget.

Any additional legal services required by the City Commission, City Manager, administrative staff and advisory commissions on a variety of municipal matters may be contracted by outside legal firms.

Legal services required outside of the resources available with the internal position, are budgeted in this division

LEGAL SERVICES	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
COMMODITIES TOTAL	$ -	$ -	$ -	$ -
CONTRACTUAL SERVICES TOTAL	$ 1,006,123	$ 561,005	$ 595,850	$ 250,850
LEGAL SERVICES TOTAL	$ 1,006,123	$ 561,005	$ 595,850	$ 250,850

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	2024	2025	2026	2027
EXPENDITURES	**ACTUAL**	**ACTUAL**	**ADOPTED BUDGET**	**ADOPTED BUDGET**
PERSONNEL SERVICES TOTAL	$ 791,986	$ 809,968	$ 796,800	$ 854,800
EMPLOYEE BENEFITS TOTAL	$ 146,714	$ 156,436	$ 159,000	$ 167,900
COMMODITIES TOTAL	$ 4,168	$ 3,407	$ 5,200	$ 5,200
CONTRACTUAL SERVICES TOTAL	$ 899,415	$ 855,124	$ 910,300	$ 910,300
CAPITAL OUTLAY TOTAL	$ 7,987	$ 1,725	$ 9,000	$ 9,000
OTHER EXPENSES TOTAL	$ 3,359	$ 3,547	$ 4,500	$ 4,500
TRANSERS TOTAL	$ 124,105	$ 120,790	$ 163,410	$ 140,614
MUNICIPAL COURT TOTAL	**$ 1,977,735**	**$ 1,950,996**	**$ 2,048,210**	**$ 2,092,314**

STAFFING	2024	2025	2026	2027
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	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 379,237	$ 965,626	$ 405,000	$ 675,600
EMPLOYEE BENEFITS TOTAL	$ 73,098	$ 82,263	$ 79,700	$ 82,800
COMMODITIES TOTAL	$ 2,656	$ 2,478	$ 3,600	$ 3,600
CONTRACTUAL SERVICES TOTAL	$ 91,199	$ 130,274	$ 139,500	$ 139,500
CAPITAL OUTLAY TOTAL	$ 1,332	$ 1,177	$ 3,150	$ 3,150
TRANSERS TOTAL	$ 59,540	$ 63,100	$ 49,498	$ 70,250
HUMAN RESOURCES TOTAL	$ 607,061	$ 1,244,918	$ 680,448	$ 974,900

STAFFING	2024	2025	2026	2027
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	1.0
TOTAL	**4.0**	**5.0**	**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	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 513,876	$ 615,116	$ 633,700	$ 663,100
EMPLOYEE BENEFITS TOTAL	$ 95,853	$ 118,174	$ 122,650	$ 128,550
COMMODITIES TOTAL	$ 3,734	$ 2,617	$ 7,500	$ 3,700
CONTRACTUAL SERVICES TOTAL	$ 152,350	$ 139,861	$ 150,500	$ 148,270
CAPITAL OUTLAY TOTAL	$ 1,166	$ 731	$ 1,000	$ 1,000
OTHER EXPENSES TOTAL	$ -	$ -	$ -	$ -
TRANSERS TOTAL	$ 82,887	$ 81,192	$ 108,736	$ 90,388
FINANCE TOTAL	$ 849,867	$ 957,691	$ 1,024,086	$ 1,035,008

STAFFING	2024	2025	2026
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET
ACCOUNTING TECHNICIAN	2.0	2.0	2.0
CITY ACCOUNTANT	1.0	1.0	1.0
CITY CLERK	1.0	1.0	1.0
DEPUTY CITY CLERK	1.0	1.0	1.0
DEPUTY FINANCE DIRECTOR	1.0	1.0	1.0
DIR. OF FINANCE & ADM.	1.0	1.0	1.0
EMS BILLING COORDINATOR	1.0	1.0	1.0
GRANTS COORDINATOR		1.0	1.0
TOTAL	**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, PC installation and repair, training services, management of the city network and infrastructure, protecting city data from outside threats, disaster recovery, backup and storage of city data, developing and maintaining the city's intranet and internet web sites, and planning for future technology needs.

MEDIA/COMMUNICATIONS	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 53,029	$ 86,086	$ 113,200	$ 120,100
EMPLOYEE BENEFITS TOTAL	$ 9,574	$ 16,905	$ 22,400	$ 23,500
COMMODITIES TOTAL	$ 89	$ 55	$ 1,000	$ 500
CONTRACTUAL SERVICES TOTAL	$ 19,228	$ 18,376	$ 35,250	$ 32,000
CAPITAL OUTLAY TOTAL	$ 45,551	$ 3,744	$ 63,000	$ 64,000
TRANSERS TOTAL	$ 5,760	$ 6,316	$ 6,480	$ 7,070
MEDIA/COMMUNICATIONS TOTAL	$ 133,231	$ 131,481	$ 241,330	$ 247,170

COMPUTER TECHNOLOGY	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 646,975	$ 680,747	$ 695,300	$ 765,000
EMPLOYEE BENEFITS TOTAL	$ 126,547	$ 121,975	$ 136,000	$ 148,100
COMMODITIES TOTAL	$ 120,253	$ 149,972	$ 383,540	$ 138,300
CONTRACTUAL SERVICES TOTAL	$ 1,085,576	$ 1,482,702	$ 1,359,400	$ 1,538,536
CAPITAL OUTLAY TOTAL	$ 421,899	$ 346,359	$ 431,900	$ 431,900
TRANSERS TOTAL	$ 74,932	$ 70,682	$ 81,252	$ 86,449
COMPUTER TECHNOLOGY TOTAL	$ 2,476,181	$ 2,852,436	$ 3,087,392	$ 3,108,285

STAFFING	2024	2025	2026	2027
POSITION	ACTUAL	ADOPTED BUDGET	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	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			
DATABASE ADMINISTRATOR	1.0			
LEAD COMPUTER TECHNICIAN		1.0		
SECURITY ANALYST		1.0	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.

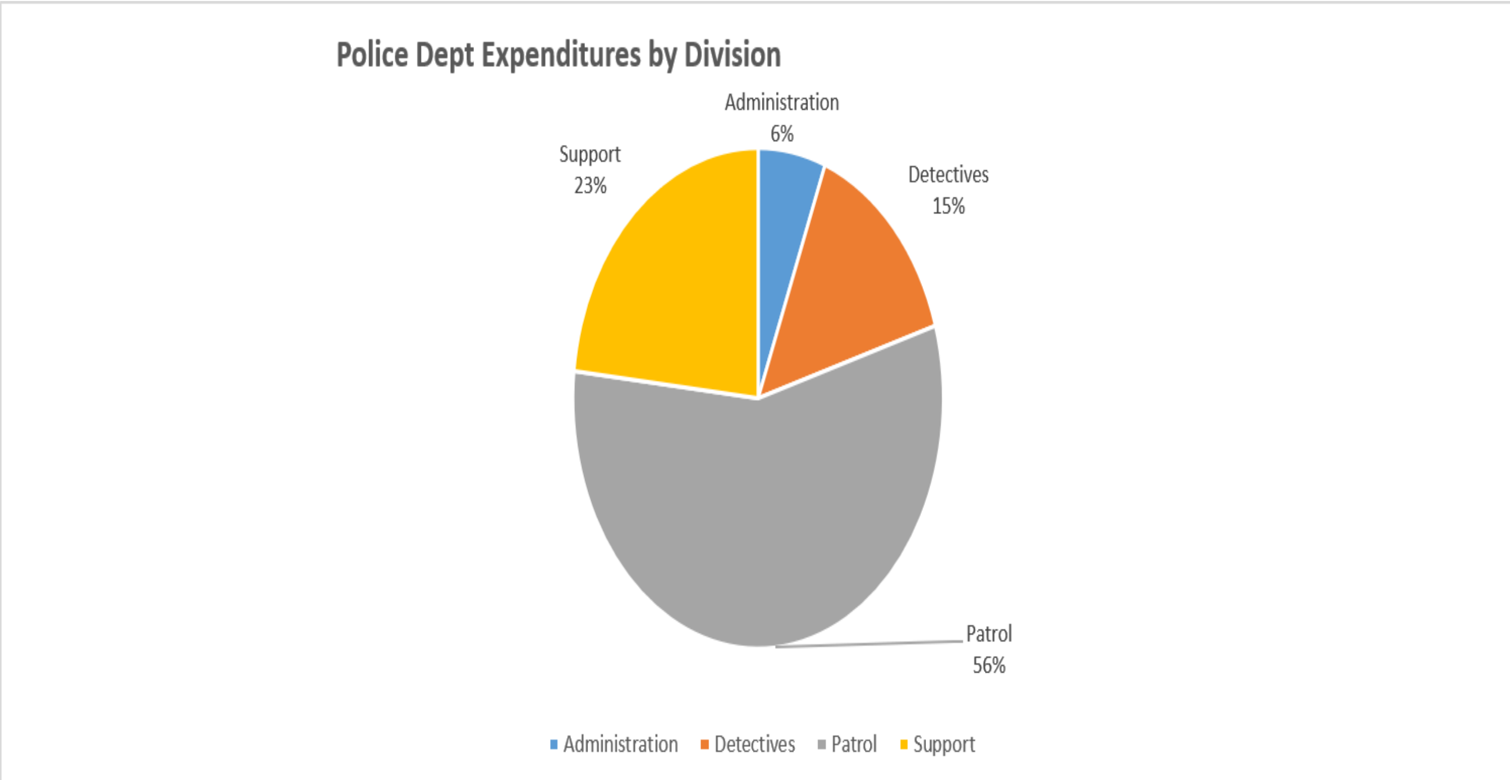
The agency has been nationally accredited by The Commission on Accreditation for Law Enforcement (CALEA). This accreditation is considered the gold standard in public safety. The primary benefits of being accredited include:

-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 Administration

POLICE ADMINISTRATION	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 376,784	$ 413,270	$ 419,400	$ 437,600
EMPLOYEE BENEFITS TOTAL	$ 91,430	$ 102,755	$ 103,800	$ 108,100
COMMODITIES TOTAL	$ 4,424	$ 9,129	$ 13,600	$ 13,600
CONTRACTUAL SERVICES TOTAL	$ 75,091	$ 144,846	$ 117,060	$ 103,560
CAPITAL OUTLAY TOTAL	$ 75,038	$ 41,303	$ 70,000	$ 42,000
TRANSERS TOTAL	$ 58,329	$ 56,478	$ 70,542	$ 74,800
POLICE ADMINISTRATION TOTAL	$ 681,097	$ 767,781	$ 794,402	$ 779,660

Police Department cont’d

Police Detectives

POLICE DETECTIVES	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 881,799	$ 1,032,905	$ 1,266,900	$ 1,246,800
EMPLOYEE BENEFITS TOTAL	$ 208,294	$ 260,142	$ 315,300	$ 316,000
COMMODITIES TOTAL	$ 29,949	$ 24,837	$ 36,450	$ 36,450
CONTRACTUAL SERVICES TOTAL	$ 102,368	$ 134,733	$ 114,280	$ 114,280
TRANSERS TOTAL	$ 138,887	$ 166,839	$ 179,530	$ 198,986
POLICE DETECTIVES TOTAL	$ 1,361,296	$ 1,619,456	$ 1,912,460	$ 1,912,516

Police Patrol

POLICE PATROL	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 4,133,669	$ 4,481,226	$ 4,272,700	$ 4,793,200
EMPLOYEE BENEFITS TOTAL	$ 993,524	$ 1,201,054	$ 1,104,750	$ 1,236,400
COMMODITIES TOTAL	$ 374,137	$ 301,911	$ 314,565	$ 314,565
CONTRACTUAL SERVICES TOTAL	$ 267,935	$ 299,910	$ 320,220	$ 320,220
CAPITAL OUTLAY TOTAL	$ 15,424	$ 22,845	$ 13,300	$ 13,300
TRANSERS TOTAL	$ 642,546	$ 716,613	$ 687,439	$ 796,362
POLICE PATROL TOTAL	$ 6,427,235	$ 7,023,560	$ 6,712,974	$ 7,474,047

Police Department cont'd

Police Support

POLICE SUPPORT	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 2,108,594	$ 1,859,790	$ 2,097,300	$ 2,094,000
EMPLOYEE BENEFITS TOTAL	$ 416,452	$ 394,338	$ 434,200	$ 439,500
COMMODITIES TOTAL	$ 101,294	$ 95,764	$ 138,540	$ 117,540
CONTRACTUAL SERVICES TOTAL	$ 58,706	$ 58,869	$ 66,350	$ 66,350
CAPITAL OUTLAY TOTAL	$ 10,933	$ 3,663	$ 5,500	$ 5,500
TRANSERS TOTAL	$ 276,931	$ 280,550	$ 346,666	$ 359,082
POLICE SUPPORT TOTAL	$ 2,972,911	$ 2,692,972	$ 3,088,556	$ 3,081,972

STAFFING	2024	2025	2026	2027
POSITION	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
CHIEF OF POLICE	1.0	1.0	1.0	1.0
DEPUTY POLICE CHIEF	0.0	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 LIEUTENANT	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 I/II	6.0	6.0	6.0	6.0
POLICE SERGEANT	1.0	1.0	1.0	1.0
TRAINING & ACCRED COORDINATOR	1.0	1.0	1.0	1.0
TOTAL	**114.0**	**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”.

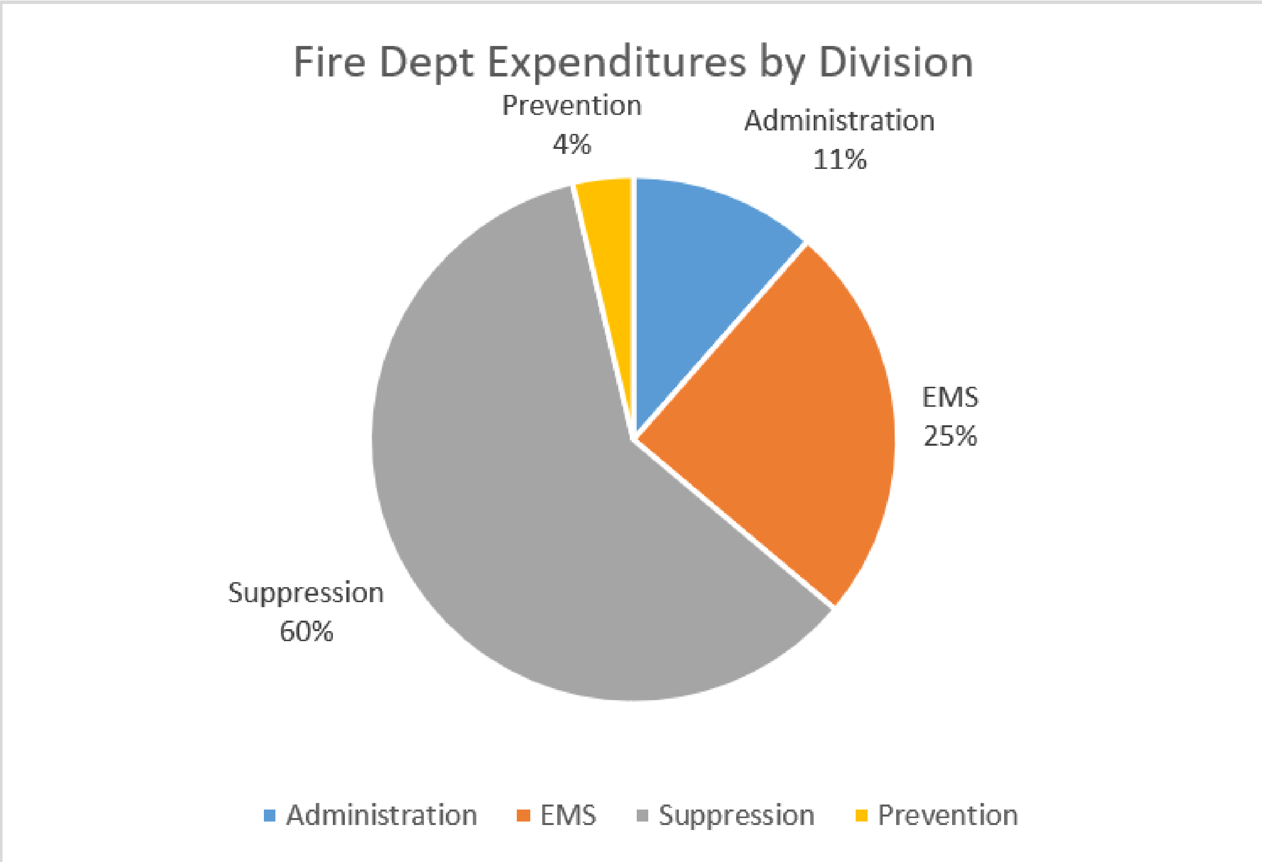
The Salina Fire Department is a Fire based Advanced Life Support (ALS) all hazards department that provides fire protection, emergency medical services (EMS), rescue and hazardous materials response services to the citizens of Salina. The department also provides rescue and emergency medical services 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	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 423,514	$ 413,768	$ 551,800	$ 603,900
EMPLOYEE BENEFITS TOTAL	$ 96,981	$ 101,775	$ 135,200	$ 149,200
COMMODITIES TOTAL	$ 320,246	$ 318,710	$ 364,250	$ 350,750
CONTRACTUAL SERVICES TOTAL	$ 174,600	$ 159,176	$ 194,400	$ 180,400
CAPITAL OUTLAY TOTAL	$ 112,221	$ 187,344	$ 199,000	$ 216,500
TRANSERS TOTAL	$ 40,900	$ 56,305	$ 48,368	$ 87,572
FIRE ADMINISTRATION TOTAL	$ 1,168,462	$ 1,237,078	$ 1,493,018	$ 1,588,322

Fire Department cont’d

Fire EMS

EMERGENCY MEDICAL SERVICES	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 2,026,783	$ 1,691,231	$ 1,802,100	$ 1,986,000
EMPLOYEE BENEFITS TOTAL	$ 490,618	$ 444,973	$ 471,200	$ 526,300
COMMODITIES TOTAL	$ 275,451	$ 251,173	$ 346,300	$ 333,300
CONTRACTUAL SERVICES TOTAL	$ 138,973	$ 151,616	$ 210,100	$ 179,000
CAPITAL OUTLAY TOTAL	$ 82,092	$ 59,066	$ 83,900	$ 90,000
TRANSERS TOTAL	$ 288,186	$ 234,991	$ 367,325	$ 301,645
EMERGENCY MEDICAL SERVICES TOT	$ 3,302,102	$ 2,833,050	$ 3,280,925	$ 3,416,245

Fire Suppression

FIRE SUPPRESSION	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 5,073,046	$ 5,667,144	$ 5,838,800	$ 5,871,400
EMPLOYEE BENEFITS TOTAL	$ 1,249,178	$ 1,490,684	$ 1,526,450	$ 1,554,600
COMMODITIES TOTAL	$ 791	$ 620	$ -	$ -
CONTRACTUAL SERVICES TOTAL	$ 3,635	$ 3,183	$ -	$ -
TRANSERS TOTAL	$ 821,145	$ 860,445	$ 968,894	$ 904,662
FIRE SUPPRESSION TOTAL	$ 7,147,795	$ 8,022,075	$ 8,334,144	$ 8,330,662

Fire Department cont'd

Fire Prevention

FIRE PREVENTION	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 286,270	$ 315,704	$ 328,000	$ 347,100
EMPLOYEE BENEFITS TOTAL	$ 59,622	$ 76,957	$ 82,800	$ 88,900
COMMODITIES TOTAL	$ 9,046	$ 8,554	$ 14,350	$ 10,250
CONTRACTUAL SERVICES TOTAL	$ 7,915	$ 6,132	$ 8,250	$ 7,500
CAPITAL OUTLAY TOTAL	$ 9,394	$ 3,385	$ 7,200	$ 4,200
TRANSERS TOTAL	$ 45,868	$ 49,746	$ 59,782	$ 56,033
FIRE PREVENTION TOTAL	$ 418,115	$ 460,479	$ 500,382	$ 513,983

STAFFING	2024	2025	2026	2027
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:

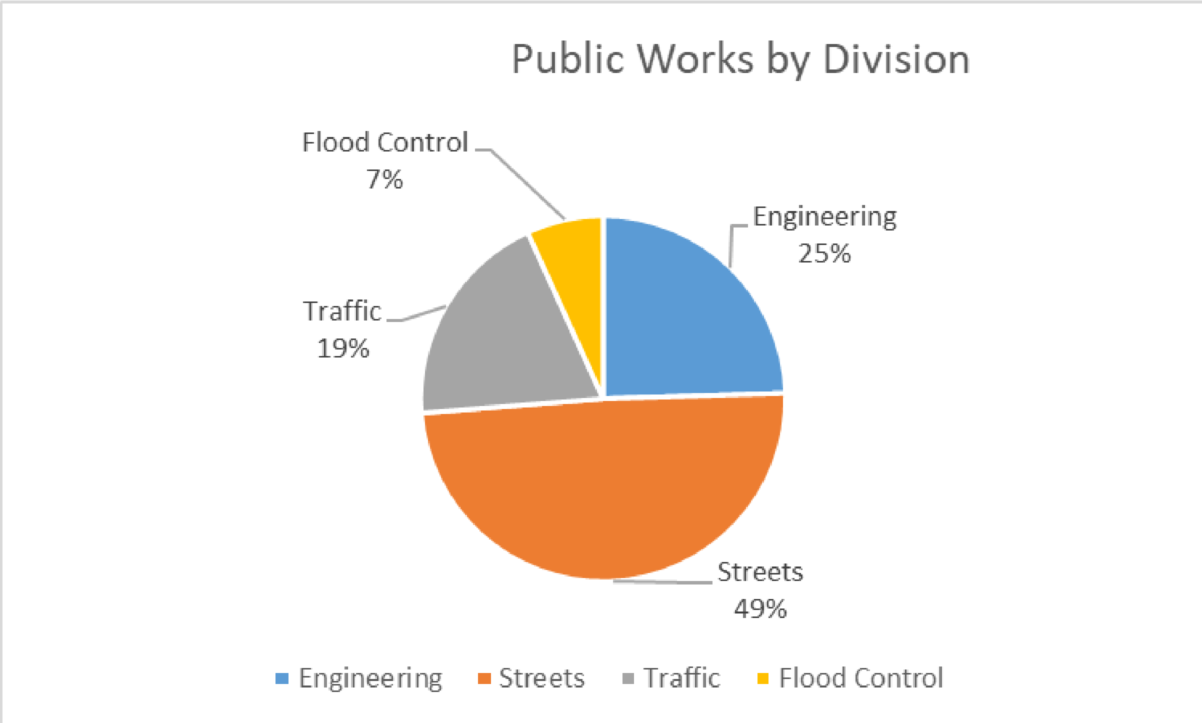
- Design, construct, and maintain public infrastructure
- Offer solid waste, household hazardous waste, and recycling services to all residents
- Oversee the Saline County Solid Waste Management Plan
- Serve as the liaison to the Solid Waste Management Committee
- Maintain the City's fleet of vehicles 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.

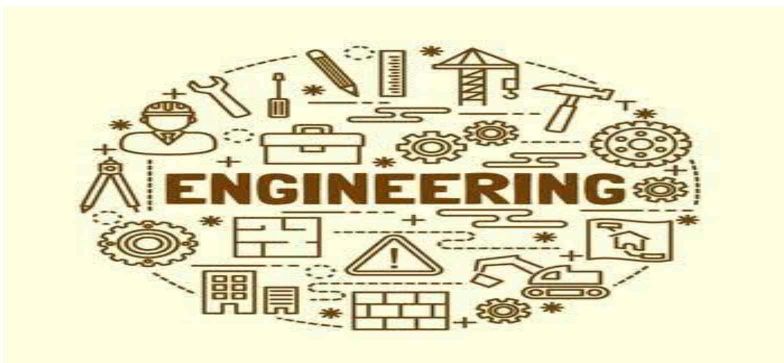
The General Services work group includes Central Garage (vehicle/equipment repair and fleet management), Flood Control (levee system maintenance and repair), Household Hazardous Waste (HHW reuse and disposal), Municipal Solid Waste Landfill (regional solid waste disposal), Salina Drive-thru Recycling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

Public Works – cont'd



Engineering

PUBLIC WORKS ENGINEERING	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 1,076,117	$ 1,157,136	$ 1,159,300	$ 1,254,000
EMPLOYEE BENEFITS TOTAL	$ 197,082	$ 243,237	$ 222,700	$ 238,800
COMMODITIES TOTAL	$ 14,404	$ 14,301	$ 15,520	$ 13,572
CONTRACTUAL SERVICES TOTAL	$ 23,442	$ 17,199	$ 24,445	$ 38,099
CAPITAL OUTLAY TOTAL	$ 10,131	$ 6,460	$ 24,500	$ 11,770
TRANSERS TOTAL	$ 133,409	$ 168,312	$ 138,723	$ 208,529
PUBLIC WORKS ENGINEERING TO	$ 1,454,585	$ 1,606,646	$ 1,585,188	$ 1,764,770



Public Works – cont'd

Streets

PUBLIC WORKS STREETS	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 1,635,001	$ 1,796,416	$ 1,785,300	$ 1,873,300
EMPLOYEE BENEFITS TOTAL	$ 313,168	$ 337,993	$ 373,700	$ 357,600
COMMODITIES TOTAL	$ 444,682	$ 388,979	$ 420,644	$ 415,134
CONTRACTUAL SERVICES TOTAL	$ 325,731	$ 312,487	$ 366,385	$ 387,045
CAPITAL OUTLAY TOTAL	$ 10,151	$ 33,494	$ 17,400	$ 10,700
TRANSERS TOTAL	$ 306,220	$ 322,372	$ 216,899	$ 379,704
PUBLIC WORKS STREETS TOTAL	$ 3,034,953	$ 3,191,741	$ 3,180,328	$ 3,423,483

Traffic

PUBLIC WORKS TRAFFIC	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 312,284	$ 376,173	$ 381,700	$ 395,400
EMPLOYEE BENEFITS TOTAL	$ 56,717	$ 70,141	$ 71,500	$ 71,600
COMMODITIES TOTAL	$ 57,085	$ 67,034	$ 71,660	$ 66,600
CONTRACTUAL SERVICES TOTAL	$ 649,248	$ 659,770	$ 669,565	$ 677,690
CAPITAL OUTLAY TOTAL	$ 11,172	$ 10,917	$ 10,310	$ 10,310
TRANSERS TOTAL	$ 50,006	$ 49,353	$ 52,848	$ 58,702
PUBLIC WORKS TRAFFIC TOTAL	$ 1,136,511	$ 1,233,389	$ 1,257,583	$ 1,280,302

Public Works – cont'd

Flood Control

PUBLIC WORKS FLOOD CONTROL	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 191,626	$ 213,907	$ 208,900	$ 247,200
EMPLOYEE BENEFITS TOTAL	$ 34,930	$ 39,564	$ 39,300	$ 45,000
COMMODITIES TOTAL	$ 79,269	$ 73,488	$ 83,250	$ 81,150
CONTRACTUAL SERVICES TOTAL	$ 41,991	$ 75,880	$ 52,431	$ 50,725
CAPITAL OUTLAY TOTAL	$ 6,178	$ 15,415	$ 10,500	$ 6,300
TRANSERS TOTAL	$ 38,142	$ 39,332	$ 44,844	$ 43,337
PUBLIC WORKS FLOOD CONTROL TOTAL	$ 392,135	$ 457,588	$ 439,225	$ 473,712

STAFFING	2024	2025	2026	2027
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 1,000 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.

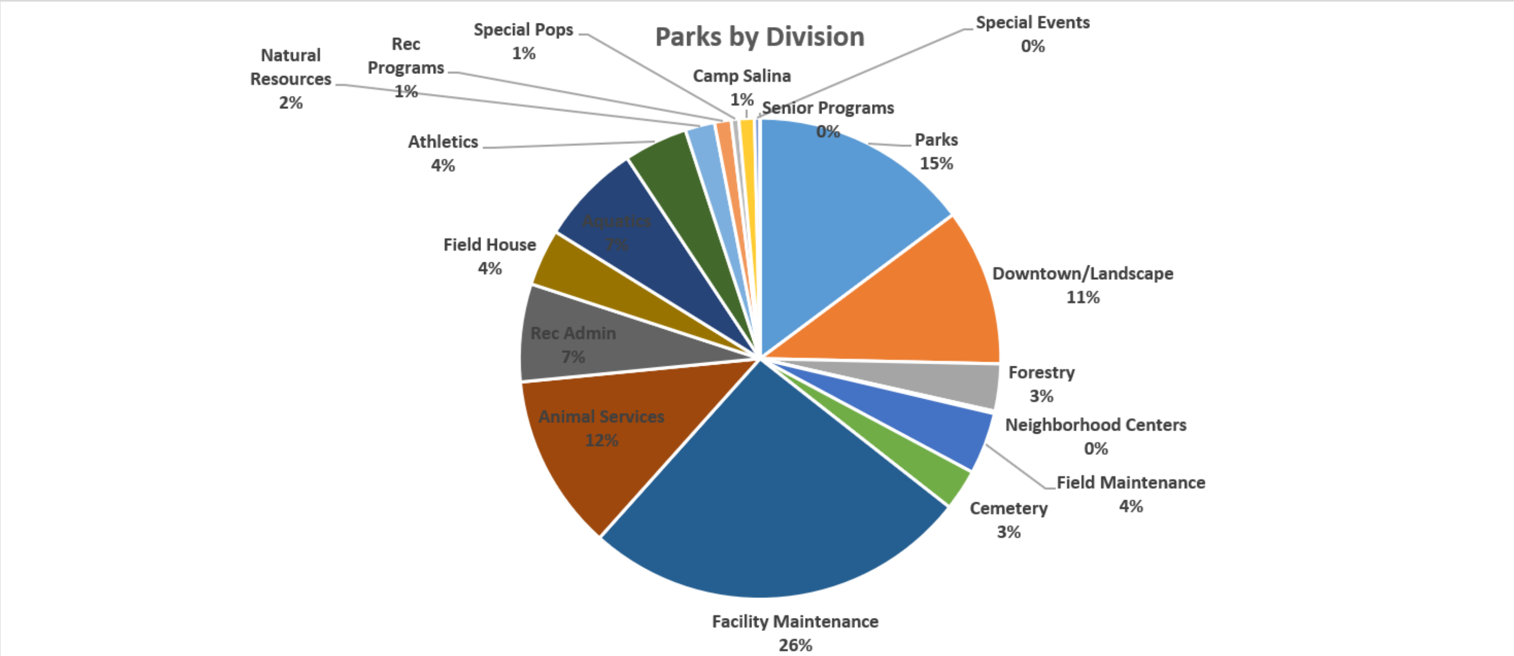
A wide variety of programming is provided for all ages and interests. Other program areas include aquatics, athletics, instructional, natural resources, and summer day camps.

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	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 658,795	$ 673,739	$ 668,400	$ 729,400
EMPLOYEE BENEFITS TOTAL	$ 100,621	$ 106,218	$ 105,500	$ 116,700
COMMODITIES TOTAL	$ 195,636	$ 196,325	$ 207,600	$ 210,800
CONTRACTUAL SERVICES TOTAL	$ 106,616	$ 103,076	$ 106,545	$ 83,045
CAPITAL OUTLAY TOTAL	$ 7,773	$ 9,227	$ 10,500	$ 12,000
TRANSERS TOTAL	$ 107,378	$ 110,958	$ 149,530	$ 123,218
PARKS TOTAL	$ 1,176,818	$ 1,199,542	$ 1,248,075	$ 1,275,163

Downtown & Landscaping

DOWNTOWN & LANDSCAPING	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 343,907	$ 439,302	$ 447,900	$ 472,300
EMPLOYEE BENEFITS TOTAL	$ 60,463	$ 77,184	$ 81,900	$ 85,500
COMMODITIES TOTAL	$ 123,967	$ 130,082	$ 144,641	$ 145,941
CONTRACTUAL SERVICES TOTAL	$ 4,085	$ 181,893	$ 162,500	$ 102,500
CAPITAL OUTLAY TOTAL	$ 3,162	$ 19,900	$ 20,000	$ 20,000
TRANSERS TOTAL	$ 63,606	$ 70,785	$ 59,008	$ 83,883
DOWNTOWN TOTAL	$ 599,190	$ 919,146	$ 915,949	$ 910,124

Parks & Recreation – cont'd

Forestry

FORESTRY	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 124,438	$ 138,053	$ 136,700	$ 148,900
EMPLOYEE BENEFITS TOTAL	$ 21,734	$ 24,767	$ 25,900	$ 27,700
COMMODITIES TOTAL	$ 26,463	$ 32,531	$ 35,300	$ 37,200
CONTRACTUAL SERVICES TOTAL	$ 18,103	$ 10,568	$ 17,120	$ 16,320
CAPITAL OUTLAY TOTAL	$ 337	$ 1,600	$ 4,000	$ 4,000
TRANSERS TOTAL	$ 30,064	$ 31,802	$ 15,067	$ 40,388
FORESTRY TOTAL	$ 221,139	$ 239,322	$ 234,087	$ 274,508

Neighborhood Centers

NEIGHBORHOOD CENTERS	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
COMMODITIES TOTAL	$ 53	$ 3,066	$ 2,300	$ 2,300
CONTRACTUAL SERVICES TOTAL	$ 3,084	$ 3,005	$ 8,300	$ 8,300
CAPITAL OUTLAY TOTAL	$ -	$ -	$ -	$ -
TRANSERS TOTAL	$ 3,052	$ 3,144	$ 3,500	$ 3,500
NEIGHBORHOOD CENTERS TOTAL	$ 6,188	$ 9,215	$ 14,100	$ 14,100

Field Maintenance

FIELD MAINTENANCE	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 191,698	$ 205,243	$ 203,100	$ 205,000
EMPLOYEE BENEFITS TOTAL	$ 25,127	$ 27,654	$ 28,200	$ 28,200
COMMODITIES TOTAL	$ 53,393	$ 49,580	$ 56,550	$ 60,350
CONTRACTUAL SERVICES TOTAL	$ 152,179	$ 6,197	$ 10,700	$ 10,700
CAPITAL OUTLAY TOTAL	$ 14,662	$ 19,209	$ 16,000	$ 11,100
TRANSERS TOTAL	$ 24,551	$ 25,809	$ 21,359	$ 42,582
FIELD MAINTENANCE TOTAL	$ 461,610	$ 333,692	$ 335,909	$ 357,932

Cemetery

CEMETERY	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 115,839	$ 127,904	$ 135,400	$ 142,400
EMPLOYEE BENEFITS TOTAL	$ 20,357	$ 22,742	$ 24,300	$ 25,300
COMMODITIES TOTAL	$ 17,335	$ 18,147	$ 24,300	$ 23,700
CONTRACTUAL SERVICES TOTAL	$ 792	$ 1,074	$ 500	$ 1,000
CAPITAL OUTLAY TOTAL	$ 419	$ 12,900	$ 12,900	$ 10,000
TRANSERS TOTAL	$ 30,856	$ 32,041	$ 33,991	$ 36,109
CEMETERY TOTAL	$ 185,597	$ 214,809	$ 231,391	$ 238,509

Facility Maintenance

PARKS FACILITY MAINTENANCE	2023	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 471,496	$ 608,864	$ 763,288	$ 760,700	$ 850,600
EMPLOYEE BENEFITS TOTAL	$ 80,658	$ 110,432	$ 141,557	$ 145,200	$ 158,050
COMMODITIES TOTAL	$ 90,216	$ 103,255	$ 135,085	$ 109,150	$ 132,250
CONTRACTUAL SERVICES TOTAL	$ 759,275	$ 957,183	$ 912,287	$ 953,077	$ 886,750
CAPITAL OUTLAY TOTAL	$ -	$ 18,100	$ 20,905	$ 25,000	$ 25,000
TRANSERS TOTAL	$ 74,939	$ 107,149	$ 150,601	$ 107,426	$ 190,847
FACILITY MAINTENANCE TOTAL	$ 1,476,583	$ 1,904,984	$ 2,123,722	$ 2,100,553	$ 2,243,497

Animal Services

ANIMAL SERVICES	2023	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 377,769	$ 508,068	$ 567,597	$ 513,000	$ 612,200
EMPLOYEE BENEFITS TOTAL	$ 63,984	$ 89,018	$ 99,333	$ 92,050	$ 107,650
COMMODITIES TOTAL	$ 130,476	$ 117,832	$ 95,010	$ 100,091	$ 132,650
CONTRACTUAL SERVICES TOTAL	$ 123,217	$ 82,827	$ 90,050	$ 121,569	$ 115,569
CAPITAL OUTLAY TOTAL	$ -	$ 1,105	$ 1,352	$ 32,802	$ 3,000
OTHER EXPENSES TOTAL	$ -	$ -	$ -	$ -	$ -
TRANSERS TOTAL	$ 37,903	$ 61,102	$ 52,805	$ 55,422	$ 49,048
ANIMAL SERVICES TOTAL	$ 733,348	$ 859,952	$ 906,147	$ 914,934	$ 1,020,117

Recreation Administration

RECREATION ADMINISTRATION	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 332,807	$ 358,601	$ 355,600	$ 378,100
EMPLOYEE BENEFITS TOTAL	$ 68,942	$ 75,811	$ 77,050	$ 80,350
COMMODITIES TOTAL	$ 10,660	$ 9,722	$ 12,750	$ 10,450
CONTRACTUAL SERVICES TOTAL	$ 42,189	$ 38,750	$ 45,300	$ 27,500
OTHER EXPENSES TOTAL	$ (261)	$ (13)	$ -	$ -
TRANSERS TOTAL	$ 65,651	$ 71,116	$ 87,337	$ 70,425
RECREATION ADMINISTRATION TOTAL	$ 519,988	$ 553,987	$ 578,037	$ 566,825

Field House

FIELDHOUSE	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 141,702	$ 159,258	$ 170,300	$ 132,300
EMPLOYEE BENEFITS TOTAL	$ 22,967	$ 25,402	$ 27,500	$ 23,600
COMMODITIES TOTAL	$ 15,852	$ 16,313	$ 28,250	$ 18,000
CONTRACTUAL SERVICES TOTAL	$ 83,424	$ 109,177	$ 86,100	$ 121,163
CAPITAL OUTLAY TOTAL	$ 1,649	$ 4,107	$ 1,500	$ 9,000
TRANSERS TOTAL	$ 32,697	$ 37,103	$ 28,496	$ 25,210
FIELDHOUSE TOTAL	$ 298,291	$ 351,361	$ 342,146	$ 329,273

Aquatics

AQUATIC CENTER	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 430,098	$ 405,072	$ 482,800	$ 427,500
EMPLOYEE BENEFITS TOTAL	$ 32,631	$ 31,394	$ 41,200	$ 36,200
COMMODITIES TOTAL	$ 99,751	$ 87,097	$ 104,490	$ 103,050
CONTRACTUAL SERVICES TOTAL	$ 27,635	$ 34,526	$ 34,750	$ 20,250
OTHER EXPENSES TOTAL	$ -	$ -	$ -	$ -
TRANSERS TOTAL	$ 2,729	$ 3,502	$ 2,844	$ 2,901
AQUATIC CENTER TOTAL	$ 592,844	$ 561,591	$ 666,084	$ 589,901

Athletics

ATHLETICS	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 227,514	$ 238,016	$ 235,200	$ 190,000
EMPLOYEE BENEFITS TOTAL	$ 29,338	$ 31,218	$ 32,600	$ 32,000
COMMODITIES TOTAL	$ 14,617	$ 11,581	$ 17,500	$ 17,500
CONTRACTUAL SERVICES TOTAL	$ 18,405	$ 20,917	$ 15,500	$ 98,410
CAPITAL OUTLAY TOTAL	$ 20,036	$ 14,599	$ 24,500	$ 15,000
TRANSERS TOTAL	$ 21,126	$ 28,522	$ 17,009	$ 17,130
ATHLETICS TOTAL	$ 331,036	$ 344,853	$ 342,309	$ 370,040

Natural Resources

NATURAL RESOURCES	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 99,833	$ 99,401	$ 104,400	$ 108,400
EMPLOYEE BENEFITS TOTAL	$ 14,452	$ 15,187	$ 16,600	$ 17,100
COMMODITIES TOTAL	$ 18,157	$ 18,561	$ 19,400	$ 18,850
CONTRACTUAL SERVICES TOTAL	$ 3,049	$ 3,118	$ 6,000	$ 4,500
CAPITAL OUTLAY TOTAL	$ -	$ -	$ -	$ 2,000
TRANSERS TOTAL	$ 16,645	$ 17,305	$ 19,683	$ 20,338
NATURAL RESOURCES TOTAL	$ 152,135	$ 153,571	$ 166,083	$ 171,188

Recreation Programs

RECREATION PROGRAMS	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 28,910	$ 38,764	$ 40,000	$ 41,700
EMPLOYEE BENEFITS TOTAL	$ 5,412	$ 6,326	$ 6,500	$ 6,800
COMMODITIES TOTAL	$ 12,552	$ 8,639	$ 20,000	$ 20,000
CONTRACTUAL SERVICES TOTAL	$ 2,239	$ 7,807	$ 17,750	$ 17,750
TRANSERS TOTAL	$ 49	$ 10,293	$ 49	$ 10,054
RECREATION PROGRAMS TOTAL	$ 49,162	$ 71,830	$ 84,299	$ 96,304

Special Populations

SPECIAL POPULATIONS	2023	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 5,370	$ 8,688	$ 10,315	$ 17,800	$ 19,400
EMPLOYEE BENEFITS TOTAL	$ 933	$ 1,578	$ 1,854	$ 3,200	$ 3,200
COMMODITIES TOTAL	$ 1,212	$ 4,313	$ 2,251	$ 5,000	$ 5,000
CONTRACTUAL SERVICES TOTAL	$ 368	$ 5,531	$ 6,494	$ 10,950	$ 11,450
TRANSERS TOTAL	$ 104	$ 114	$ 3,481	$ 114	$ 5,009
SPECIAL POPULATIONS TOTAL	$ 7,988	$ 20,224	$ 24,394	$ 37,064	$ 44,059

Camp Salina

CAMP SALINA	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 51,167	$ 59,419	$ 72,800	$ 65,300
EMPLOYEE BENEFITS TOTAL	$ 3,965	$ 4,614	$ 5,900	$ 5,200
COMMODITIES TOTAL	$ 5,102	$ 8,152	$ 10,250	$ 11,500
CONTRACTUAL SERVICES TOTAL	$ 6,412	$ 6,660	$ 7,150	$ 7,650
TRANSERS TOTAL	$ 83	$ 83	$ 83	$ 150
CAMP SALINA TOTALS	$ 66,729	$ 78,928	$ 96,183	$ 89,800

Special Events

SPECIAL EVENTS	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 507	$ 467	$ 4,100	$ -
EMPLOYEE BENEFITS TOTAL	$ 92	$ 51	$ 503	$ 3
COMMODITIES TOTAL	$ 19,884	$ 22,771	$ 23,000	$ 23,500
CONTRACTUAL SERVICES TOTAL	$ 5,730	$ 6,912	$ 9,250	$ 8,000
SPECIAL EVENTS TOTAL	$ 26,213	$ -	$ 36,853	$ 31,503

Senior Programs

SENIOR PROGRAMS	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 9,258	$ 10,617	$ 17,800	$ 19,400
EMPLOYEE BENEFITS TOTAL	$ 1,638	$ 1,871	$ 2,000	$ 1,700
COMMODITIES TOTAL	$ 130	$ 4,724	$ 2,000	$ 2,500
CONTRACTUAL SERVICES TOTAL	$ 8,210	$ 14,446	$ 20,750	$ 20,750
TRANSERS TOTAL	$ 7	$ 3,374	$ 7	$ 5,008
SENIOR PROGRAMS TOTAL	$ 19,243	$ 35,032	$ 42,557	$ 49,358

STAFFING	2024	2025	2026	2027
POSITION	ACTUAL	ADOPTED BUDGET	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
GROUNDS 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 DIRECTOR	1.0	1.0	1.0	1.0
DIR OF PARKS & RECREATION	1.0	1.0	1.0	1.0
GROUNDS 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**

General Fund -Smoky Hill Museum

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

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

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

Smoky Hill Museum – cont'd

SMOKY HILL MUSEUM	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 408,933	$ 403,711	$ 457,600	$ 444,700
EMPLOYEE BENEFITS TOTAL	$ 67,461	$ 75,920	$ 87,950	$ 84,750
COMMODITIES TOTAL	$ 25,875	$ 24,452	$ 27,110	$ 27,200
CONTRACTUAL SERVICES TOTAL	$ 67,303	$ 69,146	$ 74,465	$ 71,620
CAPITAL OUTLAY TOTAL	$ 85	$ 304	$ 3,500	$ 3,500
TRANSERS TOTAL	$ 71,889	$ 73,085	$ 89,174	$ 90,261
SMOKY HILL MUSEUM TOTAL	$ 641,546	$ 646,618	$ 739,799	$ 722,031

STAFFING	2024	2025	2026	2027
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

General Fund –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	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 1,544,910	$ 1,627,831	$ 1,578,300	$ 1,760,300
EMPLOYEE BENEFITS TOTAL	$ 292,848	$ 334,109	$ 312,200	$ 340,300
COMMODITIES TOTAL	$ 35,644	$ 34,495	$ 37,300	$ 37,400
CONTRACTUAL SERVICES TOTAL	$ 272,776	$ 346,540	$ 430,965	$ 373,800
CAPITAL OUTLAY TOTAL	$ 14,065	$ 2,978	$ 3,000	$ 3,000
TRANSERS TOTAL	$ 233,693	$ 225,982	$ 262,825	$ 271,656
COMMUNITY & DEVEL. SERV. TOTAL	$ 2,393,936	$ 2,571,935	$ 2,624,590	$ 2,786,456

STAFFING	2024	2025	2026	2027
POSITION	ACTUAL	ADOPTED BUDGET	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	1.0
PERMIT TECHNICIAN I/II	3.0	3.0	3.0	3.0
ADMINISTATIVE 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	**24.0**	**24.0**	**24.0**	**24.0**

General Fund – Agency Contracts

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

The 2027 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
- $100,000 to Salina Grace
- $15,000 JRI Hospitality—SkyFire

- $1,061,708 to partner with OCCK to provide transportation services throughout the community

AGENCY CONTRACTS	2023	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
AGENCY SUPPORT TOTAL	$ 125,000	$ 125,000	$ 167,500	$ 252,500	$ 265,000
PUBLIC TRANSPORTATION TOTAL	$ 1,037,400	$ 937,093	$ 963,000	$ 1,011,150	$ 1,061,708
AGENCY CONTRACTS TOTAL	$ 1,162,400	$ 1,062,093	$ 1,130,500	$ 1,263,650	$ 1,326,708

General Fund – Capital Outlay & Reserves

The Capital Outlay budget for the General Fund includes $330,000 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	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
VEHICLES AND EQUIPMENT TOTAL	$ 226,746	$ -	$ 803,000	$ 330,000
INFRASTRUCTURE IMPROV. TOTAL	$ -	$ 24,141	$ 25,000	$ 25,000
RESERVES & CONTINGENCY TOTAL	$ 114,416	$ 1,269,298	$ 115,000	$ 115,000
CAPITAL OUTLAY & RESERVES TOTAL	$ 341,162	$ 1,293,438	$ 943,000	$ 470,000

General Fund – 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
- $130,000 to the Tony's Pizza Event Center Fund
- $25,000 to Turf Replacement Fund

INTERFUND TRANSFERS	2023	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
TRANSERS TOTAL	$ -	$ 1,216,500	$ 6,030,500	$ 6,030,500	$ 900,500
INTERFUND TRANSFERS TOTAL	$ -	$ 1,216,500	$ 6,030,500	$ 6,030,500	$ 900,500

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	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Total Fees and Charges	$ 401,113	$ 375,844	$ 411,500	$ 395,500
Total Interfund Transfers	$ 695,500	$ 745,500	$ 745,500	$ 745,500
ARTS & HUMANITIES TOTAL REVENUES	$ 1,096,613	$ 1,121,344	$ 1,157,000	$ 1,141,000

Arts & Humanities

ARTS & HUMANITIES FUND	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 436,588	$ 463,074	$ 467,000	$ 492,300
EMPLOYEE BENEFITS TOTAL	$ 81,385	$ 87,724	$ 90,800	$ 94,400
COMMODITIES TOTAL	$ 4,770	$ 4,116	$ 5,900	$ 5,500
CONTRACTUAL SERVICES TOTAL	$ 96,710	$ 99,884	$ 112,950	$ 113,350
CAPITAL OUTLAY TOTAL	$ 31,730	$ 28,807	$ 42,000	$ 42,000
INTERFUND BENEFITS TOTAL	$ 77,254	$ 80,626	$ 97,701	$ 92,287
ARTS & HUMANITIES TOTAL	$ 728,437	$ 764,232	$ 816,351	$ 839,837

Arts & Humanities Fund– cont'd

Smoky Hill River Festival

SMOKY HILL RIVER FESTIVAL	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	$ 12,205	$ 11,349	$ 15,000	$ 15,800
EMPLOYEE BENEFITS TOTAL	$ 703	$ 880	$ 1,300	$ 1,400
COMMODITIES TOTAL	$ 57,811	$ 50,289	$ 63,500	$ 63,500
CONTRACTUAL SERVICES TOTAL	$ 260,125	$ 270,196	$ 289,850	$ 289,850
OTHER EXPENSES TOTAL	$ 737	$ 639	$ 800	$ 800
CAPITAL OUTLAY TOTAL	$ -	$ -	$ -	$ -
INTERFUND BENEFITS TOTAL	$ 6	$ 6	$ 6	$ 7
SMOKY HILL RIVER FESTIVAL TOTAL	$ 331,586	$ 333,359	$ 370,456	$ 371,357

STAFFING	2024	2025	2026	2027
POSITION	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.	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
SALES TAX CAPITAL IMP. TOTAL	$ 10,807,398	$ 11,338,948	$ 11,370,000	$ 12,346,100

SALES TAX CAPITAL IMP.	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
CONTRACTUAL SERVICES TOTAL	$ 100,000	$ 18,000	$ 100,000	$ 100,000
VEHICLES TOTAL	$ -	$ -		
CAPITAL OUTLAY TOTAL	$ (0)	$ -	$ 75,000	$ 75,000
INTERFUND TRANSFERS TOTAL	$ 13,006,099	$ 11,247,582	$ 12,634,950	$ 13,139,227
SALES TAX CAPITAL IMP. TOTAL	$ 13,106,099	$ 11,265,582	$ 12,809,950	$ 13,314,227

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 – $100,000 Operations

$85,000 Façade Grants

SALES TAX ECO DEVO	2024	2025	2026	2027
REVENUES	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
SALES TAX ECO DEVO TOTAL	$ 438,594	$ 460,165	$ 462,000	$ 503,900

SALES TAX ECO DEVO	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
SALES TAX ECO DEVO TOTAL	$ 681,664	$ 573,332	$ 475,000	$ 485,000

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	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
BUSINESS IMPROVEMENT DISTRICT	117,197	122,382	130,000	130,000

BUSINESS IMPROVEMENT DISTRICT	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET	ADOPTED BUDGET
CONTRACTUAL SERVICES TOTAL	117,276	122,561	130,000	130,000
BUSINESS IMPROVEMENT DISTRICT	117,276	122,561	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 2026 is $2,500,000. The 2027 budget is estimated at $2,700,000. 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	
Visit Salina (CoC)	$ 950,000
Community Marketing (Coc)	$ 240,000
Kenwood/Oakdale Marketing (CoC)	$ 50,000
TPEC Ops (City)	2 cents
TPEC Capital (City)	1 cent
Baseball Field Improvements (City)	1.05 cents

TOURISM AND CONVENTION FUND	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
TOURISM AND CONVENTION TOTAL	2,336,136	2,546,613	2,400,000	2,700,000

TOURISM AND CONVENTION FUND	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
TOURISM AND CONVENTION TOTAL	2,951,326	2,525,203	2,366,900	2,640,000

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	2024	2025	2026	2027
REVENUES	**ACTUAL**	**ACTUAL**	**ADOPTED BUDGET**	**ADOPTED BUDGET**
Neighborhood Park Fees	37,600	13,900	24,000	15,000
NEIGHBORHOOD PARKS TOTAL	**37,600**	**13,900**	**24,000**	**15,000**
NEIGHBORHOOD PARK DEVEL	**2024**	**2025**	**2026**	**2027**
EXPENDITURES	**ACTUAL**	**ACTUAL**	**ADOPTED BUDGET**	**ADOPTED BUDGET**
Construction Contracts	19,215	27,481	45,000	45,000
NEIGHBORHOOD PARKS TOTAL	**19,215**	**27,481**	**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	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Liquor Tax	272,592	266,628	276,500	300,000
SPECIAL PARKS & REC TOTAL	272,592	266,628	276,500	300,000

SPECIAL PARKS & REC FUND	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Construction Contracts	34,406	227,988	200,000	550,000
SPECIAL PARKS & REC TOTAL	34,406	227,988	200,000	550,000

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 2027 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	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Liquor Tax	272,592	266,628	300,000	300,000
SPECIAL ALCOHOL TOTAL	272,592	266,628	300,000	300,000

SPECIAL ALCOHOL FUND	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Agency Contracts Operat	272,592	266,628	300,000	300,000
SPECIAL ALCOHOL TOTAL	272,592	266,628	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 and 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	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Other Reimbursements	248,671	-	-	-
Transfers Interfund	160,000	160,000	160,000	160,000
Gas Tax	1,394,096	1,385,956	1,395,000	1,420,000
Street Cut	-	402,570	-	-
Other Miscellaneous	583,857	595,772	580,000	595,000
Prior Year Restatement	(562,220)	(99,826)	-	-
SPECIAL HIGHWAY TOTAL	**1,824,403**	**2,444,473**	**2,135,000**	**2,175,000**

SPECIAL HIGHWAY FUND	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Asphalt	50,816	137,048	106,700	120,622
Cement Products	403,243	381,356	356,075	402,000
Sand, Rock, Gravel & Sa	59,314	101,427	106,110	106,110
Paints	4,945	8,436	11,070	11,070
Signs	17,984	24,253	26,800	26,800
Construction Contracts	2,054,989	1,424,355	1,500,000	1,500,000
SPECIAL HIGHWAY TOTAL	**2,591,291**	**2,076,874**	**2,106,755**	**2,166,602**

Tony's Pizza Event Center Fund

Operation of the Tony's Pizza Event Center was transferred to Global Spectrum as of March 1, 2012. 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 Global Spectrum.

TONY'S PIZZA EVENT CENTER FUND	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Other Revenue	20,767	957	-	-
Transfers Operating	862,874	917,190	620,000	670,000
Transfers Interfund	171,000	-	260,000	130,000
TONY'S PIZZA EVENT CENTER TOTAL	**1,054,641**	**918,147**	**880,000**	**800,000**

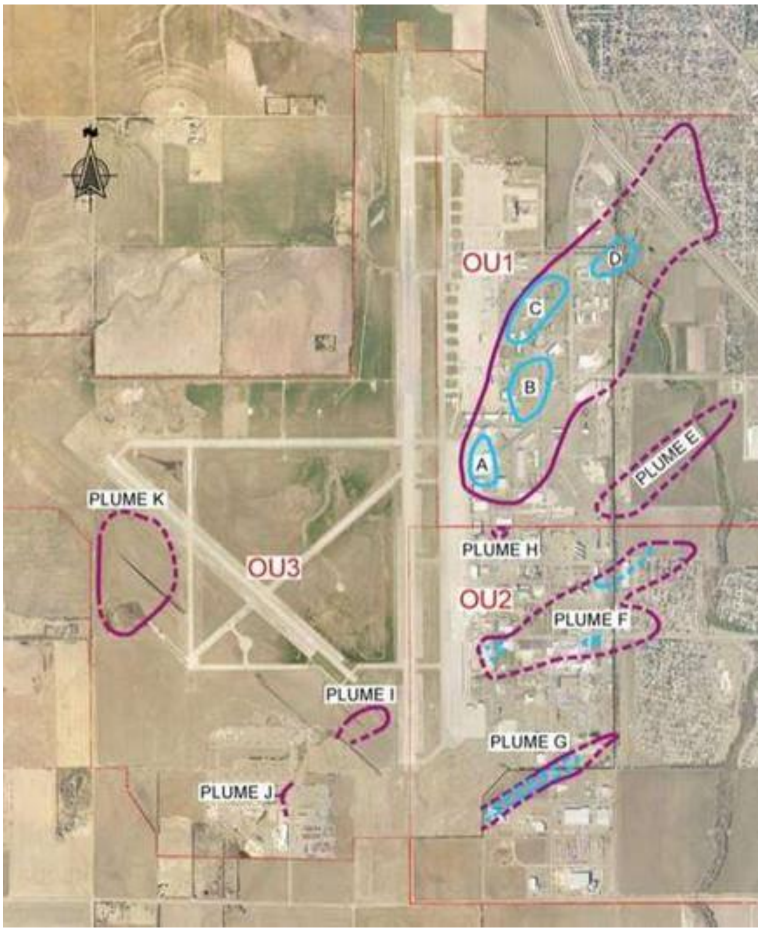
TONY'S PIZZA EVENT CENTER FUND	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Other Contractual	1,060,067	698,122	880,000	880,000
TONY'S PIZZA EVENT CENTER TOTAL	**1,060,067**	**698,122**	**880,000**	**880,000**

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	2024	2025	2026	2027
REVENUES	**ACTUAL**	**ACTUAL**	**ADOPTED BUDGET**	**ADOPTED BUDGET**
Investment Income	2,539,367	2,175,231	2,500,000	2,300,000
FORMER SCHILLING AIRFORCE BASE ENVIRONMENTAL TOTAL	**2,539,367**	**2,175,231**	**2,500,000**	**2,300,000**

FORMER SCHILLING AIRFORCE BASE ENVIRONMENTAL FUND	2024	2025	2026	2027
EXPENDITURES	**ACTUAL**	**ACTUAL**	**ADOPTED BUDGET**	**ADOPTED BUDGET**
Other Contractual	552,337	684,023	50,000,000	50,000,000
FORMER SCHILLING AIRFORCE BASE ENVIRONMENTAL TOTAL	**552,337**	**684,023**	**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	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Ins. Premiums-Health	6,315,658	6,645,838	5,930,000	7,935,000
Ins. Premiums-Dental	484,111	500,224	520,000	520,000
Ins. Premiums-PCS	-	-	1,420,000	-
Other Miscellaneous	12,908	12,418	20,000	20,000
HEALTH INSURANCE TOTAL	**6,812,677**	**7,158,480**	**7,890,000**	**8,475,000**

HEALTH INSURANCE	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Health Insurance	830,495	897,929	900,000	940,000
Wellness Programs	21,901	11,426	20,000	20,000
Claims Paid	6,119,049	6,617,852	6,914,400	7,280,000
Claims Paid-PCS	6,307	-	40,600	-
Other Professional Services	3,468	1,156	10,000	10,000
HEALTH INSURANCE TOTAL	**6,981,219**	**7,528,364**	**7,885,000**	**8,250,000**

WORKERS' COMPENSATION	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Interfund Serv. Prov.	250,000	250,000	250,000	350,000
WORKERS' COMPENSATION TOTAL	**250,000**	**250,000**	**250,000**	**350,000**

WORKERS' COMPENSATION	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Medical Services	17,030	22,629	20,000	30,000
Insurance - Workmens Co	356	87,247	95,000	90,000
Claims Paid	224,639	187,869	170,000	190,000
Other Professional Services	42,433	32,814	30,000	40,000

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	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Other Reimbursements	7,435	5,601	3,500	6,000
Other Miscellaneous	123	158	500	-
Central Garage	270,068	317,334	384,000	360,000
Garage: Sale of Parts	567,699	417,181	510,000	480,000
Garage: Labor Charges	411,743	237,377	440,000	270,000
Garage: Sale of Fuel	613,172	606,513	772,000	700,000
Transfers Operating	80,000	80,000	80,000	80,000

CENTRAL GARAGE FUND	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	**251,548**	**243,691**	**271,800**	**287,200**
EMPLOYEE BENEFITS TOTAL	**45,322**	**44,770**	**52,050**	**54,250**
COMMODITIES TOTAL	**1,499,688**	**1,485,244**	**1,611,920**	**1,611,195**
CONTRACTUAL SERVICES TOTAL	**30,187**	**51,415**	**61,845**	**50,055**
CAPITAL OUTLAY TOTAL	**(4,086)**	**42,426**	**42,900**	**37,750**
INTERFUND BENEFITS TOTAL	**36,192**	**36,740**	**49,600**	**51,581**
CENTRAL GARAGE TOTAL	**1,858,851**	**1,904,286**	**2,090,115**	**2,092,031**

STAFFING	2024	2025	2026	2027
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

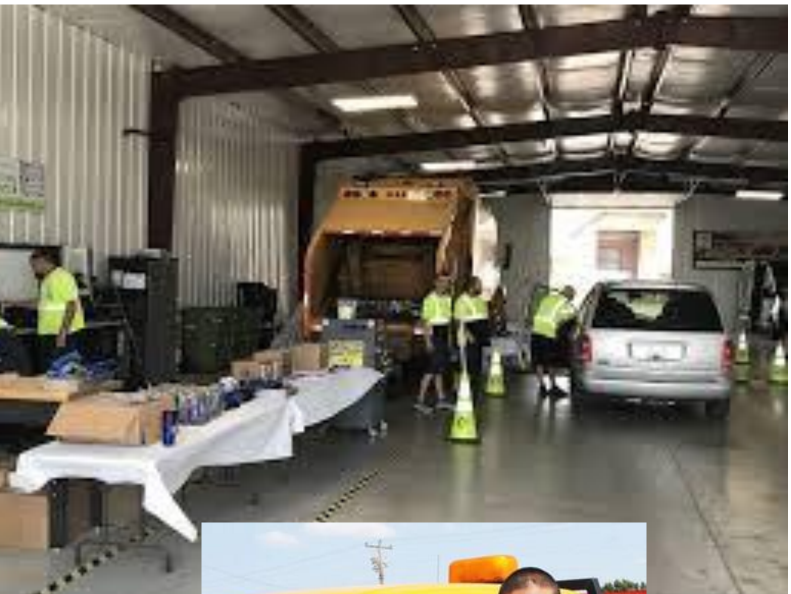
Sanitation Fund

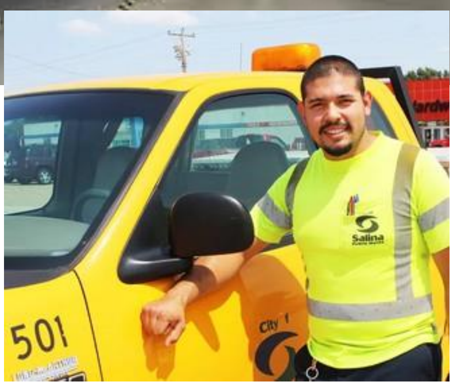
Sanitation & Recycling

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	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Sanitation	345,412	413,521	419,449	430,000
Sanitation	3,588,736	3,988,016	3,947,610	4,580,000
Sanitation	-	25,489	-	25,000
SANITATION TOTAL	**3,934,148**	**4,427,026**	**4,367,059**	**5,035,000**





Sanitation Fund – cont'd

Sanitation

SANITATION	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	1,009,660	1,076,618	1,088,300	1,123,500
EMPLOYEE BENEFITS TOTAL	180,401	197,205	207,500	212,100
COMMODITIES TOTAL	491,727	289,766	582,190	373,115
CONTRACTUAL SERVICES TOTAL	896,335	934,443	965,560	1,005,355
CAPITAL OUTLAY TOTAL	1,317,002	120,232	219,390	74,390
INTERFUND BENEFITS TOTAL	180,563	173,946	214,485	213,770
DEBT SERVICE TOTAL	253,200	255,200	251,800	253,200
TRANSFERS TOTAL	417,350	417,350	522,000	522,000
SANITATION TOTAL	4,746,238	3,464,760	4,051,225	3,777,430

Salina Drive-Thru Recycling Center

SDRC	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL SERVICES TOTAL	89,198	138,343	155,600	159,400
EMPLOYEE BENEFITS TOTAL	16,347	25,900	30,000	30,400
COMMODITIES TOTAL	46,878	62,345	60,540	73,915
CONTRACTUAL SERVICES TOTAL	69,504	57,228	56,125	61,525
CAPITAL OUTLAY TOTAL	-	69,000	12,800	8,800
INTERFUND BENEFITS TOTAL	27,018	31,293	16,003	43,890
SDRC TOTAL	248,944	384,109	331,068	377,930

STAFFING	2024	2025	2026	2027
POSITION	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	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Solid Waste	3,493,315	3,987,301	3,695,328	4,150,000
Solid Waste-Internal	772,592	900,944	818,948	940,000
Recycled Material	15,458	18,665	16,000	20,000
Other Miscellaneous	-	14,969	20,000	12,000
Prior Year Restatement	(265)	-	-	-
SOLID WASTE TOTAL	**4,281,100**	**4,921,879**	**4,550,276**	**5,122,000**

Landfill

SOLID WASTE	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	623,627	640,930	656,900	738,000
EMPLOYEE BENEFITS TOTAL	108,022	117,070	126,100	137,250
COMMODITIES TOTAL	395,748	430,491	395,135	451,485
CONTRACTUAL SERVICES TOTAL	860,411	786,188	861,205	1,033,075
CAPITAL OUTLAY TOTAL	703,854	111,241	182,800	182,800
DEBT SERVICE TOTAL	465,675	468,818	829,077	819,000
INTERFUND BENEFITS TOTAL	94,288	122,829	117,367	179,206
TRANSFERS TOTAL	5,636,700	886,700	1,253,500	1,253,500
SOLID WASTE TOTAL	8,888,325	3,564,266	4,422,084	4,794,316

Household Hazardous Waste

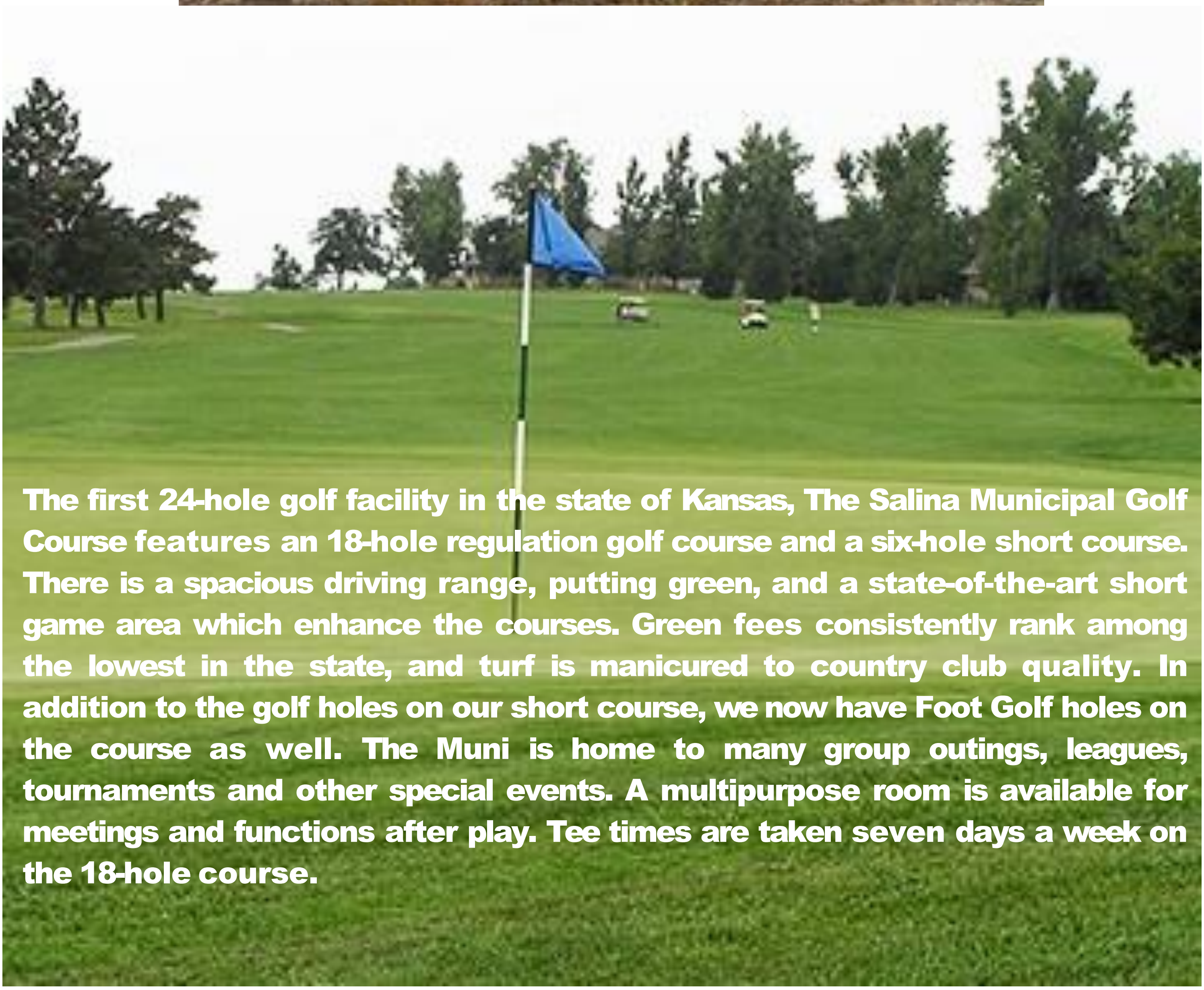
The Household Hazardous Waste (HHW) facility inspects, packages and processes residential waste for disposal or reuse. HHW staff also provides educational materials to the public at schools and other local events. The facility relies on voluntary participation of citizens. Staff consists of one certified 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	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	53,037	56,758	58,400	61,900
EMPLOYEE BENEFITS TOTAL	9,808	10,849	11,400	11,900
COMMODITIES TOTAL	23,928	27,953	28,445	38,080
CONTRACTUAL SERVICES TOTAL	25,948	27,522	35,275	28,065
CAPITAL OUTLAY TOTAL	-	-	-	-
INTERFUND BENEFITS TOTAL	12,229	6,820	7,717	10,741
HAZARDOUS WASTE TOTAL	124,950	129,901	141,237	150,686

STAFFING	2024	2025	2026	2027
POSITION	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	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Electric Carts	191,794	206,074	203,302	210,000
Pull Carts	101	60	200	200
Cart Storage	11,264	4,803	9,170	7,660
Other Rental	3,066	3,072	3,500	3,000
Membership Fees	200,202	208,809	236,250	240,000
Green Fees	312,119	317,313	330,000	345,000
Trail Fees	4,172	4,187	4,200	4,400
Driving Range	43,989	55,950	46,000	50,000
First Tee Registation	765	660	5,000	5,300
Food/Beverage	37,452	41,146	40,000	42,000
Food/Beverage--Beer Sal	35,290	35,031	40,000	42,000
Pro Shop	65,840	70,439	68,670	72,000
Other Miscellaneous	19,862	16,457	20,000	22,000
Petty Cash long	(847)	(159)	-	-
Transfers Operating	65,000	-	-	-
GOLF TOTAL	**990,069**	**963,841**	**1,006,292**	**1,043,560**

GOLF FUND	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	**425,798**	**441,511**	**437,000**	**460,700**
EMPLOYEE BENEFITS TOTAL	**58,409**	**62,458**	**64,100**	**66,900**
COMMODITIES TOTAL	**363,919**	**309,166**	**309,750**	**306,125**
CONTRACTUAL SERVICES TOTAL	**124,527**	**115,825**	**99,900**	**103,300**
CAPITAL OUTLAY TOTAL	**10,357**	**30,342**	**31,800**	**31,800**
INTERFUND BENEFITS TOTAL	**48,460**	**43,833**	**53,983**	**51,695**
GOLF TOTAL	**1,031,470**	**1,003,137**	**996,533**	**1,020,520**

STAFFING	2024	2025	2026	2027
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 form 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.

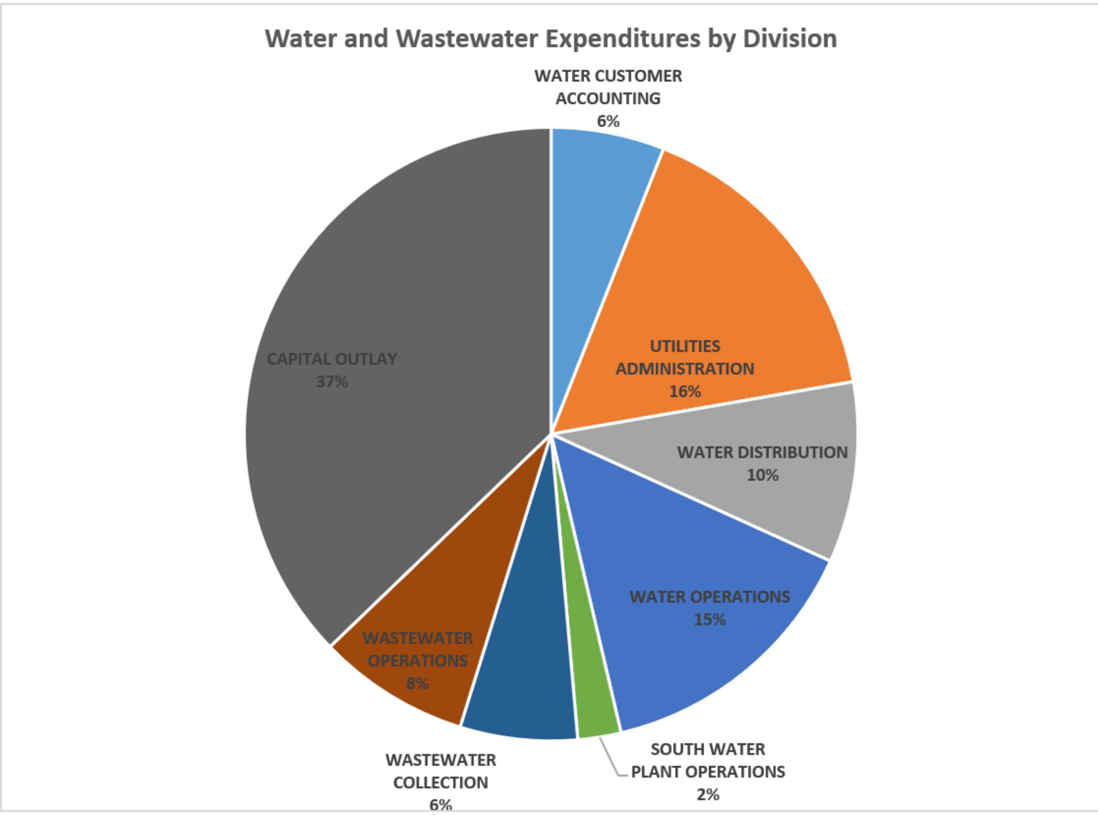
The Water Distribution staff provides customer service and maintains the Water Distribution System, which consists of eight elevated water storage tanks on five separate pressure zones, five pressure booster pump stations, 335 miles of water main, and over 20,200 water services and meters.

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	2024	2025	2026	2027
REVENUES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
Sanitation Bill Charge	32,200	32,200	32,200	32,200
Internal Water Charges	42,162	-	40,600	-
Internal Sewer Charges	42,162	-	40,600	-
Water Charges	11,073,879	11,865,440	11,914,200	13,050,000
Penalty - Water	-	41,977	-	44,000
Excess Use Water Charges	999,847	740,301	1,000,000	760,000
Misc. Income	392,574	100,128	-	-
Front Footage & Tapping	72,669	59,340	6,000	44,000
Meter Deposits	-	-	-	-
Meter Pit Installation	15,000	24,800	15,000	16,000
Pretreatment Permit	1,000	1,100	1,000	1,000
Sewer Charges	9,406,956	9,882,149	10,884,800	10,870,000
Penalty - Sewer	-	42,668	-	45,000
Sewer Charges	31,000	31,200	-	30,000
Sale Of Commodities	8,212	8,902	5,000	8,000
Sale Of Commodities	-	1,457	-	-
Prior Year Restatement	864	-	-	-
WATER AND WASTEWATER TOTAL	22,118,525	22,831,661	23,939,400	24,900,200

Water Customer Accounting

WATER CUSTOMER ACCOUNTING	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	227,487	244,004	257,600	280,500
EMPLOYEE BENEFITS TOTAL	39,412	44,626	49,550	53,500
COMMODITITES TOTAL	2,703	1,774	3,200	3,200
CONTRACTUAL SERVICES TOTAL	503,015	273,270	433,500	371,500
CAPITAL OUTLAY TOTAL	129,379	79,986	78,800	88,800
INTERFUND BENEFITS TOTAL	66,900	65,705	76,343	60,164
TRANSFERS TOTAL	800,000	800,000	800,000	800,000
WATER CUSTOMER ACCOUNTING TOTAL	1,768,896	1,509,365	1,698,993	1,657,664

Utiliities Administration

UTILITIES ADMINISTRATION	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	596,720	808,481	1,079,000	1,280,500
EMPLOYEE BENEFITS TOTAL	111,782	153,609	211,500	244,400
COMMODITIES TOTAL	3,944	3,951	6,500	6,000
CONTRACTUAL SERVICES TOTAL	145,057	158,527	163,054	187,317
INTERFUND BENEFITS TOTAL	70,282	95,018	79,321	149,319
TRANSFERS TOTAL	3,089,750	3,089,750	3,089,750	3,144,000
UTILITIES ADMINISTRATION TOTAL	4,017,535	4,309,337	4,629,125	5,011,536

Water Distribution

WATER DISTRIBUTION	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	661,743	617,615	929,000	1,000,100
EMPLOYEE BENEFITS TOTAL	117,382	112,755	176,200	187,400
COMMODITIES TOTAL	1,092,767	1,170,959	1,236,400	1,236,400
CONTRACTUAL SERVICES TOTAL	139,525	387,172	101,850	101,850
CAPITAL OUTLAY TOTAL	30,366	31,905	75,000	75,000
INTERFUND BENEFITS TOTAL	121,261	89,250	189,847	125,688
WATER DISTRIBUTION TOTAL	2,163,044	2,409,656	2,708,297	2,726,438

Water & Wastewater Fund – cont'd

Water Operations

WATER OPERATIONS	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	792,343	883,200	825,700	807,200
EMPLOYEE BENEFITS TOTAL	141,128	162,140	155,900	151,900
COMMODITIES TOTAL	1,947,787	2,140,131	2,240,400	2,240,400
CONTRACTUAL SERVICES TOTAL	588,532	555,843	636,300	636,300
CAPITAL OUTLAY TOTAL	6,556	19,872	135,000	135,000
INTERFUND BENEFITS TOTAL	121,132	125,154	140,449	144,927
WATER OPERATIONS TOTAL	3,597,478	3,886,339	4,133,749	4,115,727

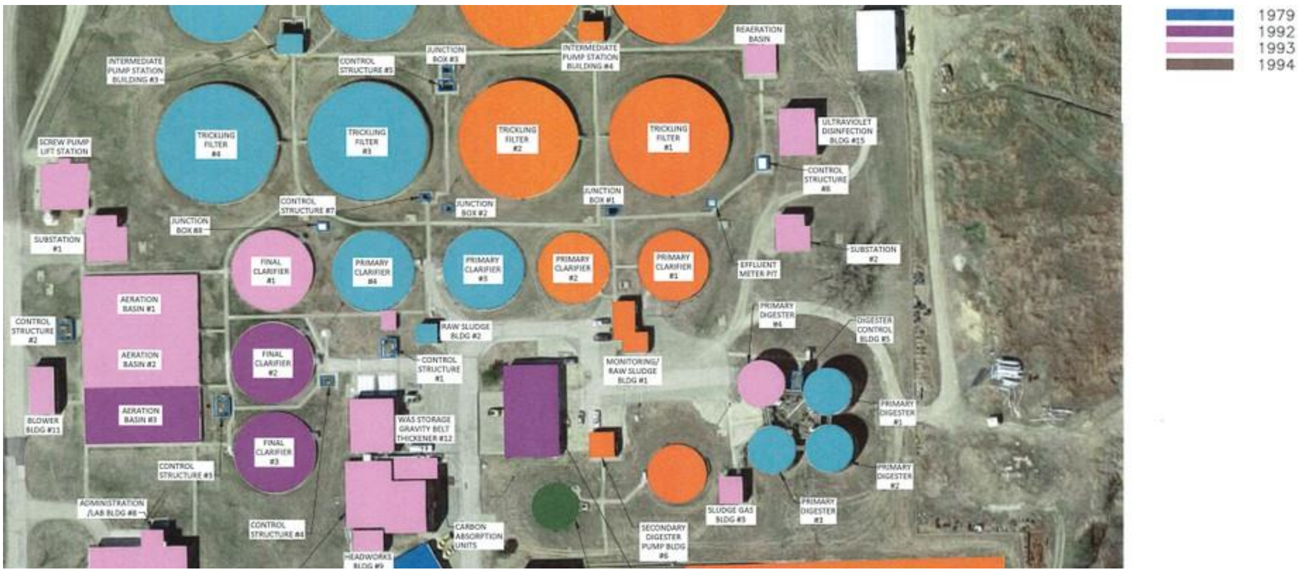
South Water Plant

SOUTH WATER PLANT OPERATIONS	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
EMPLOYEE BENEFITS TOTAL	-	-	-	-
COMMODITIES TOTAL	457,610	549,241	503,200	503,200
CONTRACTUAL SERVICES TOTAL	116,238	111,201	124,000	124,000
CAPITAL OUTLAY TOTAL	4,870	7,216	20,000	20,000
SOUTH WATER PLANT TOTAL	578,718	667,658	647,200	647,200

Water & Wastewater Fund – cont'd

Wastewater Collection

WASTEWATER COLLECTION	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	516,485	611,030	585,700	662,800
EMPLOYEE BENEFITS TOTAL	91,656	112,602	111,200	124,400
COMMODITIES TOTAL	618,684	559,341	622,250	622,250
CONTRACTUAL SERVICES TOTAL	199,717	249,123	213,900	213,900
CAPITAL OUTLAY TOTAL	5,145	27,372	115,000	115,000
INTERFUND BENEFITS TOTAL	95,412	108,058	109,495	126,469
WASTEWATER COLLECTION TOTAL	1,527,100	1,667,525	1,757,545	1,864,819



Wastewater Operations

WASTEWATER OPERATIONS	2024	2025	2026	2027
EXPENDITURES	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
PERSONNEL TOTAL	624,727	648,900	696,700	561,800
EMPLOYEE BENEFITS TOTAL	111,331	119,194	132,700	105,900
COMMODITIES TOTAL	457,145	631,220	561,900	561,900
CONTRACTUAL SERVICES TOTAL	946,201	798,481	743,150	743,150
CAPITAL OUTLAY TOTAL	83	799	7,000	7,000
INTERFUND BENEFITS TOTAL	118,839	113,966	136,969	113,737
WASTEWATER OPERATIONS TOTAL	2,258,327	2,312,560	2,278,419	2,093,487

Water & Wastewater Fund – cont'd

Water & Wastewater Capital

WATER AND WASTEWATER	2024	2025	2026	2027
CAPITAL OUTLAY	ACTUAL	ACTUAL	ADOPTED BUDGET	ADOPTED BUDGET
CONTINGENCY TOTAL	1,750,000	2,250,000	1,000,000	2,000,000
TRANSFERS TOTAL	7,050,711	7,050,711	7,000,000	7,000,000
VEHICLES AND EQUIPMENT TOTAL	703,474	223,299	500,000	500,000
BUILDINGS AND FACILITIES TOTAL	-	-	70,000	70,000
CAPITAL OUTLAY TOTAL	1,672,627	494,874	2,000,000	2,000,000
CAPITAL OUTLAY TOTAL	11,176,812	10,018,884	10,570,000	11,570,000
Total Water and Wastewater Fund	27,087,909	26,781,324	28,423,328	29,686,871

STAFFING	2024	2025	2026	2027
POSITION	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	1.0	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**	**62.0**	**62.0**	**62.0**

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

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.

Balance 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 (CIIP): A long-term plan for capital expenditures.

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

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

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

Commodities: Tangible goods and supplies.

Contractual Services: Costs of services.

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

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

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.

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.

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.