

Saline County, Kansas



**SALINE  
COUNTY**

— ESTABLISHED 1860 —

2022 Budget

Adopted and Published

# About Saline County

Saline County, with an area of 721 square miles and a population of 54,303 (U.S. Census Bureau), is located in the center of Kansas at the intersection of Interstate 70 and 135. The largest city and county seat is the City of Salina (population 46,889). There are five smaller cities, each with populations between 100 and 500, as well as a small sliver of the City of Solomon, which is primarily located in neighboring Dickinson County. There are 18 townships, nine rural fire districts (seven headquartered in Saline County and two in neighboring McPherson County, nine rural water districts (six headquartered in Saline County and one in each of the neighboring counties of Dickinson, Ellsworth, and Ottawa), and parts of seven public school districts within the boundaries of the county.

The County organization will employ 324.5 full-time equivalent positions for 2022, across 14 departments. Additionally, the County contracts for a range of services including legal counsel, mental health provisions, services for the developmentally disabled, animal control, soil conservation, emergency medical services, and economic development activities.

Financially, the core services are organized into five principal operating funds - the General Fund, Road & Bridge Fund, Noxious Weed Fund, Employee Benefits Fund, and Health Department Fund. There are also a number of capital projects and special purpose funds, as well as separate funds for each of the fire districts and special districts in the unincorporated communities of Falun and Kipp.

## Saline County Board of County Commissioners



Monte Shadwick  
District 1



Robert Vidricksen II  
District 2



Rodger Sparks, Chairman  
District 3



James L. Weese, Vice-Chair  
District 4



Michael J. White, Secretary  
District 5

# Saline County Administrator



Phillip Smith-Hanes

December 1, 2021

Board of County Commissioners and Residents of Saline County:

I am pleased to present to you this annual budget to finance the operations of Saline County government for the period January 1 – December 31, 2022. This budget provides a total of \$59,811,129 in county-wide expenditure authority. This is up significantly from the prior year, mainly due to the inclusion of a new debt service fund that collects revenues from Fire Districts and from a special sales tax increment approved by voters in November 2020, and spends those proceeds to pay principal and interest on bonds issued for radio equipment and construction of a new Jail and Sheriff's office. The largest source of revenue for the County remains the ad valorem property tax, which for this year will be levied at a rate nearly one mill lower than for the prior year.

In addition to the new bond payments, other changes in this budget include 16.66 new full-time equivalent positions and a 3 percent salary increase for most employees; a new Equipment Reserve Fund to hold funds for future equipment replacements and a \$200,000 transfer to Special Road Machinery; and small increases in the allocations for each of the outside agencies providing specialized services on behalf of the County.

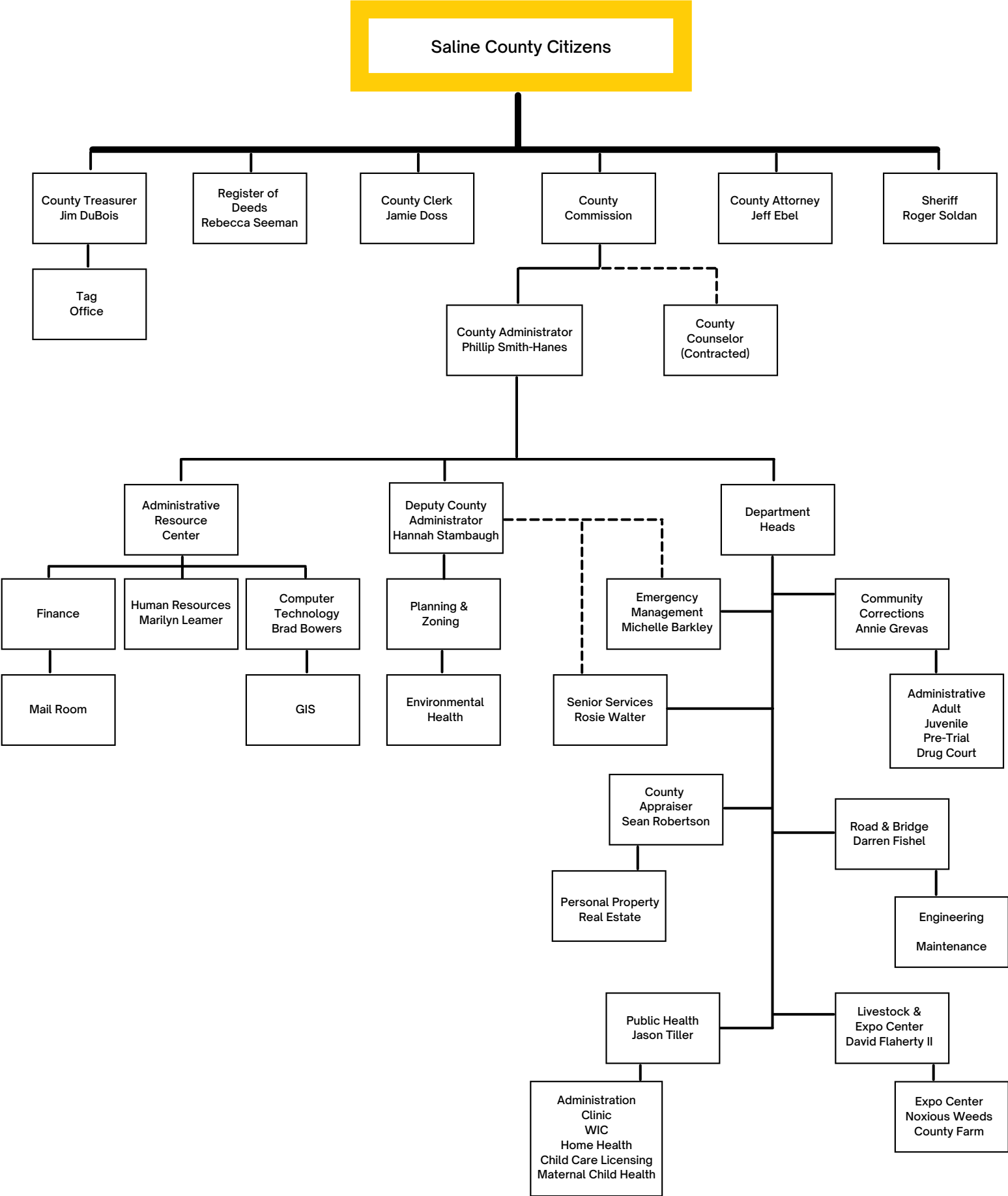
Thank you to the Commission for your engagement in budget development, to our department heads and elected officials for their hard work in highlighting their funding needs and living within their allocated budgets, to Hannah Stambaugh and Nancy Bassett of the Administrative Resource Center for preparing the budget document and financial data, and to our residents for your continued trust in Saline County to spend your tax dollars wisely.

Sincerely,

A handwritten signature in cursive script that reads "Phillip Smith-Hanes". The ink is dark and the signature is written in a fluid, personal style.

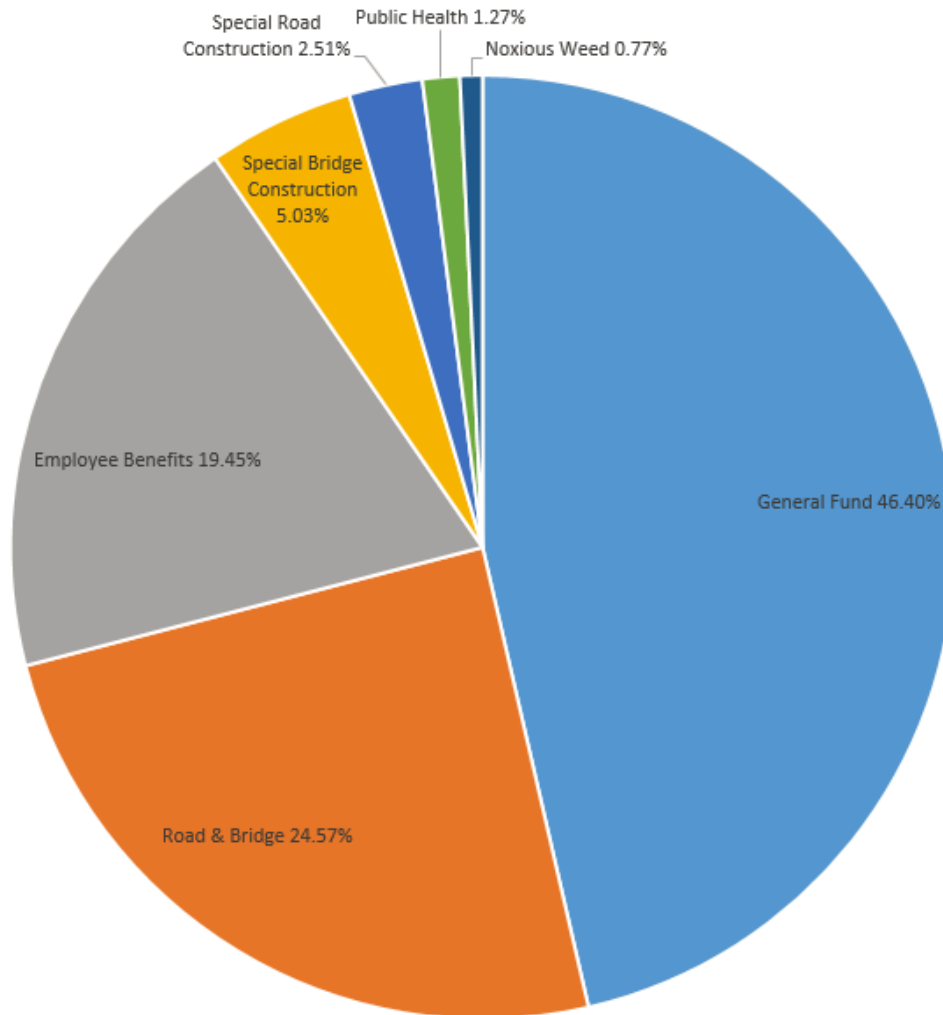
Phillip Smith-Hanes  
County Administrator

# Saline County Organizational Chart



# Saline County 2022 Budget Overview

The final tax rate supporting Saline County's 2022 budget is 39.782 mills or about \$39.78 in tax levied on every \$1,000 in taxable valuation. The taxes are collected in two installments, due December 20, 2021, and May 10, 2022. The chart below shows the breakdown of the 2022 tax rate by each of the County's tax-supported funds:



Saline County's mill levy is only one portion of the total property tax bill incurred by a property owner. Within most of the City of Salina, for example, the County tax rate is about 28% of the total amount paid by a property owner, with other mill levies coming from the State of Kansas, the City, the school district, the library, and airport authorities, and the extension district. Full levies for all taxing districts within Saline County can be found on the [County Clerk's webpage](#).

# What's new in '22

The two most significant changes in the budget for 2022 are both related to the same project - the construction of a 392-bed jail facility and Sheriff's Office. The project, approved by voters in November 2020, resulted in the issuance of new bonded indebtedness in 2021 that will add nearly \$5.7 million in total expenditures to the County's budget in 2022 for the first payments of principal and interest on the bonds. In addition, the 2022 budget includes funding for an additional 15 new correctional staff (14 correctional officers and a corporal) - the first tranche in an expected 45 additional employees that will be necessary to staff the new jail when it is operational in 2023.

While the debt service on the jail bond issue is fully covered by new revenue from the sales tax increase approved by voters for this purpose, the additional jail staffing will come from the General Fund budget which relies primarily on property tax. Despite this, conservative budgeting during the COVID-19 pandemic has allowed the County to add these positions without an increase in the property tax rate (a/k/a mill levy).

Other changes to the budget for 2022 include:

- Funding for general salary increases of 3% for most positions;
- New debt service for upgrades to the emergency communications radio system that was implemented in 2021;
- One additional position in Human Resources to specialize in the recruitment of new employees;
- A two-thirds-time position in Pre-Trial Services, with the remaining one-third picked up by neighboring Ottawa County, to better cover workloads;
- Increased expenditures for property and liability insurance and computer maintenance;
- Small increases in allocations for outside agencies providing contracted services.



# Saline County Staffing

Saline County's staffing includes a total of 323 regular full-time positions, 3 regular part-time positions, and 16 intermittent/seasonal positions. Positions within the County Clerk and Health Department vary throughout the year depending on activities such as elections and contract tracing.

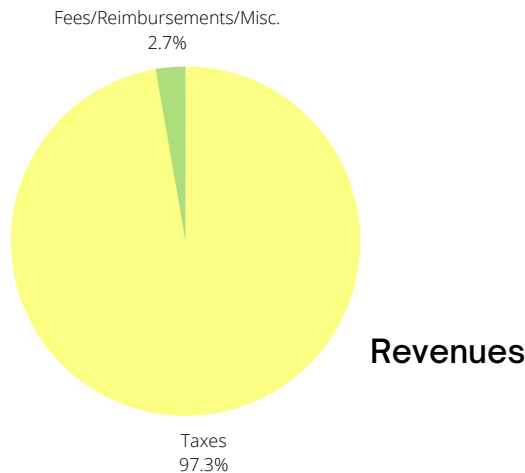
Department	Regular Full-Time	Regular Part Time	Intermittent/ Seasonal	Elected Official
County Commission				5
County Attorney	18			1
County Clerk	4			1
Register of Deeds	3		2	1
Sheriff's Office	118		2	1
County Treasurer	4			1
ARC - Administration	4			
ARC - Human Resources	4			
ARC - Computer Tech/GIS	6			
ARC - Planning & Zoning	3			
Emergency Management	2			
Road & Bridge	51		6	
Appraiser	14			
Livestock & Expo	7			
Noxious Weed	2			
Community Corrections	25			
Health Department	35	3		
Vehicle Registration	8			
Senior Services	5			
Rural Fire - Fire Chiefs			2	
District Court Grants			2	
Improvement Districts			2	
	323	3	16	10

# Non-Departmental

The Non-Departmental budget within the County's General Fund exists primarily to collect revenues that are county-wide in nature and not generated through the actions of a specific department. Some fees and refunds associated with tax collections are also charged to a "miscellaneous disbursements" expense line.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	11,206,124	11,024,516	11,358,834	3.032%
Delinquent Personal Property Tax	15,289	0	0	0%
Delinquent Real Estate Tax	163,117	80,000	80,000	0%
Interest/Delinquent Charges	316,328	230,000	250,000	8.695%
Motor Vehicle Tax	1,185,035	1,241,489	1,192,530	-3.943%
Commercial Motor Vehicle Fees	68,418	71,776	65,957	-8.102%
Vehicle Rental Excise Tax	12,344	0	0	0%
Recreational Vehicle Tax	20,085	19,534	20,151	3.158%
16/20 Motor Vehicle Tax	13,788	14,189	13,943	-1.733%
Local Retail Sales Tax	4,933,668	3,750,000	4,300,000	14.666%
Private Club Liquor Tax	11,262	14,000	12,000	-14.285%
Mineral Production Tax	508	400	400	0%
Rentals & Reimbursement	46,961	60,000	70,000	16.666%
Reimbursements	10,679	15,000	15,000	0%
Reimbursements - Other	23,308	0	0	0%
Miscellaneous	28,000	0	0	0%
Miscellaneous (Mailroom)	63,666	75,000	75,000	0%
Sale of Surplus Equipment	4,700	0	0	0%
Sheriff's Pay Phone	15,876	0	0	0%
<b>Revenue Total</b>	<b>18,139,155</b>	<b>16,595,904</b>	<b>17,453,815</b>	<b>5.169%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Misc. Disbursement	11,950	0	0	0%
<b>Expense Total</b>	<b>11,950</b>	<b>0</b>	<b>0</b>	<b>0%</b>

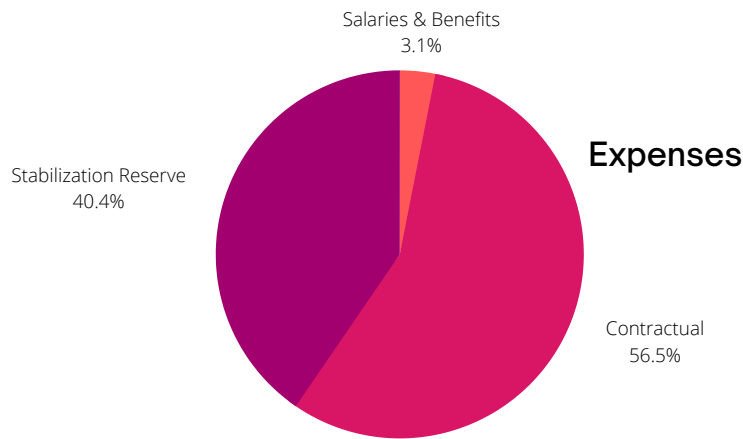




# General Courthouse

The General Courthouse Department provides services such as facility maintenance, software update costs, mailroom operations, legal publications, and contracted legal services that are broadly applicable across all County operations. An increase in insurance renewals caused a slight increase in '22.

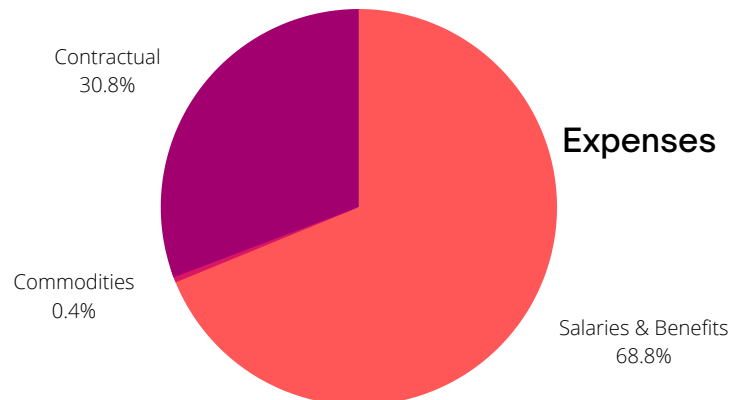
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	142,971	150,750	150,750	0%
Commodities	1,489	1,500	1,500	0%
Contractual	1,846,269	2,557,232	2,742,858	7.258%
Stabilization Reserve	0	1,968,128	1,963,128	0%
<b>Expense Total</b>	<b>1,990,728</b>	<b>4,677,610</b>	<b>4,858,236</b>	<b>3.861%</b>



# Commissioners

The Commissioners Department provides for salaries and incidental expenses for the five elected members of the Board of County Commissioners. Commissioners reduced their contingency line item by \$75,000 for '22.

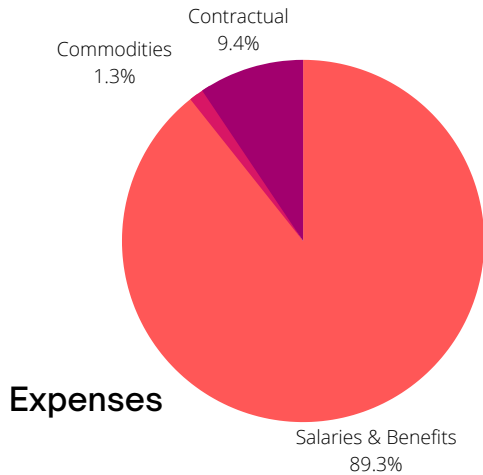
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	94,215	94,435	93,500	-0.990%
Commodities	269	600	600	0%
Contractual	8,991	116,800	41,800	-64.267%
<b>Expense Total</b>	<b>103,475</b>	<b>211,835</b>	<b>135,900</b>	<b>-35.846%</b>



# County Attorney

The County Attorney Department provides for the operation of the office under the direction of the elected County Attorney. Pursuant to state law (K.S.A. 19-702), this office is charged to "appear in any court having jurisdiction within the county and prosecute or defend on behalf of the people all actions and proceedings, civil or criminal, in which the state or the county is a party or interested." Besides general increases for office supplies, additional funds were budgeted for appellate work due to case backlogs from COVID-19 that the County intends to be reimbursed with ARPA funds.

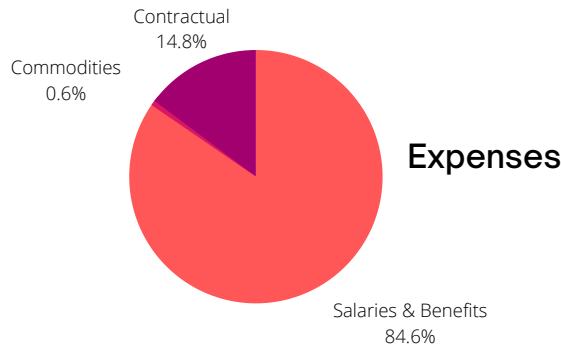
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	1,022,411	1,085,095	1,115,072	2.762%
Commodities	10,366	12,269	16,104	3.125%
Contractual	55,805	78,801	117,451	49.047%
<b>Expense Total</b>	<b>1,088,582</b>	<b>1,176,165</b>	<b>1,248,627</b>	<b>6.161%</b>



# County Clerk

The County Clerk Department provides for the operation of the office under the direction of the elected County Clerk. Duties of the County Clerk's office are varied, but include recording and maintaining official minutes of meetings of the Board of County Commissioners, attesting signatures, assisting townships and cemetery districts with budgeting, preparing twice-annual abstracts of valuation and taxation, compiling annual reports of bonded indebtedness, serving as the Freedom of Information officer, administering oaths of office, and certifying property tax levies. An additional \$30,000 was budgeted in '22 to cover the cost of publications required by Senate Bill 13.

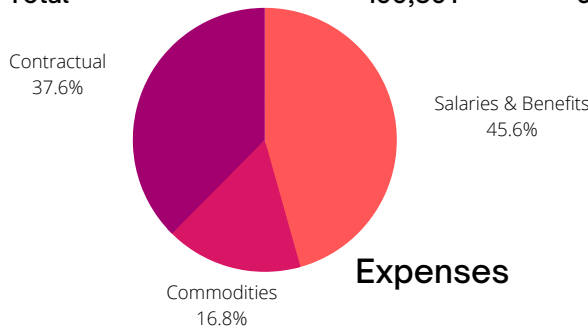
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	215,397	226,288	234,334	3.556%
Commodities	1,710	1,500	1,700	13.333%
Contractual	3,513	5,530	39,515	614.556%
<b>Expense Total</b>	<b>220,620</b>	<b>233,318</b>	<b>275,549</b>	<b>18.100%</b>



# County Clerk - Elections

The County Clerk also serves as the Election Officer for Saline County, charged with maintaining voter registrations, collecting filing fees from candidates for office, recruiting and training poll workers, conducting elections, and maintaining election records. Historically more elections take place in even years making it necessary to increase the budget to cover the costs of holding elections.

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	69,620	28,000	68,000	142.857%
Commodities	13,890	25,000	25,000	0%
Contractual	115,881	43,500	56,000	28.735%
<b>Expense Total</b>	<b>199,391</b>	<b>96,500</b>	<b>149,000</b>	<b>54.404%</b>

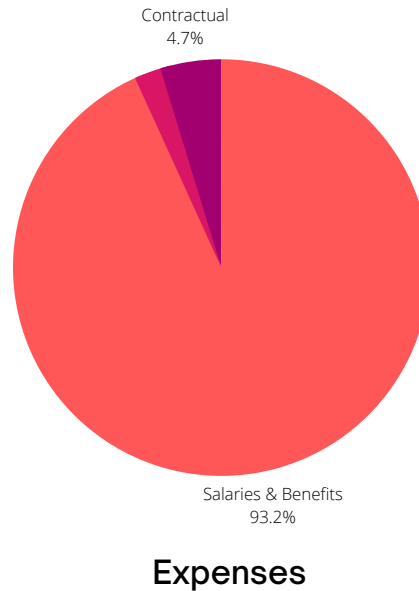


# Register of Deeds

The Register of Deeds Department provides for the operation of the office under the direction of the elected Registrar. Duties of the Register of Deeds office include recording documents that meet statutory requirements involving real estate transactions, and maintaining those documents in perpetuity, as well as providing access to public records. The Register of Deeds office in Saline County also serves as the local Passport Acceptance Agency. The office generates a substantial amount of revenue from recording fees, returning funds above the cost of operating the office to the General Fund. Staff changes in the last year reduced this department's salary and benefits line item, decreasing their overall budget.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Mortgage Registration Fees	28,145	0	0	0%
Officer's Fees	576,954	400,000	400,000	0%
<b>Revenue Total</b>	<b>605,654</b>	<b>400,000</b>	<b>400,000</b>	<b>0%</b>

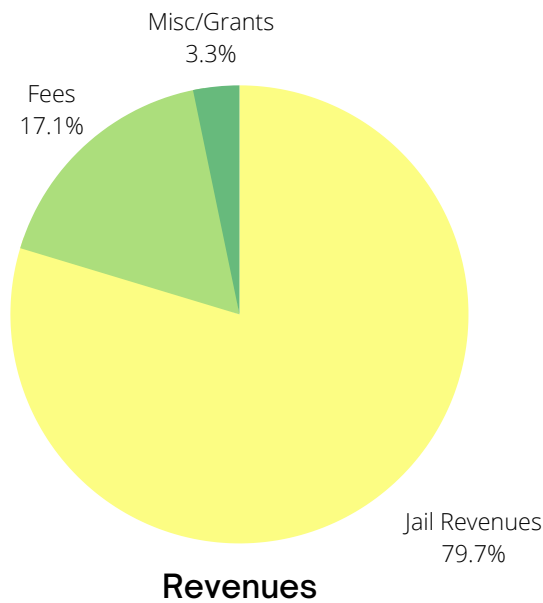
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	208,560	214,603	199,234	-7.162%
Commodities	2,697	4,417	4,417	0%
Contractual	5,530	10,100	10,100	0%
<b>Expense Total</b>	<b>216,787</b>	<b>229,120</b>	<b>213,751</b>	<b>-6.708%</b>



# Sheriff

The Sheriff Department provides for the operation of the office under the direction of the elected Sheriff. Duties of the Sheriff's office include performing law enforcement duties outside the boundaries of cities that have local police forces, serving papers for courts, providing court security, and maintaining a local jail. The office generates revenues from a variety of sources, the largest of which is charges to cities for keeping inmates booked on municipal charges. The overall cost of the office, however, is substantially higher than the revenue generated and relies on general tax revenues. To facilitate tracking of expenses, the expenditure portion of the Sheriff's budget is divided between Patrol and Jail sub-departments.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Officer's Fees - Sheriff	42,915	80,000	80,000	0%
Reimbursements - Sheriff	52,115	0	0	0%
Reimbursements - Jail	40,041	40,000	40,000	0%
Shared Jail Expenses - City	465,761	490,000	490,000	0%
Miscellaneous - Sheriff	68	0	0	0%
Sheriff's Office/Other Grants	15,131	20,000	20,000	0%
Sheriff Inmate Commissary	21,780	16,000	16,000	0%
Sheriff's Inmate House Fee	72,395	80,000	80,000	0%
Law Enforcement Contracts	8,683	10,500	10,500	0%
Sheriff Work Release	3,630	10,000	10,000	0%
Municipal Court Inmate Transport	9,069	21,000	21,000	0%
<b>Revenue Total</b>	<b>731,588</b>	<b>767,500</b>	<b>767,500</b>	<b>0%</b>



# Sheriff - Patrol Expenditures

The Sheriff's Office Patrol sub-department includes expenditures related to the prevention of crime, investigations, civil process, DARE/GREAT programs, School Resource Officers, and administrative support.

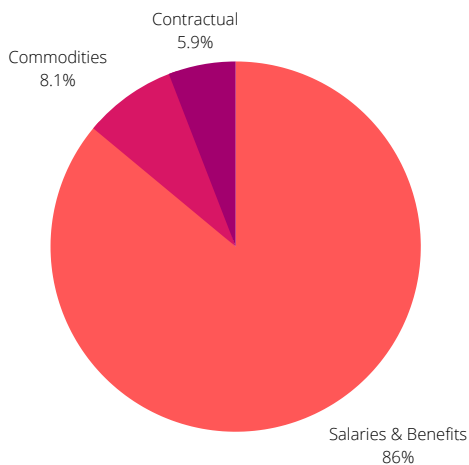
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	2,444,481	2,682,050	2,963,625	10.498%
Commodities	240,132	241,904	278,717	15.218%
Contractual	152,968	202,504	202,504	0%
<b>Expenditure Total</b>	<b>2,837,580</b>	<b>3,126,458</b>	<b>3,444,846</b>	<b>10.184%</b>

# Sheriff - Jail Expenditures

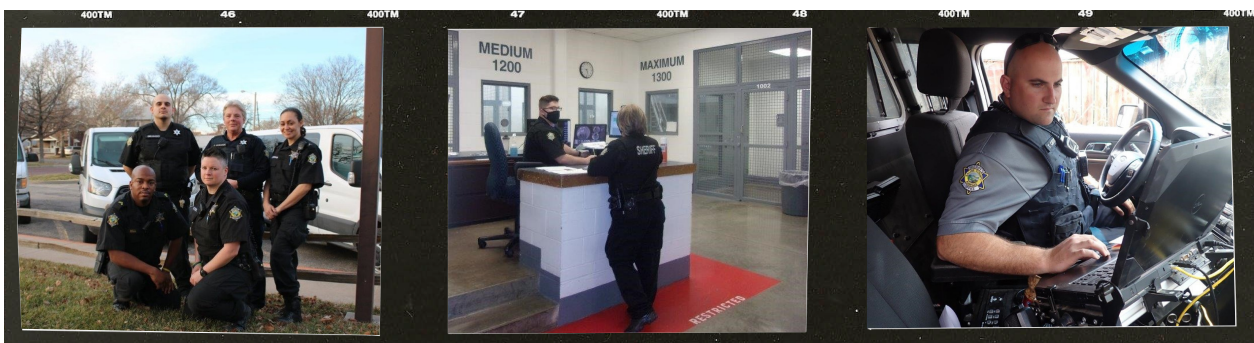
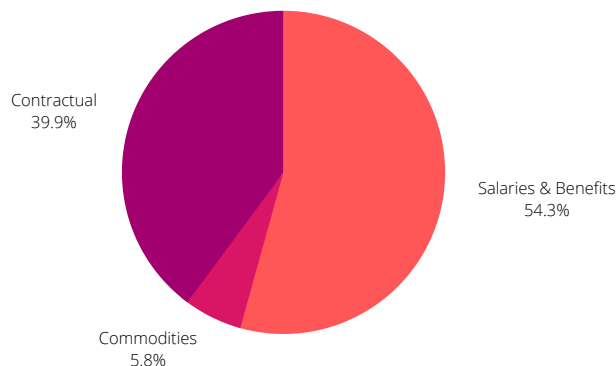
The Sheriff's Office Jail sub-department includes expenditures related to the operation of the jail facility, contract housing, medical services, mental health services, program support, and administrative support. Besides the additional 15 positions approved for '22, additional funds are needed for supplies and contract housing.

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	2,376,500	2,662,125	3,403,048	27.832%
Commodities	270,712	285,200	365,607	28.193%
Contractual	2,185,697	2,468,807	2,497,071	1.144%
<b>Expenditure Total</b>	<b>4,832,909</b>	<b>5,416,132</b>	<b>6,265,726</b>	<b>15.686%</b>

## Sheriff - Patrol Expenses



## Sheriff - Jail Expenses

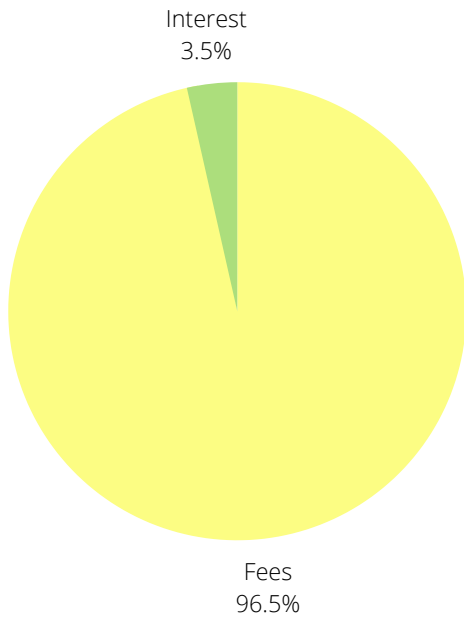


# County Treasurer

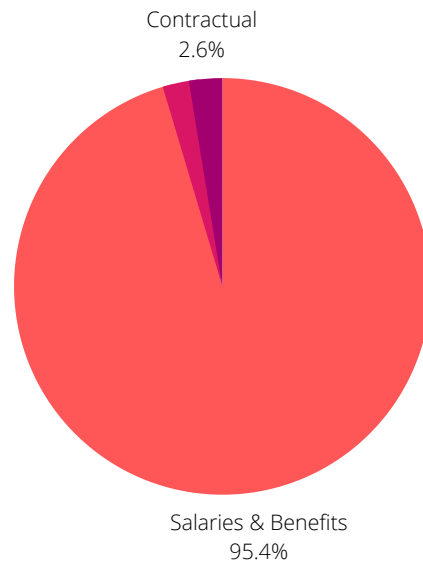
The County Treasurer Department provides for the operation of the office under the direction of the elected County Treasurer. Duties of the County Treasurer's office include keeping financial records, collecting and disbursing taxes and other revenues, and investing idle funds held by the County. The office generates revenues from these activities, with any revenue above the cost of operating the office returned to the General Fund.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Officer's Fees - Treasurer	3,229	3,000	3,000	0%
Motor Vehicle Registration Fees	84,327	0	0	0%
Antique Application Fees	14,050	8,000	8,000	0%
Interest on Idle Funds	442,233	350,000	300,000	-14.286%
<b>Revenue Total</b>	<b>543,839</b>	<b>361,000</b>	<b>311,000</b>	<b>-13.850%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	237,115	243,511	252,775	3.804%
Commodities	2,972	7,400	5,400	-27.027%
Contractual	4,274	4,825	6,825	41.451%
<b>Expense Total</b>	<b>244,361</b>	<b>255,736</b>	<b>265,000</b>	<b>3.622%</b>



**Revenues**

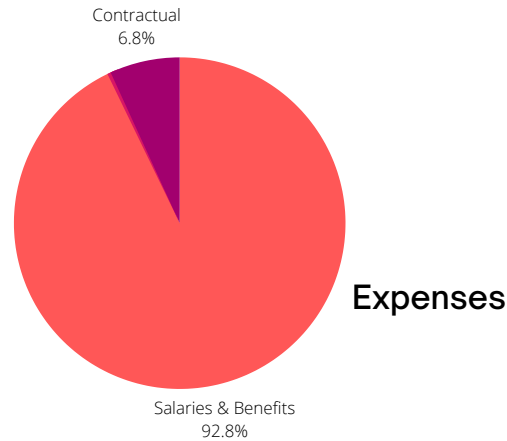


**Expenses**

# County Administrator - Administration

The County Administrator Department provides for the operation of the office under the direction of the County Administrator, who is appointed by the Board of County Commissioners. This office, known as the Administrative Resource Center, is separated into five sub-departments. The Administration sub-department is responsible for providing assistance to the Commissioners, preparing the annual budget, and administering various special projects.

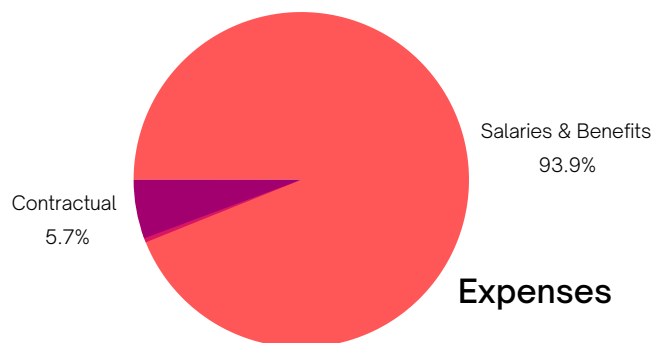
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	202,431	207,552	218,748	5.394%
Commodities	690	800	800	0%
Contractual	10,527	16,122	16,122	0%
<b>Expenditure Total</b>	<b>213,648</b>	<b>224,474</b>	<b>235,670</b>	<b>4.988%</b>



# County Administrator - Human Resources

The Human Resources sub-department is responsible for employee recruitment, payroll, policy development and compliance, labor negotiations, and employee benefits. An additional position for Human Resources was approved for '22.

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	187,026	187,097	231,876	23.934%
Commodities	1,063	1,000	1,000	0%
Contractual	8,994	13,235	14,035	0.6044%
<b>Expenditure Total</b>	<b>197,083</b>	<b>201,332</b>	<b>246,911</b>	<b>22.639%</b>

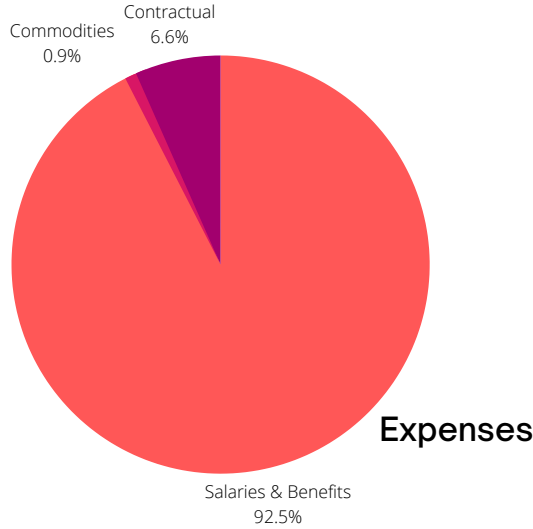




# County Administrator - Finance

The Finance sub-department is responsible for processing accounts payable and staffing the Mailroom.

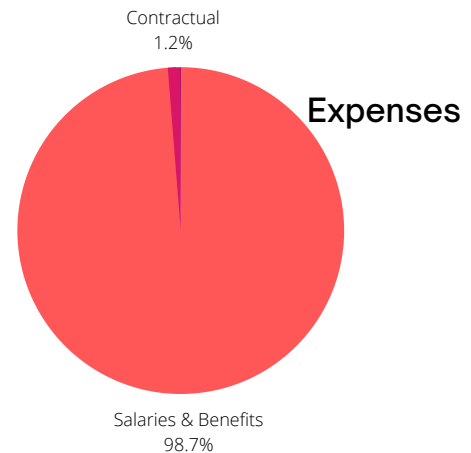
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	100,690	100,200	103,171	2.965%
Commodities	873	1,000	1,000	0%
Contractual	5,333	7,398	7,398	0%
<b>Expenditure Total</b>	<b>106,896</b>	<b>108,598</b>	<b>111,569</b>	<b>2.736%</b>



# County Administrator - IT

The IT sub-department is responsible for developing and maintaining computer systems that support County operations.

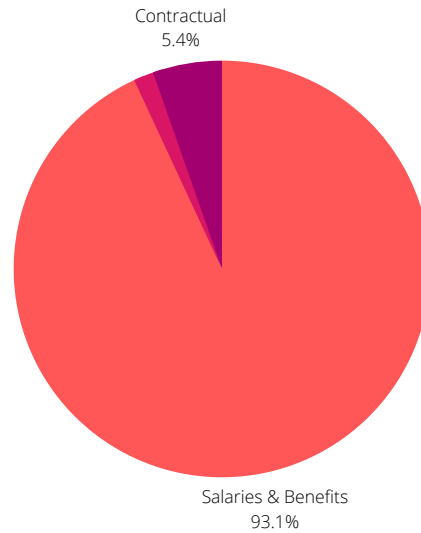
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	250,066	252,569	261,905	3.696%
Commodities	20	200	200	0%
Contractual	787	3,150	3,150	0%
<b>Expenditure Total</b>	<b>250,873</b>	<b>255,919</b>	<b>265,255</b>	<b>3.648%</b>



# County Administrator - GIS

The GIS sub-department is responsible for the County's geographic information systems mapping.

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	113,285	115,023	119,567	3.951%
Commodities	412	2,000	2,000	0%
Contractual	3,078	6,900	6,900	0%
<b>Expenditure Total</b>	<b>116,776</b>	<b>123,923</b>	<b>128,467</b>	<b>3.666%</b>



**Expenses**

# County Coroner

The County Coroner Department provides for expenses of the Coroner function which is contracted to a local medical doctor. Per state law, the Coroner issues death certificates, investigates suspicious or unattended deaths, and provides for the interment of decedents whose next-of-kin cannot be identified. This budget generates no revenue and relies on general tax revenues.

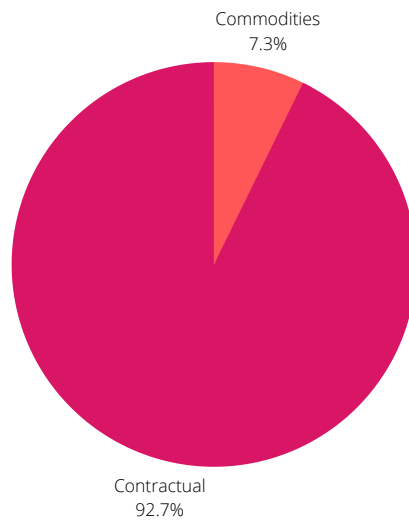
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Contractual/Coroner	114,879	150,000	150,000	0%
<b>Expenditure Total</b>	<b>114,879</b>	<b>150,000</b>	<b>150,000</b>	<b>0%</b>

# Unified Courts

The Unified Courts Department provides for the operation of the Saline County Courts as part of the Kansas District Court for the 28th Judicial District. Pursuant to state law, District Court employees are considered employees of the State of Kansas but all expenses associated with operating the trial court system are borne by the counties in which the courts are located. The 28th Judicial District consists of Saline County and Ottawa County. This budget generates revenues which includes reimbursement from Ottawa County as well as some court fees. The County intends to use ARPA funds to assist with the additional costs from trial backlogs due to the COVID-19 pandemic.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
District Court - NICUSA	38,704	0	0	0%
Officer's Fees District Court	56,121	60,000	60,000	0%
Reimbursements/ARPA Transfer	0	0	9,000	0%
Misc. (District Court Diversion)	6,280	4,500	4,500	0%
<b>Revenue Total</b>	<b>101,971</b>	<b>64,500</b>	<b>73,500</b>	<b>13.953%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Commodities	20,619	50,880	40,000	-21.383%
Contractual	429,908	483,120	510,845	5.738%
<b>Expense Total</b>	<b>450,528</b>	<b>534,000</b>	<b>550,845</b>	<b>3.154%</b>



**Expenses**

# Pre-Trial Program

As the largest county within the 28th Judicial District, Saline County operates a Community Corrections Office. Most Community Corrections programs are grant-funded and are in non-budgeted funds. However, the County Commissioners have allocated General Fund dollars to two programs: Pre-Trial and Drug Court.

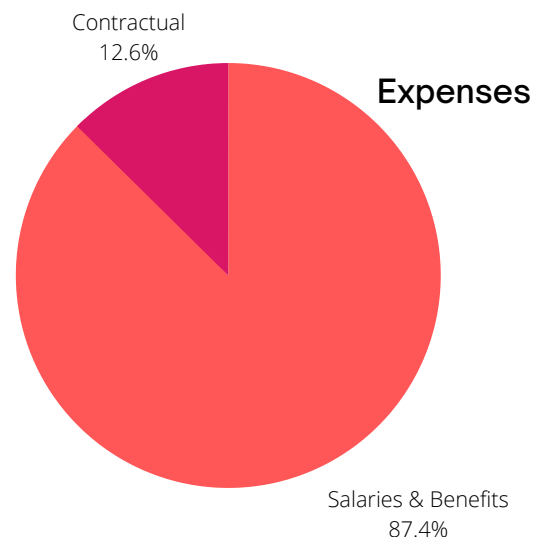
Pre-Trial utilizes evidence-based principles and practices to provide supervision, services, and aftercare efforts to increase the likelihood of success and reduce risk to public safety. For Pre-Trial, Saline County General Fund supports two staff and an amount of client service dollars to provide needed resources from treatment to housing and more. An additional position was approved for '22 with 1/3 of the position being paid by Ottawa County to extend pre-trial services into that county.

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	97,501	99,751	132,713	33.044%
Contractual	2,437	4,475	4,475	0%
<b>Expenditure Total</b>	<b>99,938</b>	<b>104,226</b>	<b>137,188</b>	<b>31.626%</b>

# Drug Court

The Drug Court Department offers an alternative to incarceration in local jails and state prisons for clients convicted of a non-violent crime, instead offering services, treatment, housing, and more to reduce recidivism and increase client success.

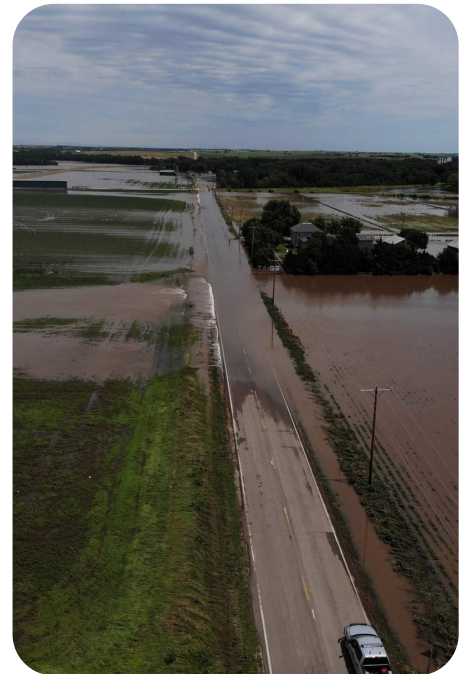
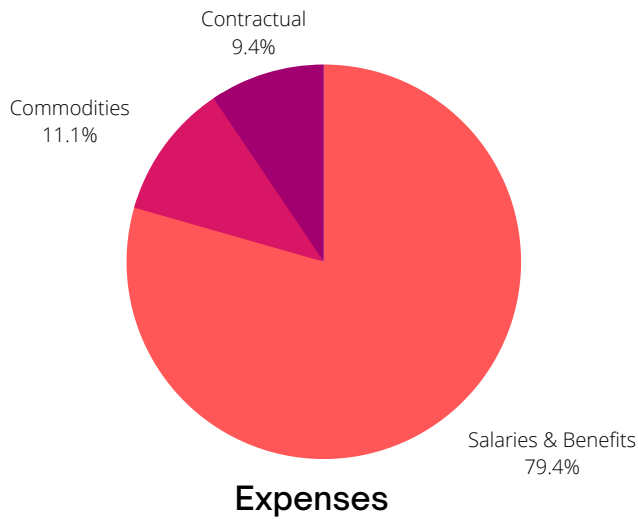
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	132,462	142,572	87,421	-38.683%
Contractual	24,510	27,272	27,272	0%
<b>Expenditure Total</b>	<b>153,972</b>	<b>169,844</b>	<b>114,693</b>	<b>-32.472%</b>



# Emergency Management

The Emergency Management Department provides for the operation of the County's program of preparing for and responding to disaster situations. The office receives a state grant for emergency preparedness but relies primarily on general tax revenues.

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	108,307	111,972	120,723	7.815%
Commodities	9,892	16,912	16,912	0%
Contractual	12,853	14,350	14,350	0%
<b>Expenditure Total</b>	<b>131,052</b>	<b>143,234</b>	<b>151,985</b>	<b>6.110%</b>

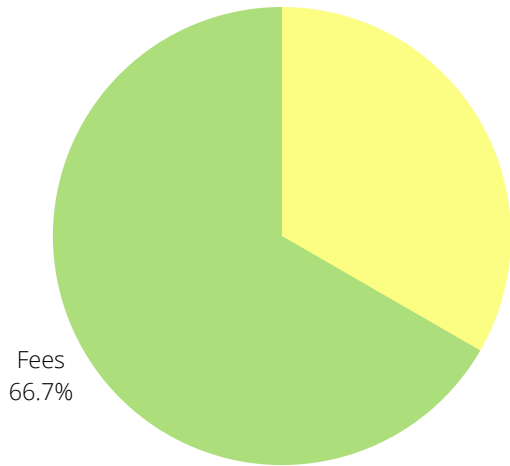


# Planning & Zoning

The Planning & Zoning Department provides for the operation of the office which reviews land use for the unincorporated areas of Saline County as well as environmental health compliance for Saline, Ellsworth, Lincoln, and Ottawa counties. The office generates revenues from fees as well as contracts with the three neighboring counties, relying on general tax revenues for costs in excess of amounts generated. General salary increases in the contracted Planning & Zoning Administrator shared with Dickinson County were absorbed within the '21 budget but adjusted for the '22 budget.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Planning & Zoning Fees	92,020	50,000	60,000	20.000%
Reimbursements	304	0	0	0%
Miscellaneous	86	0	0	0%
Contracts Environmental	38,000	30,000	30,000	0%
<b>Revenue Total</b>	<b>130,410</b>	<b>80,000</b>	<b>90,000</b>	<b>12.500%</b>

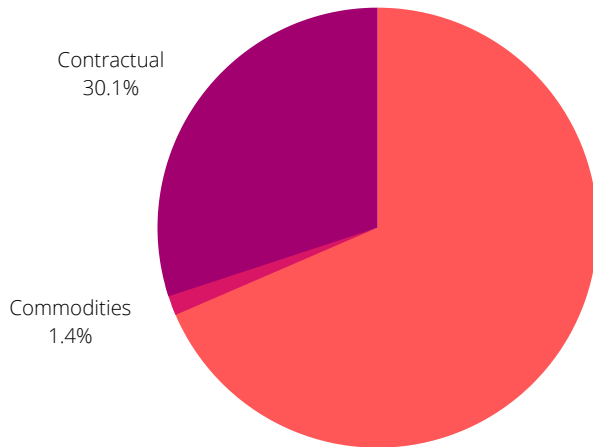
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	143,521	159,642	159,984	0.213%
Commodities	4	865	865	0%
Contractual	42,775	40,200	45,100	12.189%
<b>Expense Total</b>	<b>206,236</b>	<b>229,528</b>	<b>234,770</b>	<b>2.284%</b>



**Revenues**

Environmental Contracts  
33.3%

Fees  
66.7%



**Expenses**

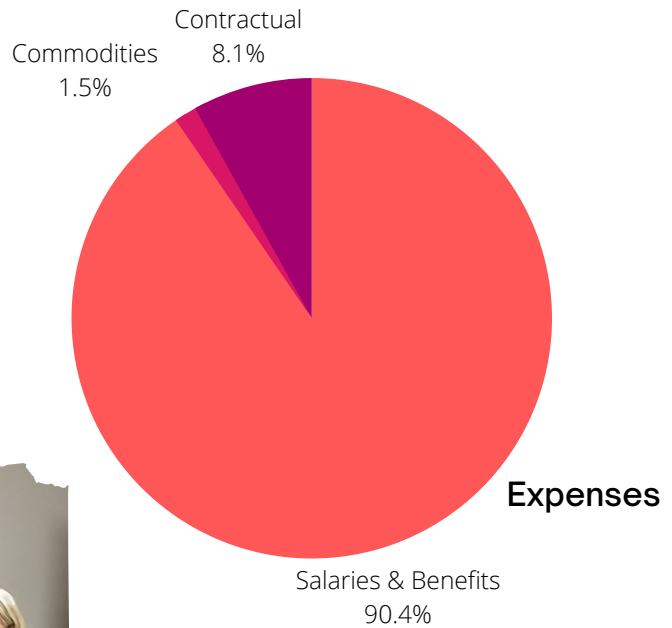
Contractual  
30.1%

Salaries & Benefits  
68.5%

# Appraiser

The Appraiser Department provides for the operation of the office under the direction of the County Appraiser, who is appointed by the Board of County Commissioners to a four-year term. Duties of the County Appraiser's office include discovery, listing, and equitable appraisal of all taxable and tax-exempt real and personal property within the County. The office generates a small amount of revenue from reimbursements but relies primarily on general tax revenues.

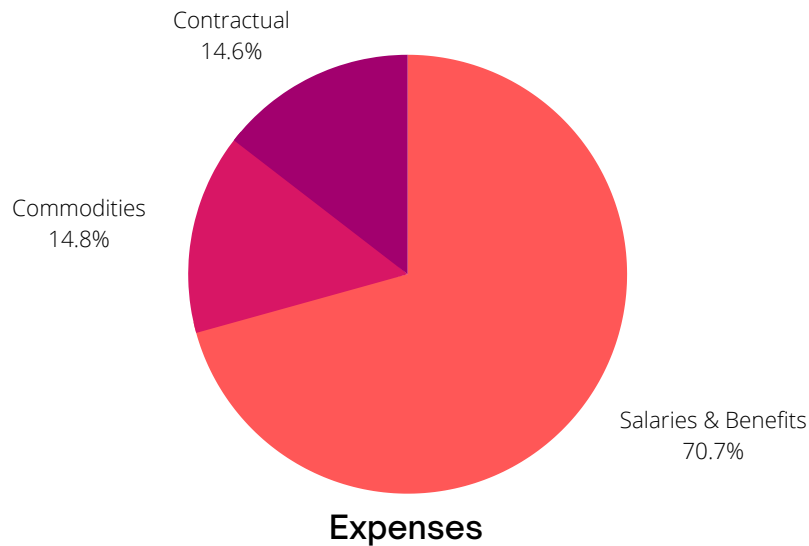
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	637,644	689,129	710,711	0.3132%
Commodities	16,364	11,000	11,800	0%
Contractual	52,236	64,219	63,400	-1.275%
<b>Expenditure Total</b>	<b>706,344</b>	<b>764,348</b>	<b>785,911</b>	<b>2.821%</b>



# Livestock & Expo Center

The Livestock & Expo Center provides for the operation of the County's Expo Center at Kenwood Park in Salina. This facility adjacent to a large event venue owned by the City of Salina provides exposition space for the annual Tri-Rivers Fair as well as a number of livestock shows and private events. Management of the Expo Center includes managing 1,100 acres of farmland that is owned by the County as well as the Noxious Weed Division. Revenues generated by the Expo Center primarily show up in the Rentals line item of the Non-Departmental revenue budget. Staff changes in the last year decreased this department's budget.

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	236,857	275,553	262,632	-4.689%
Commodities	35,545	54,858	54,858	0%
Contractual	54,689	54,060	54,060	0%
<b>Expenditure Total</b>	<b>327,092</b>	<b>384,471</b>	<b>371,550</b>	<b>-3.361%</b>



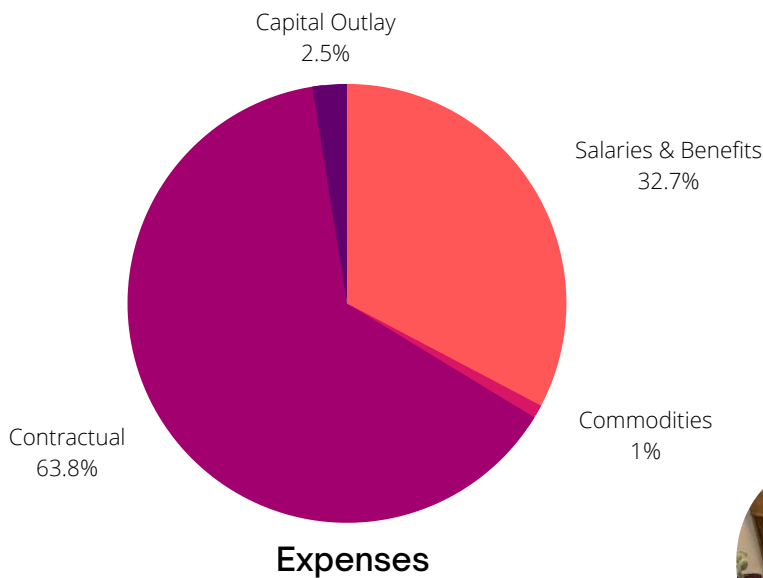


# Senior Services

The Department of Senior Services provides for the operation of the Senior Center in the historic County Courthouse in Salina, as well as small allocations for other programs serving senior citizens in the community. The department generates substantial revenues, primarily from daily lunch sales, but also relies on general tax dollars. Increases in food costs, as well as upkeep and general repairs on the building built in 1910, caused an increase in this department's budget for '22.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Officer Fees - Senior Services	0	225,000	275,000	22.222%
Rentals/Building	4,281	0	0	0%
Reimbursements	152	0	0	0%
Miscellaneous & Donations	13,058	0	0	0%
Meals on Wheels	46,271	0	0	0%
Subsidized Meals	196,352	0	0	0%
Unsubsidized Meals - Dine In	58,884	0	0	0%
<b>Revenue Total</b>	<b>318,998</b>	<b>225,000</b>	<b>275,000</b>	<b>22.222%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	209,570	217,143	240,790	10.890%
Commodities	21,976	11,000	7,200	-34.545%
Contractual	435,846	463,264	469,240	1.289%
Capital Outlay	26,671	3,500	18,600	431.428%
<b>Expense Total</b>	<b>694,064</b>	<b>694,907</b>	<b>735,830</b>	<b>5.889%</b>



# Juvenile Center

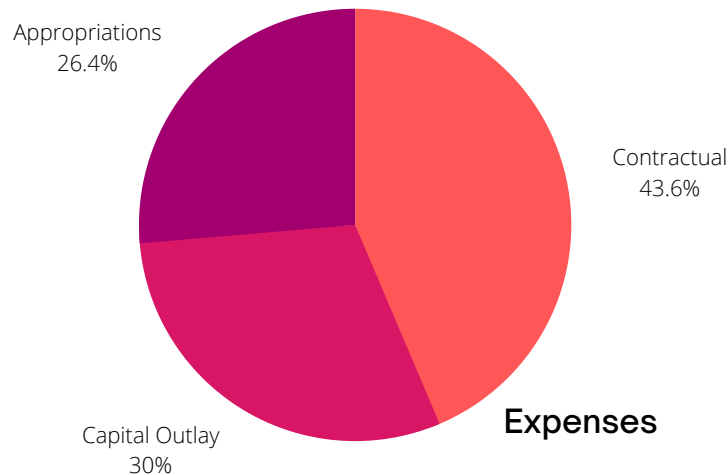
The Juvenile Center Department provides for the County's annual payment to a regional consortium of counties that operates a juvenile detention facility in Geary County. This budget also pays the cost of utilities for the storage building at 9th & Park in Salina which formerly housed juvenile offenders locally. This budget generates no revenue and relies on general tax revenues.

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Fees - Dues/Memberships	346,907	326,789	327,800	0.309%
Utilities	510	1,000	1,000	0%
<b>Expenditure Total</b>	<b>347,417</b>	<b>327,789</b>	<b>328,800</b>	<b>0.308%</b>

# Appropriations

Appropriations provide for annual funding of equipment replacement for General Fund departments as well as a scheduled transfer from the General Fund for future capital improvements. This budget also makes annual contributions to three outside agencies: The City of Salina's Animal Control Division for assistance with animal control issues in unincorporated areas, Salina Media Connection, and the North Central/Flint Hills Area Agency on Aging for Senior Care Act services to Saline County residents. The budget generates no revenue and relies on general tax revenues.

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Equipment Improvement Plan	401,268	261,994	382,923	46.157%
Lease Payment for Radio System	0	596,087	556,100	-6.708%
Animal Shelter Appropriation	34,778	35,822	36,897	3.001%
Salina Media Connection	15,000	15,000	15,000	0%
NC Flint Hills Area Agency on Aging	34,907	34,443	34,296	-0.427%
Transfer to Capital Improvement Program	2,615,000	403,913	250,000	-38.105%
<b>Expenditure Total</b>	<b>3,100,953</b>	<b>1,347,259</b>	<b>1,275,216</b>	<b>-5.347%</b>



## Emergency Medical Service

This department provides for the cost of Emergency Medical Services to the residents outside of the City of Salina. Pursuant to an interlocal agreement between the County and the City, EMS services are provided countywide by the Salina Fire Department, and the County agrees to pay an annual fee plus fund the cost of one ambulance annually.

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Equipment Reserve	0	200,000	200,000	0%
EMS Appropriation	795,000	795,000	795,000	0%
<b>Expenditure Total</b>	<b>795,000</b>	<b>995,000</b>	<b>995,000</b>	<b>0%</b>

## Conservation/Mental Health/OOCC

Three separate departments contain the County's annual allocations of funds for the Saline County Conservation District, Central Kansas Mental Health Center, and Occupational Center of Central Kansas. Each of these services is required to be funded by counties, but can be provided by independent non-profit organizations.

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Soil Conservation Appropriation	21,768	21,768	23,000	5.660%
Central Kansas Mental Health Appropriation	289,593	301,177	322,259	7.000%
OOCC Appropriation	207,900	207,900	214,137	3.000%
<b>Expenditure Total</b>	<b>519,261</b>	<b>530,845</b>	<b>562,396</b>	<b>5.610%</b>

## Economic Development

Economic Development provides funding for activities that support economic growth in the community, including annual allocations to the Salina Area Chamber of Commerce and the Salina Community Economic Development Organization. This budget also pays the County's dues to the North Central Regional Planning Commission. Lastly, appropriation of funding to support Equifest of Kansas, which brings large numbers of visitors to the community. A \$15,000 increase to SCEDO was approved by the Commissioners for '22.

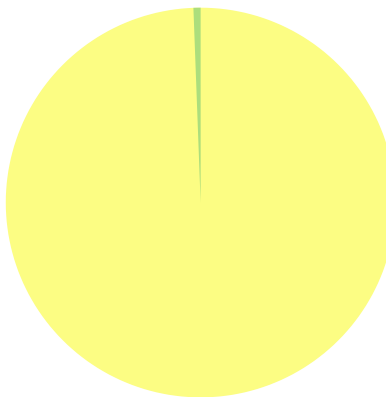
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Chamber of Commerce	30,000	30,000	30,000	0%
Air Fare Subsidy	50,000	0	0	0%
Economic Development Org.	20,000	20,000	35,000	75.000%
Military Affairs Council	5,000	5,000	5,000	0%
NC Regional Planning Commission	4,000	4,000	4,000	0%
Equifest Appropriation	0	5,500	5,500	0%
<b>Expenditure Total</b>	<b>109,000</b>	<b>64,500</b>	<b>79,500</b>	<b>23.256%</b>

# Road & Bridge Revenues

The Road & Bridge fund receives revenues from a separate property tax levy as well as receipts from the statewide fuel tax. The Road & Bridge Department contains both Maintenance and Engineering functions that are in charge of 1,078 miles of County roadways, 231 bridges, and more than 6,000 culverts. In addition to the expenditures within the fund, Road & Bridge is also in charge of the separate construction funds that can be found on pages 40 and 41.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	5,682,213	5,856,912	6,015,174	2.702%
Delinquent Personal Property Tax	7,921	0	0	0%
Delinquent Real Estate Tax	87,478	37,000	37,000	0%
Motor Vehicle Tax	653,511	629,490	633,547	0.644%
Commercial Motor Vehicle Fees	37,731	36,393	35,040	-3.718%
Vehicle Rental Excise Tax	6,807	0	0	0%
Recreational Vehicle Tax	11,076	9,905	10,706	8.087%
16/20 Motor Vehicle Tax	6,959	7,194	7,407	2.961%
Special Highway Fuel Tax	1,253,465	990,000	1,100,000	11.111%
Road & Bridge Permits	420	480	300	-34.500%
Reimbursements	43,582	11,000	11,000	0%
<b>Revenue Total</b>	<b>7,791,162</b>	<b>7,578,374</b>	<b>7,850,174</b>	<b>3.586%</b>

Fees/Reimbursements/Misc.  
0.6%



Taxes  
99.4%

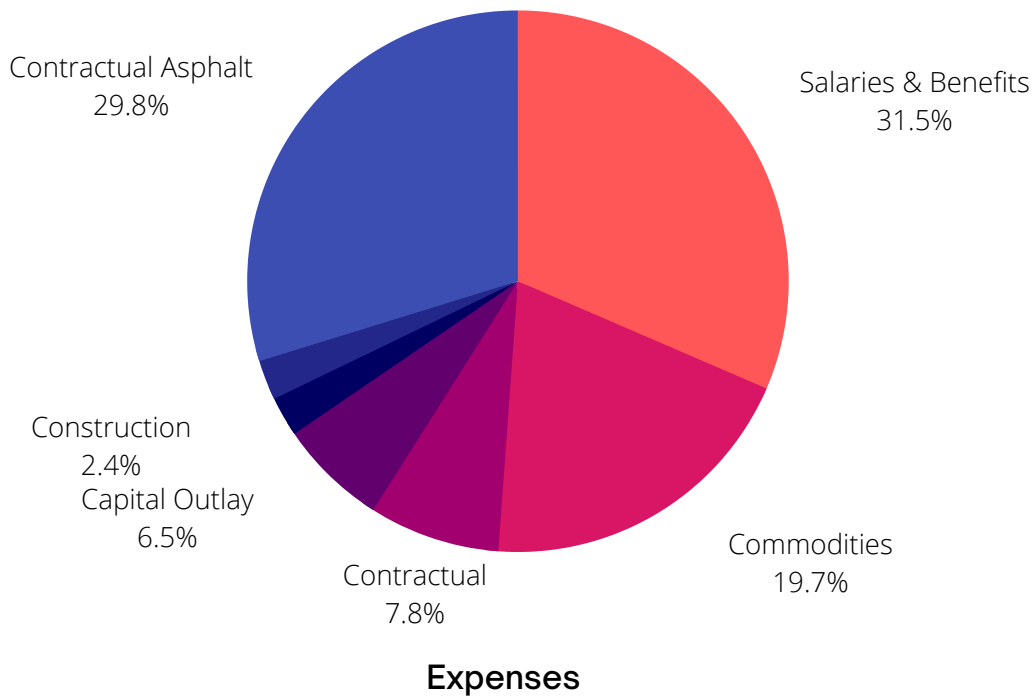
## Revenues



# Road & Bridge Expenditures

The expenditures from the Road & Bridge fund are used for general maintenance and repairs as well as the overall operations of the department.

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	2,392,594	2,575,801	2,642,890	2.604%
Commodities	1,467,687	1,642,700	1,651,950	0.563%
Contractual	654,212	645,336	656,836	1.782%
Capital Outlay	570,922	511,738	545,000	6.499%
Construction	226,485	200,000	200,000	0%
Transfers Out	575,000	0	200,000	0%
Contractual Asphalt	1,873,600	2,500,000	2,500,000	0%
<b>Total Expenditures</b>	<b>7,760,501</b>	<b>7,578,374</b>	<b>8,396,676</b>	<b>10.797%</b>

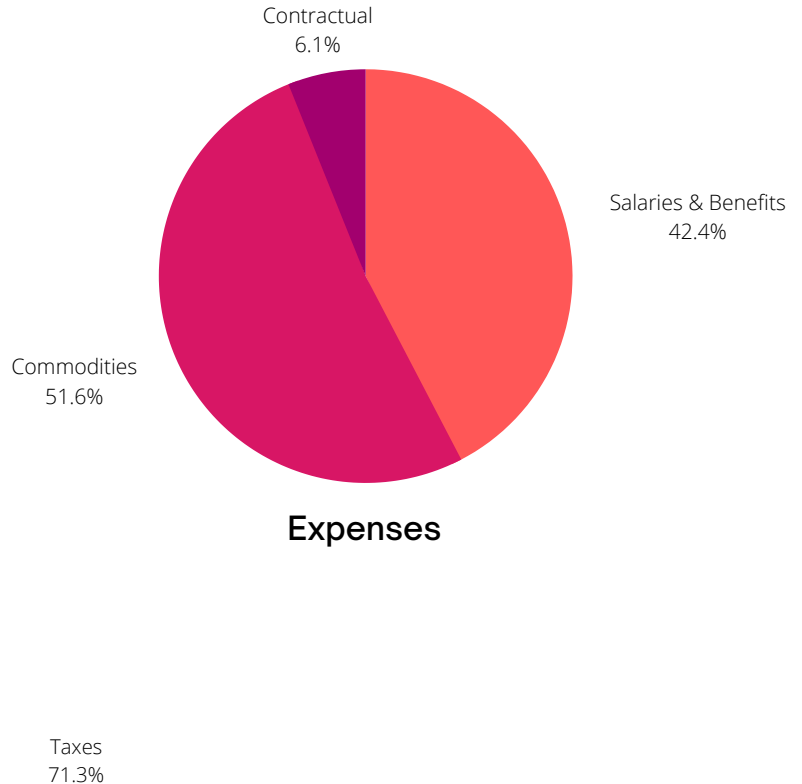
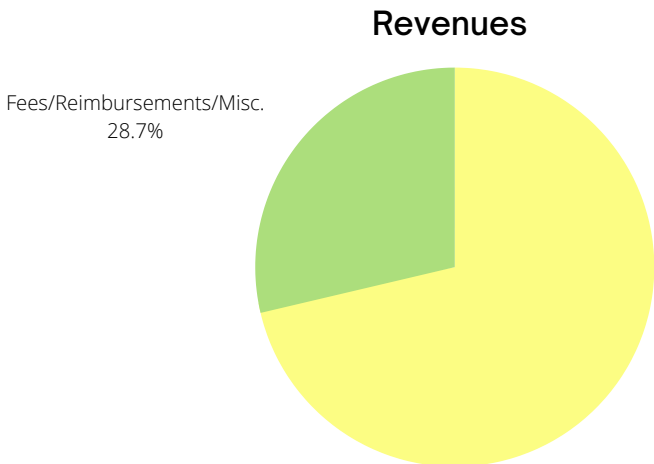


# Noxious Weed

The Noxious Weed Fund receives revenues from a separate property tax levy as well as receipts from the sale of chemicals. The Noxious Weed Department, which is functionally part of the Livestock & Expo Center, is charged with control and eradication of noxious weeds found growing on land within Saline County.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	185,032	205,599	188,263	-8.431%
Delinquent Personal Property Tax	271	0	0	0%
Delinquent Real Estate Tax	3,174	3,570	2,500	-29.971%
Motor Vehicle Tax	23,267	20,481	22,249	8.632%
Commercial Motor Vehicle Fees	1,329	1,184	1,231	3.970%
Vehicle Rental Exercise Tax	240	0	0	0%
Recreational Vehicle Tax	390	322	376	16.770%
16/20 Motor Vehicle Tax	289	234	260	11.111%
Chemical & Other Reimbursement	102,922	85,000	85,000	0%
<b>Revenue Total</b>	<b>316,674</b>	<b>316,390</b>	<b>299,879</b>	<b>-5.218%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	156,535	141,565	138,872	-1.902%
Commodities	134,859	169,067	169,067	0%
Contractual	13,348	19,972	19,972	0%
Transfers Out	40,000	0	0	0
<b>Expense Total</b>	<b>304,742</b>	<b>330,604</b>	<b>327,911</b>	<b>-0.815%</b>



# Employee Benefits

The Employee Benefits Fund receives revenues from a separate property tax levy as well as reimbursements from departments such as Community Corrections that have grant-funded employees. The Employee Benefits Department is the budget for health insurance, pension, Social Security, unemployment insurance, workers' compensation, Medicare, and flexible spending accounts for all County employees. While all benefits are budgeted in one department, benefits for the Health Department are charged to separate departments within the Employee Benefits Fund for recordkeeping purposes.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	4,825,222	4,867,932	4,762,066	-2.174%
Delinquent Personal Property Tax	6,216	0	0	0%
Delinquent Real Estate Tax	57,327	35,000	35,000	0%
Motor Vehicle Tax	385,270	526,658	526,568	0%
Commercial Motor Vehicle Fees	22,244	30,906	29,124	-5.765%
Vehicle Rental Exercise Tax	4,013	0	0	0%
Recreational Vehicle Tax	6,529	8,411	8,898	5.790%
16/20 Motor Vehicle Tax	5,396	6,109	6,157	0.785%
Miscellaneous	38,916	0	0	0%
<b>Revenue Total</b>	<b>5,351,132</b>	<b>5,482,925</b>	<b>5,367,813</b>	<b>-2.099%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Health Insurance	1,939,280	3,370,526	3,448,885	2.325%
KPERS	1,107,538	1,351,068	1,426,630	5.593%
Social Security	701,190	848,698	893,445	5.272%
Unemployment Insurance	10,219	13,687	14,410	5.282%
Workers Compensation	298,363	304,434	305,529	0.360%
Medicare - FICA Payable	165,072	198,486	208,951	5.272%
Flex - Payable	4,837	6,240	5,424	-13.077%
Requested Positions	0	0	297,873	0%
Tuition Reimbursement	0	0	20,000	0%
<b>Expense Total</b>	<b>4,226,499</b>	<b>6,093,139</b>	<b>6,621,147</b>	<b>8.666%</b>

# Health Department - Administration

The Health Department Fund receives revenues from a separate property tax levy as well as substantial grant revenues. The Administration Department provides overall management of the Health Department and maintenance of the building.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	623,083	837,297	311,731	-62.769%
Delinquent Personal Property Tax	846	0	0	0%
Delinquent Real Estate Tax	8,519	6,000	6,000	0%
Motor Vehicle Tax	64,842	69,003	90,571	31.257%
Commercial Motor Vehicle Fees	3,744	3,989	5,009	25.570%
Vehicle Rental Exercise Tax	675	0	0	0%
Recreational Vehicle Tax	1,099	1,086	1,530	40.884%
16/20 Motor Vehicle Tax	597	789	1,059	34.221%
Grant Revenue - State Formula	32,900	37,006	43,700	18.089%
Other Revenue/Reimbursements	244,780	0	0	0%
<b>Revenue Total</b>	<b>981,085</b>	<b>955,170</b>	<b>459,600</b>	<b>-51.882%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	285,043	277,500	269,737	-2.797%
Commodities	16,455	20,500	20,500	0%
Contractual	143,562	145,200	146,235	0.712%
<b>Expense Total</b>	<b>445,060</b>	<b>443,200</b>	<b>436,472</b>	<b>-1.518%</b>





# Health Department - Clinic

The Clinic Department provides for the operation of many clinical services such as immunizations, family planning activities, testing and counseling. This department generates revenues from fees charged for services as well as grants, but also relies on general Health Department revenues.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
User Fees - Family Planning	17,661	23,000	23,000	0%
User Fees - General Nursing	10,726	1,400	1,400	0%
User Fees - Immunizations	73,338	105,000	105,000	0%
User Fees - Foreign Travel	18,609	54,000	54,000	0%
User Fees - Flu Shots	49,408	18,000	18,000	0%
User Fees - STD / HIV	0	10,774	10,774	0%
Immunization Action Grant	10,402	10,762	10,403	-3.336%
Family Planning Grant	41,021	31,825	34,090	7.117%
TB Control Nurse Grant	2,044	1,500	1,500	0%
<b>Revenue Total</b>	<b>223,208</b>	<b>256,261</b>	<b>258,167</b>	<b>0.744%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	463,357	441,167	461,486	4.605%
Commodities	98,463	152,200	152,200	0%
Contractual	15,906	26,250	26,250	0%
<b>Expense Total</b>	<b>577,725</b>	<b>619,617</b>	<b>639,936</b>	<b>3.279%</b>



# Health Department - Maternal & Infant Child

The Maternal & Infant Child Department provides free and low-cost education and support services for new parents and parents-to-be. This department generates substantial grant revenues, supplemented by Health Department revenues.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Grant Revenue - Maternal & Infant	183,403	158,366	150,614	-4.895%
Other Grant Revenue	2,550	0	0	0%
User Fees	1,036	1,000	1,000	0%
<b>Revenue Total</b>	<b>186,989</b>	<b>159,366</b>	<b>151,614</b>	<b>-4.864%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	167,589	197,775	201,635	1.951%
Commodities	4,821	800	800	0%
Contractual	4,590	8,200	8,200	0%
<b>Expense Total</b>	<b>177,000</b>	<b>206,775</b>	<b>210,635</b>	<b>1.866%</b>



# Health Department - WIC

The WIC Department provides nutrition support to pregnant, breastfeeding, and postpartum women, and to children up to five years of age. This department is fully grant-supported.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Grant Revenue	285,058	395,166	395,166	0%
WIC Breastfeeding Grant	28,464	24,297	24,297	0%
WIC Employee Benefits Reimb.	(38,639)	0	0	0%
<b>Revenue Total</b>	<b>274,883</b>	<b>419,463</b>	<b>419,463</b>	<b>0%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	186,774	210,515	220,460	4.724%
Commodities	1,917	3,250	3,250	0%
Contractual	517	3,150	3,150	0%
<b>Expense Total</b>	<b>189,207</b>	<b>216,915</b>	<b>226,860</b>	<b>4.584%</b>



# Health Department - Home Health

The Home Health Department provides for the operation of a licensed home health agency that provides intermittent professional home health care to persons of all ages. This department generates fee revenues and also relies on general Health Department revenues.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
User Fees - Title XV	319,024	290,000	290,000	0%
User Fees - XIX Me	52,570	65,000	65,000	0%
User Fees - Private Insurance	103,077	150,000	150,000	0%
User Fees - Patients	28,743	22,000	22,000	0%
<b>Revenue Total</b>	<b>503,414</b>	<b>527,000</b>	<b>527,000</b>	<b>0%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	457,789	527,479	526,844	-0.120
Commodities	2,602	10,500	12,500	19.047%
Contractual	168,189	215,693	213,693	-0.927%
<b>Expense Total</b>	<b>628,580</b>	<b>753,672</b>	<b>753,037</b>	<b>-0.0842%</b>



# Health Department - Child Care

The Child Care Department provides annual inspections of family child care homes, preschools, child care centers, and school-age facilities in Saline, Ottawa, and McPherson Counties as well as investigations of concerns regarding these facilities. This department generates revenues both from fees charged to child care providers and from grants; it also relies on general Health Department revenues.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
User Fees - Child Care Providers	10,466	10,000	10,000	0%
Grant Revenue	86,379	74,555	86,379	15.859%
<b>Revenue Total</b>	<b>96,845</b>	<b>84,555</b>	<b>96,379</b>	<b>13.984%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	123,606	128,468	133,832	4.175
Contractual	6,711	15,245	15,245	0%
<b>Expense Total</b>	<b>130,314</b>	<b>143,713</b>	<b>149,077</b>	<b>3.732%</b>



# Health Department - Health Education

The Health Education Department provides information on a variety of health topics and can help locate reliable sources of health information. This department is fully grant-supported.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Miscellaneous Revenue	2,000	0	0	0%
Chronic Disease Grant	13,363	13,568	13,932	2.683%
HIV Case Management Grant	149,098	139,616	140,104	0.350%
Public Health Emergency Prep Grant	38,844	38,631	38,655	0.062%
<b>Revenue Total</b>	<b>203,305</b>	<b>191,815</b>	<b>192,691</b>	<b>0.062%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Benefits	130,835	112,046	117,832	5.163%
Commodities	2,430	2,000	2,000	0%
Contractual	32,969	22,276	22,276	0%
<b>Expense Total</b>	<b>166,262</b>	<b>136,322</b>	<b>142,108</b>	<b>4.244%</b>



# Saline County Bond & Interest

Saline County issued debt in 2021 as part of two major capital projects, the Jail and the new Emergency Radio Communications system. A new fund was created to establish proper budgets for the bond and interest payments.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Transfer In - Fire Districts	0	0	58,128	0%
Transfer In - Sales Tax	0	0	5,686,766	0%
<b>Revenue Total</b>	<b>0</b>	<b>0</b>	<b>5,744,894</b>	<b>0%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Principal - Fire Radios	0	0	55,000	0%
Principal - Jail	0	0	3,450,000	0%
Interest on Bonds - Fire Radios	0	0	3,128	0%
Interest on Bonds - Jail	0	0	2,236,766	0%
<b>Expense Total</b>	<b>0</b>	<b>0</b>	<b>5,744,894</b>	<b>0%</b>



# Special Alcohol & Drug/Special Parks & Recreation

Pursuant to state law, counties receive a portion of the tax imposed on the sale of alcoholic liquor. From these tax receipts, the first 23-1/3% is deposited into a Special Alcohol and Drug Programs Fund; the remainder is split one-third to the County General Fund, one-third to the Special Alcohol and Drug Programs Fund, and one-third to a Special Parks & Recreation Fund. Money in the Special Alcohol and Drug Programs Fund is for services or programs for alcoholism and drug abuse prevention and education, alcohol and drug detoxification, intervention in alcohol and drug abuse, or treatment of persons who were alcoholics or drug abusers or are in danger of becoming alcoholics or drug abusers. Money in the Special Parks & Recreation Fund is for park and recreational services, programs, and facilities.

<b>Special Alcohol - Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Private Club Liquor Tax	14,261	18,000	14,000	-22.222%
<b>Revenue Total</b>	<b>14,261</b>	<b>18,000</b>	<b>14,000</b>	<b>-22.222%</b>

<b>Special Alcohol - Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Miscellaneous Budget	17,331	17,851	15,615	-1.249%
<b>Expense Total</b>	<b>17,331</b>	<b>17,851</b>	<b>15,615</b>	<b>-1.249%</b>

<b>Special Parks - Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Private Club Liquor Tax	11,262	14,000	12,000	-14.286%
<b>Revenue Total</b>	<b>11,262</b>	<b>14,000</b>	<b>12,000</b>	<b>-14.286%</b>

<b>Special Alcohol - Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Miscellaneous Budget	7,517	7,743	12,000	54.978%
<b>Expense Total</b>	<b>7,517</b>	<b>7,743</b>	<b>12,000</b>	<b>54.978%</b>



# Special Road Construction (1-mill) Fund

The Special Road Construction Fund is a separate property tax levy of 1 mill annually (\$1 per \$1,000 of assessed valuation) that supports rebuilding and improvement projects for County roads.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	588,978	600,479	615,428	2.900%
Delinquent Personal Property Tax	802	0	0	0%
Delinquent Real Estate Tax	8,577	0	0	0%
Motor Vehicle Tax	65,234	65,464	64,954	-0.779%
Commercial Motor Vehicle Fees	3,766	3,785	3,592	-5.099%
Vehicle Rental Exercise Tax	679	0	0	0%
Recreational Vehicle Tax	1,106	1,030	1,098	6.602%
16/20 Motor Vehicle Tax	788	748	759	1.471%
<b>Revenue Total</b>	<b>669,929</b>	<b>671,503</b>	<b>685,831</b>	<b>2.501%</b>
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
<b>Expense Total</b>	<b>758,827</b>	<b>1,239,500</b>	<b>1,475,000</b>	<b>18.999%</b>



# Special Bridge Construction (2-mill) Fund

The Special Bridge Construction Fund is a separate property tax levy of 2 mills annually (\$2 per \$1,000 of assessed valuation) that supports rebuilding and improvement projects for County bridges.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	1,184,501	1,200,991	1,230,857	2.879%
Delinquent Personal Property Tax	1,641	0	0	0%
Delinquent Real Estate Tax	18,044	0	0	0%
Motor Vehicle Tax	130,467	130,927	129,912	-0.775%
Commercial Motor Vehicle Fees	7,533	7,569	7,185	-5.073%
Vehicle Rental Exercise Tax	1,359	0	0	0%
Recreational Vehicle Tax	2,211	2,060	2,195	6.553%
16/20 Motor Vehicle Tax	1,577	1,496	1,519	1.537%
Reimbursements	5,725	0	0	0%
<b>Revenue Total</b>	<b>1,353,058</b>	<b>1,343,043</b>	<b>1,371,668</b>	<b>2.482%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
<b>Expense Total</b>	<b>780,129</b>	<b>3,320,000</b>	<b>2,991,000</b>	<b>-9.909%</b>



# Expo Capital Improvements

The Expo Capital Improvements Fund provides for small capital repairs at the Livestock & Expo Center. This fund receives no tax revenues and is solely funded by proceeds from farm rent on land originally acquired by the County for construction of a future Expo Center. No projects were identified in 2022.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Miscellaneous	9,813	0	0	0
<b>Revenue Total</b>	<b>9,813</b>	<b>0</b>	<b>0</b>	<b>0%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Capital Outlay	1,959	164,878	168,668	2.298
<b>Expense Total</b>	<b>1,959</b>	<b>164,878</b>	<b>168,668</b>	<b>2.298%</b>

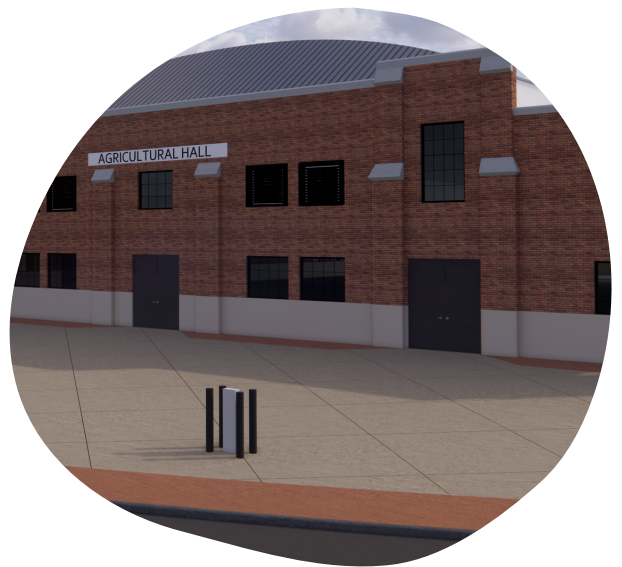


# Saline County Capital Improvements

The Saline County Capital Improvement Fund provides for major capital repairs and replacements county-wide. This fund receives no tax revenues and is solely funded by transfers from the General Fund and Road & Bridge Fund.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Reimbursements	29,247	0	0	0%
Transfer from General Fund	2,615,000	403,913	250,000	-75.000%
<b>Revenue Total</b>	<b>2,644,247</b>	<b>403,913</b>	<b>250,000</b>	<b>-75.000%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Capital Outlay	1,388,083	7,681,415	6,681,500	-13.017
<b>Expense Total</b>	<b>1,388,083</b>	<b>7,681,415</b>	<b>6,681,500</b>	<b>-13.017%</b>



# Five-Year Capital Improvement Plan

The major capital repairs and replacements are identified through a five-year plan. The below projects have previously been identified and no additional projects for 2026 were identified.

<b>Projects</b>	2022	2023	2024	2025	2026
Pavement Replacement	150,000	150,000	150,000	-	-
Salt Storage Barn	-	250,000	-	-	-
Concrete Box at Road & Bridge	-	-	90,000	-	-
Equipment Storage Shed	-	-	-	375,000	-
Expo Improvements	219,000	98,000	100,000	35,000	-
Pictometry Flight	-	51,120	51,120	51,120	-
Facility Master Plan	50,000	-	-	-	-
Tuck Point Senior Services	20,000	-	-	-	-
Alarm System Senior Services	25,000	-	-	-	-
<b>Total</b>	<b>464,000</b>	<b>549,120</b>	<b>391,120</b>	<b>461,120</b>	-

# Health Department Capital Improvements

The Health Department Capital Improvements Fund provides for capital repairs and replacements for the Health Department. This fund receives no tax revenues and is solely funded by transfers of unspent funds from the Health Department operating budget

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Transfer from Health Department	200,000	0	0	0%
<b>Revenue Total</b>	<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Capital Outlay	3,899	220,087	418,141	89.989%
<b>Expense Total</b>	<b>3,899</b>	<b>220,087</b>	<b>418,141</b>	<b>89.989%</b>

## Five-Year Capital Improvement Plan

The major capital repairs and replacements are identified through a five-year plan. The below projects have previously been identified and no additional projects for 2026 were identified.

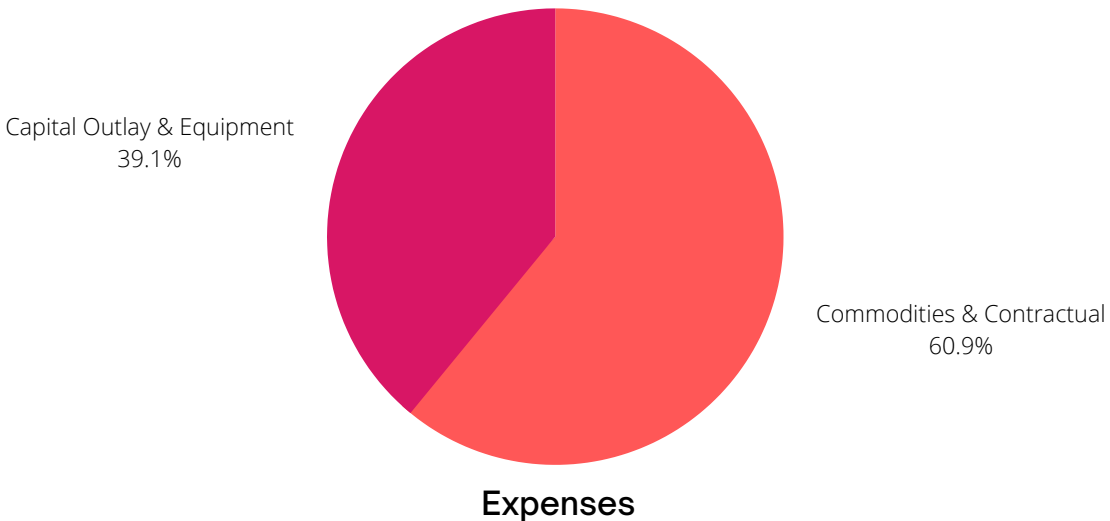
<b>Projects</b>	2022	2023	2024	2025	2026
Unisex Shower	3,899	-	-	-	-
Outside Signage	22,449	-	-	-	-
<b>Total</b>	<b>25,149</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Fire District #1

Saline County Fire District #1 is located in the southeastern portion of the county and extends into neighboring Dickinson County. The District's operations are funded primarily by a separate property tax levy.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	55,483	128,155	147,527	15.116%
Delinquent Personal Property Tax	21	0	0	0%
Delinquent Real Estate Tax	692	0	0	0%
Motor Vehicle Tax	8,150	8,347	10,535	26.213%
Commercial Motor Vehicle Fees	490	624	469	-24.840%
Recreational Vehicle Tax	276	231	296	28.139%
16/20 Motor Vehicle Tax	626	1,064	649	-39.004%
Watercraft	0	75	80	6.667%
Out of County Revenue	55,694	0	0	0%
Reimbursement	6,816	0	0	0%
<b>Revenue Total</b>	<b>128,248</b>	<b>138,496</b>	<b>159,556</b>	<b>15.206%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Wages	578	0	0	0%
Commodities & Contractual	53,684	92,500	97,500	5.405%
Capital Outlay & Equipment	32,989	57,500	62,500	8.695%
Transfers to Special Equipment	63,000	0	0	0%
<b>Expense Total</b>	<b>150,251</b>	<b>150,000</b>	<b>160,000</b>	<b>6.666%</b>

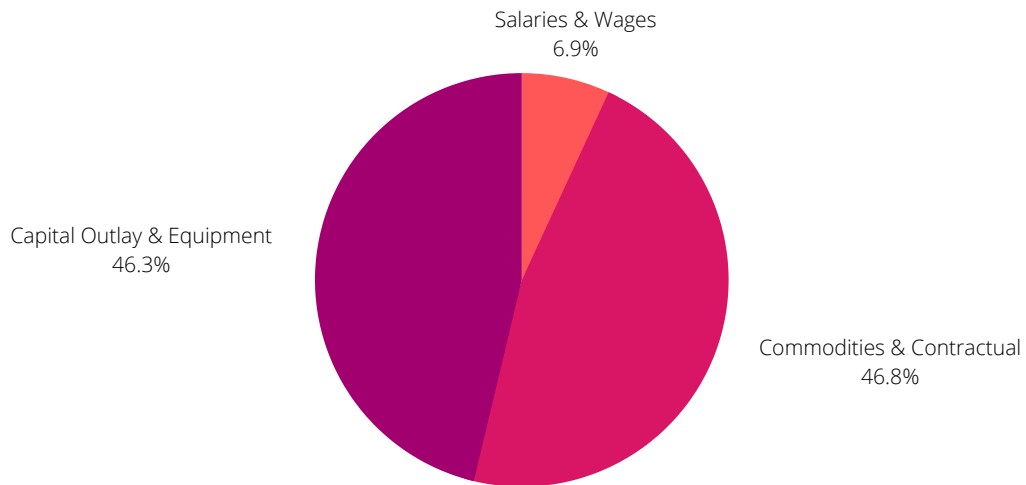


# Fire District #2

Saline County Fire District #2 is located in the south-central portion of the county and extends into neighboring McPherson County. The District's operations are funded primarily by a separate property tax levy.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	176,702	186,773	203,829	8.881%
Delinquent Personal Property Tax	227	0	0	0%
Delinquent Real Estate Tax	733	0	0	0%
Motor Vehicle Tax	10,905	10,838	10,454	-3.543%
Commercial Motor Vehicle Fees	1,890	1,486	1,734	16.689%
Recreational Vehicle Tax	348	279	335	20.072%
16/20 Motor Vehicle Tax	370	420	403	-4.048%
Watercraft	0	75	92	22.667%
Out of County Revenue	2,024	0	0	0%
Vehicle Rental Excise Tax	8	0	0	0%
<b>Revenue Total</b>	<b>193,207</b>	<b>199,871</b>	<b>216,847</b>	<b>8.259%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Wages	17,299	15,100	15,100	0%
Commodities & Contractual	44,126	87,000	102,500	17.816%
Capital Outlay & Equipment	101,746	101,255	101,255	0%
Transfers to Special Equipment	39,189	0	0	0%
<b>Expense Total</b>	<b>202,360</b>	<b>203,355</b>	<b>218,855</b>	<b>7.622%</b>



**Expenses**

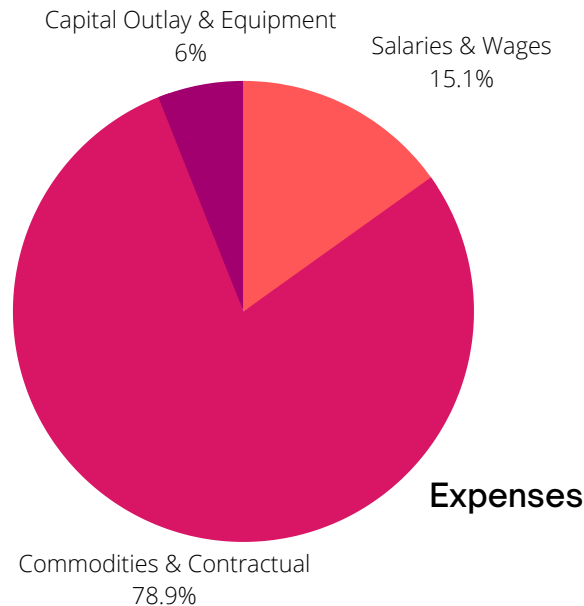


# Fire District #3

Saline County Fire District #3 is located in the northwest portion of the county and extends into neighboring Ellsworth County. The District's operations are funded primarily by a separate property tax levy.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	104,137	125,337	148,899	18.798%
Delinquent Personal Property Tax	343	0	0	0%
Delinquent Real Estate Tax	3,518	0	0	0%
Motor Vehicle Tax	12,479	11,468	10,779	-6.008%
Commercial Motor Vehicle Fees	559	553	462	-16.456%
Recreational Vehicle Tax	445	401	388	-3.242%
16/20 Motor Vehicle Tax	982	1,153	973	-15.611%
Watercraft	0	93	85	-8.602%
Out of County Revenue	32,445	0	0	0%
Reimbursments	121	0	0	0%
<b>Revenue Total</b>	<b>155,029</b>	<b>139,005</b>	<b>161,586</b>	<b>16.244%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Wages	27,145	25,100	25,100	0%
Commodities & Contractual	71,327	130,900	130,900	0%
Capital Outlay & Equipment	0	10,000	10,000	0%
Transfers to Special Equipment	65,000	0	0	0%
<b>Expense Total</b>	<b>163,472</b>	<b>166,000</b>	<b>166,000</b>	<b>0%</b>

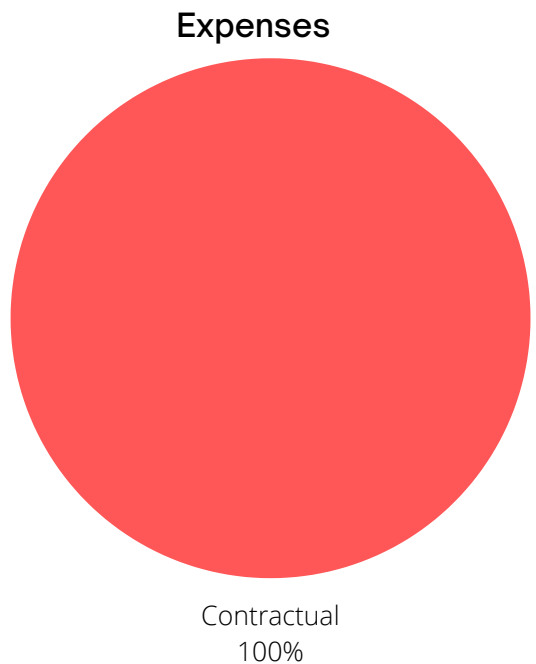


# Fire District #4

Saline County Fire District #4 occupies a small industrial area immediately south of the Salina city limits, and services are provided by the Salina Fire Department by contract. The District's expenses are funded by a separate property tax levy.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	69,720	82,920	87,777	5.857%
Motor Vehicle Tax	2,213	1,990	2,349	18.040%
Commercial Motor Vehicle Fees	2,927	2,788	2,868	2.869%
Recreational Vehicle Tax	17	15	17	13.333%
16/20 Motor Vehicle Tax	0	9	43	377.778%
<b>Revenue Total</b>	<b>74,876</b>	<b>87,722</b>	<b>93,054</b>	<b>6.078%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Contract with City of Salina	90,224	86,276	90,000	4.316%
<b>Expense Total</b>	<b>90,224</b>	<b>86,276</b>	<b>90,000</b>	<b>4.316%</b>

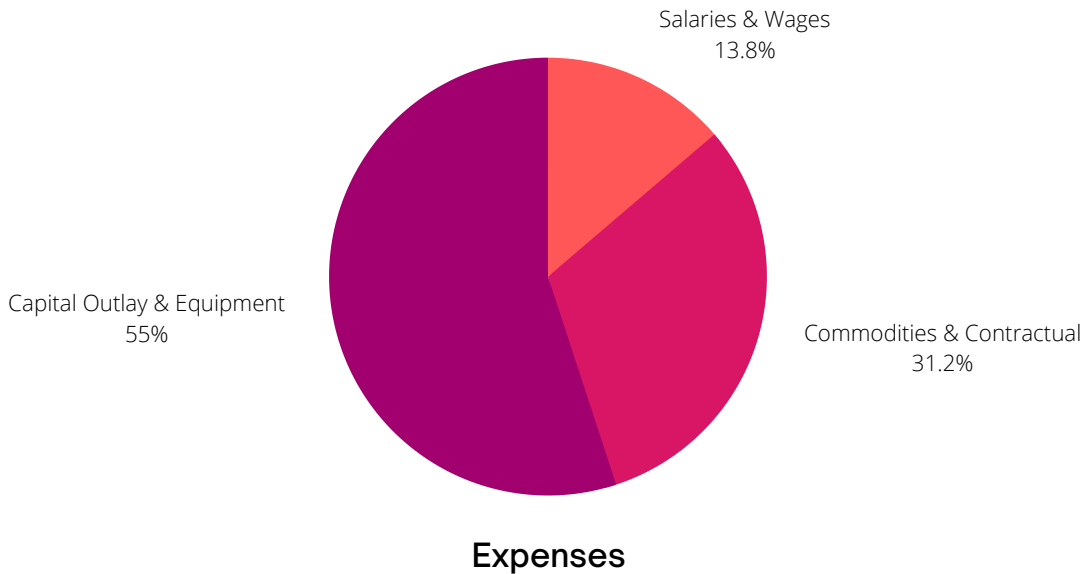


# Fire District #5

Saline County Fire District #5 is located in the northeastern part of the county and extends into neighboring Ottawa County. The District's operations are funded primarily by a separate property tax levy.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	147,198	160,910	175,176	8.865%
Delinquent Personal Property Tax	177	0	0	0%
Delinquent Real Estate Tax	1,447	0	0	0%
Motor Vehicle Tax	19,992	18,028	18,950	5.114%
Commercial Motor Vehicle Fees	1,711	1,599	1,625	1.626%
Recreational Vehicle Tax	623	575	559	-2.783%
16/20 Motor Vehicle Tax	413	482	458	-4.979%
Watercraft	0	183	192	4.918%
Out of County Revenue	7,008	0	0	0%
Reimbursements	100	0	0	0%
<b>Revenue Total</b>	<b>178,668</b>	<b>181,777</b>	<b>196,960</b>	<b>8.352%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Wages	23,961	27,005	27,505	1.785%
Commodities & Contractual	47,119	61,000	62,423	2.332%
Capital Outlay & Equipment	91,235	101,585	110,072	8.332%
Transfers to Special Equipment	27,375	0	0	0%
<b>Expense Total</b>	<b>189,690</b>	<b>189,590</b>	<b>200,000</b>	<b>7.600%</b>

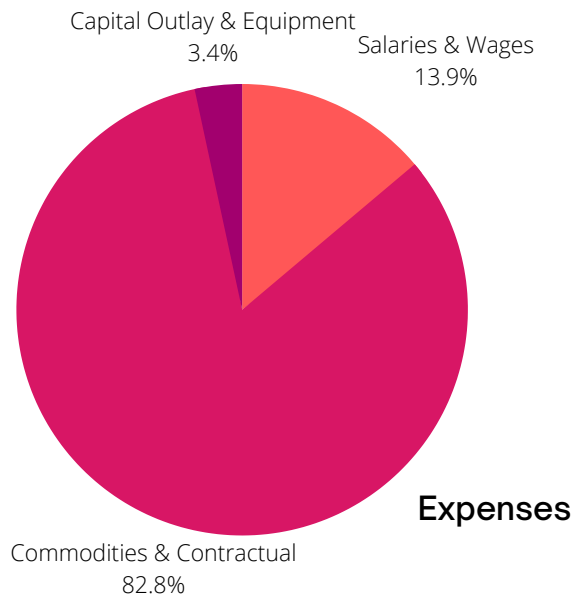


# Fire District #6

Saline County Fire District #6 is located in the central portion of the county. The District's operations are funded primarily by a separate property tax levy.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	40,897	38,147	53,634	39.675%
Delinquent Personal Property Tax	63	0	0	0%
Delinquent Real Estate Tax	698	0	0	0%
Motor Vehicle Tax	4,973	5,211	4,634	-11.073%
Commercial Motor Vehicle Fees	48	25	43	72.000%
Recreational Vehicle Tax	156	146	127	-13.014%
16/20 Motor Vehicle Tax	176	211	179	-15.166%
Watercraft	0	58	51	-12.069%
Reimbursements	1,000	0	0	0%
<b>Revenue Total</b>	<b>48,011</b>	<b>43,798</b>	<b>58,668</b>	<b>33.951%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Wages	4,425	2,200	8,200	272.727%
Commodities & Contractual	26,530	42,900	49,000	14.219%
Capital Outlay & Equipment	1,126	2,000	2,000	0%
Transfers to Special Equipment	15,000	0	0	0%
<b>Expense Total</b>	<b>47,081</b>	<b>47,100</b>	<b>59,200</b>	<b>25.690%</b>

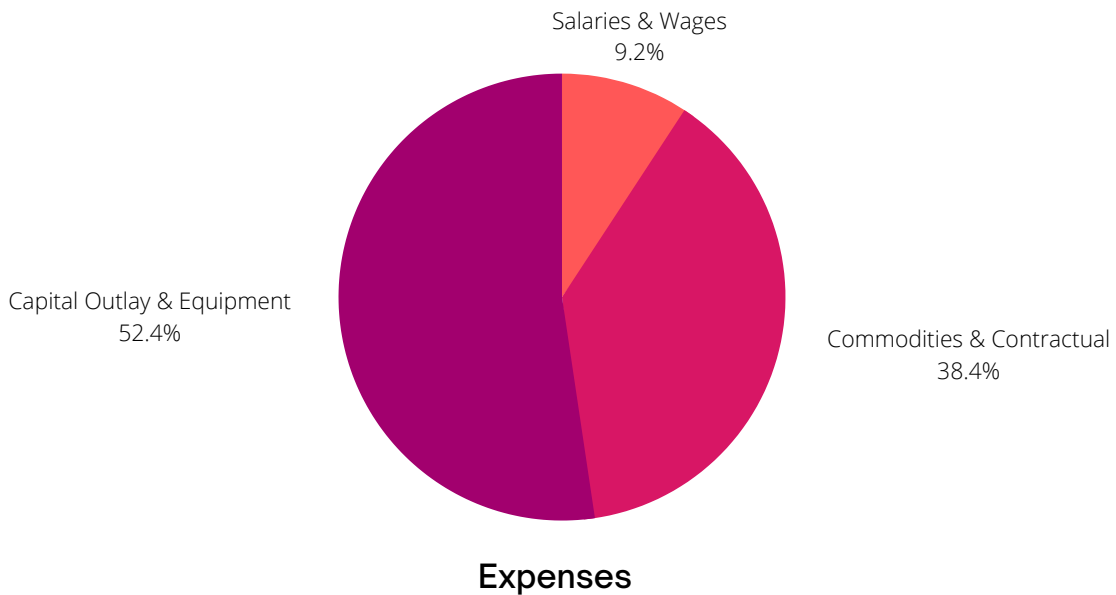


# Fire District #7

Saline County Fire District #7 is located in the central portion of the county. The District's operations are funded primarily by a separate property tax levy.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	89,016	98,162	96,989	-1.194%
Delinquent Personal Property Tax	55	0	0	0%
Delinquent Real Estate Tax	806	0	0	0%
Motor Vehicle Tax	12,382	11,234	12,363	10.050%
Commercial Motor Vehicle Fees	2,012	2,131	1,714	-19.568%
Recreational Vehicle Tax	341	266	371	39.474%
16/20 Motor Vehicle Tax	216	298	263	-11.745%
Watercraft	0	118	105	-11.017%
Reimbursements	696	0	0	0%
<b>Revenue Total</b>	<b>105,523</b>	<b>112,209</b>	<b>111,805</b>	<b>-0.360%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Wages	10,391	10,639	10,639	0%
Commodities & Contractual	32,199	44,250	44,250	0%
Capital Outlay & Equipment	48,498	60,315	60,315	0%
Transfers to Special Equipment	20,616	0	0	0%
<b>Expense Total</b>	<b>111,704</b>	<b>115,204</b>	<b>115,204</b>	<b>0%</b>

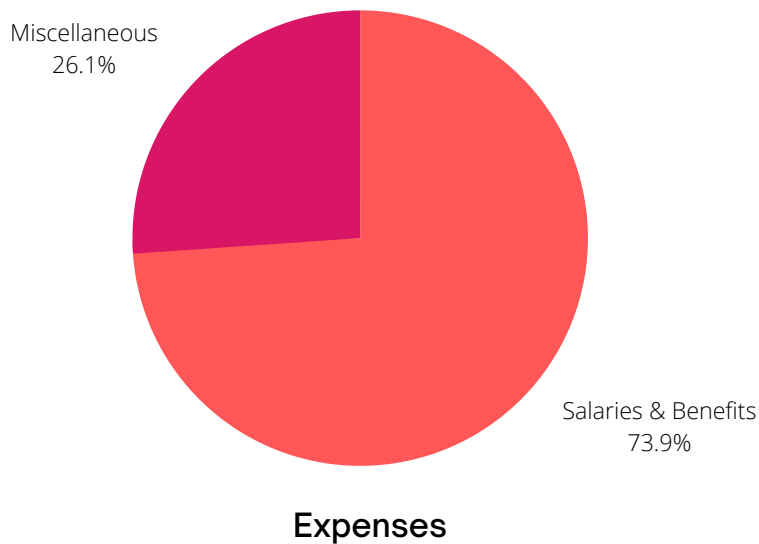


# Falun Improvement District

The unincorporated community of Falun is located in the southwestern portion of the county. The Improvement District provides wastewater collection services to the community. The District's operations are funded primarily by user fees.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	321	0	0	0%
Miscellaneous	10,931	10,500	10,500	0%
<b>Revenue Total</b>	<b>11,252</b>	<b>10,500</b>	<b>10,500</b>	<b>0%</b>

<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Salaries & Wages	7,758	7,761	7,761	0%
Miscellaneous	3,882	2,739	2,739	0%
<b>Expense Total</b>	<b>11,640</b>	<b>10,500</b>	<b>10,500</b>	<b>0%</b>



# Kipp Sewer District - Operations

The unincorporated community of Kipp is located in the east-central portion of the county. The Sewer District provides wastewater collection services to the community, and has two funds: Operations and Bond & Interest. The District's operations are funded primarily by user fees.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	1,333	0	0	0%
Delinquent Real Estate Tax	1,273	0	0	0%
Delinquent Charges	5	0	0	0%
User Fees	7,903	8,000	8,000	0%
<b>Revenue Total</b>	<b>10,514</b>	<b>8,000</b>	<b>8,000</b>	<b>0%</b>
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Operations	3,441	3,246	3,246	0%
Improvements	2,342	1,500	1,500	0%
Capital Outlay	0	5,468	5,468	0%
Miscellaneous	796	1,320	1,320	0%
<b>Expenditure Total</b>	<b>6,579</b>	<b>11,534</b>	<b>11,534</b>	<b>0%</b>

# Kipp Sewer District - Bond & Interest

The Sewer District's Bond & Interest Fund is funded by special assessments collected on property tax bills.

<b>Revenues</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Ad Valorem Property Tax	13,146	13,000	13,000	0%
Delinquent Real Estate Tax	1,878	0	0	0%
<b>Revenue Total</b>	<b>15,024</b>	<b>13,000</b>	<b>13,000</b>	<b>0%</b>
<b>Expenses</b>	2020 Actual	2021 Budget	2022 Adopted	Percent Change
Bond Principal	4,025	4,232	4,420	0%
Interest on Bonds	9,605	9,427	9,239	0%
<b>Expenditure Total</b>	<b>13,630</b>	<b>13,659</b>	<b>13,659</b>	<b>0%</b>

CERTIFICATE

To the Clerk of Saline County, State of Kansas  
We, the undersigned, officers of  
**Saline County**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2022; and  
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations

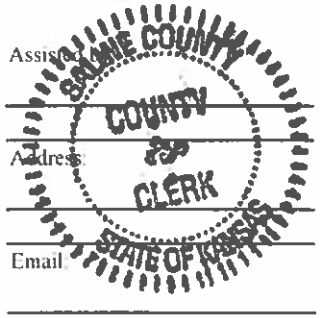
		2022 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	79-1946	6	24,315,191	11,358,834	18.457
Debt Service	10-113	7	5,744,894		
Road & Bridge	68-5,101	8	8,396,676	6,015,174	9.774
Public Health	65-204	9	2,558,125	311,731	.507
Noxious Weed	2-1318	9	327,911	188,263	.306
Special Bridge Construction	68-1135	10	2,991,000	<del>1,245,324</del>	2.000
Special Road Construction	68-559a	10	1,475,000	<del>622,772</del>	1.000
Employee Benefits	12-16,102	11	6,621,147	4,762,066	7.738
Special Parks & Recreation		12	12,000		
Special Alcohol		12	15,615		
Noxious Weed Capital Project		13	85,261		
Expo Capital Improvement		13	168,668		
County Capital Improvement		14	6,681,500		
Health Capital Project		14	418,141		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Non-Budgeted Funds-D		18			
<b>Totals</b>		xxxxx	59,811,129	<del>24,504,164</del>	39.782
Budget Summary		19		24,482,353	
Budget Summary2		20			
Neighborhood Revitalization Rebate					

Limt 2.00  
Limt 1.00

1230,857  
615428

County Clerk's Use Only  
623,163,788  
Nov 1, 2021 Total Assessed Valuation

Less TIF and Pending Exemption =  
615,428,404



Assistant Clerk  
Address:  
Email:

*Robert Sparks*  
*Anna Jackson*  
*James Wiles*

Attest: November 9 2021  
*Jamie R. Doss*  
County Clerk

Governing Body

CPA Summary



Saline County

2022

CERTIFICATE (2)

		2022 Adopted Budget				
		Page No.	Expenditures	2021 Amount of Ad Valorem	County Clerk's Use Only	
Table of Contents:					Nov. 1 Final Assessed Valuation	Computed Mill Rate*
Fund	K.S.A.					
Fire District #1	19-3626	21	160,000	147,527	34,541,531	4.272
Fire District #2	19-3626	22	218,855	203,829	38,193,296	5.337
Fire District #3	19-3626	23	166,000	148,899	33,321,359	4.469
Fire District #4	19-3610	24	92,500	87,777	3,824,909	22.949
Fire District #5	19-3626	25	200,000	175,176	36,217,517	4.837
Fire District #6	19-3610	26	59,200	53,634	12,639,184	4.244
Fire District #7	19-3610	27	115,204	96,989	18,421,403	5.266
Kipp Sewer Operations	19-27a09	28	25,000	0		
Kipp Sewer Bond & Interest	10-113	29	13,659	0		
Falun Improvement District	19-2765	30	15,000	0		
Fire Dist Spec Equip Funds	19-3612c	31-32	0	0		

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	11,131,454	1,192,530	20,151	13,943	65,957	0
Debt Service						
Road & Bridge	5,913,724	633,547	10,706	7,407	35,040	0
Public Health	845,419	90,571	1,530	1,059	5,009	0
Noxious Weed	207,676	22,249	376	260	1,231	0
Special Bridge Constructi	1,212,641	129,912	2,195	1,519	7,185	0
Special Road Constructio	606,301	64,954	1,098	759	3,592	0
Employee Benefits	4,915,151	526,568	8,898	6,157	29,124	0
TOTAL	24,832,366	2,660,331	44,954	31,104	147,138	0

County Treas Motor Vehicle Estimate	2,660,331	
County Treas Recreational Vehicle Estimate	44,954	
County Treas 16/20M Vehicle Estimate	31,104	
County Treas Commercial Vehicle Tax Estimate	147,138	
County Treas Watercraft Tax Estimate	0	
 Motor Vehicle Factor	 0.10713	
Recreational Vehicle Factor	0.00181	
16/20M Vehicle Factor	0.00125	
Commercial Vehicle Factor	0.00593	
Watercraft Factor	0.00000	



STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2021	Date Due		Amount Due 2021		Amount Due 2022		
						Interest	Principal	Interest	Principal	Interest	Principal	
General Obligation:												
Kipp Sewer 2008A	9/18/2008	9/25/2048	4.50	131,300	100,889	9/25	9/25	4,540	2,119	4,445	2,214	
Kipp Sewer 2008B	9/18/2008	9/25/2048	4.50	82,700	72,165	9/25	9/25	3,248	1,335	3,188	1,395	
Kipp Sewer 2008C	9/23/2008	9/25/2048	4.13	46,000	39,733	9/25	9/25	1,639	779	1,607	812	
Radios 2021A	1/28/2021	9/1/2028	0.84	415,000	0	3/1 & 9/1	9/1	1,851	0	3,128	55,000	
Jail Sales Tax 2021B	8/5/2021	9/1/2043	4.00	75,000,000	0	3/1 & 9/1	9/1	0	0	2,236,766	2,850,000	
<b>Total G.O. Bonds</b>					<b>212,787</b>			<b>11,278</b>	<b>4,233</b>	<b>2,249,134</b>	<b>2,909,421</b>	
Revenue Bonds:												
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Other:												
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total Indebtedness</b>					<b>212,787</b>			<b>11,278</b>	<b>4,233</b>	<b>2,249,134</b>	<b>2,909,421</b>	



Saline County

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	6,103,580	6,499,967	5,192,408
Receipts:			
Ad Valorem Tax	11,206,124	11,020,139	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	178,406	201,278	80,000
Motor Vehicle Tax	1,197,379	1,241,489	1,192,530
Recreational Vehicle Tax	20,084	19,534	20,151
16/20M Vehicle Tax	13,788	14,189	13,943
Commercial Vehicle Tax	68,418	71,776	65,957
Mineral Production Tax	508	400	400
Local Alcoholic Liquor	11,262	11,000	12,000
Local Sales Tax	4,933,668	4,700,000	4,300,000
Interest/charges on delinquent taxes	316,328	251,733	250,000
Officers' fees	725,260	357,570	548,000
Heritage Trust fees	28,145	0	0
Transfer from Motor Vehicle Operating Fu	84,327	63,384	0
Antique tag registration fees	14,050	5,835	8,000
Planning & Zoning fees	92,020	45,470	60,000
Environmental contracts	38,000	38,000	30,000
Rents & Leases	51,242	60,000	70,000
Sheriff & Jail	0	29,801	40,000
Shared Jail Expense	465,761	450,000	490,000
Inmate Housing	72,395	20,589	80,000
Work Release	3,630	2,850	10,000
Law Enforcement Contracts	8,683	9,200	10,500
Inmate Commissary & Phone	37,656	18,944	16,000
Municipal Court-Inmate Transportation	9,069	8,153	21,000
Emergency Management	33,303	9,902	30,000
Grant Reimbursements	105,759	130,000	20,000
Diversion fees	6,280	6,805	4,500
Senior Services	314,717	213,995	275,000
Reimbursement for Postage	63,666	75,000	75,000
Reimbursements-Other	107,386	8,494	15,000
Coronavirus Relief	85,785	0	35,000
Sale of surplus property	4,700	8,736	0
State Reimbursement - SB 13 Notices	0	0	30,000
In Lieu of Taxes (IRB)	19,416	0	0
Interest on Idle Funds	442,233	300,000	300,000
Neighborhood Revitalization Rebate			0
Miscellaneous	27,350	6,182	0
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>20,786,798</b>	<b>19,400,449</b>	<b>8,102,981</b>
<b>Resources Available:</b>	<b>26,890,378</b>	<b>25,900,416</b>	<b>13,295,389</b>

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Resources Available:</b>	26,890,378	25,900,416	13,295,389
Expenditures:			
Courthouse General	2,002,678	2,709,482	4,858,236
County Commission	103,475	110,900	135,900
County Attorney	1,088,582	1,176,165	1,248,627
County Clerk	220,620	233,318	275,549
Register of Deeds	216,787	229,120	213,751
Sheriff	7,670,500	8,542,590	9,710,572
County Treasurer	244,361	255,736	265,000
County Administrator	885,275	914,246	987,872
Coroner	114,879	150,000	150,000
District Court	450,527	534,000	550,845
Pre-Trial Program	99,938	104,226	137,188
Emergency Management	131,064	143,234	151,985
Planning & Zoning	206,235	229,528	234,770
Drug Court	156,972	169,844	114,693
Juvenile Center	347,417	327,789	328,800
Appropriations	3,100,953	1,347,259	1,275,216
EMS	795,000	995,000	995,000
Appraiser	706,344	764,348	785,911
Conservation District	21,768	21,768	23,000
Livestock & Expo Center	327,092	384,471	371,550
Mental Health	289,583	301,177	322,259
Occupational Center	207,900	207,900	214,137
Election	199,391	96,500	149,000
Economic Development	109,000	64,500	79,500
Senior Services	694,063	694,907	735,830
<b>Subtotal</b>	20,390,411	20,708,008	24,315,191
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>20,390,411</b>	<b>20,708,008</b>	<b>24,315,191</b>
Unencumbered Cash Balance Dec 31	6,499,967	5,192,408	xxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	22,077,450	22,777,071	24,315,191
		Non-Appropriated Balance	250,000
		Total Expenditure/Non-Appr Balance	24,565,191
		Tax Required	11,269,802
Delinquent Comp Rate:	0.8%		89,031
Amount of 2021 Ad Valorem Tax			11,358,834

**CPA Summary**

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Courthouse General			
Salaries	142,971	150,750	150,750
Contractual	1,846,269	2,557,232	2,742,858
Commodities	13,439	1,500	1,500
Stabilization Reserve	0	0	1,963,128
Total	2,002,678	2,709,482	4,858,236
County Commission			
Salaries	94,215	93,500	93,500
Contractual	8,991	16,800	41,800
Commodities	269	600	600
Capital Outlay			
Total	103,475	110,900	135,900
County Attorney			
Salaries	1,022,411	1,085,095	1,115,072
Contractual	55,805	78,801	117,451
Commodities	10,366	12,269	16,104
Capital Outlay			
Total	1,088,582	1,176,165	1,248,627
County Clerk			
Salaries	215,397	226,288	234,334
Contractual	3,513	5,530	39,515
Commodities	1,710	1,500	1,700
Capital Outlay			
Total	220,620	233,318	275,549
Register of Deeds			
Salaries	208,560	214,603	199,234
Contractual	5,530	10,100	10,100
Commodities	2,697	4,417	4,417
Capital Outlay			
Total	216,787	229,120	213,751
Sheriff			
Salaries	4,820,981	5,344,175	6,366,673
Contractual	2,338,675	2,671,311	2,699,575
Commodities	510,844	527,104	644,324
Capital Outlay			
Total	7,670,500	8,542,590	9,710,572
County Treasurer			
Salaries	237,115	243,511	252,775
Contractual	4,274	4,825	6,825
Commodities	2,972	7,400	5,400
Capital Outlay			
Total	244,361	255,736	265,000
County Administrator			
Salaries	853,498	862,441	935,267
Contractual	28,719	46,805	47,605
Commodities	3,058	5,000	5,000
Capital Outlay			
Total	885,275	914,246	987,872
Total - Page 6b	<b>12,432,280</b>	<b>14,171,557</b>	<b>17,695,507</b>



Saline County

2022

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Coroner			
Contractual	114,879	150,000	150,000
Commodities			
Capital Outlay			
Total	114,879	150,000	150,000
District Court			
Contractual	429,908	483,120	510,845
Commodities	20,619	50,880	40,000
Capital Outlay			
Total	450,527	534,000	550,845
Pre-Trial Program			
Salaries	97,501	99,751	132,713
Contractual	2,437	4,475	4,475
Commodities			
Capital Outlay			
Total	99,938	104,226	137,188
Emergency Management			
Salaries	108,307	111,972	120,723
Contractual	12,865	14,350	14,350
Commodities	9,892	16,912	16,912
Capital Outlay			
Total	131,064	143,234	151,985
Planning & Zoning			
Salaries	143,521	160,507	160,849
Contractual	60,839	66,021	70,539
Commodities	1,875	3,000	3,382
Capital Outlay			
Total	206,235	229,528	234,770
Drug Court			
Salaries	132,462	142,572	87,421
Contractual	24,510	27,272	27,272
Commodities			
Capital Outlay			
Total	156,972	169,844	114,693
Juvenile Center			
Contractual	347,417	327,789	328,800
Commodities			
Capital Outlay			
Total	347,417	327,789	328,800
Appropriations			
PBC Lease Payment	0	596,087	556,100
Equipment Replacement	401,268	261,994	332,923
Animal Control	34,778	35,822	36,897
Access TV	15,000	15,000	15,000
Area Agency on Aging	34,907	34,443	34,296
Transfer to Equipment Reserve Fund	0	0	50,000
Transfer to CIP	2,615,000	403,913	250,000
Total	3,100,953	1,347,259	1,275,216
Total - Page 6c	<b>4,607,986</b>	<b>3,005,880</b>	<b>2,943,497</b>

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
EMS			
Equipment	0	200,000	200,000
Appropriation	795,000	795,000	795,000
Total	795,000	995,000	995,000
Appraiser			
Salaries	637,644	689,129	710,711
Contractual	52,336	64,219	63,400
Commodities	16,364	11,000	11,800
Capital Outlay			
Total	706,344	764,348	785,911
Conservation District			
Appropriation	21,768	21,768	23,000
Total	21,768	21,768	23,000
Livestock & Expo Center			
Salaries	236,858	275,553	262,632
Contractual	54,689	54,060	54,060
Commodities	35,545	54,858	54,858
Capital Outlay			
Total	327,092	384,471	371,550
Mental Health			
Appropriation	289,583	301,177	322,259
Total	289,583	301,177	322,259
Occupational Center			
Appropriation	207,900	207,900	214,137
Total	207,900	207,900	214,137
Election			
Salaries	69,620	28,000	68,000
Contractual	115,881	43,500	56,000
Commodities	13,890	25,000	25,000
Capital Outlay			
Total	199,391	96,500	149,000
Economic Development			
Chamber of Commerce	30,000	30,000	30,000
Economic Development Organization	20,000	20,000	35,000
Airfare Subsidy	50,000	0	0
Military Affairs Council	5,000	5,000	5,000
Regional Planning Commission	4,000	4,000	4,000
Equifest	0	5,500	5,500
Total	109,000	64,500	79,500
<b>Total - Page 6d</b>	<b>2,656,081</b>	<b>2,835,664</b>	<b>2,940,357</b>

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Senior Services			
Salaries	209,570	217,143	240,790
Contractual	435,846	463,264	469,240
Commodities	21,976	11,000	7,200
Capital Outlay	26,671	3,500	18,600
Total	694,063	694,907	735,830
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6e	694,063	694,907	735,830
Total - Page 6b	12,432,280	14,171,557	17,695,507
Total - Page 6c	4,607,986	3,005,880	2,943,497
Total - Page 6d	2,656,081	2,835,664	2,940,357
<b>Total Detail Expenditures**</b>	<b>20,390,411</b>	<b>20,708,008</b>	<b>24,315,191</b>

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

Saline County

2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Debt Service</b>	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Jail Sales Tax	0	0	5,686,766
Fire Districts	0	1,851	58,128
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>1,851</b>	<b>5,744,894</b>
<b>Resources Available:</b>	<b>0</b>	<b>1,851</b>	<b>5,744,894</b>
Expenditures:			
Principal - Fire Radio Bonds	0	0	55,000
Principal - Jail Bonds	0	0	3,450,000
Interest - Fire Radio Bonds	0	1,851	3,128
Interest - Jail Bonds	0	0	2,236,766
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>1,851</b>	<b>5,744,894</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	0	1,851	5,744,894
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,744,894
		Tax Required	0
	Delinquent Comp Rate:	0.8%	0
	Amount of 2021 Ad Valorem Tax		0

**CPA Summary**

Saline County

2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Road &amp; Bridge</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	983,839	1,014,749	673,649
Receipts:			
Ad Valorem Tax	5,682,213	5,854,587	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	95,399	104,242	37,000
Motor Vehicle Tax	660,318	629,490	633,547
Recreational Vehicle Tax	11,075	9,905	10,706
16/20M Vehicle Tax	6,959	7,194	7,407
Commercial Vehicle Tax	37,731	36,393	35,040
Special City & County Highway	1,253,465	1,080,000	1,100,000
Permits	420	120	300
Reimbursements	43,581	12,544	11,000
Coronavirus Relief	250	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>7,791,411</b>	<b>7,734,475</b>	<b>1,835,000</b>
<b>Resources Available:</b>	<b>8,775,250</b>	<b>8,749,224</b>	<b>2,508,649</b>

Adopted Budget <b>Road &amp; Bridge</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Resources Available:</b>	8,775,250	8,749,224	2,508,649
Expenditures:			
Salaries	2,392,594	2,575,801	2,642,890
Contractual	2,527,812	3,145,336	3,156,836
Commodities	1,467,687	1,642,700	1,651,950
Capital Outlay	570,922	511,738	545,000
Construction	226,485	200,000	200,000
Transfers to:			
Special Highway Improvement Fund	250,000	0	0
Special Road Machinery Fund	325,000	0	200,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>7,760,501</b>	<b>8,075,575</b>	<b>8,396,676</b>
Unencumbered Cash Balance Dec 31	1,014,749	673,649	XXXXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	7,857,938	8,075,575	8,396,676
		Non-Appropriated Balance	80,000
		Total Expenditure/Non-Appr Balance	8,476,676
		Tax Required	5,968,027
Delinquent Comp Rate:	0.8%		47,147
Amount of 2021 Ad Valorem Tax			6,015,174

<b>CPA Summary</b>

Saline County

2022

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Public Health</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	399,088	400,968	580,654
Receipts:			
Ad Valorem Tax	623,083	836,965	XXXXXXXXXXXXXXXXXX
Delinquent Tax	9,365	11,069	6,000
Motor Vehicle Tax	65,517	69,003	90,571
Recreational Vehicle Tax	1,099	1,086	1,530
16/20 M Vehicle Tax	597	789	1,059
Commercial Vehicle Tax	3,744	3,989	5,009
Grants & Reimbursements	958,864	925,292	938,840
User Fees	684,658	750,174	750,174
Coronavirus Relief	244,780	101,533	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	2,000		
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>2,593,707</b>	<b>2,699,900</b>	<b>1,793,183</b>
<b>Resources Available:</b>	<b>2,992,795</b>	<b>3,100,868</b>	<b>2,373,837</b>
Expenditures:			
Salaries	1,815,391	1,894,950	1,931,826
Contractual	372,470	436,014	437,049
Commodities	126,688	189,250	189,250
Reimbursement to Employee Benefits Fund	77,278	0	0
Transfer to Health Capital Outlay Fund	200,000	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>2,591,827</b>	<b>2,520,214</b>	<b>2,558,125</b>
Unencumbered Cash Balance Dec 31	400,968	580,654	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	2,713,887	2,520,214	2,558,125
Non-Appropriated Balance			125,000
Total Expenditure/Non-Appr Balance			2,683,125
Tax Required			309,288
Delinquent Comp Rate: 0.8%			2,443
Amount of 2021 Ad Valorem Tax			311,731

Adopted Budget <b>Noxious Weed</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	86,790	58,722	44,508
Receipts:			
Ad Valorem Tax	185,032	205,599	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,445	3,570	2,500
Motor Vehicle Tax	23,267	20,481	22,249
Recreational Vehicle Tax	390	322	376
16/20 M Vehicle Tax	289	234	260
Commercial Vehicle Tax	1,329	1,184	1,231
Sale of Chemical/Reimbursements	100,133	85,000	85,000
Coronavirus Relief	2,789	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>316,674</b>	<b>316,390</b>	<b>111,616</b>
<b>Resources Available:</b>	<b>403,464</b>	<b>375,112</b>	<b>156,124</b>
Expenditures:			
Salaries	156,535	141,565	138,872
Contractual	13,348	19,972	19,972
Commodities	134,859	169,067	169,067
Transfer to Noxious Weed Capital Fund	40,000	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>344,742</b>	<b>330,604</b>	<b>327,911</b>
Unencumbered Cash Balance Dec 31	58,722	44,508	XXXXXXXXXXXXXXXXXX
2020/2021/2022 Budget Authority Amount	347,551	330,604	327,911
Non-Appropriated Balance			15,000
Total Expenditure/Non-Appr Balance			342,911
Tax Required			186,787
Delinquent Comp Rate: 0.8%			1,476
Amount of 2021 Ad Valorem Tax			188,263

**CPA Summary**

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Special Bridge Construction</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,662,460	2,235,389	1,614,626
Receipts:			
Ad Valorem Tax	1,184,501	1,200,515	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	19,685	21,670	0
Motor Vehicle Tax	131,826	130,927	129,912
Recreational Vehicle Tax	2,211	2,060	2,195
16/20 M Vehicle Tax	1,577	1,496	1,519
Commercial Vehicle Tax	7,533	7,569	7,185
Reimbursements	5,725	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>1,353,058</b>	<b>1,364,237</b>	<b>140,811</b>
<b>Resources Available:</b>	<b>3,015,518</b>	<b>3,599,626</b>	<b>1,755,437</b>
Expenditures:			
Bridge Construction/Maintenance	780,129	1,985,000	2,991,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>780,129</b>	<b>1,985,000</b>	<b>2,991,000</b>
Unencumbered Cash Balance Dec 31	2,235,389	1,614,626	xxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	3,268,335	3,320,000	2,991,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,991,000
Tax Required			1,235,563
Delinquent Comp Rate: 0.8%			9,761
Amount of 2021 Ad Valorem Tax			1,245,324

Adopted Budget

Adopted Budget <b>Special Road Construction</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	911,226	822,328	786,706
Receipts:			
Ad Valorem Tax	588,978	600,238	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	9,379	10,613	
Motor Vehicle Tax	65,913	65,464	64,954
Recreational Vehicle Tax	1,105	1,030	1,098
16/20 M Vehicle Tax	788	748	759
Commercial Vehicle Tax	3,766	3,785	3,592
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>669,929</b>	<b>681,878</b>	<b>70,403</b>
<b>Resources Available:</b>	<b>1,581,155</b>	<b>1,504,206</b>	<b>857,109</b>
Expenditures:			
Road improvements/reconstruction	758,827	717,500	1,475,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>758,827</b>	<b>717,500</b>	<b>1,475,000</b>
Unencumbered Cash Balance Dec 31	822,328	786,706	xxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	1,299,692	1,239,500	1,475,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,475,000
Tax Required			617,891
Delinquent Comp Rate: 0.8%			4,881
Amount of 2021 Ad Valorem Tax			622,772

**CPA Summary**

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Saline County

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Employee Benefits</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,565,989	2,124,404	1,590,659
Receipts:			
Ad Valorem Tax	4,825,222	4,865,999	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	63,543	81,175	35,000
Motor Vehicle Tax	389,283	534,567	526,568
Recreational Vehicle Tax	6,529	8,411	8,898
16/20 M Vehicle Tax	5,396	6,109	6,157
Commercial Vehicle Tax	22,244	30,906	29,124
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	38,916	32,227	0
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>5,351,133</b>	<b>5,559,394</b>	<b>605,747</b>
<b>Resources Available:</b>	<b>6,917,122</b>	<b>7,683,798</b>	<b>2,196,406</b>
Expenditures:			
Health Insurance	2,208,860	3,370,526	3,448,885
Social Security/Medicare	996,334	1,047,184	1,102,396
KPERS	1,271,665	1,351,068	1,426,630
Workers' compensation	298,363	304,434	305,529
Unemployment	11,808	13,687	14,410
Flex-benefits	5,688	6,240	5,424
Cash Forward (2022 column)			
Miscellaneous	0	0	317,873
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>4,792,718</b>	<b>6,093,139</b>	<b>6,621,147</b>
Unencumbered Cash Balance Dec 31	2,124,404	1,590,659	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	5,976,278	6,093,139	6,621,147
		Non-Appropriated Balance	300,000
		Total Expenditure/Non-Appr Balance	6,921,147
		Tax Required	4,724,741
	Delinquent Comp Rate: 0.8%		37,325
	Amount of 2021 Ad Valorem Tax		4,762,066

<b>CPA Summary</b>
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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Parks &amp; Recreation</b>	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	12,584	16,329	22,586
Receipts:			
Liquor Tax	11,262	14,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>11,262</b>	<b>14,000</b>	<b>12,000</b>
<b>Resources Available:</b>	<b>23,846</b>	<b>30,329</b>	<b>34,586</b>
Expenditures:			
Appropriations	7,517	7,743	12,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>7,517</b>	<b>7,743</b>	<b>12,000</b>
Unencumbered Cash Balance Dec 31	16,329	22,586	22,586
2020/2021/2022 Budget Authority Amount	7,517	7,743	12,000

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Special Alcohol</b>	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	18,947	15,876	16,025
Receipts:			
Liquor Tax	14,260	18,000	14,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>14,260</b>	<b>18,000</b>	<b>14,000</b>
<b>Resources Available:</b>	<b>33,207</b>	<b>33,876</b>	<b>30,025</b>
Expenditures:			
Appropriations	17,331	17,851	15,615
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>17,331</b>	<b>17,851</b>	<b>15,615</b>
Unencumbered Cash Balance Dec 31	15,876	16,025	14,410
2020/2021/2022 Budget Authority Amount	17,331	17,851	15,615

**CPA Summary**

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Noxious Weed Capital Project</b>	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	71,891	107,456	87,456
Receipts:			
Transfer from Noxious Weed Fund	40,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>40,000</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>111,891</b>	<b>107,456</b>	<b>87,456</b>
Expenditures:			
Capital Outlay	4,435	20,000	85,261
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>4,435</b>	<b>20,000</b>	<b>85,261</b>
Unencumbered Cash Balance Dec 31	107,456	87,456	2,195
2020/2021/2022 Budget Authority Amount	75,693	69,746	85,261

Adopted Budget

	Prior Year	Current Year	Proposed Budget
<b>Expo Capital Improvement</b>	Actual for 2020	Estimate for 2021	Year for 2022
Unencumbered Cash Balance Jan 1	156,878	164,731	169,731
Receipts:			
Retnals	9,812	5,000	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>9,812</b>	<b>5,000</b>	<b>0</b>
<b>Resources Available:</b>	<b>166,690</b>	<b>169,731</b>	<b>169,731</b>
Expenditures:			
Capital Improvements	1,959	0	168,668
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,959</b>	<b>0</b>	<b>168,668</b>
Unencumbered Cash Balance Dec 31	164,731	169,731	1,063
2020/2021/2022 Budget Authority Amount	173,316	164,878	168,668

<b>CPA Summary</b>
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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>County Capital Improvement</b>	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	7,681,415	8,937,579	6,441,492
Receipts:			
Transfer from General Fund	2,615,000	403,913	250,000
Reimbursements	29,247		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,644,247</b>	<b>403,913</b>	<b>250,000</b>
<b>Resources Available:</b>	<b>10,325,662</b>	<b>9,341,492</b>	<b>6,691,492</b>
Expenditures:			
Capital Improvements	1,388,083	2,900,000	6,681,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,388,083</b>	<b>2,900,000</b>	<b>6,681,500</b>
Unencumbered Cash Balance Dec 31	8,937,579	6,441,492	9,992
2020/2021/2022 Budget Authority Amount	6,434,946	7,681,415	6,681,500

Adopted Budget

	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
<b>Health Capital Project</b>			
Unencumbered Cash Balance Jan 1	222,040	418,141	418,141
Receipts:			
Transfer from Health Dept Fund	200,000	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>200,000</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>422,040</b>	<b>418,141</b>	<b>418,141</b>
Expenditures:			
Capital Improvements	3,899	0	418,141
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>3,899</b>	<b>0</b>	<b>418,141</b>
Unencumbered Cash Balance Dec 31	418,141	418,141	0
2020/2021/2022 Budget Authority Amount	222,040	220,087	418,141

**CPA Summary**

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Saline County  
NON-BUDGETED FUNDS (A)  
(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		(6) Fund Name:		(7) Fund Name:		(8) Fund Name:		(9) Fund Name:		(10) Fund Name:		(11) Fund Name:			
Special Road Machinery		Special Highway Improvement		Water Well R/ripping Fee		Motor Vehicle Operatin		ROD Technology		Records Technology		Employee Engagement		Treasurer Technology		County Clerk Technology		County Farm		Schilling Farm			
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Total	
	1,945,728	1,964,353	0	62,384	152,528	0	49,056	11,436	23,378	193,927	99,838	4,502,630											
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Site of Surplus Equip	518,737	Reimbursements	91,416	Registration Fees	395,833	Fees	81,134	Reimbursements	1,800	Miscellaneous	20,600	20,284	Fees	20,284	Rent/Crop Share	68,989	Rent/Crop Share	16,334					
Transfer In	325,000	Transfer In	250,000	Lienholder Fees	8,328	Interest Earned	712	Transfer In					Reimbursements/Other	5,280									
				Reimbursements	97,483																		
				Coronavirus Relief	1,058																		
Total Receipts	843,737	Total Receipts	341,416	Total Receipts	502,702	Total Receipts	81,846	Total Receipts	1,800	Total Receipts	20,284	Total Receipts	20,284	Total Receipts	74,269	Total Receipts	16,334					2,088,137	
Resources Available:	2,789,465	Resources Available:	2,305,771	Resources Available:	565,086	Resources Available:	234,374	Resources Available:	1,800	Resources Available:	99,656	Resources Available:	31,720	Resources Available:	268,196	Resources Available:	116,172					6,590,747	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Contractual	108,510	Road Improvements	850,600	Road Improvements	134,865	Salaries & Wages	269,699	Contractual	300	Miscellaneous	20,600	Contractual	9,913	Capital Outlay	2,448	Program Expenses	75,993	Farm Expense	9,456				
Capital Outlay	782,190			Employee Benefits	100,707	Transfer Out	30,000	Capital Outlay	302														
				Contractual	41,468																		
				Commodities	6,723																		
				Miscellaneous	4,420																		
				Transfer Out	84,327																		
Total Expenditures	890,700	Total Expenditures	850,600	Total Expenditures	507,344	Total Expenditures	45,895	Total Expenditures	300	Total Expenditures	20,600	Total Expenditures	10,215	Total Expenditures	2,448	Total Expenditures	73,993	Total Expenditures	9,456				2,526,416
Cash Balance Dec 31	1,898,765	Cash Balance Dec 31	1,475,171	Cash Balance Dec 31	57,742	Cash Balance Dec 31	188,479	Cash Balance Dec 31	1,500	Cash Balance Dec 31	79,056	Cash Balance Dec 31	21,505	Cash Balance Dec 31	41,214	Cash Balance Dec 31	194,203	Cash Balance Dec 31	106,716				4,064,351

CPA Summary

**NON-BUDGETED FUNDS (B)**  
(Only the actual budget year for 2020 is to be shown)

Saline County

Non-Budgeted Funds-B

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:	(6) Fund Name:	(7) Fund Name:	(8) Fund Name:	(9) Fund Name:	(10) Fund Name:	(11) Fund Name:
Trash/Litter Grant	Foundation Grants	CARES Grant	EM Homeland Security Grant	Prosecuting Attorney Trust	Amy Worthless Check Trust	Special Prosecutor Trust	Ernie Victim Reparatio	District Court Grant	DOC/JS/SB 367 Incentiv	Edward Byrne JAG
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered
Cash Balance Jan 1: 1,244	Cash Balance Jan 1: 0	Cash Balance Jan 1: 0	Cash Balance Jan 1: 1,133	Cash Balance Jan 1: 3,193	Cash Balance Jan 1: 8,335	Cash Balance Jan 1: 47,027	Cash Balance Jan 1: 1,567	Cash Balance Jan 1: 22,282	Cash Balance Jan 1: 500	Cash Balance Jan 1: -19,921
<b>Receipts:</b>	<b>Receipts:</b>	<b>Receipts:</b>	<b>Receipts:</b>	<b>Receipts:</b>	<b>Receipts:</b>	<b>Receipts:</b>	<b>Receipts:</b>	<b>Receipts:</b>	<b>Receipts:</b>	<b>Receipts:</b>
Grants: 10,000	Coronavirus Relief: 11,026,434			Fees: 6,416	Fees: 120	Fees: 1,878	Fees: 5,598	Grants: 10,000		Grants: 78,176
Total Receipts: 10,000	Total Receipts: 11,026,434		Total Receipts: 0	Total Receipts: 6,416	Total Receipts: 120	Total Receipts: 1,878	Total Receipts: 5,598	Total Receipts: 10,000	Total Receipts: 0	Total Receipts: 78,176
Resources Available: 1,244	Resources Available: 11,026,434	Resources Available: 0	Resources Available: 1,133	Resources Available: 9,609	Resources Available: 8,455	Resources Available: 48,905	Resources Available: 7,465	Resources Available: 32,282	Resources Available: 500	Resources Available: 58,255
<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>	<b>Expenditures:</b>
Capital Outly: 9,993	Contractual: 52,822	Commodities: 375,966		Contractual: 3,418		Contractual: 1,612	Program Expenses: 500	Salaries & Wages: 2,627	Program Expenses: 250	Salaries & Wages: 47,850
		Capital Outly: 311,901					Employees Benefits: 69	Employees Benefits: 22,885		Employees Benefits: 22,885
		Payments to Subrecipient: 10,246,104						Contractual: 1,410		Contractual: 1,410
Total Expenditures: 0	Total Expenditures: 10,986,793	Total Expenditures: 0	Total Expenditures: 0	Total Expenditures: 3,418	Total Expenditures: 0	Total Expenditures: 1,612	Total Expenditures: 500	Total Expenditures: 2,696	Total Expenditures: 250	Total Expenditures: 72,145
Cash Balance Dec 31: 1,244	Cash Balance Dec 31: 39,641	Cash Balance Dec 31: 7	Cash Balance Dec 31: 1,133	Cash Balance Dec 31: 6,191	Cash Balance Dec 31: 8,455	Cash Balance Dec 31: 47,293	Cash Balance Dec 31: 6,965	Cash Balance Dec 31: 29,586	Cash Balance Dec 31: 250	Cash Balance Dec 31: -13,890
										<b>See Tab E</b>
										<b>126,875</b>

**CPA Summary**

**NON-BUDGETED FUNDS (C)**  
*(Only the actual budget year for 2020 is to be shown)*

Saline County

Non-Budgeted Funds-C

	(2) Fund Name: Sheriff K-9 Fund		(3) Fund Name: Sheriff Project Lifesaver		(4) Fund Name: Sheriff Project Director's Fund		(5) Fund Name: DARE		(6) Fund Name: Sheriff's Registered Offender		(7) Fund Name: Sheriff's Concealed Weapon		(8) Fund Name: VIN Fees		(9) Fund Name: Inty. Corr. Adult Probation		(10) Fund Name: Inty. Corr. Juvenile Probation		(11) Fund Name: Inty. Corr. KDOC Reinv					
	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Total			
Cash Balance Jan 1	0	0	0	0	53,078	970	4,472	14,692	12,687	8,515	489,255	214,012	20,221	843,480										
Receipts:																								
Coronavirus Relief	50,028	3,138	4,475	4,271	371	4,472	27,883	4,030	48,420	859,836	58,228	6,700	674	266,410								151,046		
			Donations	Forfeitures & Restitut	Interest Earned	Reimbursements	Fees	Fees	Fees	Fees/Reimbursements	Coronavirus Relief	Coronavirus Relief	Miscellaneous	Fees/Reimbursements	Grants	Fees/Reimbursements	Grants							
Total Receipts	50,028	3,138	4,475	4,271	371	4,472	27,883	4,030	48,420	859,836	58,228	6,700	674	266,410									151,046	
Resources Available	50,028	3,138	4,475	4,271	371	4,472	27,883	4,030	48,420	859,836	58,228	6,700	674	266,410									1,499,665	
Expenditures:																								
Contractual	15,275			34,691		2,340	20,209							472,861	144,526	56,892								
Commodities	21,285													165,330	15,315	45,491								
Capital Outlay	13,459													5,083	31,077	1,590								
Total Expenditures	50,019	0	0	34,691	2,340	20,209	0	16,717	42,922	834,192	584,675	329,655	154,076	171,267										1,498,104
Cash Balance Dec. 31	9	3,138	4,475	53,029	3,102	4,472	22,366	16,717	14,013	584,675	156,278	17,191	874,991											874,991

<b>CPA Summary</b>	
Total Expenditures	154,076
Total Receipts	151,046
Resources Available	171,267

NON-BUDGETED FUNDS (D)  
*(Only the actual budget year for 2020 is to be shown)*

Saline County

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		(6) Fund Name:		(7) Fund Name:		(8) Fund Name:		(9) Fund Name:		(10) Fund Name:		(11) Fund Name:			
City, Corr. Case Management		City, Corr. Behavioral Health		City, Corr. J-CAB		City, Corr. CIP Res		City, Corr. KDCC/IS/Tire III		Inmate Intake & Assessment		JJA Prevention		Home Health Memorial		Material Child Health CHIP		Senior Services OSCF		Senior Services Donations			
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Total	
	4,110		25,373	0	7,442	3,969	3,883	3,883	9,674	5,244	5,244	46,053	124,368		177,160							370,224	
Grants	87,800	232,268	98,283	176,057	727	194,528	219,562	38,697	29,023	29,023	109	29,023	29,023	38,697	29,023	38,697						125,706	
Fees/Reimbursements	9,003	5,170		18,007	25,000																		
Coronavirus Relief	178	71		464	6																		
Total Receipts	96,981	237,509	98,283	194,528	727	194,528	219,562	38,697	29,023	29,023	109	29,023	29,023	38,697	29,023	38,697						125,706	
Resources Available:	101,091	262,882	98,283	190,559	8,169	190,559	215,679	29,023	29,023	29,023	109	29,023	29,023	38,697	46,053	46,053						302,866	
Expenditures:																							
Salaries & Wages	57,800	110,513	14,994	108,408	669	108,408	126,173	29,023	29,023	29,023	109	29,023	29,023	38,697	29,023	38,697						181,849	
Employee Benefits	19,885	33,180	4,167	36,802	13	36,802	41,282																
Contractual	8,597	86,095	38,865	17,691		17,691	21,253																
Commodities	260			321		321	571																
Capital Outlay	210			525		525																	
Total Expenditures	86,752	229,788	60,541	165,747	682	165,747	189,279	29,023	29,023	29,023	109	29,023	29,023	38,697	46,053	46,053						181,849	
Cash Balance Dec 31	14,339	33,094	37,742	26,812	7,487	26,812	26,400	0	0	0	3,135	3,135	3,135	46,053	46,053	46,053						317,068	

CPA Summary

**NOTICE OF BUDGET HEARING**

The governing body of  
**Saline County**  
will meet on 8/24/21 at 9:00 AM at 300 W. Ash, Room 107, Salina for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at 300 W. Ash, Room 217, Salina or www.saline.org and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Est. Tax Rate*
General	20,390,411	18.956	20,708,008	18.201	24,315,191	11,358,834	18.245
Debt Service			1,851		5,744,894		
Road & Bridge	7,760,501	9.612	8,075,575	9.670	8,396,676	6,015,174	9.662
Public Health	2,591,827	1.054	2,520,214	1.383	2,558,125	311,731	0.501
Noxious Weed	344,742	0.313	330,604	0.340	327,911	188,263	0.302
Special Bridge Constructio	780,129	2.000	1,985,000	1.983	2,991,000	1,245,324	2.000
Special Road Constructio	758,827	1.000	717,500	0.992	1,475,000	622,772	1.000
Employee Benefits	4,792,718	8.162	6,093,139	8.037	6,621,147	4,762,066	7.649
Special Parks & Recreation	7,517		7,743		12,000		
Special Alcohol	17,331		17,851		15,615		
Noxious Weed Capital Pro	4,435		20,000		85,261		
Expo Capital Improvement	1,959				168,668		
County Capital Improvem	1,388,083		2,900,000		6,681,500		
Health Capital Project	3,899				418,141		
Non-Budgeted Funds-A	2,526,416						
Non-Budgeted Funds-B	11,077,407						
Non-Budgeted Funds-C	1,468,104						
Non-Budgeted Funds-D	1,065,209						
<b>Totals</b>	<b>54,979,515</b>	<b>41.097</b>	<b>43,377,485</b>	<b>40.606</b>	<b>59,811,129</b>	<b>24,504,164</b>	<b>39.359</b>
<i>Revenue Neutral Rate **</i>							<i>40.314</i>
Less: Transfers	3,544,327		403,913		300,000		
Net Expenditure	51,435,188		42,973,572		59,511,129		
Total Tax Levied	24,976,179		24,832,366		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	607,496,479		617,696,300		622,561,231		

Outstanding Indebtedness,

January 1,	2019	2020	2021
G.O. Bonds	220,694	216,812	212,787
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	2,142,107	2,048,663	1,996,994
<b>Total</b>	<b>2,362,801</b>	<b>2,265,475</b>	<b>2,209,781</b>

\*Tax rates are expressed in mills

\*\*Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13

Jamie R. Doss

Clerk



Saline County

2022

**NOTICE OF BUDGET HEARING**

	Prior Year Actual 2020		Current Yr Estimate 2021		Proposed Budget Year 2022				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2021 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation	Revenue Neutral Rate**
Other District Funds									
Fire District #1	150,251	3.21800	150,000	3.87700	160,000	147,527	4.273	34,526,772	3.727
Fire District #2	202,360	4.73500	203,355	4.87400	218,855	203,829	5.343	38,151,648	4.905
Fire District #3	163,472	4.21800	166,000	3.80800	166,000	148,899	4.486	33,193,223	3.831
Fire District #4	90,224	18.02400	86,276	21.26400	92,500	87,777	22.953	3,824,184	21.684
Fire District #5	189,690	4.45200	189,590	4.51300	200,000	175,176	4.852	36,102,581	4.487
Fire District #6	47,081	3.45000	47,100	3.14800	59,200	53,634	4.250	12,620,658	3.030
Fire District #7	111,704	5.07900	115,204	5.53600	115,204	96,989	5.284	18,355,285	5.400
Kipp Sewer Operations	6,579		11,534		25,000	0			
Kipp Sewer Bond & Interest	13,630		13,659		13,659	0			
Falun Improvement District	11,640		10,500		15,000	0			
Fire Dist Spec Equip Funds	37,196								
Totals	1,023,827	43.17600	993,218	47.02000	1,065,418	913,831	51.441		

\*Tax rates are expressed in mills

Clerk

Page No. 20

**CONSOLIDATED METHOD FUND PAGE**

2022

County Name Saline County  
Special District Name Fire District #1

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	34,156	12,155	1,207
Ad Valorem Tax	104,656	128,155	xxxxxxxxxxxxxx
Delinquent Tax	1,094	531	0
Motor Vehicle Tax	13,397	8,347	10,535
Recreational Vehicle Tax	381	231	296
16/20M Vehicle Tax	925	1,064	649
Commercial Vehicle Tax	978	624	469
Watercraft Tax	0	0	80
Reimbursements	6,819	100	0
Interest on Idle Funds			
<b>Total Receipts</b>	<b>128,250</b>	<b>139,052</b>	<b>12,029</b>
<b>Resources Available:</b>	<b>162,406</b>	<b>151,207</b>	<b>13,236</b>
Expenditures:			
Salaries & Wages	578	0	0
Contractual & Commodities	53,684	92,500	97,500
Capital Outlay & Equipment	32,989	57,500	62,500
Transfer to Special Equipment Fund	63,000	0	0
Cash Forward (2022 column)			
<b>Total Expenditures</b>	<b>150,251</b>	<b>150,000</b>	<b>160,000</b>
Unencumbered Cash Balance, Dec 31	12,155	1,207	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			160,000
Tax Required			146,764
Delinquency Computation % Rate 0.520%			763
Amount of 2021 Ad Valorem Tax			147,527

CPA summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	128,668	10535	296	649	469	80
Total	128,668	10,535	296	649	469	80

County Treas MVT Estimate	10,535					
County Treas RVT Estimate		296				
County Treas 16/20M Estimate				649		
County Treas Commercial Vehicle Tax Estimate					469	
County Treas Watercraft Tax Estimate						80

MVT Factor	0.08188					
RVT Factor		0.00230				
16/20M Factor				0.00504		
Commercial Vehicle Factor					0.00365	
Watercraft Factor						0.00062

**CONSOLIDATED METHOD FUND PAGE**

2022

County Name Saline County  
Special District Name Fire District #2

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	14,141	4,993	2,476
Ad Valorem Tax	178,661	186,773	xxxxxxxxxxxxx
Delinquent Tax	960	1,042	
Motor Vehicle Tax	10,978	10,838	10,454
Recreational Vehicle Tax	348	279	335
16/20M Vehicle Tax	370	420	403
Commercial Vehicle Tax	1,890	1,486	1,734
Watercraft Tax	5	0	92
In Lieu of Taxes			
Interest on Idle Funds			
<b>Total Receipts</b>	<b>193,212</b>	<b>200,838</b>	<b>13,018</b>
<b>Resources Available:</b>	<b>207,353</b>	<b>205,831</b>	<b>15,494</b>
Expenditures:			
Salaries & Wages	17,299	15,100	15,100
Contractual & Commodities	44,126	87,000	102,500
Capital Outlay & Equipment	101,746	101,255	101,255
Transfer to Special Equipment Fund	39,189	0	0
Cash Forward (2022 column)			
<b>Total Expenditures</b>	<b>202,360</b>	<b>203,355</b>	<b>218,855</b>
Unencumbered Cash Balance, Dec 31	4,993	2,476	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			218,855
Tax Required			203,361
Delinquency Computation % Rate	0.230%		468
Amount of 2021 Ad Valorem Tax			203,829

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	187,109	10454	335	403	1734	92
<b>Total</b>	<b>187,109</b>	<b>10,454</b>	<b>335</b>	<b>403</b>	<b>1,734</b>	<b>92</b>

County Treas MVT Estimate	10,454					
County Treas RVT Estimate		335				
County Treas 16/20M Estimate			403			
County Treas Commercial Vehicle Tax Estimate				1,734		
County Treas Watercraft Tax Estimate						92

MVT Factor	0.05587					
RVT Factor		0.00179				
16/20M Factor			0.00215			
Commercial Vehicle Factor				0.00927		
Watercraft Factor						0.00049

**CONSOLIDATED METHOD FUND PAGE**

2022

County Name Saline County  
Special District Name Fire District #3

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	39,220	30,778	6,121
Ad Valorem Tax	136,276	125,337	xxxxxxxxxxxxxx
Delinquent Tax	3,866	2,338	0
Motor Vehicle Tax	12,750	11,468	10,779
Recreational Vehicle Tax	461	401	388
16/20M Vehicle Tax	982	1,153	973
Commercial Vehicle Tax	574	553	462
Watercraft Tax	0	93	85
Reimbursements	121	0	0
Interest on Idle Funds			
<b>Total Receipts</b>	<b>155,030</b>	<b>141,343</b>	<b>12,687</b>
<b>Resources Available:</b>	<b>194,250</b>	<b>172,121</b>	<b>18,808</b>
Expenditures:			
Salaries & Wages	27,145	25,100	25,100
Contractual & Commodities	71,327	130,900	130,900
Capital Outlay & Equipment	0	10,000	10,000
Transfer to Special Equipment Fund	65,000	0	0
Cash Forward (2022 column)			
<b>Total Expenditures</b>	<b>163,472</b>	<b>166,000</b>	<b>166,000</b>
Unencumbered Cash Balance, Dec 31	30,778	6,121	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			166,000
Tax Required			147,192
Delinquency Computation % Rate 1.160%			1,707
Amount of 2021 Ad Valorem Tax			148,899

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	127,142	10779	388	973	462	85
<b>Total</b>	<b>127,142</b>	<b>10,779</b>	<b>388</b>	<b>973</b>	<b>462</b>	<b>85</b>

County Treas MVT Estimate	10,779					
County Treas RVT Estimate		388				
County Treas 16/20M Estimate				973		
County Treas Commercial Vehicle Tax Estimate					462	
County Treas Watercraft Tax Estimate						85

MVT Factor	0.08478					
RVT Factor		0.00305				
16/20M Factor				0.00765		
Commercial Vehicle Factor					0.00363	
Watercraft Factor						0.00067

**CONSOLIDATED METHOD FUND PAGE**

2022

County Name Saline County  
Special District Name Fire District #4

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	11,544	(3,803)	(554)
Ad Valorem Tax	69,720	82,926	xxxxxxxxxxxxxx
Delinquent Tax	0	1,797	
Motor Vehicle Tax	2,213	1,990	2,349
Recreational Vehicle Tax	17	15	17
16/20M Vehicle Tax	0	9	0
Commercial Vehicle Tax	2,927	2,788	2,868
Watercraft Tax	0	0	43
Interest on Idle Funds			
<b>Total Receipts</b>	<b>74,877</b>	<b>89,525</b>	<b>5,277</b>
<b>Resources Available:</b>	<b>86,421</b>	<b>85,722</b>	<b>4,723</b>
Expenditures:			
Contract with City of Salina	90,224	86,276	90,000
Cash Forward (2022 column)			2,500
<b>Total Expenditures</b>	<b>90,224</b>	<b>86,276</b>	<b>92,500</b>
Unencumbered Cash Balance, Dec 31	(3,803)	(554)	xxxxxxxxxxxxxx
	Non-Appropriated Balance		
	Total Expenditures and Non-Appropriated Balance		92,500
		Tax Required	87,777
	Delinquency Computation % Rate	0.000%	0
	Amount of 2021 Ad Valorem Tax		87,777

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	82,920	2,349	17	0	2,868	43
<b>Total</b>	<b>82,920</b>	<b>2,349</b>	<b>17</b>	<b>0</b>	<b>2,868</b>	<b>43</b>

County Treas MVT Estimate	2,349				
County Treas RVT Estimate		17			
County Treas 16/20M Estimate			0		
County Treas Commercial Vehicle Tax Estimate				2,868	
County Treas Watercraft Tax Estimate					43

MVT Factor	0.02833				
RVT Factor		0.00021			
16/20M Factor			0.00000		
Commercial Vehicle Factor				0.03459	
Watercraft Factor					0.00052

**CONSOLIDATED METHOD FUND PAGE**

2022

County Name Saline County  
Special District Name Fire District #5

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	20,632	9,610	3,581
Ad Valorem Tax	153,706	160,910	XXXXXXXXXXXXXX
Delinquent Tax	1,756	1,667	0
Motor Vehicle Tax	20,295	18,028	18,950
Recreational Vehicle Tax	623	575	559
16/20M Vehicle Tax	454	482	458
Commercial Vehicle Tax	1,730	1,599	1,625
Watercraft Tax	4	0	192
Reimbursements	100	300	0
Interest on Idle Funds			
<b>Total Receipts</b>	<b>178,668</b>	<b>183,561</b>	<b>21,784</b>
<b>Resources Available:</b>	<b>199,300</b>	<b>193,171</b>	<b>25,365</b>
Expenditures:			
Salaries & Wages	23,961	27,005	27,505
Contractual & Commodities	47,119	61,000	62,423
Capital Outlay & Equipment	91,235	101,585	110,072
Transfer to Special Equipment Fund	27,375	0	0
Cash Forward (2022 column)			
<b>Total Expenditures</b>	<b>189,690</b>	<b>189,590</b>	<b>200,000</b>
Unencumbered Cash Balance, Dec 31	9,610	3,581	XXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			200,000
Tax Required			174,635
Delinquency Computation % Rate	0.310%		541
Amount of 2021 Ad Valorem Tax			175,176

CPA Summary

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

Budgeted Fund Names	Allocation for Year 2022					
	Ad Valorem Tax Levy for 2020	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	161,972	18950	559	458	1625	192
<b>Total</b>	<b>161,972</b>	<b>18,950</b>	<b>559</b>	<b>458</b>	<b>1,625</b>	<b>192</b>

County Treas MVT Estimate 18,950  
 County Treas RVT Estimate 559  
 County Treas 16/20M Estimate 458  
 County Treas Commercial Vehicle Tax Estimate 1,625  
 County Treas Watercraft Tax Estimate 192

MVT Factor 0.11700  
 RVT Factor 0.00345  
 16/20M Factor 0.00283  
 Commercial Vehicle Factor 0.01003  
 Watercraft Factor 0.00119

**CONSOLIDATED METHOD FUND PAGE**

2022

County Name Saline County  
Special District Name Fire District #6

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	3,012	3,941	884
Ad Valorem Tax	40,897	38,147	xxxxxxxxxxxxx
Delinquent Tax	760	303	0
Motor Vehicle Tax	4,973	5,211	4,634
Recreational Vehicle Tax	156	146	127
16/20M Vehicle Tax	176	211	179
Commercial Vehicle Tax	48	25	43
Watercraft Tax	0	0	51
Reimbursements	1,000	0	0
Interest on Idle Funds			
<b>Total Receipts</b>	<b>48,010</b>	<b>44,043</b>	<b>5,034</b>
<b>Resources Available:</b>	<b>51,022</b>	<b>47,984</b>	<b>5,918</b>
Expenditures:			
Salaries & Wages	4,425	2,200	8,200
Contractual & Commodities	26,530	42,900	49,000
Capital Outlay & Equipment	1,126	2,000	2,000
Transfer to Special Equipment Fund	15,000	0	0
Cash Forward (2022 column)			
<b>Total Expenditures</b>	<b>47,081</b>	<b>47,100</b>	<b>59,200</b>
Unencumbered Cash Balance, Dec 31	3,941	884	xxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			59,200
Tax Required			53,282
Delinquency Computation % Rate	0.660%		352
Amount of 2021 Ad Valorem Tax			53,634

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	38,235	4634	127	179	43	51
<b>Total</b>	<b>38,235</b>	<b>4,634</b>	<b>127</b>	<b>179</b>	<b>43</b>	<b>51</b>

County Treas MVT Estimate	4,634				
County Treas RVT Estimate		127			
County Treas 16/20M Estimate			179		
County Treas Commercial Vehicle Tax Estimate				43	
County Treas Watercraft Tax Estimate					51

MVT Factor	0.12120				
RVT Factor		0.00332			
16/20M Factor			0.00468		
Commercial Vehicle Factor				0.00112	
Watercraft Factor					0.00133

**CONSOLIDATED METHOD FUND PAGE**

2022

County Name Saline County  
Special District Name Fire District #7

**FUND PAGE**

Adopted Budget for <b>GENERAL FUND</b>	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance, Jan. 1	11,885	5,704	3,862
Ad Valorem Tax	89,016	98,162	xxxxxxxxxxxxxx
Delinquent Tax	860	971	
Motor Vehicle Tax	12,382	11,234	12,363
Recreational Vehicle Tax	341	266	371
16/20M Vehicle Tax	216	298	263
Commercial Vehicle Tax	2,012	2,131	1,714
Watercraft Tax	0	0	105
Reimbursements	696	300	0
Interest on Idle Funds			
<b>Total Receipts</b>	<b>105,523</b>	<b>113,362</b>	<b>14,816</b>
<b>Resources Available:</b>	<b>117,408</b>	<b>119,066</b>	<b>18,678</b>
Expenditures:			
Salaries & Wages	10,391	10,639	10,639
Contractual & Commodities	32,199	44,250	44,250
Capital Outlay & Equipment	48,498	60,315	60,315
Transfer to Special Equipment Fund	20,616	0	0
Cash Forward (2022 column)			
<b>Total Expenditures</b>	<b>111,704</b>	<b>115,204</b>	<b>115,204</b>
Unencumbered Cash Balance, Dec 31	5,704	3,862	xxxxxxxxxxxxxx
Non-Appropriated Balance			
Total Expenditures and Non-Appropriated Balance			115,204
Tax Required			96,526
Delinquency Computation % Rate	0.480%		463
Amount of 2021 Ad Valorem Tax			96,989

CPA Summary

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2020	Allocation for Year 2022				
		MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	98,967	12363	371	263	1714	105
<b>Total</b>	<b>98,967</b>	<b>12,363</b>	<b>371</b>	<b>263</b>	<b>1,714</b>	<b>105</b>

County Treas MVT Estimate 12,363  
 County Treas RVT Estimate 371  
 County Treas 16/20M Estimate 263  
 County Treas Commercial Vehicle Tax Estimate 1,714  
 County Treas Watercraft Tax Estimate 105

MVT Factor 0.12492  
 RVT Factor 0.00375  
 16/20M Factor 0.00266  
 Commercial Vehicle Factor 0.01732  
 Watercraft Factor 0.00106



Special District Name Kipp Sewer - Operating Fund

County Saline County

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance Jan 1	39,966	43,901	42,867
Receipts:			
User Fees	7,903	10,500	10,500
Special Assessments	2,606	0	0
Delinquent Charges	5	0	0
Interest on Idle Funds			
<b>Total Receipts</b>	<b>10,514</b>	<b>10,500</b>	<b>10,500</b>
<b>Resources Available:</b>	<b>50,480</b>	<b>54,401</b>	<b>53,367</b>
Expenditures:			
Operations	3,441	3,246	3,246
Improvements	2,342	1,500	1,500
Capital Outlay	0	5,468	5,468
Miscellaneous	796	1,320	1,320
Cash Forward (2022 column)			13,466
<b>Total Expenditures</b>	<b>6,579</b>	<b>11,534</b>	<b>25,000</b>
Unencumbered Cash Balance Dec 31	43,901	42,867	28,367

<b>CPA Summary</b>
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Special District Name

Kipp Sewer - Bond & Interest Fund

County

Saline County

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget

	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance Jan 1	2,685	4,079	3,420
Receipts:			
Special Assessments	15,024	13,000	13,000
Interest on Idle Funds			
<b>Total Receipts</b>	<b>15,024</b>	<b>13,000</b>	<b>13,000</b>
<b>Resources Available:</b>	<b>17,709</b>	<b>17,079</b>	<b>16,420</b>
Expenditures:			
Bond Principal	4,025	4,232	4,420
Interest on Bonds	9,605	9,427	9,239
Cash Forward (2022 column)			
<b>Total Expenditures</b>	<b>13,630</b>	<b>13,659</b>	<b>13,659</b>
Unencumbered Cash Balance Dec 31	4,079	3,420	2,761

**CPA Summary**

2022

Special District Name Falun Improvement District

County Saline County

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual 2020	Current Year Estimate 2021	Proposed Budget Year 2022
Unencumbered Cash Balance Jan 1	12,196	11,814	11,414
Receipts:			
Fees	11,258	10,100	10,100
Interest on Idle Funds			
<b>Total Receipts</b>	<b>11,258</b>	<b>10,100</b>	<b>10,100</b>
<b>Resources Available:</b>	<b>23,454</b>	<b>21,914</b>	<b>21,514</b>
Expenditures:			
Salaries & Wages	7,758	7,761	7,761
Miscellaneous	3,882	2,739	2,739
Cash Forward (2022 column)			4,500
<b>Total Expenditures</b>	<b>11,640</b>	<b>10,500</b>	<b>15,000</b>
Unencumbered Cash Balance Dec 31	11,814	11,414	6,514

**CPA Summary**



**NON-BUDGETED FUNDS**

*(Only the actual budget year for 2020 is to be shown)*

Non-Budgeted Funds

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:
Fire District #7 Spec Eq	Fire Communication Equip			
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1
99,860	13,150			
Receipts:				
Transfer In	Fees			
20,616	5,000			
Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts
20,616	5,000	0	0	0
Resources Available:	Resources Available:	Resources Available:	Resources Available:	Resources Available:
120,476	18,150	0	0	0
Expenditures:				
Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures
0	0	0	0	0
Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31
120,476	18,150	0	0	0
**				
**				
**				
138,626				

CPA Summary



# SALINE COUNTY, KS



## 2022 Budget In-Brief

### 2022 BUDGET HIGHLIGHTS

Each year, the Board of County Commissioners adopts an annual budget, which funds County programs, services, and projects. The budget controls spending and honors our commitment to providing affordable and quality services to our citizens. Some of the highlights in the 2022 budget include:

- Total Expenditures of \$59.8 million
- 16 and 2/3 additional positions
- 3% general salary increases
- Small increase in allocation to outside agencies

All of this and slightly more without an increase to the property tax rate!

### SALINE COUNTY COMMISSIONERS

Monte Shadwick, District 1  
Robert Vidricksen, District 2  
Rodger Sparks, District 3  
James Weese, District 4  
Michael White, District 5

Find more information at  
[www.saline.org](http://www.saline.org)

### CAPITAL IMPROVEMENT

- \$50,000 for Facilities Master Plan
- \$45,000 for repair items at Senior Services
- \$219,000 for Expo Center renovations



### EQUIPMENT PURCHASES

- 6 Sheriff's Office Vehicles
- Lab Equipment for Environmental Health
- Vehicles for IT and Expo Center
- \$545,000 in equipment for Road & Bridge

### TECHNOLOGY UPGRADES:

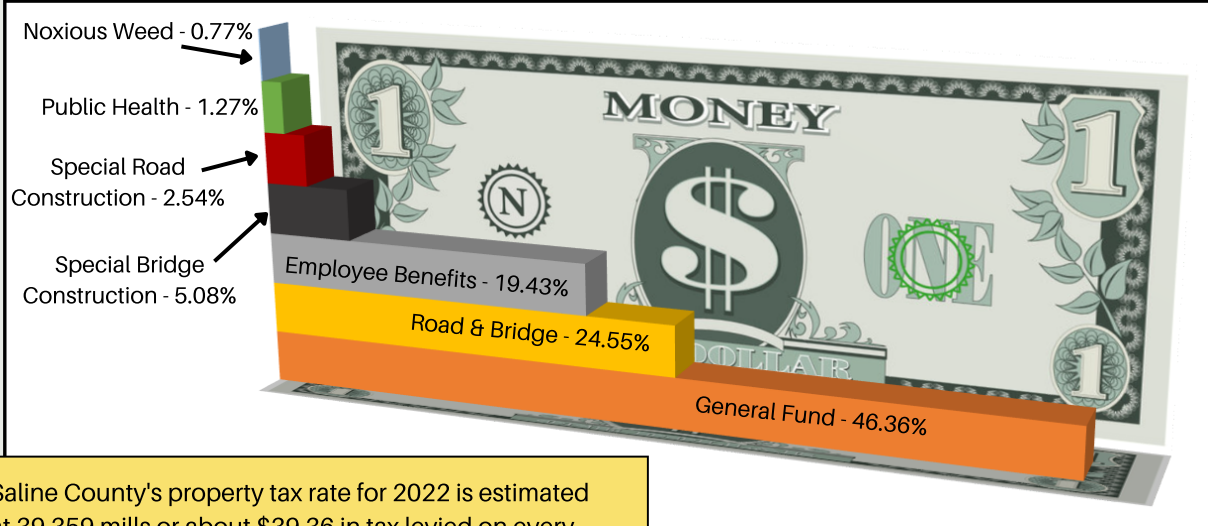
- Conversion to new software system for County Attorney
- Website re-design
- Replacement of mobile computers for Sheriff's Office
- Document management system
- Human Resources employee on-boarding software
- Copier replacements
- Ballot Box security cameras
- Increased Cyber Security monitoring and detection
- Agenda management software
- On-line permitting forms
- Data storage and network switch replacements

### JAIL PROJECT

The construction of a 392-bed jail facility and Sheriff's Office, approved by voters in November 2020, resulted in the issuance of new bonded indebtedness in 2021 that will add nearly \$5.7 million in total expenditures to the County's budget in 2022 for the first payments of principal and interest on the bonds. In addition, the 2022 budget includes funding for the additional 15 new correctional staff (14 correctional officers and a corporal) - the first tranche in an expected 45 additional employees that will be necessary to staff the new jail when it is operational in 2023.

While the debt service on the jail bond issue is fully covered by new revenue for the sales tax increase approved by voters for this purpose, the additional jail staffing will come from the General Fund budget which relies primarily on property tax. Despite this, conservative budgeting during the COVID-19 pandemic has allowed the County to add these positions without an increase in the property tax rate (a/k/a mill levy).

## TAX RATE SHARE BY TAX-SUPPORTED FUNDS

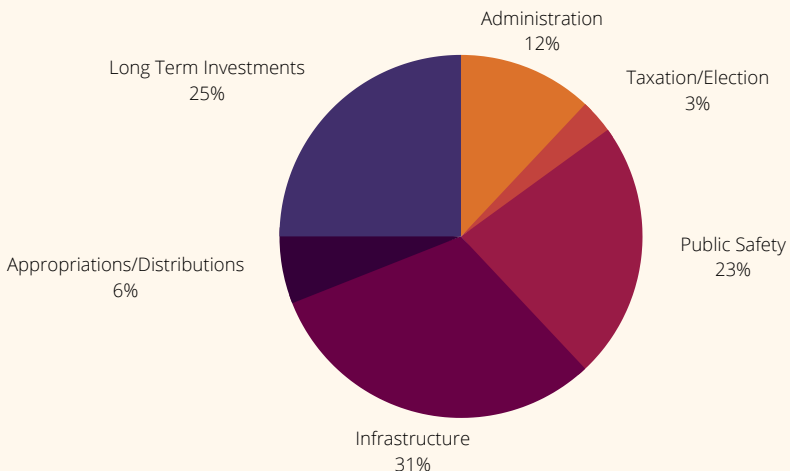
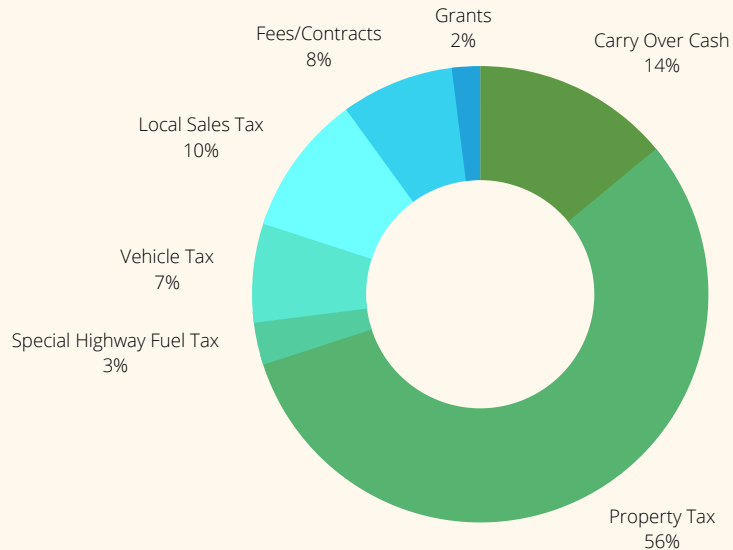


Saline County's property tax rate for 2022 is estimated at 39.359 mills or about \$39.36 in tax levied on every \$1,000 in taxable valuation. This graphic shows the breakdown of the 2022 tax rate by each of the County's tax-supported funds.

## HOW DOES THE COUNTY GET MONEY?

County operations are funded primarily from residential and business property tax. Additional funding comes from grants, sales tax, fuel/vehicle tax, and fees for services.

The County's mill levy is only part of the property tax bill incurred by a property owner. Within most of the City of Salina, for example, the County tax rate is about 28% of the total, with other levies coming from the State of Kansas, City, School District, Library, Airport Authority, and Extension District. Full levies for all taxing districts can be found on the County Clerk's webpage at [www.saline.org](http://www.saline.org).



## HOW DOES THE COUNTY SPEND MONEY?

The pie chart shows the percentage of expenditures by function that the County is responsible for. The 2022 budget provides a total of \$59,811,129 in county-wide expenditure authority. The County contracts for a range of services including legal counsel, mental health, animal control, soil conservation, emergency medical services and economic development.