

**CERTIFICATE**

To the Clerk of Saline County, State of Kansas

We, the undersigned, officers of

**Saline County**

- certify that: (1) the hearing mentioned in the attached publication was held;  
 (2) after the Budget Hearing this budget was duly approved and adopted as the  
 maximum expenditure for the various funds for the year 2026; and  
 (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:			2026 Adopted Budget		
			Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax
Allocation of Vehicle Taxes			2		
Schedule of Transfers			3		
Statement of Indebtedness			4		
Statement of Lease-Purchases			5		
Fund	K.S.A.				
General	79-1946	6	29,999,088	13,595,848	
Debt Service	10-113	7	4,513,754		
Road & Bridge	68-5,101	8	8,681,436	6,427,650	
Public Health	65-204	9	3,519,405	1,259,545	
Noxious Weed	2-1318	9	392,883	262,657	
Special Bridge Construction	68-1135	10	3,341,861	1,458,852	
Special Road Construction	68-559a	10	2,911,269	364,713	
Employee Benefits	12-16,102	11	7,540,999	6,588,607	
Mental Health	19-4004	11	364,713	364,713	
Special Parks & Recreation		12	12,000		
Special Alcohol		12	15,500		
Noxious Weed Capital Project		13	207,077		
Expo Capital Improvement		13	70,275		
County Capital Improvement		14	7,635,021		
Health Capital Project		14	466,377		
Jail Sales Tax		15	4,449,544		
Opioid Settlement		15	198,506		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Non-Budgeted Funds-D		19			
Non-Budgeted Funds-E		20			
Non-Budgeted Funds-F		21			
Non-Budgeted Funds-G		22			
Non-Budgeted Funds-H		23			
Totals		xxxxxx	74,319,708	30,322,585	
Budget Hearing Notice			County Clerk's Use Only    Nov 1, 2025 Total Assessed Valuation		
Budget Hearing Notice 2					
Combined Rate and Budget Hearing		24			
Combined Rate and Budget Hearing 2		24a			
RNR Hearing Notice					
Neighborhood Revitalization					

Revenue Neutral Rate

39.023

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

YES

Assisted by:

Address:

Email:

Attest: \_\_\_\_\_ 2025

Governing Body

County Clerk

CPA Summary

Saline County

2026

**CERTIFICATE (2)**

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

Attest: \_\_\_\_\_ 2025

\_\_\_\_\_  
County Clerk

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

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

County Treas Motor Vehicle Estimate	<u>2,672,187</u>			
County Treas Recreational Vehicle Estimate		<u>47,075</u>		
County Treas 16/20M Vehicle Estimate			<u>32,181</u>	
County Treas Commercial Vehicle Tax Estimate				<u>151,964</u>
County Treas Watercraft Tax Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.09491</u>			
Recreational Vehicle Factor		<u>0.00167</u>		
16/20M Vehicle Factor			<u>0.00114</u>	
Commercial Vehicle Factor				<u>0.00540</u>
Watercraft Factor				<u>0.00000</u>

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2024</b>	<b>Current Amount for 2025</b>	<b>Proposed Amount for 2026</b>	<b>Transfers Authorized by Statute</b>
Motor Vehicle Operatin	General	24,112	32,919	-	8-145
General	Equipment Reserve	358,789	-	-	19-119
General	County Capital Improve	1,435,154	-	-	19-120
General	Bond & Interest	11,500	2,500	1,800	19-101a
County Capital Improve	General	-	-	729,426	19-120
Road & Bridge	County Capital Improve	99,568	-	-	19-120
Road & Bridge	Special Highway Improv	99,568	-	-	68-590
Road & Bridge	Special Road Machinery	99,568	-	-	68-141g
Noxious Weed	Noxious Weed Capital C	115,854	-	-	19-120
Health Capital Outlay	Public Health	70,455	-	-	65-204
Jail Sales Tax	Bond & Interest	4,448,944	4,448,744	4,449,544	12-189
Jail Sales Tax	County Capital Improve	-	48,461	-	12-189
Opioid Settlement	General	-	-	15,000	19-101a
	Total	6763512	4532624	5195770	
	Adjustments*		32,919		
	Adjusted Totals	6763512	4499705	5195770	

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

## STATEMENT OF INDEBTEDNESS

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

## STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

[illegible]

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

Saline County

2026

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

Adopted Budget <b>General</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,076,515	5,238,325	4,796,535
Receipts:			
Ad Valorem Tax	12,249,425	12,639,877	xxxxxxxxxxxxxxxx
Delinquent Tax	172,649	191,803	165,000
Motor Vehicle Tax	1,229,236	1,226,780	1,224,111
Recreational Vehicle Tax	20,712	21,271	21,566
16/20M Vehicle Tax	14,159	13,845	14,742
Commercial Vehicle Tax	88,695	68,668	69,613
Mineral Production Tax	517	500	500
Local Alcoholic Liquor	10,582	10,957	11,534
Local Sales Tax	5,985,038	5,997,073	5,800,000
Interest & Charges on Delinquent Taxes	294,113	302,487	225,000
Officers' Fees	602,920	574,682	491,500
Transfer from Motor Vehicle Operating Fu	24,112	32,919	0
Antique Tag Registration Fees	15,225	13,680	14,000
Planning & Zoning Fees	85,830	82,193	70,000
Environmental Contracts & Fees	38,000	30,500	30,500
Rents & Leases	85,190	95,426	80,000
Sheriff & Jail	139,398	94,708	103,000
Shared Jail Expense	429,180	483,944	510,000
Inmate Housing	532,240	232,396	80,000
Work Release	3,450	4,100	10,000
Law Enforcement Contracts	10,800	8,800	10,500
Inmate Commissary & Phone	55,879	41,168	29,000
Municipal Court-Inmate Transportation	10,958	10,916	11,000
Emergency Management	28,946	30,223	30,000
Grant Reimbursements	36,140	17,491	20,000
Diversion Fees	18,541	13,519	15,000
Senior Services	462,406	467,186	483,465
Reimbursement for Postage	71,772	62,841	60,000
Reimbursements-SB 13	17,202	18,500	19,348
Reimbursements-Other	116,918	45,374	41,000
American Rescue Plan Act	84,482	69	0
Sale of surplus property	41,260	0	0
Donations	392	0	0
Transfer from Opioid Settlement	0	0	15,000
Transfer from Capital Improvement	0	0	729,426
In Lieu of Taxes (IRB)	11,500	21,835	21,500
Interest on Idle Funds	2,299,389	2,244,131	1,200,000
Neighborhood Revitalization Rebate			0
Miscellaneous	138,527	126,896	400
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>25,425,783</b>	<b>25,226,758</b>	<b>11,606,705</b>
<b>Resources Available:</b>	<b>32,502,298</b>	<b>30,465,083</b>	<b>16,403,240</b>

Saline County

2026

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Resources Available:</b>	32,502,298	30,465,083	16,403,240
Expenditures:			
Courthouse General	2,645,979	2,845,876	5,164,582
County Commission	114,177	123,256	132,468
County Attorney	1,531,895	1,632,917	1,874,197
County Clerk	289,436	305,138	337,068
Register of Deeds	221,668	211,205	234,386
Sheriff & Jail	12,241,410	12,495,176	13,614,621
County Treasurer	296,667	308,302	318,700
County Administration	1,087,367	1,168,635	1,362,627
Coroner	145,169	161,267	170,000
District Court	635,607	672,000	686,000
Pre-Trial Program	189,481	202,201	214,507
Emergency Management	167,957	172,507	199,858
Planning & Zoning	242,658	245,146	279,982
Drug Court	123,316	126,055	129,191
Juvenile Center	353,362	324,649	356,041
Emergency Medical Services	1,025,000	795,000	1,098,000
Appropriations	2,791,323	811,610	869,430
Facilities Planning & Maintenance	162,173	117,240	65,000
Appraiser	845,817	866,238	938,938
Conservation District	25,000	25,000	25,000
Livestock & Expo Center	402,921	417,740	497,121
Mental Health	351,262	361,800	0
Occupational Center	224,844	224,844	213,602
Election	185,653	97,000	208,300
Economic Development	88,500	88,500	84,050
Senior Services	875,331	869,246	925,419
<b>Subtotal</b>	<b>27,263,973</b>	<b>25,668,548</b>	<b>29,999,088</b>
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>27,263,973</b>	<b>25,668,548</b>	<b>29,999,088</b>
Unencumbered Cash Balance Dec 31	5,238,325	4,796,535	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	27,263,973	28,191,180	29,999,088
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			29,999,088
Tax Required			13,595,848
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			13,595,848
<b>CPA Summary</b>			



Saline County

2026

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Courthouse General			
Salaries	185,199	242,828	150,750
Contractual	2,449,405	2,595,486	3,049,229
Commodities	1,448	1,062	1,475
Budget Stabilization	0	0	1,963,128
Contingency	9,927	6,500	0
Total	2,645,979	2,845,876	5,164,582
County Commission			
Salaries	94,215	93,856	93,856
Contractual	12,667	13,900	18,112
Commodities	476	500	500
Contingency	6,819	15,000	20,000
Total	114,177	123,256	132,468
County Attorney			
Salaries	1,428,945	1,494,072	1,730,852
Contractual	87,740	130,166	132,241
Commodities	15,210	8,679	11,104
Total	1,531,895	1,632,917	1,874,197
County Clerk			
Salaries	264,266	275,588	305,120
Contractual	24,504	28,800	29,648
Commodities	666	750	2,300
Total	289,436	305,138	337,068
Register of Deeds			
Salaries	211,811	198,688	220,159
Contractual	6,903	7,600	9,310
Commodities	2,954	4,917	4,917
Total	221,668	211,205	234,386
Sheriff & Jail			
Salaries	8,989,238	9,311,576	10,445,712
Contractual	2,609,636	2,526,900	2,526,809
Commodities	642,536	656,700	642,100
Total	12,241,410	12,495,176	13,614,621
County Treasurer			
Salaries	290,746	296,027	306,575
Contractual	1,595	6,875	6,725
Commodities	4,326	5,400	5,400
Total	296,667	308,302	318,700
County Administration			
Salaries	1,030,550	1,109,269	1,285,628
Contractual	52,679	53,366	71,199
Commodities	4,138	6,000	5,800
Total	1,087,367	1,168,635	1,362,627
Total - Page 6b	<b>18,428,599</b>	<b>19,090,505</b>	<b>23,038,649</b>

Saline County

2026

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Coroner			
Contractual	145,169	161,267	170,000
Total	145,169	161,267	170,000
District Court			
Contractual	588,816	634,000	638,000
Commodities	46,791	38,000	48,000
Total	635,607	672,000	686,000
Pre-Trial Program			
Salaries	173,946	192,639	201,445
Contractual	10,070	4,562	5,962
Commodities	5,465	5,000	7,100
Total	189,481	202,201	214,507
Emergency Management			
Salaries	135,807	147,846	159,902
Contractual	27,861	20,655	22,950
Commodities	4,289	4,006	17,006
Total	167,957	172,507	199,858
Planning & Zoning			
Salaries	174,083	187,095	200,482
Contractual	59,960	51,169	71,780
Commodities	8,615	6,882	7,720
Total	242,658	245,146	279,982
Drug Court			
Salaries	105,498	110,596	111,191
Contractual	17,818	15,459	18,000
Total	123,316	126,055	129,191
Juvenile Center			
Contractual	353,362	324,649	356,041
Total	353,362	324,649	356,041
Emergency Medical Services			
Appropriation	795,000	795,000	795,000
Equipment	230,000	0	303,000
Total	1,025,000	795,000	1,098,000
Total - Page 6c	<b>2,882,550</b>	<b>2,698,825</b>	<b>3,133,579</b>

Saline County

2026

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Appropriations			
PBC Lease Payment	482,000	481,350	480,400
Appropriations	105,688	112,260	121,880
Equipment Improvement Program	338,192	215,500	265,350
Transfer to Capital Improvement	1,495,154	0	0
Transfer to Equipment Reserve	358,789	0	0
Transfer to Debt Service	11,500	2,500	1,800
Total	2,791,323	811,610	869,430
Facilities Planning & Maintenance			
Contractual	162,173	117,240	65,000
Total	162,173	117,240	65,000
Appraiser			
Salaries	767,082	791,038	865,238
Contractual	61,320	63,400	61,900
Commodities	17,415	11,800	11,800
Total	845,817	866,238	938,938
Conservation District			
Appropriation	25,000	25,000	25,000
Total	25,000	25,000	25,000
Livestock & Expo Center			
Salaries	242,723	304,286	357,896
Contractual	75,345	61,096	87,775
Commodities	84,853	52,358	51,450
Total	402,921	417,740	497,121
Mental Health			
Appropriation	351,262	361,800	0
Total	351,262	361,800	0
Occupational Center			
Appropriation	224,844	224,844	213,602
Total	224,844	224,844	213,602
Election			
Salaries	90,952	19,500	97,500
Contractual	75,335	56,500	87,800
Commodities	19,366	21,000	23,000
Total	185,653	97,000	208,300
Total - Page 6d	<b>4,988,993</b>	<b>2,921,472</b>	<b>2,817,391</b>





Saline County

2026

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

Adopted Budget <b>Debt Service</b>	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1	944	944
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General Fund	11,500	2,500	1,800
Transfer from Jail Sales Tax	4,448,944	4,448,744	4,449,544
Receipts from Fire Districts	62,551	62,162	61,710
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>4,522,995</b>	<b>4,513,406</b>	<b>4,513,054</b>
<b>Resources Available:</b>	<b>4,522,996</b>	<b>4,514,350</b>	<b>4,513,998</b>
Expenditures:			
Bond Interest	1,946,494	1,845,904	1,741,254
Bond Principal	2,565,000	2,665,000	2,770,000
Bond Compliance & Reporting	10,558	2,502	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>4,522,052</b>	<b>4,513,406</b>	<b>4,513,754</b>
Unencumbered Cash Balance Dec 31	944	944	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	4,522,994	4,513,406	4,513,754
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			4,513,754
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			0

<b>CPA Summary</b>
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Saline County

2026

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

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

Adopted Budget Road & Bridge	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
<b>Resources Available:</b>	9,210,370	8,784,043	2,253,786
Expenditures:			
Salaries	3,111,983	3,299,257	3,363,241
Contractual	965,405	861,300	887,220
Commodities	1,739,418	1,894,975	1,905,975
Capital outlay	171,818	0	775,000
Construction	2,461,226	2,450,000	1,750,000
Transfer to:			
County Capital Improvement Fund	99,568	0	0
Special Highway Improvement Fund	99,568	0	0
Special Road Machinery Fund	99,568	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>8,748,554</b>	<b>8,505,532</b>	<b>8,681,436</b>
Unencumbered Cash Balance Dec 31	461,816	278,511	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	9,109,333	8,805,532	8,681,436
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			8,681,436
Tax Required			6,427,650
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			6,427,650

**CPA Summary**

Saline County

2026

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Public Health</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	32,896	0	3,944
Receipts:			
Ad Valorem Tax	789,549	1,013,643	xxxxxxxxxxxxxxxx
Delinquent Tax	10,757	9,452	6,350
Motor Vehicle Tax	86,905	77,819	98,166
Recreational Vehicle Tax	1,464	1,150	1,729
16/20 M Vehicle Tax	390	979	1,182
Commercial Vehicle Tax	6,270	4,809	5,583
Watercraft Tax			0
In Lieu of Tax	741	1,751	740
Grants & Reimbursements	1,624,174	1,446,351	1,443,347
ARPA Reimbursement	55,996	0	0
User Fees	804,283	753,038	698,819
Transfer from Health Capital Outlay Fund	70,455	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	1,083	0	0
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>3,452,067</b>	<b>3,308,992</b>	<b>2,255,916</b>
<b>Resources Available:</b>	<b>3,484,963</b>	<b>3,308,992</b>	<b>2,259,860</b>
Expenditures:			
Salaries	2,315,198	2,499,388	2,591,512
Contractual	846,704	575,718	548,173
Commodities	268,144	191,750	216,450
Reimbursement to Employee Benefits	54,917	38,192	0
Lease Payment	0	0	163,270
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>3,484,963</b>	<b>3,305,048</b>	<b>3,519,405</b>
Unencumbered Cash Balance Dec 31	0	3,944	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	3,358,865	3,385,048	3,519,405
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,519,405
Tax Required			1,259,545
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			1,259,545

See Tab A

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Noxious Weed</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	2,944	3,193	15,686
Receipts:			
Ad Valorem Tax	308,070	257,553	xxxxxxxxxxxxxxxx
Delinquent Tax	4,023	3,504	2,150
Motor Vehicle Tax	30,631	30,343	24,943
Recreational Vehicle Tax	516	449	439
16/20 M Vehicle Tax	235	345	300
Commercial Vehicle Tax	2,210	1,876	1,418
Watercraft Tax			0
In Lieu of Tax	289	445	290
Chemical Sales	77,300	64,159	85,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>423,274</b>	<b>358,674</b>	<b>114,540</b>
<b>Resources Available:</b>	<b>426,218</b>	<b>361,867</b>	<b>130,226</b>
Expenditures:			
Salaries	165,930	168,162	179,324
Contractual	38,061	25,400	25,000
Commodities	45,556	47,619	38,559
Chemical	57,624	105,000	150,000
Transfer to Nx Weed Capital Outlay Fund	115,854	0	0
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>423,025</b>	<b>346,181</b>	<b>392,883</b>
Unencumbered Cash Balance Dec 31	3,193	15,686	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	440,232	391,181	392,883
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			392,883
Tax Required			262,657
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			262,657

CPA Summary



Saline County

2026

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

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

Adopted Budget

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

<b>CPA Summary</b>
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Saline County

2026

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Employee Benefits</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	1,584,995	755,550	295,243
Receipts:			
Ad Valorem Tax	5,174,862	5,723,914	xxxxxxxxxxxxxxxx
Delinquent Tax	71,916	62,205	50,000
Motor Vehicle Tax	505,337	510,068	554,333
Recreational Vehicle Tax	8,515	7,542	9,766
16/20 M Vehicle Tax	5,936	5,692	6,676
Commercial Vehicle Tax	36,463	31,522	31,524
Watercraft Tax			0
In Lieu of Tax	4,858	9,888	4,850
Reimbursements	45,898	7,018	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	54,917	38,192	0
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>5,908,702</b>	<b>6,396,041</b>	<b>657,149</b>
<b>Resources Available:</b>	<b>7,493,697</b>	<b>7,151,591</b>	<b>952,392</b>
Expenditures:			
Health insurance	2,898,613	2,596,735	3,073,003
Social Security	1,470,037	1,587,924	1,681,563
KPERS	2,017,050	2,223,095	2,327,810
Workers' compensation	162,566	237,162	268,630
Unemployment insurance	17,571	20,757	21,981
Health savings account	161,605	179,190	155,012
Flex-benefits	0	1,485	3,000
Miscellaneous	10,705	10,000	10,000
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>6,738,147</b>	<b>6,856,348</b>	<b>7,540,999</b>
Unencumbered Cash Balance Dec 31	755,550	295,243	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	7,208,608	7,388,365	7,540,999
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			7,540,999
Tax Required			6,588,607
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			6,588,607

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Mental Health</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Transfer to CKMHC			364,713
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>364,713</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	0	0	364,713
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			364,713
Tax Required			364,713
Delinquent Comp Rate: 0.0%			0
Amount of 2025 Ad Valorem Tax			364,713

<b>CPA Summary</b>
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Saline County

2026

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

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

Adopted Budget

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

**CPA Summary**

Saline County

2026

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

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

Adopted Budget

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

**CPA Summary**

Saline County

2026

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>County Capital Improvement</b>	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	9,187,518	10,229,323	7,635,021
Receipts:			
Transfer from General Fund	1,435,154	0	0
Transfer from Road & Bridge Fund	99,568	0	0
Reimbursements	621,664	148,461	0
ARPA Reimbursement	357,777	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>2,514,163</b>	<b>148,461</b>	<b>0</b>
<b>Resources Available:</b>	<b>11,701,681</b>	<b>10,377,784</b>	<b>7,635,021</b>
Expenditures:			
Capital Improvements	1,472,358	2,742,763	6,905,595
Transfer to General Fund	0	0	729,426
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,472,358</b>	<b>2,742,763</b>	<b>7,635,021</b>
Unencumbered Cash Balance Dec 31	10,229,323	7,635,021	0
2024/2025/2026 Budget Authority Amount	4,076,448	6,763,903	7,635,021

Adopted Budget

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

**CPA Summary**

Saline County

2026

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

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

Adopted Budget

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

**CPA Summary**

Saline County

**NON-BUDGETED FUNDS (A)**  
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

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

**CPA Summary**

Saline County

**NON-BUDGETED FUNDS (B)**  
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-B

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

**CPA Summary**



Saline County

**NON-BUDGETED FUNDS (C)**  
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-C

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

**CPA Summary**

Saline County

**NON-BUDGETED FUNDS (D)**  
(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-D

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

**CPA Summary**

(Only the actual budget year for 2024 is reported)

## Non-Budgeted Funds-E

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Drug Project Director's Fund		DARE		Sheriff's Registered Offender		Sheriff's Concealed Weapon		VIN Fees		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan	277,278	Cash Balance Jan	1,133	Cash Balance Jan	43,903	Cash Balance Jan	21,898	Cash Balance Jan	31,545	375,757

Receipts:

Receipts:

Receipts:

Receipts:

Receipts:

Forfeiture/restitution	2,800	Reimbursements	7,032	Fees	30,934	Fees	3,348	Fees	46,590	102,177
Interest Earned	11,473									
Total Receipts	14,273	Total Receipts	7,032	Total Receipts	30,934	Total Receipts	3,348	Total Receipts	46,590	
Resources Available	291,551	Resources Available	8,165	Resources Available	74,837	Resources Available	25,246	Resources Available	78,135	477,934

Expenditures:

Expenditures:

Expenditures:

Expenditures:

Expenditures:

Program expense	9,753	Program expense	5,968	Commodities	63,450	Commodities	10,800	Program expense	74,597	164,568
Total Expenditures	9,753	Total Expenditures	5,968	Total Expenditures	63,450	Total Expenditures	10,800	Total Expenditures	74,597	
Cash Balance Dec	281,798	Cash Balance Dec	2,197	Cash Balance Dec	11,387	Cash Balance Dec	14,446	Cash Balance Dec	3,538	313,366

## CPA Summary

*(Only the actual budget year for 2024 is reported)*

## Non-Budgeted Funds-F

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Community Corrections (1)		Inty Corr-Reimbursement (2)		Juvenile Intake & Assessment (3)		JJA Prevention Grant (4)		Court Services UA (5)		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan	1,502,617	Cash Balance Jan	0	Cash Balance Jan	35,900	Cash Balance Jan	3,486	Cash Balance Jan	5,069	1,547,072

## Receipts:

## Receipts:

## Receipts:

## Receipts:

## Receipts:

Grants	1,884,331	Fees/reimbursement	12,987	Grants	181,318	Grants	38,698	Fees/reimbursement	10,516	
Fees/reimbursement	130,986	Transfers In	818,633	Fees/reimbursement	32					
Appropriation	14,581									
Miscellaneous	30,800									
Transfers In	45,051									
Total Receipts	2,105,749	Total Receipts	831,620	Total Receipts	181,350	Total Receipts	38,698	Total Receipts	10,516	3,167,933
Resources Available	3,608,366	Resources Available	831,620	Resources Available	217,250	Resources Available	42,184	Resources Available	15,585	4,715,005

## Expenditures:

## Expenditures:

## Expenditures:

## Expenditures:

## Expenditures:

Salaries	1,123,039	Contractual	936	Salaries	112,927	Program expense	41,396	Contractual	661	
Benefits	364,312	Commodities	3,034	Benefits	37,637			Commodities	3,382	
Contractual	620,922	Capital outlay	195	Contractual	35,665					
Commodities	56,364			Commodities	2,468					
Capital outlay	4,901			Capital outlay	1,264					
Transfers Out	837,190			Transfers Out	26,494					
Total Expenditures	3,006,728	Total Expenditures	4,165	Total Expenditures	216,455	Total Expenditures	41,396	Total Expenditures	4,043	3,272,787
Cash Balance Dec	601,638	Cash Balance Dec	827,455	Cash Balance Dec	795	Cash Balance Dec	788	Cash Balance Dec	11,542	1,442,218

**CPA Summary**

*(Only the actual budget year for 2024 is reported)*

## Non-Budgeted Funds-G

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Home Health Memorials Internal Child Health CH Senior Services GSCF Senior Services Donation Meals on Wheels Americ

Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan	2,764	Cash Balance Jan	46,052	Cash Balance Jan	961	Cash Balance Jan	166,709	Cash Balance Jan	5,999	222,485

Receipts:

Receipts:

Receipts:

Receipts:

Receipts:

				Grants	10,000	Donations	166,469		

Total Receipts	0	Total Receipts	0	Total Receipts	10,000	Total Receipts	166,469	Total Receipts	0	176,469
Resources Availa	2,764	Resources Availa	46,052	Resources Availa	10,961	Resources Availa	333,178	Resources Availa	5,999	398,954

Expenditures:

Expenditures:

Expenditures:

Expenditures:

Expenditures:

				Program expense	10,580	Contractual	226,386	Program expense	5,999
						Commodities	42,458		

Total Expenditur	0	Total Expenditur	0	Total Expenditur	10,580	Total Expenditur	268,844	Total Expenditur	5,999	285,423
Cash Balance De	2,764	Cash Balance De	46,052	Cash Balance De	381	Cash Balance De	64,334	Cash Balance De	0	113,531

**CPA Summary**

(Only the actual budget year for 2024 is reported)

## Non-Budgeted Funds-H

(1) Fund Name: (2) Fund Name: (3) Fund Name: (4) Fund Name: (5) Fund Name:

Senior Services Bldg Mn		Senior Services Social Sv		Trash/Litter Grant		Edward Byrne JAG		Project Lifesaver		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan	0	Cash Balance Jan	5,090	Cash Balance Jan	1,244	Cash Balance Jan	-4,463	Cash Balance Jan	4,475	6,346

Receipts:

Receipts:

Receipts:

Receipts:

Receipts:

Grants	45,000	Grants	5,000			Grants	21,925			
Total Receipts	45,000	Total Receipts	5,000	Total Receipts	0	Total Receipts	21,925	Total Receipts	0	71,925
Resources Availa	45,000	Resources Availa	10,090	Resources Availa	1,244	Resources Availa	17,462	Resources Availa	4,475	78,271

Expenditures:

Expenditures:

Expenditures:

Expenditures:

Expenditures:

		Program expense	5,090	Reimbursements	1,244	Contractual	17,462	Program expense	4,475	
Total Expenditur	0	Total Expenditur	5,090	Total Expenditur	1,244	Total Expenditur	17,462	Total Expenditur	4,475	28,271
Cash Balance De	45,000	Cash Balance De	5,000	Cash Balance De	0	Cash Balance De	0	Cash Balance De	0	50,000

## CPA Summary

Saline County

2026

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of

**Saline County**

will meet on September 9, 2025 at 9:00 a.m. at 300 West Ash, Room 107, Salina for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at 300 W. Ash, Room 209 or www.salinecountyks.gov and will be available at this hearing.

**BUDGET SUMMARY**

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

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

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	27,263,973	18.014	25,668,548	18.374	29,999,088	13,595,848	18.639
Debt Service	4,522,052		4,513,406		4,513,754		
Road & Bridge	8,748,554	9.631	8,505,532	9.064	8,681,436	6,427,650	8.812
Public Health	3,484,963	1.161	3,305,048	1.474	3,519,405	1,259,545	1.727
Noxious Weed	423,025	0.453	346,181	0.375	392,883	262,657	0.360
Special Bridge Constructio	1,302,344	1.999	550,000	2.000	3,341,861	1,458,852	2.000
Special Road Construction		0.999	50,000	0.504	2,911,269	364,713	0.500
Employee Benefits	6,738,147	7.610	6,856,348	8.321	7,540,999	6,588,607	9.033
Mental Health					364,713	364,713	0.500
Special Parks & Recreation	19,500		20,000		12,000		
Special Alcohol	16,000		20,000		15,500		
Noxious Weed Capital Pro	19,098		68,184		207,077		
Expo Capital Improvemen	18,610		15,787		70,275		
County Capital Improvem	1,472,358		2,742,763		7,635,021		
Health Capital Project	204,770				466,377		
Jail Sales Tax	4,448,944		4,497,205		4,449,544		
Opioid Settlement	23,234		38,200		198,506		
Non-Budgeted Funds-A	2,140,488						
Non-Budgeted Funds-B	187,488						
Non-Budgeted Funds-C	3,408,917						
Non-Budgeted Funds-D	12,405						
<b>Totals</b>	<b>64,454,870</b>	<b>39.867</b>	<b>57,197,202</b>	<b>40.112</b>	<b>74,319,708</b>	<b>30,322,585</b>	<b>41.571</b>
<i>Revenue Neutral Rate **</i>							<i>39.023</i>
Less: Transfers	6,763,512		4,499,705		5,195,770		
Net Expenditure	57,691,358		52,697,497		69,123,938		
Total Tax Levied	27,799,855		28,155,472		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	697,362,917		701,980,328		729,426,809		

Outstanding Indebtedness,

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

\*Tax rates are expressed in mills

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

Jamie R. Doss  
County Clerk

Saline County

2026

NOTICE OF BUDGET AND RATE HEARING

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

\*Tax rates are expressed in mills

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



CONSOLIDATED METHOD FUND PAGE

2026

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

FUND PAGE

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

CPA summary

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

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

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

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

**CONSOLIDATED METHOD FUND PAGE**

2026

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

**FUND PAGE**

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

CPA Summary

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

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

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

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

**CONSOLIDATED METHOD FUND PAGE**

2026

County Name Saline County  
Special District Name Rural Fire District #3

**FUND PAGE**

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

CPA Summary

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

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

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

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

CONSOLIDATED METHOD FUND PAGE

2026

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

FUND PAGE

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

CPA Summary

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

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

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

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

**CONSOLIDATED METHOD FUND PAGE**

2026

County Name Saline County  
Special District Name Rural Fire District #5

**FUND PAGE**

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

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

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

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

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

CONSOLIDATED METHOD FUND PAGE

2026

County Name Saline County  
Special District Name Rural Fire District #6

FUND PAGE

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

CPA Summary

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

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

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

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

**CONSOLIDATED METHOD FUND PAGE**

2026

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

**FUND PAGE**

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

CPA Summary

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

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

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

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

County  
Special District Name

Saline County  
Kipp Sewer District

2026

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

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

**CPA Summary**

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

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

**CPA Summary**



County  
Special District Name

Saline County  
Falun Improvement District

2026

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

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

<b>CPA Summary</b>
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(Only the actual budget year for 2024 is reported)

## Non-Budgeted Funds

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

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CPA Summary

(Only the actual budget year for 2024 is reported)

## Non-Budgeted Funds

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

CPA Summary