



Saline County
Kansas

2025

Budget

Adopted and Published

CITY - COUNTY BUILDING

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ROOM 209
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🌐 salinecountyks.gov



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State Budget Forms

Budget In Brief

About Saline County

Saline County, with an area of 721 square miles and a population of 53,888 (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 46,481). 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 six public school districts within the boundaries of the county.

The County organization will employ 324 full-time equivalent positions, 2 part-time, and 16 seasonal/intermittent employees 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. Additionally, the County has two special tax-supported funds specifically for Road and Bridge improvements.

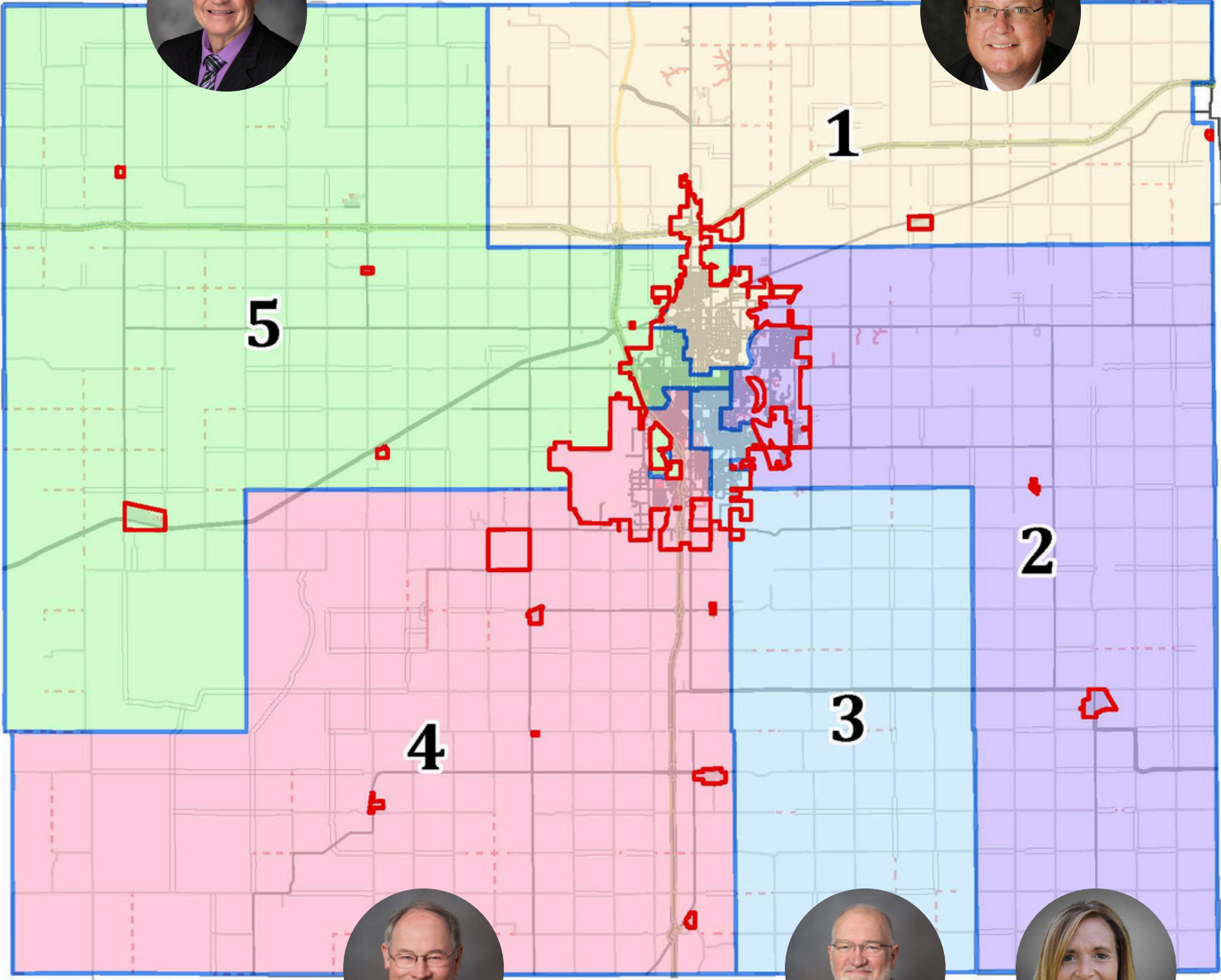


Saline County Board of County Commissioners

Joe A. Hay Jr.



Monte Shadwick



James L. Weese



Rodger Sparks



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Administrator Finance & Purchasing

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December 2, 2024

Board of County Commissioners & Residents of Saline County:

Creation of a County budget is a delicate exercise. There are always far more needs in a community than can reasonably be met with a rate of taxation that does not stifle business and cripple homeowners. The Saline County budget for calendar year 2025 is no exception. Several worthy endeavors did not receive funding this year, including a requested five-year commitment to support wages in the childcare industry, software costs to replace the County's aging financial system, and additional front-line service positions for several departments.

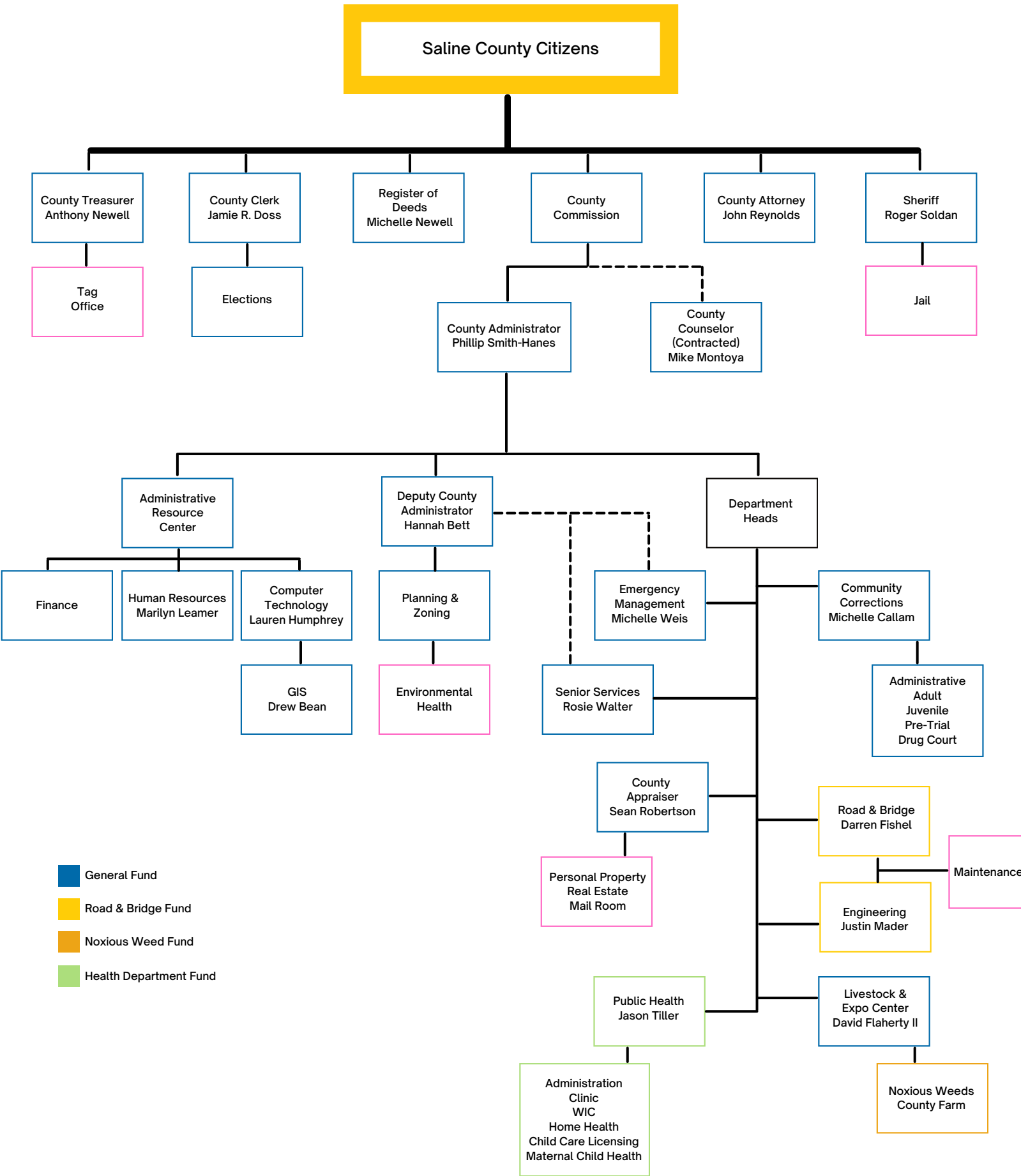
Rather than focus on the hopes that could not be realized, however, I want to call your attention to all the things we will be delivering with this adopted budget. We will be maintaining current staffing levels and adding a Paralegal position for the County Attorney as well as a Lab Assistant for WIC at the Health Department. We will continue to contribute more than \$1 million annually to community organizations, including an increased contribution for mental health services. We will fund six-figure increases in property insurance costs, technology maintenance fees, and inmate medical expenses (not tremendously exciting, but necessary costs of doing business). We will continue to purchase replacement vehicles and equipment as scheduled and invest in enhanced audiovisual equipment for courtrooms. We will continue to serve lunches for seniors, conduct elections, plow rural roads, record mortgages, combat noxious weeds, provide benefits for our employees, pay down our bonded indebtedness, and scores of other important activities. And we will do this with a property taxation rate that is only slightly higher than the prior year's.

In the end, we will invest more than \$68.5 million in providing services to the community, through the leadership of the Commission, the sound management of our department heads and elected officials, and the hard work of our staff. Thank you for trusting us with this investment.

Sincerely,

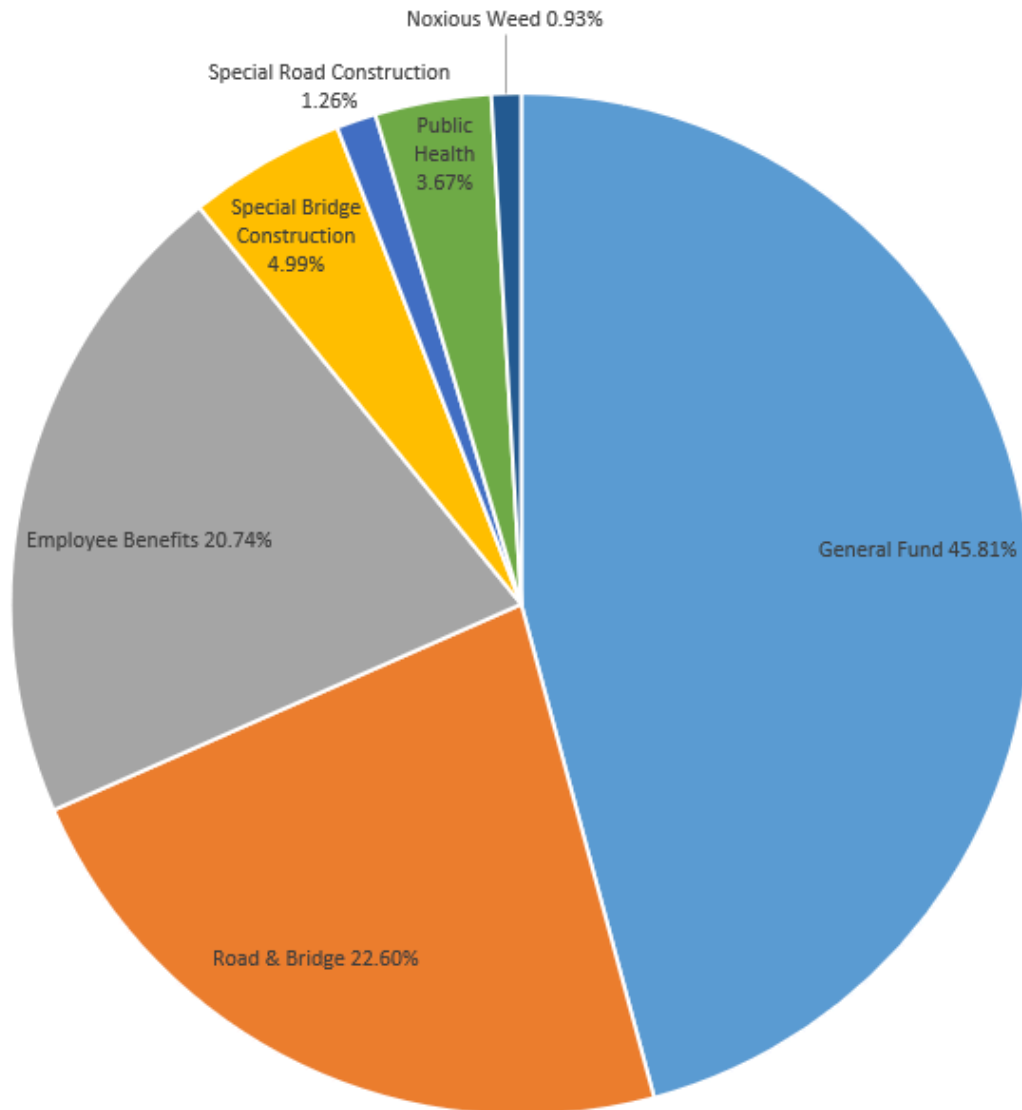
Phillip Smith-Hanes
County Administrator

Saline County Organizational Chart



Saline County 2025 Budget Overview

The final tax rate supporting Saline County's 2025 budget is 40.112 mills or about \$40.11 in tax levied on every \$1,000 in taxable valuation. The taxes are collected in two installments, due December 20, 2024, and May 10, 2025. The chart below shows the breakdown of the 2025 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](#).

2025 Budget Highlights

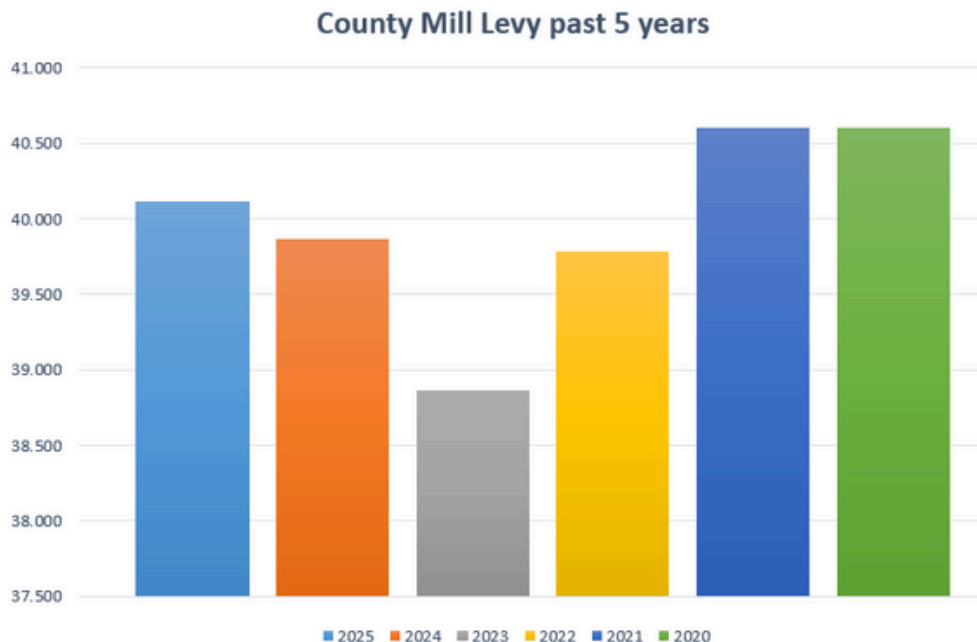
The adopted 2025 budget for expenditures across all budgeted County funds totals \$68,521,545. This is an increase of 3.6% from the budget adopted for 2024. For the seven funds where property taxes are levied, the amount of ad valorem tax to support these expenditures will increase by \$364,088 or 1.3%. This increases the mill levy by 0.245 mill.

The 2025 budget includes funding for an additional one (1) new position for the County Attorney's office. An additional Lab Assistant position for the Health Department is also included; however, it is a fully grant funded position.

Other highlights to the budget for 2025 include:

- 3% increase to employee salaries to remain competitive with wages;
- Senior Services received additional funding for rising food costs;
- Additional funding for a new contract for medical services at the Sheriff's Office/Jail;
- Reductions to legal costs, postage, publications, general travel expenses and other overhead expenses;
- Drawing down balances in Road & Bridge special funds by not allocating new money to capital equipment and reducing contracted pavement;
- Only levying one-half mill for Special Road Construction;
- Limiting the allocation to Central Kansas Mental Health to a 3% increase and no increases to other allocation agencies unless contractually obligated to do so.

The property tax rate (a/k/a mill levy) increases from 39.867 to 40.112.



Saline County Staffing

Saline County's staffing includes a total of 324 regular full-time positions, 10 Elected Officials, 2 regular part-time positions, and 16 intermittent/seasonal positions. Positions within the County Clerk's office vary throughout the year depending on elections.

Department	Regular Full-Time	Regular Part-Time	Intermittent/ Seasonal	Elected Official
County Commission				5
County Attorney	22			1
County Clerk	4			1
Register of Deeds	3		2	1
Sheriff's Office	121		2	1
County Treasurer	4			1
ARC - Administration	4			
ARC - Human Resources	4			
ARC - Computer Tech/GIS	7			
ARC - Planning & Zoning	3			
Emergency Management	2			
Road & Bridge	51		6	
Appraiser	14			
Livestock & Expo	7			
Noxious Weed	3			
Community Corrections	25			
Health Department	37	2		
Vehicle Registration	8			
Senior Services	5			
Rural Fire - Fire Chiefs			2	
District Court Grants			2	
Improvement Districts			2	
	324	2	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.

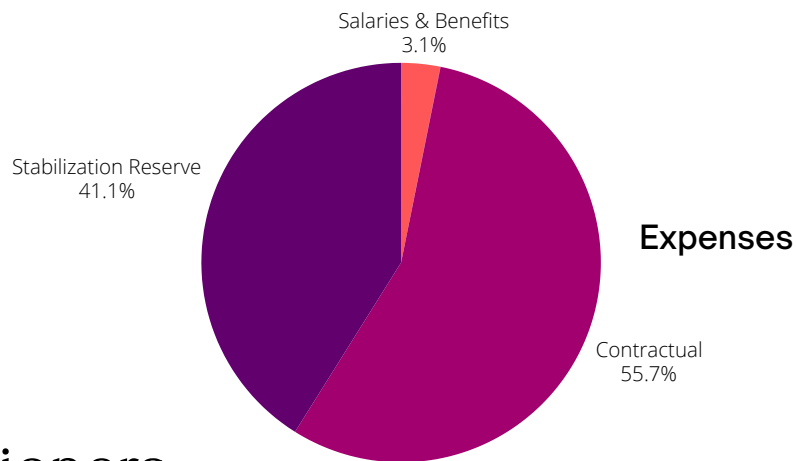
Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	11,359,027	12,494,540	12,897,434	3.224%
Delinquent Personal Property Tax	16,148	15,000	15,000	0%
Delinquent Real Estate Tax	171,695	97,000	97,000	0%
Interest/Delinquent Charges	217,686	295,000	220,000	-34.090%
Motor Vehicle Tax	1,250,060	1,151,991	1,207,489	4.596%
Commercial Motor Vehicle Fees	74,519	72,665	68,668	-5.820%
Vehicle Rental Excise Tax	13,249	0	0	0%
Recreational Vehicle Tax	22,068	20,130	21,271	5.364%
16/20 Motor Vehicle Tax	14,974	14,260	13,740	-3.784%
Local Retail Sales Tax	5,878,431	5,250,000	5,600,000	6.250%
Private Club Liquor Tax	12,762	12,000	12,000	0%
Mineral Production Tax	707	500	500	0%
Telephone User Fee	1	0	0	0%
Rentals & Reimbursement	127,310	90,000	100,000	10.000%
Reimbursements	112,986	10,000	10,000	0%
Reimbursements - Other	64,736	0	0	0%
Reimbursed Expenses	76,186	0	0	0%
Miscellaneous	30,282	0	0	0%
Miscellaneous (Mailroom)	65,230	55,000	55,000	0%
Sale of Surplus Equipment	1,235	0	0	0%
Cancelled Warrants	1,273	0	0	0%
Sheriff's Pay Phone	32,440	0	0	0%
Transfer From ARPA	69,618	0	0	0%
Revenue Total	19,612,622	19,578,086	20,318,602	3.645%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
CDBG Grant	0	0	0	0%
Misc. Disbursement	10,109	0	0	0%
Expense Total	10,109	0	0	0%

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.

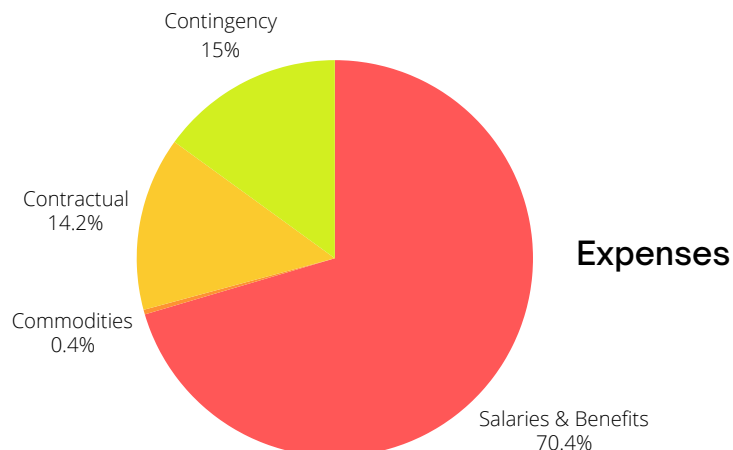
Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	167,800	150,750	150,750	0%
Commodities	1,399	1,500	1,500	0%
Contractual	2,355,762	2,616,362	2,676,817	2.258%
Stabilization Reserve	0	1,973,128	1,973,128	0%
Expense Total	2,524,961	4,737,770	4,802,195	1.341%



Commissioners

The Commissioners Department provides for salaries and incidental expenses for the five elected members of the Board of County Commissioners.

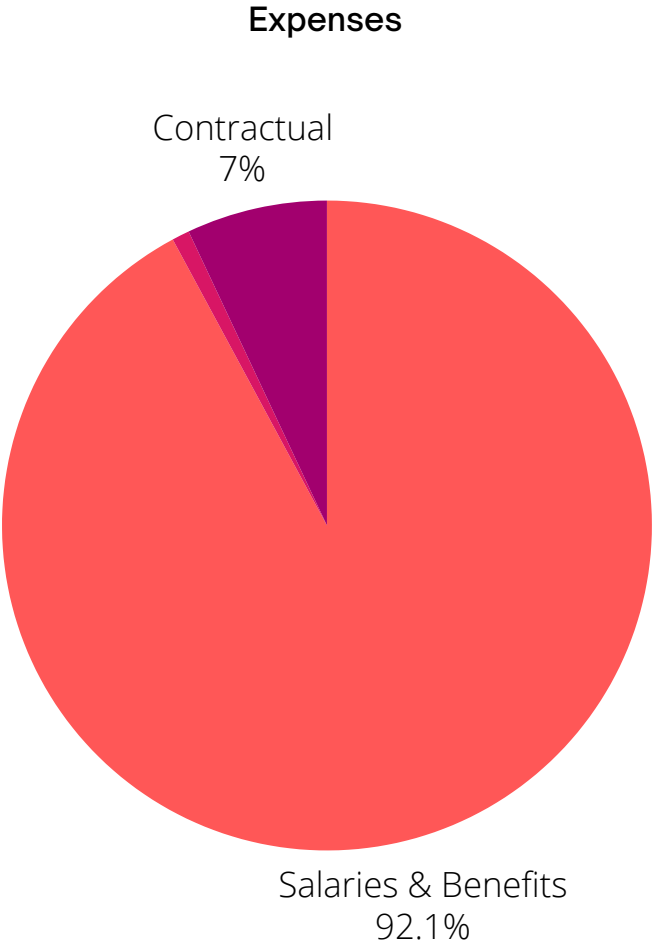
Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	93,568	93,856	93,856	0%
Commodities	1,361	500	500	0%
Contractual	13,029	20,900	18,900	-10.582%
Contingency	25,442	20,000	20,000	0%
Expense Total	133,400	135,256	133,256	-1.500%



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." One new Paralegal position was added for 2025 due to the additional attorneys that were authorized last year.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	1,240,347	1,493,261	1,714,072	12.882%
Commodities	7,682	21,504	16,104	-33.532%
Contractual	121,298	129,166	130,166	0.768%
Expense Total	1,369,627	1,643,931	1,860,342	11.632%



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.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	238,928	271,239	279,588	2.986%
Commodities	1,961	2,300	2,300	0%
Contractual	28,856	30,300	30,300	0%
Expense Total	269,745	303,839	312,188	2.674%



County Clerk - Elections

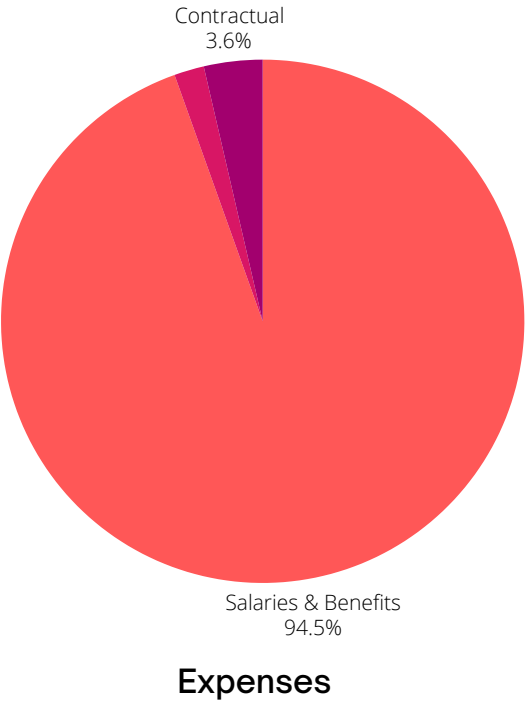
The County Clerk also serves as the Election Officer for Saline County, charged with maintaining voter registrations, collecting filing fees from candidates for office, recruiting and training poll workers, conducting elections, and maintaining election records. Fewer elections take place in odd years, thus a reduction in the budget was made for 2025.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	19,380	87,800	22,500	-290.222%
Commodities	20,974	23,000	23,000	0%
Contractual	56,112	110,200	63,500	-73.543%
Expense Total	96,466	221,000	109,000	-102.752%

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 revenues from recording fees, returning funds above the cost of operating the office to the General Fund.

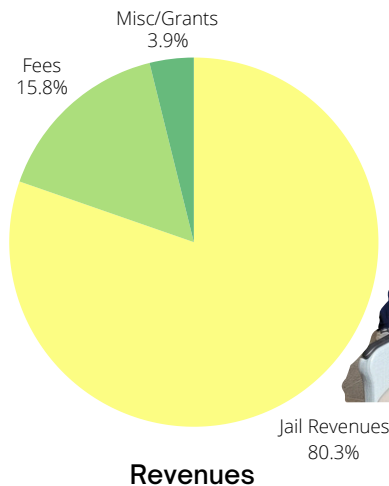
	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Revenues				
Mortgage Registration Fees	0	0	0	0%
Officer's Fees	432,058	390,000	390,000	0%
Reimbursed Expenses	20	0	0	0%
Revenue Total	432,078	390,000	390,000	0%
Expenses				
	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	211,014	233,790	257,448	9.189%
Commodities	5,181	4,417	4,917	10.168%
Contractual	9,470	10,100	9,600	-5.208%
Expense Total	225,666	248,307	271,965	8.698%



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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Officer's Fees - Sheriff	44,845	80,000	45,000	-77.777%
Insurance Reimbursement	0	0	0	0%
Reimbursements - Sheriff	63,215	0		0%
Reimbursements - Jail	67,524	40,000	40,000	0%
Shared Jail Expenses - City	545,177	490,000	510,000	3.921%
Miscellaneous - Sheriff	0	0	0	0%
Sheriff's Office/Other Grants	21,122	20,000	20,000	0%
Sheriff Inmate Commissary	23,791	16,000	24,000	33.333%
Sheriff's Inmate House Fee	54,427	45,000	55,000	18.181%
Law Enforcement Contracts	10,800	10,500	10,500	0%
Sheriff Work Release	8,720	10,000	10,000	0%
Municipal Court Inmate Transport	10,284	21,000	15,000	-40.000%
Transfer from ARPA	22,968	0	0	0%
Revenue Total	872,872	732,500	729,500	-0.411%



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.

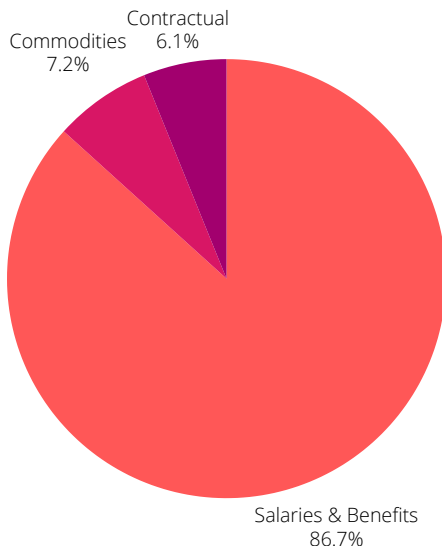
Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	3,084,438	3,585,171	3,986,121	10.058%
Commodities	307,622	296,017	306,700	3.449%
Contractual	300,846	253,500	265,900	4.663%
Expenditure Total	3,692,907	3,710,426	4,558,721	18.608%

Sheriff - Jail Expenditures

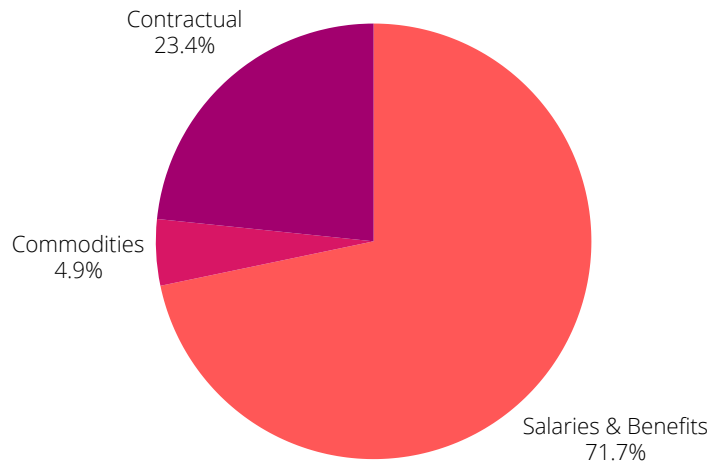
The Sheriff's Office Jail sub-department includes expenditures related to the operation of the new jail facility, medical services, mental health services, program support, and administrative support. Increases for the new medical contract are included in the 2025 budget.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	3,986,761	5,389,317	5,655,455	4.705%
Commodities	486,666	369,220	315,700	-16.952%
Contractual	2,625,609	1,755,683	1,965,109	10.657%
Expenditure Total	7,099,036	7,514,220	7,936,264	5.317%

Sheriff - Patrol Expenses



Sheriff - Jail Expenses

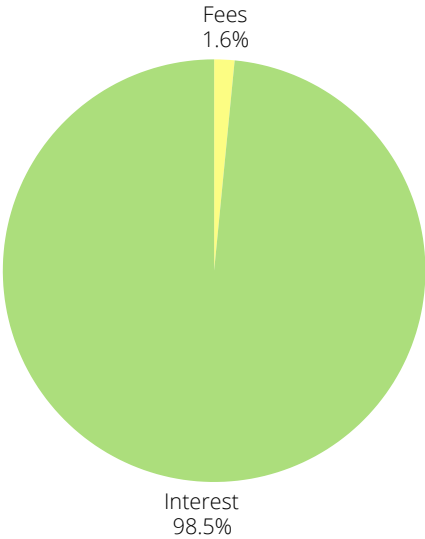


County Treasurer

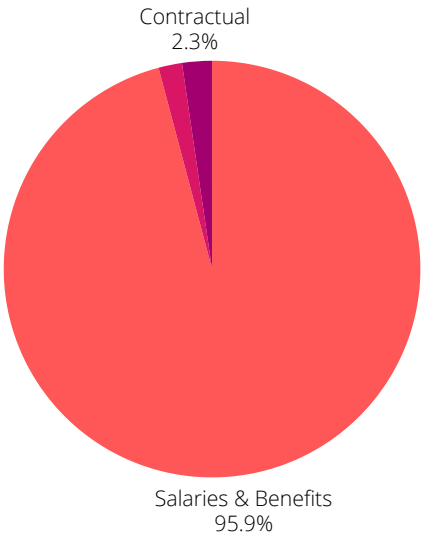
The County Treasurer Department provides for the operation of the office under the direction of the elected County Treasurer. Duties of the County Treasurer's office include keeping financial records, collecting and disbursing taxes and other revenues, and investing idle funds held by the County that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

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Officer's Fees - Treasurer	3,153	3,000	3,000	0%
Motor Vehicle Registration Fees	14,032	0	0	0%
Antique Application Fees	15,600	13,000	13,000	0%
Interest on Idle Funds	1,900,321	700,000	825,000	14.863%
Revenue Total	1,933,105	716,000	841,000	14.863%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	265,939	283,620	310,664	8.705%
Commodities	5,066	5,400	5,400	0%
Contractual	2,470	6,825	7,875	13.333%
Expense Total	273,476	295,845	323,939	8.672%



Revenues



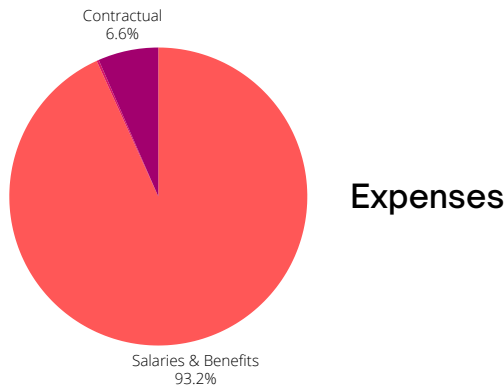
Expenses



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.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	238,714	254,457	311,923	18.423%
Commodities	503	700	700	0%
Contractual	17,810	28,629	18,699	-53.104%
Expenditure Total	257,026	283,786	331,292	14.339%



County Administrator - Human Resources

The Human Resources sub-department is responsible for employee recruitment, payroll, policy development and compliance, pay plan, and employee benefits. Due to the office relocating to a different facility, increases were added for costs related to occupying that facility.

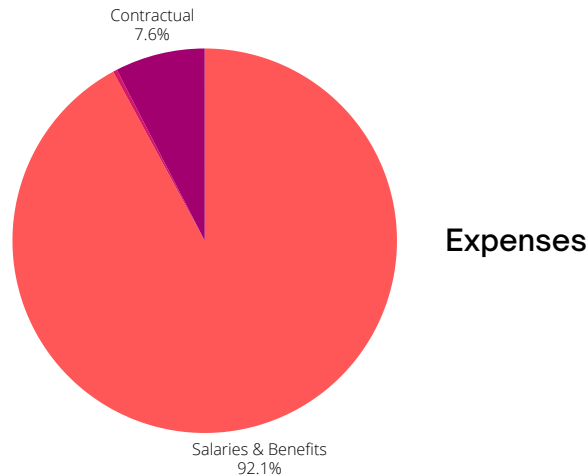
Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	250,707	267,612	280,548	4.610%
Commodities	1,605	1,000	1,000	0%
Contractual	16,856	21,965	14,649	-49.941%
Expenditure Total	269,168	290,577	296,197	1.897%



County Administrator - Finance

The Finance sub-department is responsible for processing accounts payable. Shifting a position to be under the County Administrator resulted in a decrease for 2025.

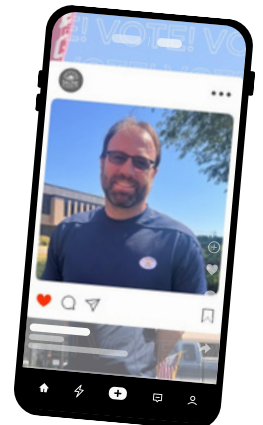
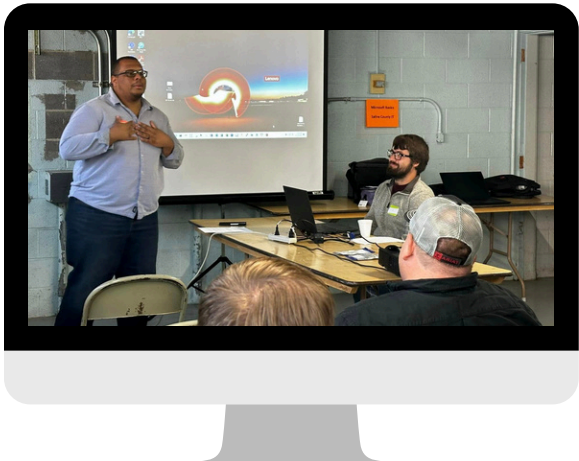
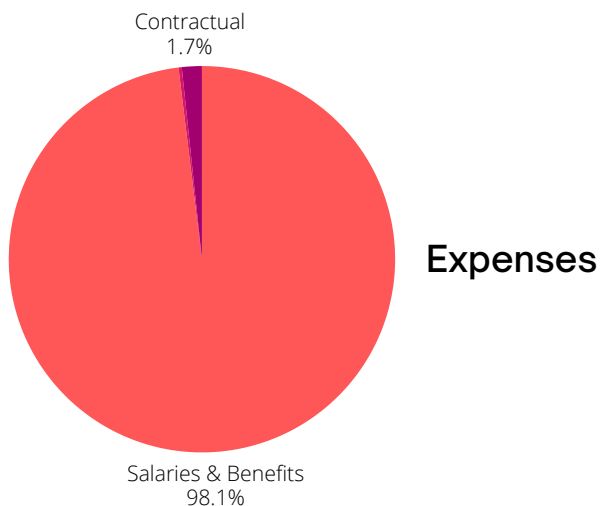
Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	90,562	98,872	57,072	-73.240%
Commodities	1,119	1,000	1,250	20.000%
Contractual	13,871	7,098	6,898	-2.899%
Expenditure Total	105,552	107,970	65,220	-65.547%



County Administrator - IT

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

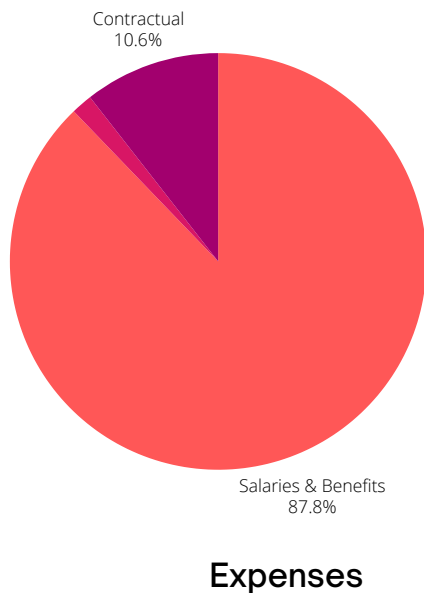
Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	279,083	366,630	346,237	-5.889%
Commodities	634	1,000	800	-25.000%
Contractual	11,439	6,250	6,450	3.100%
Expenditure Total	291,156	373,880	353,487	-5.769%



County Administrator - GIS

The GIS sub-department is responsible for the County's geographic information systems mapping. Due to the office relocating to a different facility, increases were added for costs related to occupying that facility.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	110,605	120,794	130,283	7.283%
Commodities	2,145	2,250	2,250	0%
Contractual	6,982	14,516	6,700	-116.656%
Expenditure Total	119,732	137,560	139,233	1.201%



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.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Contractual/Coroner	164,184	170,000	170,000	0%
Expenditure Total	164,184	170,000	170,000	0%

Facilities Planning & Maintenance

2024 was a transition year for County facilities with the move of several departments into different buildings. In order to keep better track of facility costs, the Commission approved the establishment of a new budget department within the County's financial system, with four sub-departments for various facilities.

Revenue	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Rentals & reimbursements	0	0	27,000	0%
Vending Commission	0	0	0	0%
Transfer from ARPA	0	0	0	0%
RevenueTotal	0	0	27,000	100.000%

Leased Office/203 N. 10th

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Facilities Costs	0	0	5,400	100.000%
Building Rental	0	0	41,600	100.000%
Utilities	0	0	11,735	100.000%
Expenditure Total	0	0	58,735	100.000%

Court Services

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Facilities Costs	0	0	3,330	100.000%
Utilities	0	0	4,900	100.000%
Expenditure Total	0	0	8,230	100.000%

Old Jail/615 W. Elm

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Facilities Costs	0	0	11,215	100.000%
Utilities	0	0	50,000	100.000%
Expenditure Total	0	0	61,215	100.000%

Island/229 N. 9th

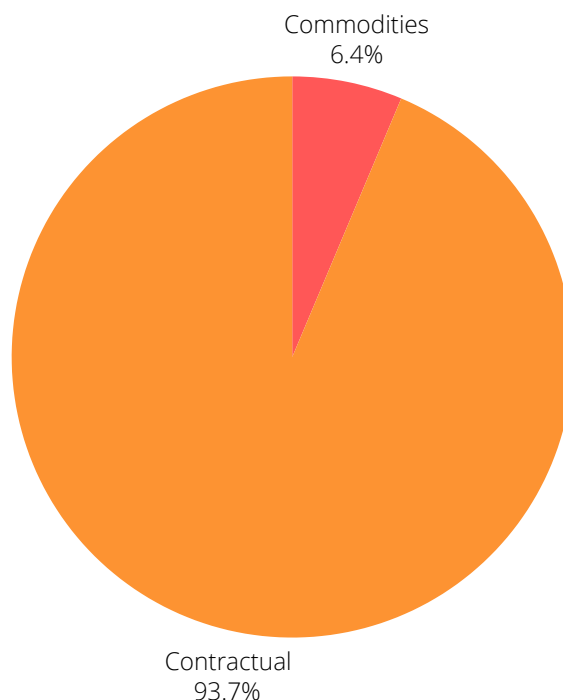
Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Facilities Costs	0	0	5,325	100.000%
Utilities	0	0	10,300	100.000%
Expenditure Total	0	0	15,325	100.000%

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
District Court - NICUSA	0	0	0	0%
Officer's Fees District Court	66,022	50,000	50,000	0%
Reimbursements/ARPA Transfer	9,715	9,000	0	-100.000%
Misc. (District Court Diversion)	26,594	15,000	15,000	0%
Revenue Total	102,330	74,000	65,000	-13.846%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Commodities	36,605	40,000	38,000	-5.263%
Contractual	631,722	599,272	634,000	5.477%
Expense Total	668,327	639,272	672,000	4.870%



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.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	178,386	197,652	198,242	0.297%
Commodities	0	7,100	8,500	16.470%
Contractual	4,583	5,962	4,562	-30.688%
Expenditure Total	182,984	210,714	211,304	0.279%

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.

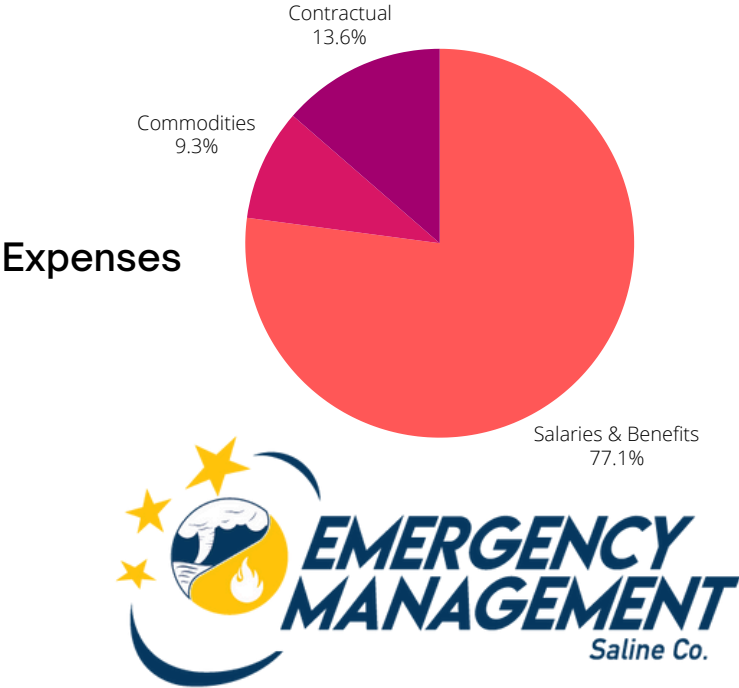
Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	104,043	106,591	110,596	3.621%
Contractual	28,335	18,000	18,000	0%
Expenditure Total	132,401	124,591	128,596	3.114%



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.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	125,076	141,190	147,846	4.501%
Commodities	14,227	17,006	17,006	0%
Contractual	28,925	24,950	22,950	-8.714%
Expenditure Total	168,229	183,146	187,802	2.479%

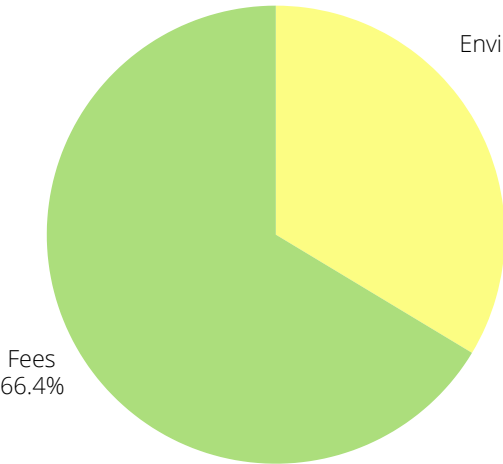


Planning & Zoning

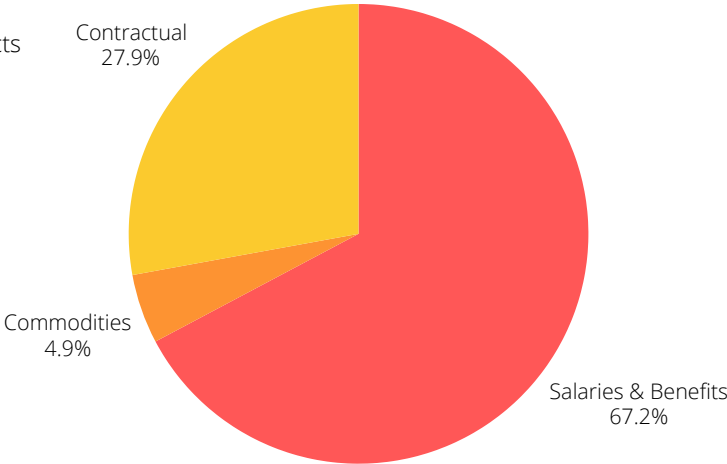
The Planning & Zoning Department provides for the operation of the office which reviews land use for the unincorporated areas of Saline County as well as environmental health compliance for Saline, Ellsworth, and Lincoln counties. The office generates revenues from fees as well as contracts with the two counties, relying on general tax revenues for costs above the amounts generated.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Planning & Zoning Fees	72,050	75,000	70,000	-7.142%
Reimbursements	0	0	0	0%
Miscellaneous	0	0	0	0%
Contracts Environmental	38,000	38,000	67,500	43.703%
Revenue Total	110,050	113,000	137,500	17.818%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	162,167	177,041	187,095	5.373%
Commodities	3,707	12,882	12,882	0%
Contractual	78,117	73,377	69,414	-5.709%
Expense Total	243,991	263,300	269,391	2.261%



Revenues



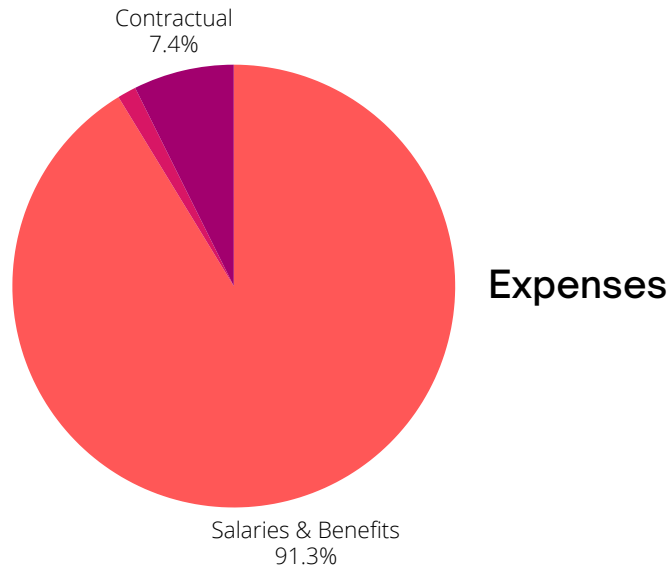
Expenses



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 relies primarily on general tax revenues.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	734,789	793,964	824,083	3.654%
Commodities	15,478	11,800	11,800	0%
Contractual	65,439	63,400	63,400	0%
Expenditure Total	815,705	839,164	899,238	6.680%

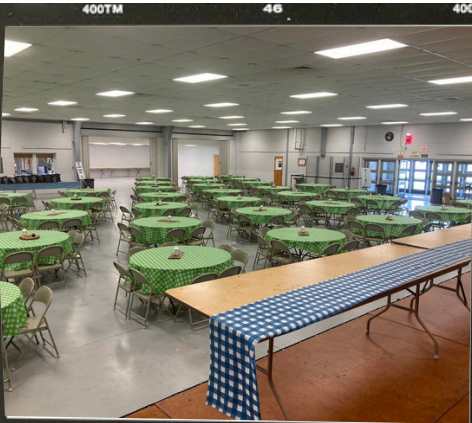
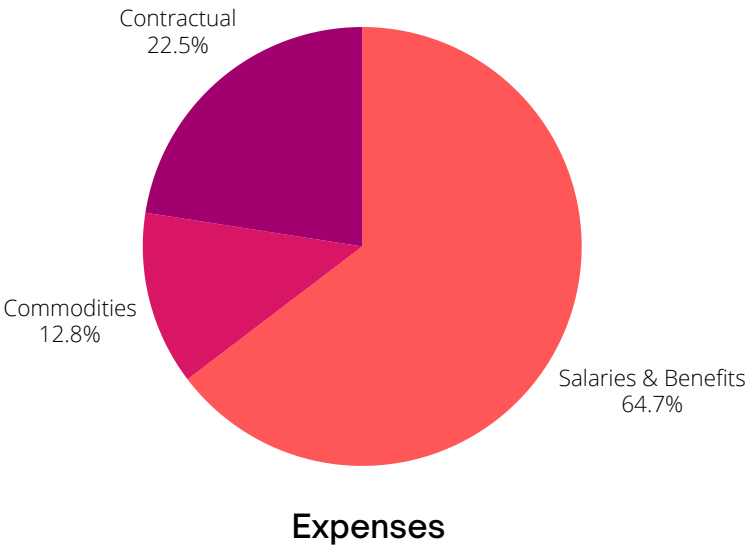


New layout, same dedication! Our appraisers offices are ready to tackle the day with a fresh perspective and a more collaborative workspace.

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.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	245,787	259,234	334,286	22.451%
Commodities	50,812	51,358	52,358	21.009%
Contractual	71,983	90,375	89,675	-0780%
Expenditure Total	368,582	400,967	476,319	15.819%



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. Funding was increased for the new food contract that takes effect in 2025.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Officer Fees - Senior Services	0	425,000	0	-100.000%
Rentals/Building	4,520	0	4,000	100.000%
Reimbursements	247	0	0	0%
Miscellaneous & Donations	14,751	0	11,000	100.000%
Meals on Wheels	6,656	0	0	0%
Subsidized Meals	376,816	0	375,000	100.000%
Unsubsidized Meals - Dine In	41,435	0	35,000	100.000%
Revenue Total	444,425	425,000	425,000	0%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	249,101	268,710	289,372	7.140%
Commodities	10,580	8,600	8,600	0%
Contractual	533,799	586,749	604,898	3.000%
Capital Outlay	9,364	3,600	3,600	0%
Expense Total	802,844	867,656	906,470	4.281%



Juvenile Center

The Juvenile Center budget provides for the County's annual payment to a regional consortium of counties that operates a juvenile detention facility in Geary County. This budget generates no revenue and relies on general tax revenues.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Contractual	347,228	353,363	324,649	-8.844%
Expenditure Total	347,288	353,363	324,649	-8.844%

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 makes annual contributions to four outside agencies: The City of Salina's Animal Control Division for assistance with animal control issues in unincorporated areas, the North Central Flint Hills Area Agency on Aging for Senior Care Act services, Salina Grace, and the Salina Recycling Center. The budget generates no revenue and relies on general tax revenues. New for 2025 is match funding for the establishment of a new Behavioral Health Court.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Equipment Improvement Plan	398,410	338,640	227,500	-0.419%
Lease Payment for Radio System	69,425	482,000	481,350	-0.143%
Building Rental	0	40,000	0	-100.000%
Animal Shelter Appropriation	38,003	39,144	40,318	2.912%
Behavioral Health Court	0	0	17,223	100.000%
NC Flint Hills Area Agency on Aging	40,837	42,115	40,272	3.034%
Salina Recycling Appropriation	10,000	10,000	10,000	0%
Salina Grace	0	15,000	15,000	0%
Transfer to Debt Service	9,000	11,500	2,500	0.214%
Transfer to Equipment Reserve	106,535	0	0	0%
Transfer to Capital Improvement Program	806,685	60,000	0	-100.000%
Expenditure Total	1,910,400	1,038,399	834,163	-18.413%

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. Utilizing American Rescue Plan Act dollars and unspent Equipment Reserve funds, the County will not have to fund the cost of an ambulance replacement in 2025.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Contractual - Ambulance Purchase	401,888	230,000	0	-100.000%
EMS Appropriation	795,000	795,000	795,000	0%
Expenditure Total	1,196,888	1,025,000	795,000	-28.930%

Conservation/Mental Health/OCCCK

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.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Soil Conservation Appropriation	24,150	25,000	25,000	0%
Central Kansas Mental Health Appropriation	351,262	351,262	361,800	2.912%
OCCCK Appropriation	214,137	224,844	224,844	0%
Expenditure Total	589,549	601,106	611,644	1.722%

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.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Chamber of Commerce	39,166	39,166	39,000	-0425%
Economic Development Org.	35,000	35,000	35,000	0%
Military Affairs Council	5,000	5,000	5,000	0%
NC Regional Planning Commission	4,000	4,000	4,000	0%
Equifest Appropriation	5,500	5,500	5,500	0%
Expenditure Total	88,666	88,666	88,500	-0.187%

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 41 and 42.

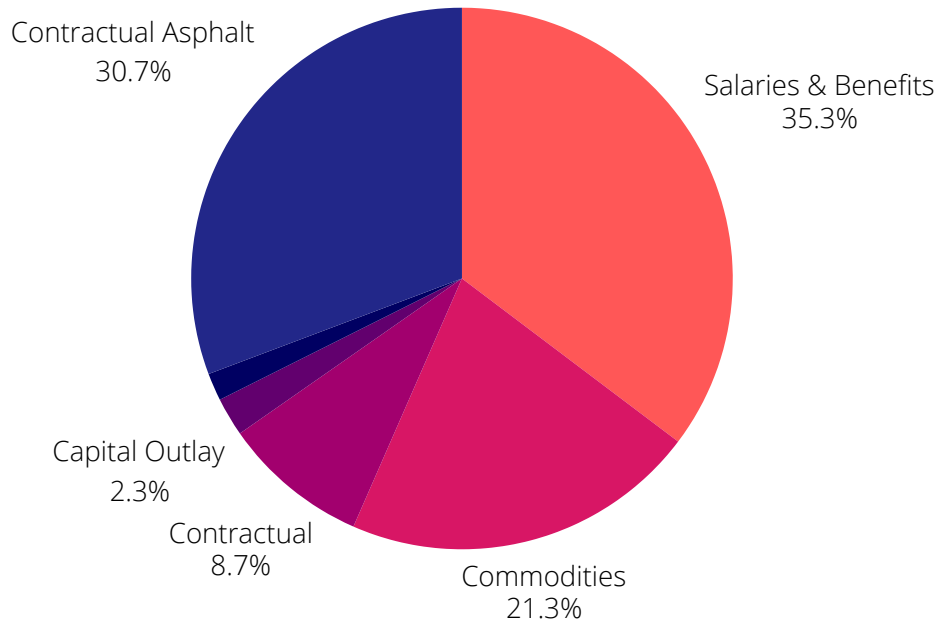
Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	6,173,209	6,680,191	6,362,701	-4.989%
Delinquent Personal Property Tax	8,742	8,000	8,000	0%
Delinquent Real Estate Tax	91,185	45,000	50,000	10.000%
Motor Vehicle Tax	661,975	626,051	645,583	3.025%
Commercial Motor Vehicle Fees	39,462	39,490	36,714	-7.561%
Vehicle Rental Excise Tax	7,016	0	0	0%
Recreational Vehicle Tax	11,686	10,940	11,373	3.807%
16/20 Motor Vehicle Tax	7,956	7,751	7,346	-5.513%
Special Highway Fuel Tax	1,324,842	1,200,000	1,210,000	0.826%
Road & Bridge Permits	0	300	0	-100.000%
Reimbursements/Misc.	25,530	11,000	12,000	8.333%
Revenue Total	8,351,603	8,628,723	8,343,717	-3.415%



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. Increases for contractual hauling were included and equipment reserves will be used for the purchase of motor graders in 2025.

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	2,767,543	3,214,858	3,299,257	2.558%
Commodities	1,675,173	1,938,175	1,894,975	-2.279%
Contractual	1,070,550	796,300	861,300	7.546%
Capital Outlay	269,810	210,000	0	-100.000%
Construction	164,249	150,000	150,000	0%
Transfers Out	458,992	0	0	0%
Contractual Asphalt	2,010,127	2,800,000	2,600,000	-7.692%
Total Expenditures	8,416,445	9,109,333	8,805,532	-3.450%



Expenses

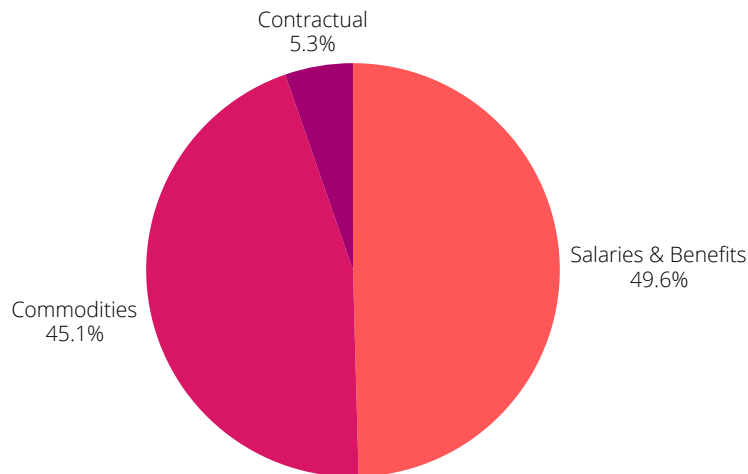


Noxious Weed

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	283,039	313,979	262,809	-19.470%
Delinquent Personal Property Tax	380	0	250	100.000%
Delinquent Real Estate Tax	3,152	2,000	1,900	-5.263%
Motor Vehicle Tax	20,724	28,646	30,343	5.592%
Commercial Motor Vehicle Fees	1,236	1,807	1,726	-4.692%
Vehicle Rental Exercise Tax	220	0	0	0%
Recreational Vehicle Tax	366	501	535	6.355%
16/20 Motor Vehicle Tax	280	355	345	-2.898%
Miscellaneous Revenue	248	0	0	0%
Chemical & Other Reimbursement	85,885	90,000	90,000	0%
Revenue Total	325,460	437,288	387,908	-12.729%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	167,334	218,213	168,162	-29.763%
Commodities	176,260	198,619	197,619	-0.506%
Contractual	29,820	23,400	25,400	7.874%
Transfers Out	46,786	0	0	0%
Expense Total	420,199	440,232	391,181	-12.539%



Expenses

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	4,669,708	5,277,904	5,840,729	10.616%
Delinquent Personal Property Tax	6,687	5,000	5,000	0%
Delinquent Real Estate Tax	72,491	39,000	39,000	-28.205%
Motor Vehicle Tax	524,081	473,559	510,068	-0.186%
Commercial Motor Vehicle Fees	31,242	29,871	29,007	3.558%
Vehicle Rental Exercise Tax	5,554	0	0	0%
Recreational Vehicle Tax	9,252	8,276	8,986	-10.705%
16/20 Motor Vehicle Tax	6,606	5,863	5,804	-12.604%
Reimbursed Expenses	25,860	0	0	0%
Miscellaneous	41,832	0	0	0%
Revenue Total	5,393,312	5,839,509	6,438,594	8.516%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Health Insurance	2,480,487	3,025,744	3,029,023	0.108%
KPERS	1,396,367	1,910,114	2,245,551	14.937%
Social Security	890,702	1,255,855	1,299,945	3.391%
Unemployment Insurance	13,010	20,256	20,967	3.391%
Workers Compensation	225,030	311,462	260,806	-19.422%
Medicare-FICA Payable	208,310	293,708	304,019	3.391%
Health Savings Account	138,469	181,000	181,000	0%
Flex-Payable	512	3,000	1,500	-50.000%
Requested Positions	0	186,469	35,554	-424.748%
Tuition Reimbursement	16,125	20,000	10,000	-50.000%
Payroll	691,311	0	0	0%
Expense Total	6,060,324	7,207,608	7,388,365	2.446%

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	803,018	805,232	1,034,330	22.149%
Delinquent Personal Property Tax	1,091	0	850	100.000%
Delinquent Real Estate Tax	7,969	6,000	5,500	-9.090%
Motor Vehicle Tax	34,338	81,403	77,819	57.734%
Commercial Motor Vehicle Fees	2,047	5,135	4,425	-4.605%
Vehicle Rental Exercise Tax	364	0	0	0%
Recreational Vehicle Tax	606	1,423	1,371	-3.792%
16/20 Motor Vehicle Tax	1,136	1,008	885	-13.898%
Grant Revenue - State Formula	80,513	71,607	150,000	52.262%
Grant Revenue	1,000	308,030	0	-100.000%
Other Revenue/Reimbursements	158,120	0	0	0%
Transfer from ARPA	5,266	0	0	0%
Revenue Total	759,089	1,284,186	1,275,180	-0.706%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	318,904	362,156	307,377	-17.821%
Commodities	15,904	20,500	16,000	-28.125%
Contractual	361,545	162,435	234,900	30.849%
Transfers Out	7,587	200,000	0	-100.000%
Expense Total	703,940	745,091	558,277	-33.462%



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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
User Fees - Family Planning	16,270	17,795	17,795	0%
User Fees - General Nursing	5,369	13,953	200	-98.566%
User Fees - Immunizations	79,962	79,198	79,198	0%
User Fees - Foreign Travel	72,872	32,086	55,000	41.661%
User Fees - Flu Shots	35,038	45,574	45,574	0%
User Fees - STD / HIV / TB	9,093	10,774	11,124	3.146%
Immunization Action Grant	13,256	13,364	10,043	-33.067%
Family Planning Grant	59,128	53,162	53,162	0%
TB Control Nurse Grant	2,142	1,500	1,500	0%
Revenue Total	293,131	267,406	273,596	2.262%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	529,119	552,332	612,043	9.756%
Commodities	151,944	152,200	144,200	-5.547%
Contractual	16,927	14,800	20,125	26.459%
Expense Total	697,990	719,332	776,368	7.346%



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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Grant Revenue - Maternal & Infant	229,617	255,347	265,678	3.888%
Other Grant Revenue	0	0	0	0%
User Fees	1,215	5,510	5,510	0%
Revenue Total	211,106	260,857	271,188	3.809%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	189,755	265,251	288,004	7.900%
Commodities	5,336	800	1,300	38.461%
Contractual	99,821	8,100	7,600	-6.578%
Expense Total	294,912	274,151	296,904	7.663%

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Grant Revenue	425,721	550,000	550,000	0%
WIC Breastfeeding Grant	0	24,297	24,297	0%
WIC Employee Benefits Reimb.	(41,832)	0	0	0%
Revenue Total	383,889	574,297	574,297	0%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	306,532	334,886	391,637	14.490%
Commodities	2,199	3,250	3,250	0%
Contractual	2,475	3,150	3,500	10.000%
Expense Total	311,206	341,286	398,387	14.333%

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
User Fees - Title XV	251,662	301,010	301,010	0%
User Fees - XIX Me	74,676	66,628	90,000	25.968%
User Fees - Private Insurance	120,629	114,942	114,942	0%
User Fees - Patients	10,730	21,837	21,837	0%
Revenue Total	457,697	504,417	527,789	4.428%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	500,858	628,367	670,642	6.303%
Commodities	21,817	20,500	20,500	0%
Contractual	227,961	211,493	209,493	-0.954%
Expense Total	750,637	860,390	900,635	4.468%



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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
User Fees - Child Care Providers	10,853	10,848	10,848	0%
Grant Revenue/Miscellaneous	103,385	116,642	150,117	22.299%
Revenue Total	114,237	127,490	160,965	20.796%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	126,871	140,153	146,627	4.415%
Commodities	0	3,000	3,500	14.285%
Contractual	17,669	16,000	16,600	3.614%
Expense Total	144,541	159,153	166,727	4.542%



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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Miscellaneous Revenue	1,000	0	0	0%
Chronic Disease Grant	10,559	0	0	0%
HIV Case Management Grant	247,109	236,163	190,000	-24.296%
Public Health Emergency Prep Grant	74,505	75,501	75,501	0%
Revenue Total	307,187	311,664	265,501	-17.387%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Benefits	163,240	196,776	201,250	2.223%
Commodities	320	3,650	3,000	-21.666%
Contractual	62,625	59,066	83,500	29.262%
Expense Total	226,185	259,492	287,750	9.820%



Saline County Bond & Interest

Saline County issued debt in 2021 for the new Jail & Sheriff's Office and new communications equipment for the Rural Fire Districts. This fund accounts for the bond and interest payments.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Transfer In - General Fund	9,000	11,500	2,500	-360.000%
Transfer In - Fire Districts	62,881	62,550	62,160	-0.627%
Transfer In - Sales Tax	4,445,144	4,448,944	4,448,744	-0.004%
Revenue Total	4,517,025	4,522,994	4,513,404	-0.212%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Legal Fees	1,500	2,500	2,502	0.039%
Maintenance - Computer	7,500	9,000	0	-100.000%
Principal - Fire Radios	60,001	60,000	60,000	0%
Principal - Jail	2,405,000	2,505,000	2,605,000	3.838%
Interest on Bonds - Fire Radios	2,880	2,550	2,160	-18.055%
Interest on Bonds - Jail	2,040,144	1,943,944	1,843,744	-5.434%
Expense Total	4,517,025	4,522,994	4,513,404	-0.212%

Jail Sales Tax

This fund establishes proper budgets for the sales tax revenue and expenditures for the new Saline County Jail.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Revenue Total	8,362,879	6,200,000	7,820,000	20.716%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Surplus Account	7,135,883	0	48,461	100.000%
Transfer to Bond & Interest	4,445,144	4,448,944	4,448,744	-0.004%
Expense Total	11,581,027	4,448,944	4,497,205	1.073%



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. Expenditures from each of these funds are 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 and for recreational services, programs, and facilities.

Special Alcohol - Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Private Club Liquor Tax	16,737	17,500	16,700	-4.790%
Revenue Total	16,737	17,500	16,700	-4.790%
Special Alcohol - Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Miscellaneous Budget	15,615	20,000	20,000	0%
Expense Total	15,615	20,000	20,000	0%
Special Parks - Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Private Club Liquor Tax	12,762	13,800	12,500	-10.400%
Revenue Total	12,762	13,800	12,500	-10.400%
Special Parks- Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Miscellaneous Budget	15,615	20,000	20,000	0%
Expense Total	15,615	20,000	20,000	0%

Opioid Settlement Fund

Saline County signed a resolution to join the statewide litigation regarding the opioid epidemic. This fund was created for the revenues and expenditures related to the settlement.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Miscellaneous Revenue	93,068	0	0	0%
Revenue Total	93,068	0	0	0%
Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Miscellaneous Expenses	10,064	76,929	41,456	-85.567%
Expense Total	10,064	76,929	41,456	-85.567%

Special Road Construction (1-mill) Fund

The Special Road Construction Fund is a separate property tax levy of up to 1 mill annually (\$1 per \$1,000 of assessed valuation) that supports rebuilding and improvement projects for County roads. In 2025, only one-half a mill of property tax will be levied.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	646,598	692,754	353,108	-96.187%
Delinquent Personal Property Tax	899	700	800	12.500%
Delinquent Real Estate Tax	9,352	5,000	5,000	0%
Motor Vehicle Tax	67,728	65,552	66,949	2.086%
Commercial Motor Vehicle Fees	4,037	4,135	3,807	-8.615%
Vehicle Rental Exercise Tax	718	0	0	0%
Recreational Vehicle Tax	1,196	1,146	1,179	2.798%
16/20 Motor Vehicle Tax	816	812	762	-6.561%
Revenue Total	731,344	770,099	431,605	-78.426%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Expense Total	713,635	1,936,000	1,858,290	-4.181%



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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	1,293,196	1,385,906	1,412,432	1.878%
Delinquent Personal Property Tax	1,824	2,000	1,700	-17.647%
Delinquent Real Estate Tax	18,760	11,000	10,000	-10.000%
Motor Vehicle Tax	135,456	131,118	133,936	2.103%
Commercial Motor Vehicle Fees	8,075	8,271	7,617	-8.586%
Vehicle Rental Exercise Tax	1,436	0	0	0%
Recreational Vehicle Tax	2,391	2,291	2,360	2.923%
16/20 Motor Vehicle Tax	1,631	1,623	1,524	-5.113%
Reimbursements	0	0	0	0%
Revenue Total	1,462,769	1,542,209	1,569,569	1.743%
Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Expense Total	1,854,086	2,888,750	1,828,808	-57.958%



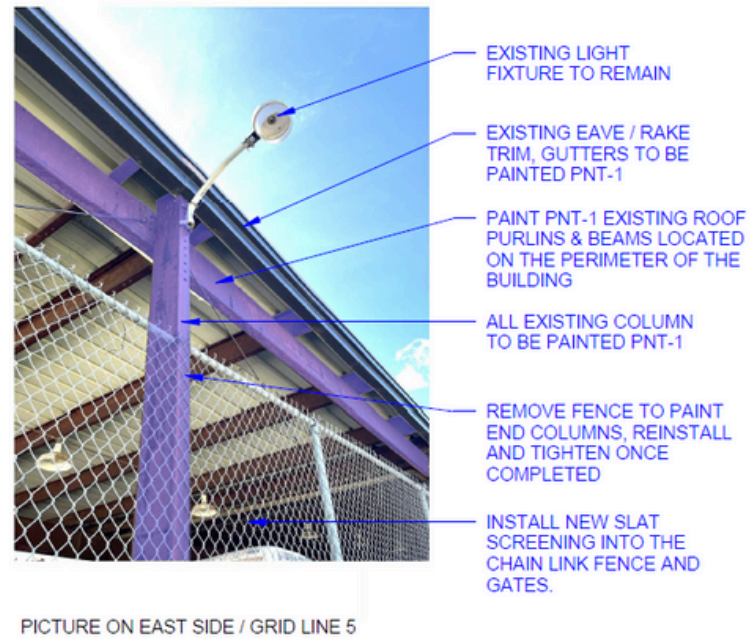
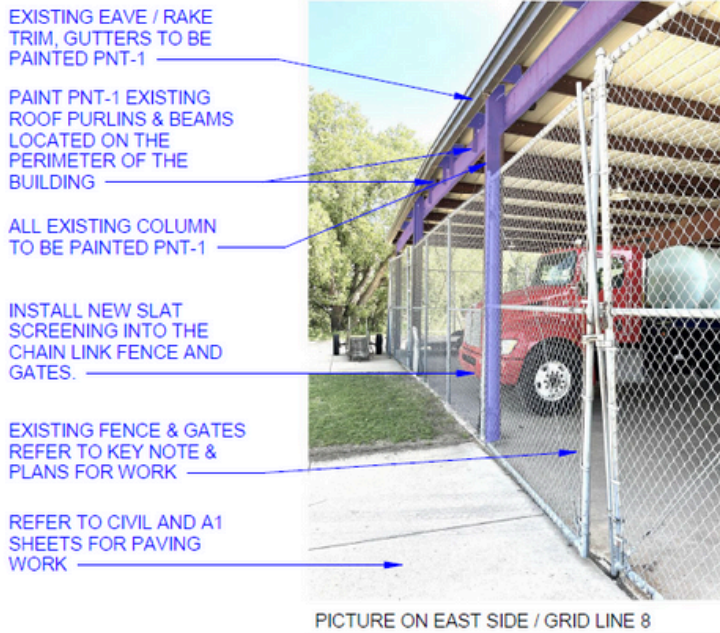
Expo Capital Improvements

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. While no projects are slated for 2025, this fund can assist with minor improvements to the facility as it relates to the larger projects identified in the County's Capital Improvement Plan.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Miscellaneous	8,975	3,000	3,000	0%
Donations	2,500	0	0	0%
Revenue Total	11,475	3,000	3,000	0%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Capital Outlay	34,320	81,293	79,849	-1.808%
Expense Total	34,320	81,293	79,849	-1.808%

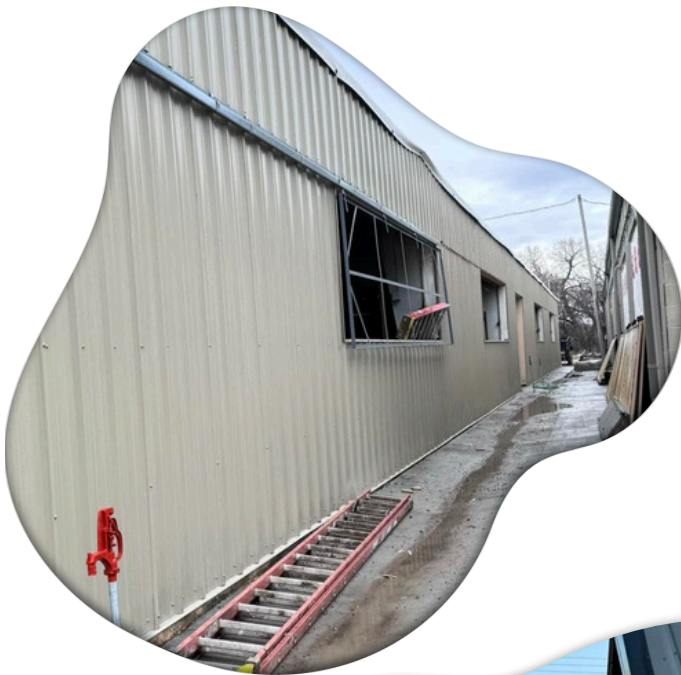
BUILDING PICTURES & NOTING



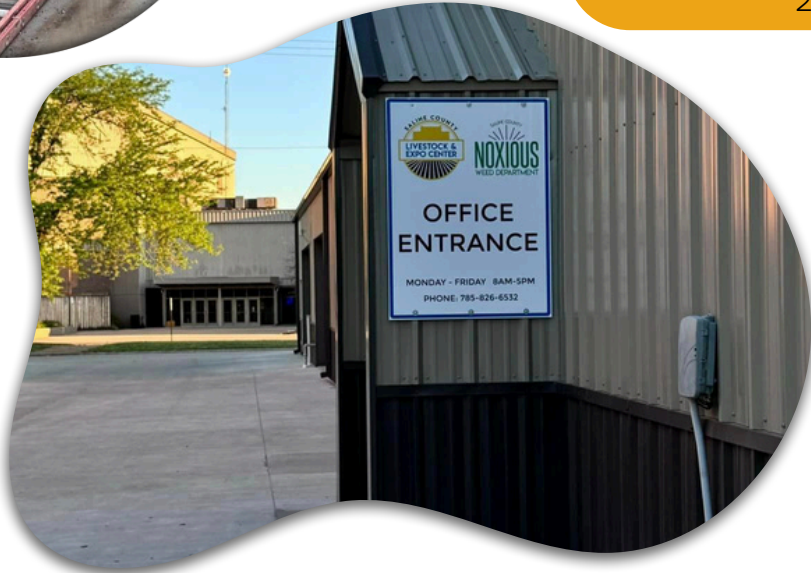
Saline County Capital Improvements

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Reimbursements	2,098,427	0	48,461	100.000%
Miscellaneous	0	0	0	0%
Transfer from Road & Bridge	137,698	0	0	0%
Transfer from General Fund	806,685	100,000	0	0%
Transfer from Public Bldg Comm	304,172	0	0	0%
Revenue Total	3,346,982	100,000	48,461	-106.351%
Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Expense Total	962,552	4,076,448	6,763,903	39.732%



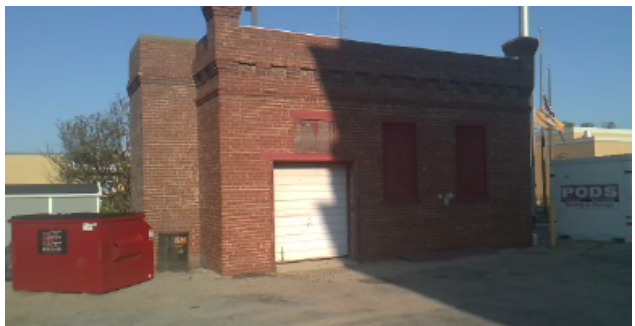
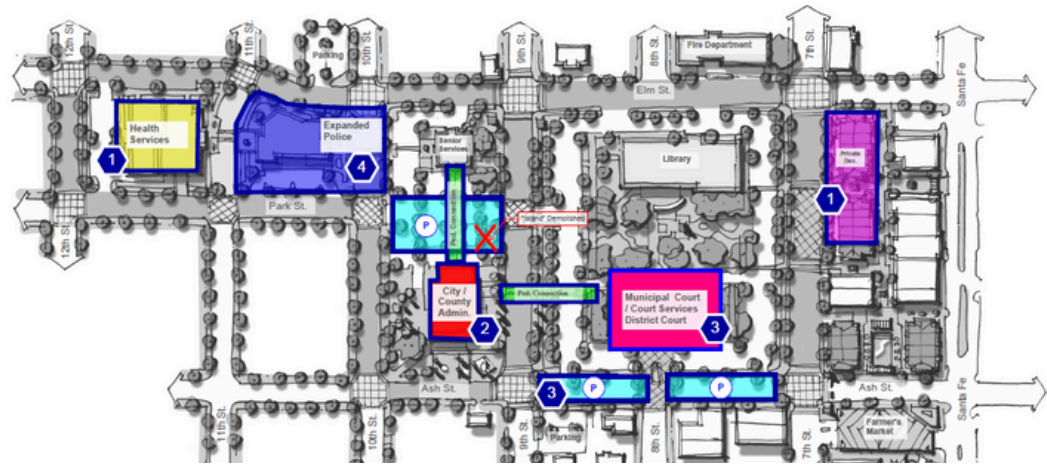
New Siding and Signage at the Livestock & Expo Center completed in 2024



Five-Year Capital Improvement Plan

The major capital repairs and replacements are identified through a five-year plan. The below projects have been identified through 2029.

Projects	2025	2026	2027	2028	2029
Livestock & Expo Improvements	800,000	575,000	1,600,000	450,000	350,000
Engineering Building Remodel	60,000	-	-	-	-
Concrete Box at Road & Bridge	140,000	-	-	-	-
Road & Bridge Shop/Office Roof	39,000	75,000	-	-	-
Pedestrian Bridge at Road & Bridge	-	-	100,000	-	-
Senior Services Parking Lot	50,000	50,000	50,000	50,000	-
Senior Services Storage Shed	35,000	-	-	-	-
Senior Services Roof	50,000	50,000	50,000	50,000	50,000
Total	1,174,000	750,000	1,800,000	550,000	400,000



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 from the Health Department operating budget.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Transfer from Health Department	7,587	200,000	0	-100.000%
Revenue Total	7,587	200,000	0	-100.000%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Capital Outlay	7,290	474,407	574,704	17.451%
Expense Total	7,290	474,407	574,704	17.451%

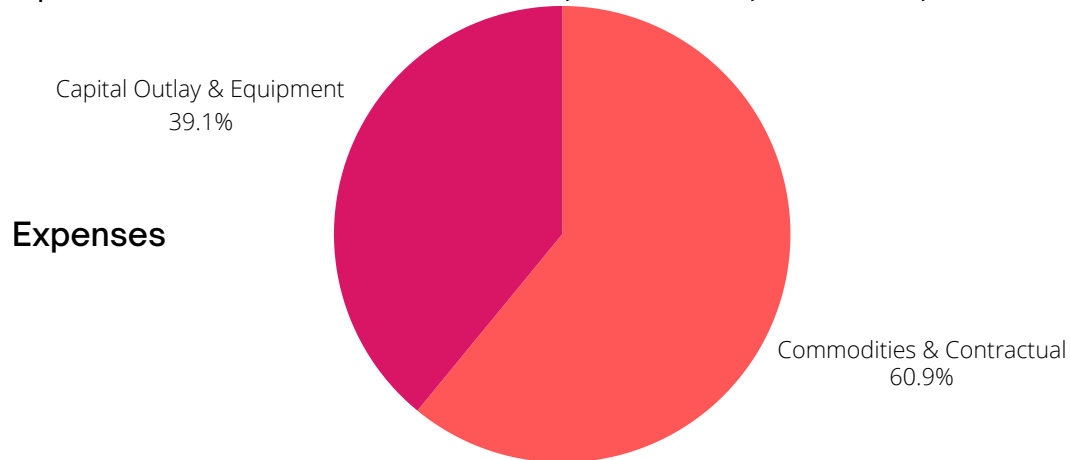


Fire District #1

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	78,652	145,338	142,018	-2.337%
Delinquent Personal Property Tax	34	0	0	0%
Delinquent Real Estate Tax	494	0	0	0%
Motor Vehicle Tax	7,702	11,111	11,628	4.446%
Commercial Motor Vehicle Fees	524	723	785	7.898%
Recreational Vehicle Tax	300	311	431	27.842%
16/20 Motor Vehicle Tax	521	848	913	7.119%
Watercraft	0	94	90	-4.444%
Out of County Revenue	70,714	0	0	0%
Reimbursement	250	0	0	0%
Revenue Total	159,191	158,425	155,865	-1.642%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Wages	531	0	0	0%
Commodities & Contractual	67,591	97,500	97,500	0%
Capital Outlay & Equipment	57,233	62,500	62,500	0%
Transfer to Special Equipment	34,895	0	0	0%
Expense Total	160,250	160,000	160,000	0%

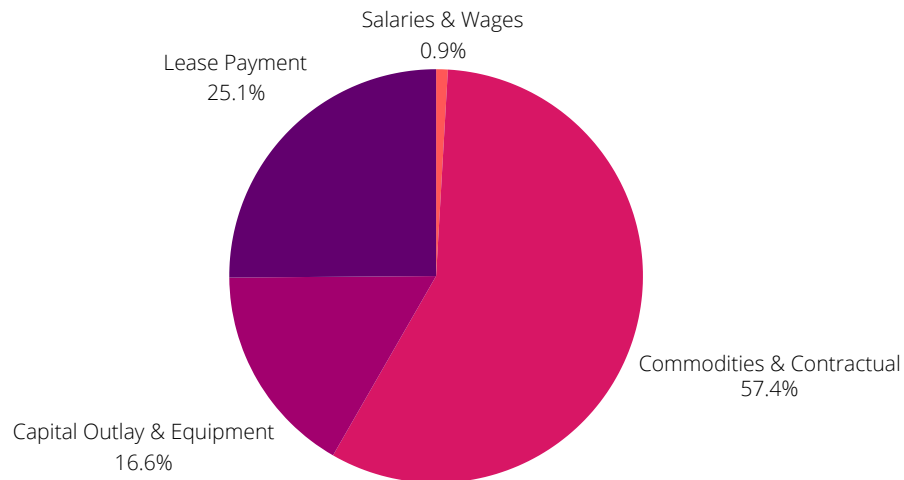


Fire District #2

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	201,544	224,984	224,956	-0.012%
Delinquent Personal Property Tax	270	0	0	0%
Delinquent Real Estate Tax	826	0	0	0%
Motor Vehicle Tax	12,000	12,948	13,425	3.553%
Commercial Motor Vehicle Fees	2,076	2,127	2,297	7.400%
Vehicle Rental Excise Tax	39	0	0	0%
Recreational Vehicle Tax	445	462	479	3.549%
16/20 Motor Vehicle Tax	505	515	502	-2.589%
Watercraft	0	107	116	7.758%
Out of County Revenue	2,951	0	0	0%
Reimbursements/Misc. Revenue	3,575	0	0	0%
Revenue Total	224,192	241,143	241,775	0.261%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Wages	19,419	15,200	17,200	11.627%
Commodities & Contractual	69,907	99,400	106,400	6.578%
Capital Outlay & Equipment	57,722	60,255	60,255	0%
Capital Lease Payment	60,837	60,837	61,000	0.267%
Transfer to Special Equipment	17,628	0	0	0%
Expense Total	225,513	235,692	244,855	3.742%



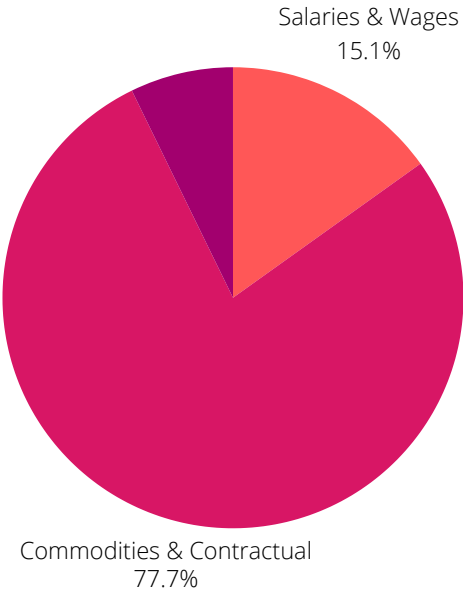
Expenses

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	118,433	148,790	182,972	18.681%
Delinquent Personal Property Tax	348	0	0	0%
Delinquent Real Estate Tax	3,056	0	0	0%
Motor Vehicle Tax	12,614	12,921	12,816	-0.819%
Commercial Motor Vehicle Fees	506	537	484	-10.950%
Recreational Vehicle Tax	443	382	440	13.181%
16/20 Motor Vehicle Tax	754	941	889	38.894%
Watercraft	0	154	110	-5.849%
Out of County Revenue	32,960	0	0	0%
Reimbursements/Misc. Revenue	8,710	0	0	0%
Revenue Total	177,824	163,725	197,711	17.189%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Wages	28,725	25,100	15,100	-66.225%
Commodities & Contractual	94,498	128,900	116,900	-10.265%
Capital Outlay & Equipment	42,339	12,000	37,000	67.567%
Capital Lease Payment	0	0	34,000	100.000%
Expense Total	174,710	166,000	203,000	18.226%



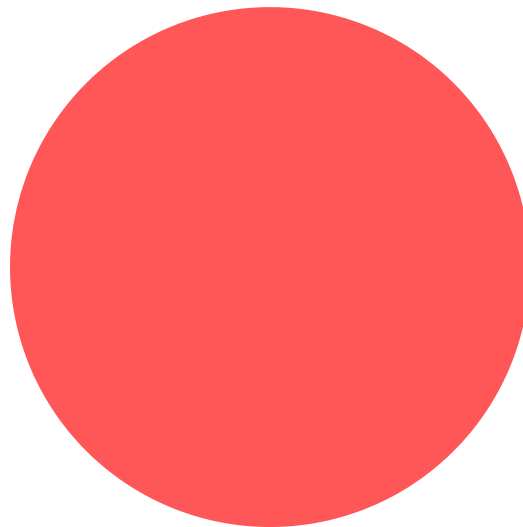
Expenses

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	80,015	76,679	80,827	5.131%
Delinquent Personal Property Tax	25	0	0	0%
Motor Vehicle Tax	3,064	3,252	2,166	-50.138%
Commercial Motor Vehicle Fees	2,460	2,201	1,571	-40.101%
Recreational Vehicle Tax	53	17	47	63.829%
16/20 Motor Vehicle Tax	0	0	0	0%
Watercraft Tax	0	0	29	100.000%
Revenue Total	85,592	83,224	84,640	1.672%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Contract with City of Salina	84,749	90,000	90,000	0%
Expense Total	84,749	90,000	90,000	0%



Contractual
100%

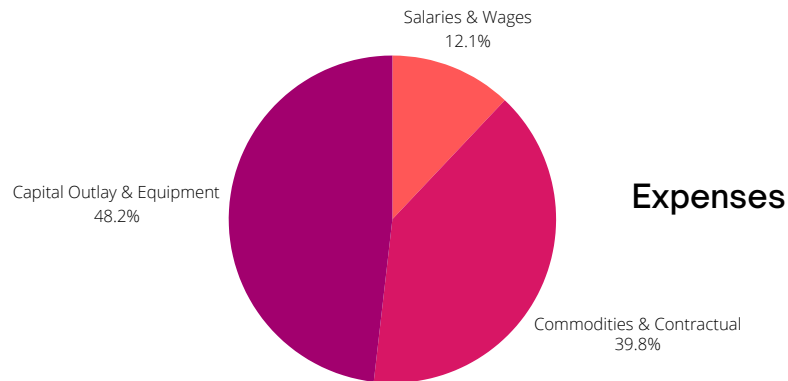
Expenses

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	178,238	222,518	212,213	-4.855%
Delinquent Personal Property Tax	301	0	0	0%
Delinquent Real Estate Tax	1,534	0	0	0%
Motor Vehicle Tax	20,406	18,631	22,934	18.762%
Commercial Motor Vehicle Fees	1,433	1,249	1,661	24.804%
Recreational Vehicle Tax	573	583	624	6.570%
16/20 Motor Vehicle Tax	546	559	644	13.198%
Watercraft	0	211	234	9.829%
Out of County Revenue	7,669	0	0	0%
Reimbursements & Grants	1,125	0	0	0%
Revenue Total	216,007	243,751	238,310	-2.283%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Wages	27,468	29,530	29,530	0%
Commodities & Contractual	74,138	97,450	97,450	0%
Capital Outlay & Equipment	29,731	45,000	45,000	0%
Capital Lease Payments	73,072	73,072	73,072	0%
Transfer to Special Equipment	8,220	0	0	0%
Expense Total	212,629	245,052	245,052	0%

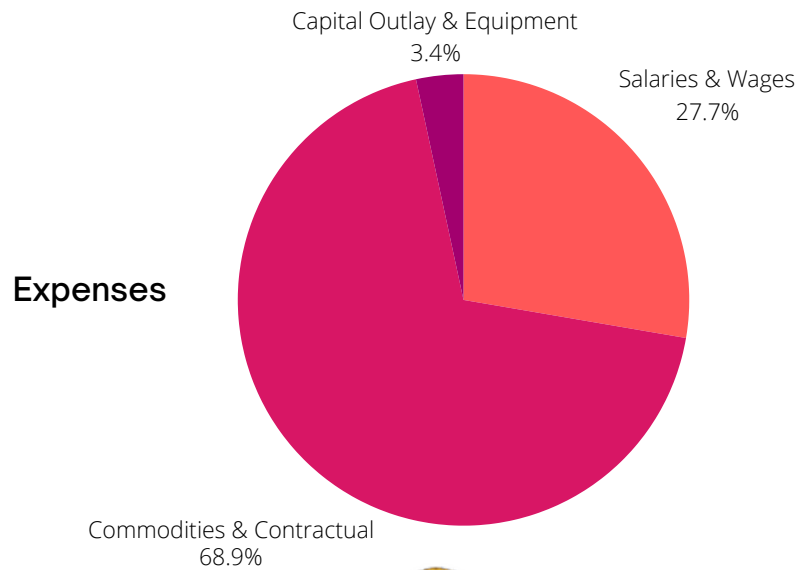


Fire District #6

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	50,093	51,925	60,692	14.445%
Delinquent Personal Property Tax	148	0	0	0%
Delinquent Real Estate Tax	176	0	0	0%
Motor Vehicle Tax	6,263	5,405	5,292	-2.135%
Commercial Motor Vehicle Fees	126	90	95	5.263%
Recreational Vehicle Tax	201	155	165	6.060%
16/20 Motor Vehicle Tax	143	192	151	-27.152%
Watercraft	0	84	62	-35.483%
Reimbursements	689	0	0	0%
Revenue Total	57,838	57,851	66,457	12.949%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Wages	14,480	16,400	16,520	0.726%
Commodities & Contractual	34,029	38,800	43,100	9.976%
Capital Outlay & Equipment	4,914	2,000	8,000	75.000%
Transfer to Special Equipment	5,663	0	0	0%
Expense Total	59,086	57,200	67,620	15.409%

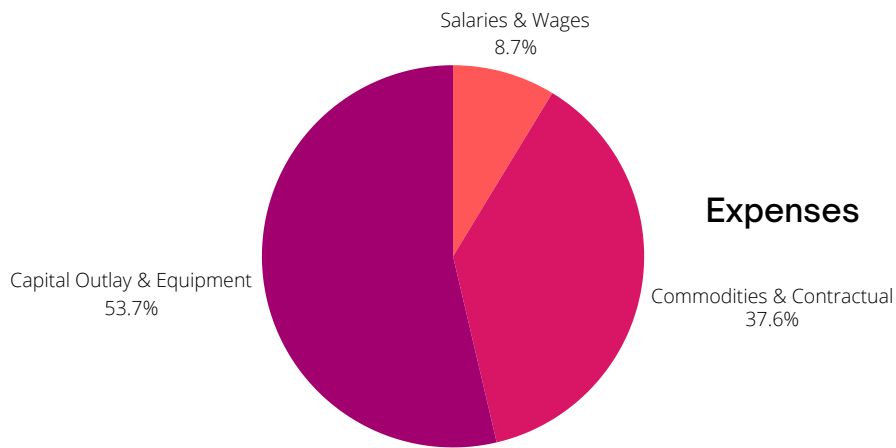


Fire District #7

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

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	100,164	102,946	110,920	7.188%
Delinquent Personal Property Tax	69	0	0	0%
Delinquent Real Estate Tax	787	0	0	0%
Motor Vehicle Tax	13,203	12,721	12,287	-3.532%
Commercial Motor Vehicle Fees	2,220	3,134	1,572	-99.363%
Recreational Vehicle Tax	422	416	360	-15.555%
16/20 Motor Vehicle Tax	311	272	345	21.159%
Watercraft	0	183	118	-55.084%
Reimbursements & Donations	606	0	0	0%
Revenue Total	117,783	119,672	125,602	4.721%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Wages	10,343	10,739	12,639	15.032%
Commodities & Contractual	21,528	46,500	50,500	7.920%
Capital Outlay & Equipment	22,591	40,000	39,500	-1.265%
Capital Lease Payment	26,315	26,315	26,315	0%
Transfer to Special Equipment	37,927	0	0	0%
Expense Total	118,704	123,554	128,954	4.187%

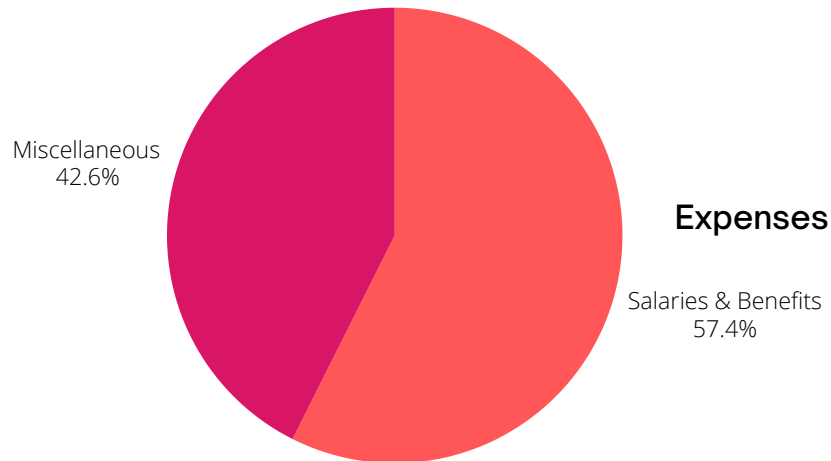


Falun Improvement District

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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Miscellaneous	20,224	11,200	11,600	3.448%
Revenue Total	20,224	11,200	11,600	3.448%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Salaries & Wages	6,465	7,761	7,761	0%
Miscellaneous	5,257	5,760	5,760	0%
Expense Total	11,722	13,521	13,521	0%



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.

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	810	0	0	0%
Delinquent Charges	190	0	0	0%
User Fees	8,436	8,000	8,000	0%
Revenue Total	9,436	8,000	8,000	0%

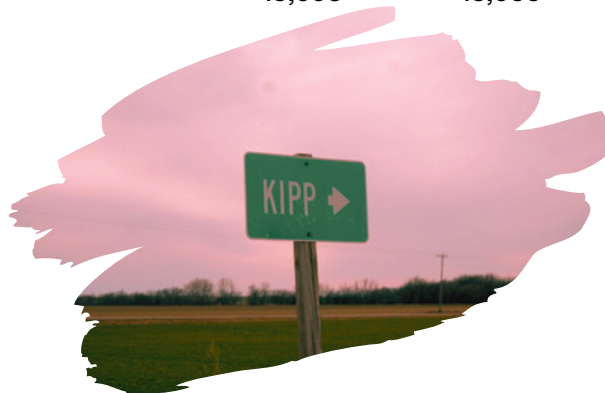
Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Operations	4,573	6,000	6,000	0%
Improvements	1,358	1,500	1,500	0%
Insurance/Fees/Utilities	675	1,575	1,575	0%
Capital Outlay	7,305	2,500	2,500	0%
Miscellaneous	301	0	0	0%
Expenditure Total	14,212	11,575	11,575	0%

Kipp Sewer District - Bond & Interest

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

Revenues	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Ad Valorem Property Tax	13,897	13,000	13,000	0%
Revenue Total	13,897	13,000	13,000	0%

Expenses	2023 Actual	2024 Adopted	2025 Adopted	Percent Change
Bond Principal	4,615	4,794	5,032	4.729%
Interest on Bonds	9,043	8,839	8,627	-2.457%
Expenditure Total	13,658	13,633	13,659	0.190%



State Budget Forms

SALINE COUNTY, KS



2025 Budget In-Brief

2025 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 2025 budget include:

- Total Expenditures of \$68,521,545
- 2 additional positions, one that is completely grant funded
- 3% Cost of Living increase in salaries
- Increased funding for Senior Services for food expenses and the Sheriff's office for the new medical contract for the Jail.
- Anticipated increase of 0.013 mills over the 2024 mill levy
- Reduction to one-half mill instead of a full mill for Special Road Construction

SALINE COUNTY COMMISSIONERS

Monte Shadwick, District 1
Robert Vidricksen, District 2
Rodger Sparks, District 3
James Weese, District 4
Joe Hay Jr, District 5

REVENUE NEUTRAL RATE

On July 9th, 2024 the County Commission authorized staff to proceed with notice to the County Clerk to exceed the Revenue Neutral Rate. A few facts of the Revenue Neutral Rate notices that property owners received:

- If a taxing entity collects even one more dollar in property tax revenue, it exceeds the Revenue Neutral Rate and is required to hold a hearing in addition to their regular budget hearing.
- No taxing entity can exceed the Revenue Neutral Rate without approval of a resolution or ordinance.
- In Saline County, property tax is divided among several property-taxing entities including the City, County, Airport, School Districts and more.
- Notices state a tax estimate calculated using last year's mill levy. Actual tax statements are sent out around the end of November.
- Saline County's Revenue Neutral Rate was 39.684 mills and the proposed mill rate for 2025 is 39.880.

JOINT FACILITIES STUDY

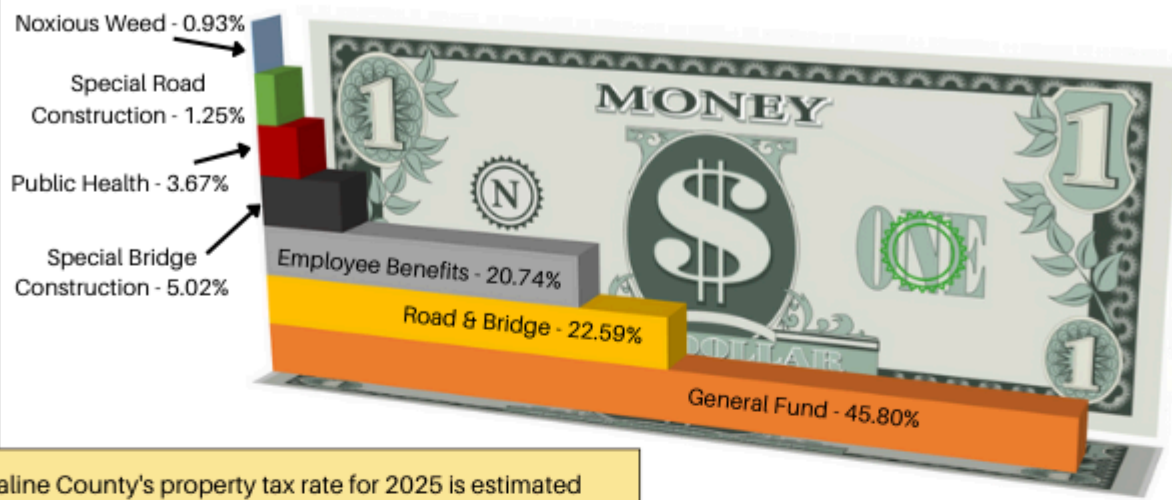


The County partnered with the City of Salina and entered into a contract with TreanorHL and Olsson Studios to complete a study that evaluates several buildings and spaces that are owned or occupied by each entity. The County was able to allocate American Rescue Plan Act (ARPA) funds to cover the County's portion of this study. The County Commission have expressed visions of addressing the needs of the Health Department as well as a few other County offices to create efficiency, address needs, and provide the public with appropriate spaces to conduct government business.

We plan to have a final report in December of 2024 which will provide us time in the 2026 budget process to evaluate their findings and develop plans moving forward.

SEE THE STATE OF KANSAS FORMS FOR THE 2025
BUDGET AT WWW.SALINECOUNTYKS.GOV

TAX RATE SHARE BY TAX-SUPPORTED FUNDS

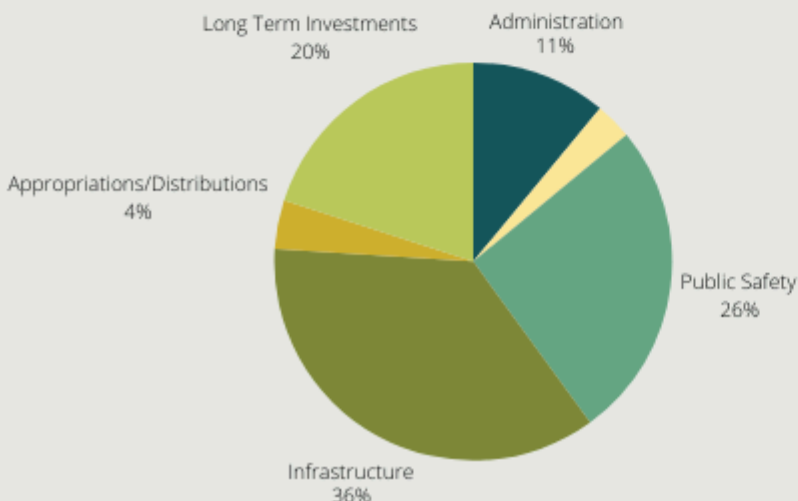
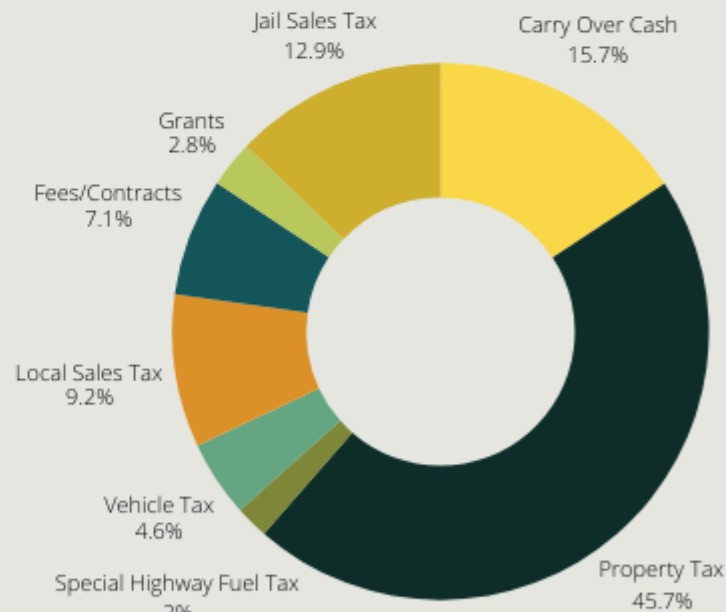


Saline County's property tax rate for 2025 is estimated at 39.880 mills or about \$39.88 in tax levied on every \$1,000 in taxable valuation. This graphic shows the breakdown of the 2025 tax rate by each of the County's tax-supported funds.

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.



HOW DOES THE COUNTY SPEND MONEY?

The pie chart shows the percentage of expenditures by function that the County is responsible for. The 2025 budget provides a total of \$68,521,545 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 (EMS) and economic development.