



Saline County  
Kansas

**2025**

**Budget**

Adopted and Published

**CITY - COUNTY BUILDING**

300 W. ASH ST.  
ROOM 209  
SALINA, KS 67401  
☎ 785-309-5810  
🌐 salinecountyks.gov





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## 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.

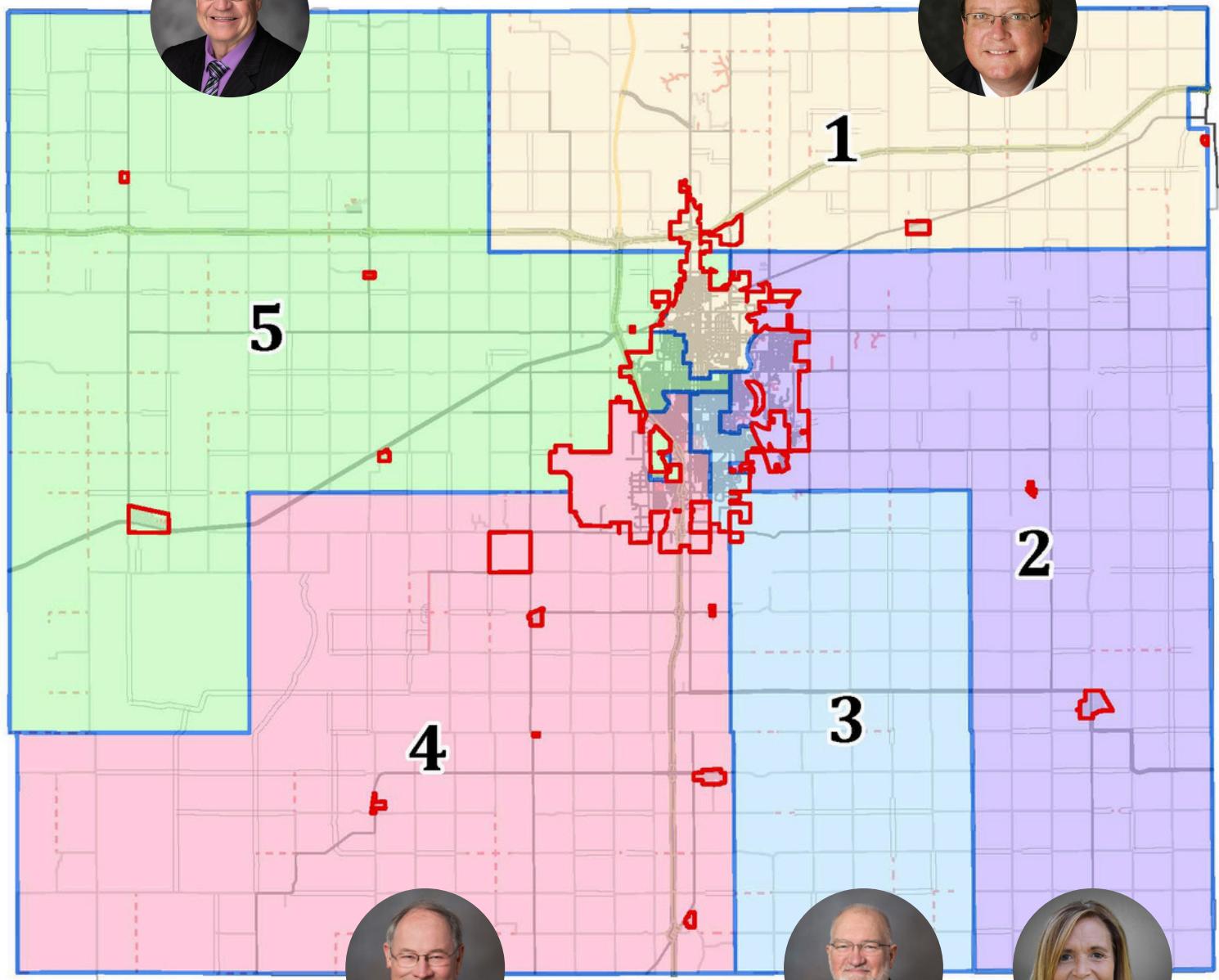


# Saline County Board of County Commissioners

Joe A. Hay Jr.



Monte Shadwick



James L. Weese



Rodger Sparks



Annie Grevas



**2025**  
\_\_\_\_\_  
**Budget**



# Administrator Finance & Purchasing

300 W. Ash Room 209  
PO Box 5040 Salina, Kansas 67402-5040  
(785) 309-5810  
[www.salinecountyks.gov](http://www.salinecountyks.gov)

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.

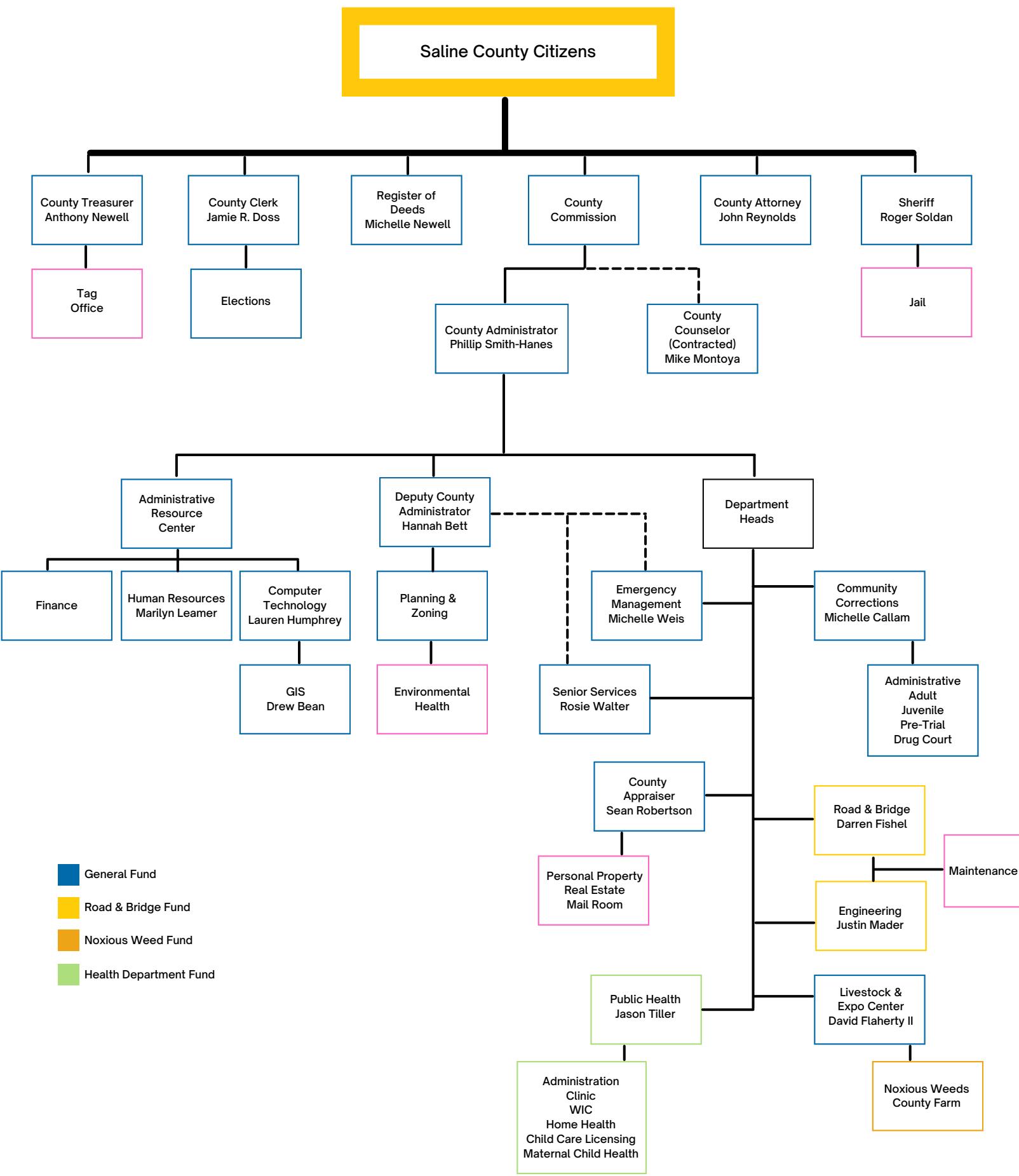
Rather than focus on the hopes that could not be realized, however, I want to call your attention to all the things we will be delivering with this adopted budget. We will be maintaining current staffing levels and adding a Paralegal position for the County Attorney as well as a Lab Assistant for WIC 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,

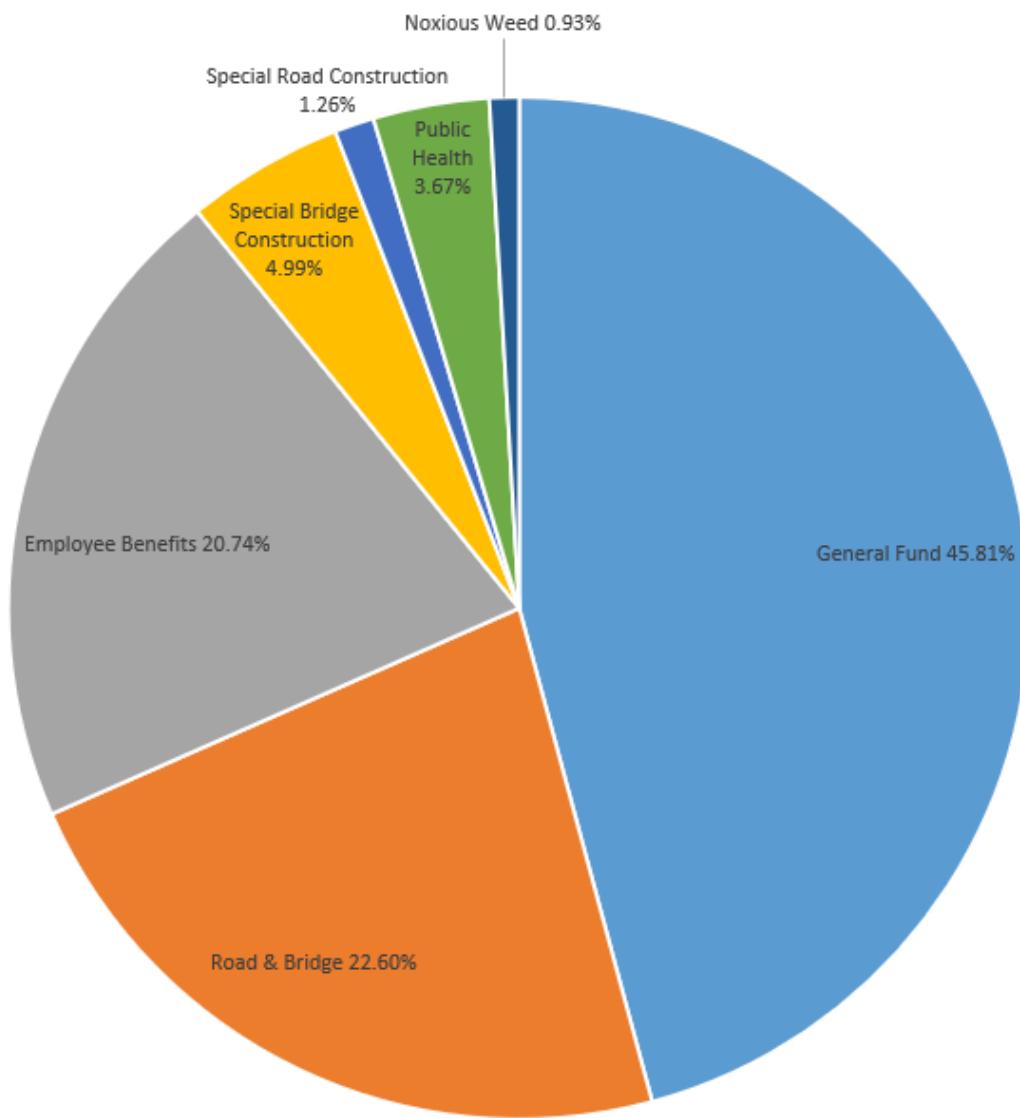
Phillip Smith-Hanes  
County Administrator

# 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.

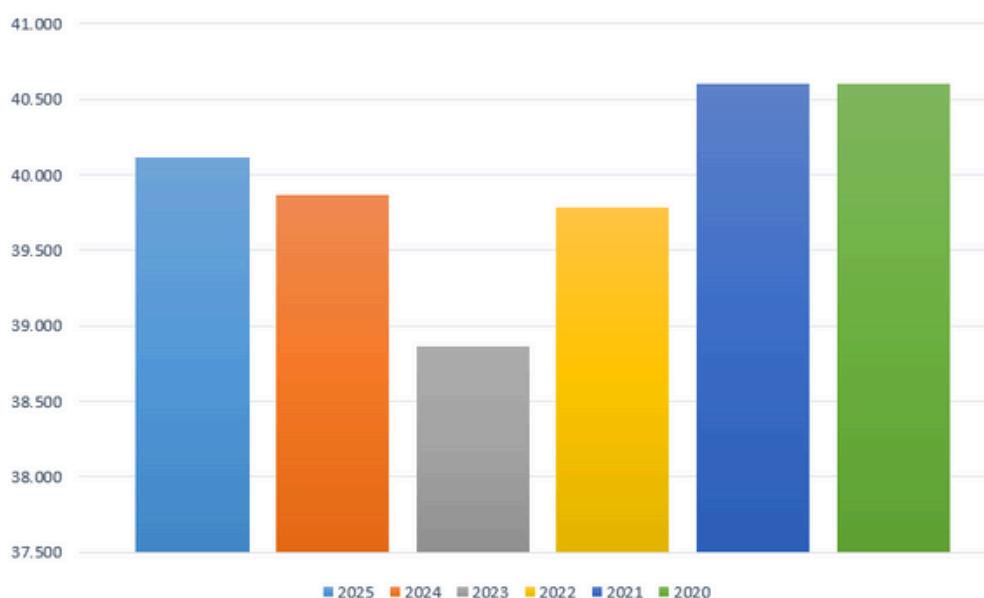
The 2025 budget includes funding for an additional one (1) new position for the County Attorney's office. An additional Lab Assistant position for the Health Department is also included; however, it is a fully grant funded position.

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.

County Mill Levy past 5 years



# 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<br>Full-Time | Regular<br>Part-Time | Intermittent/<br>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.

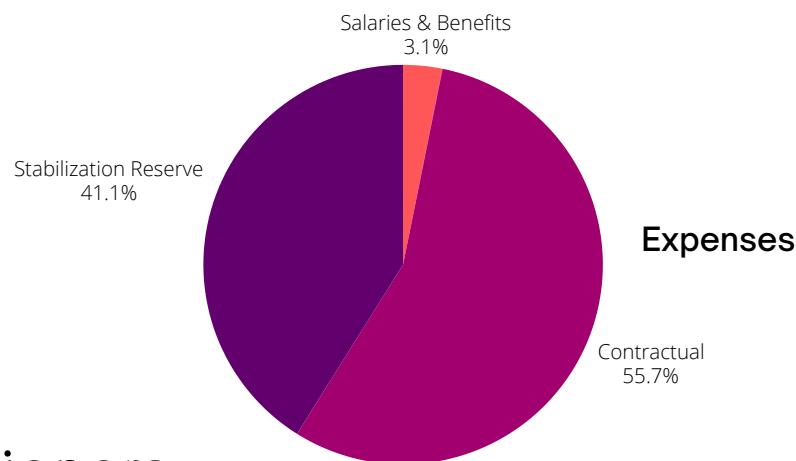
| Revenues                         | 2023<br>Actual    | 2024<br>Adopted   | 2025<br>Adopted   | Percent<br>Change |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Ad Valorem Property Tax          | 11,359,027        | 12,494,540        | 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%                |
| <b>Revenue Total</b>             | <b>19,612,622</b> | <b>19,578,086</b> | <b>20,318,602</b> | <b>3.645%</b>     |

| Expenses             | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|----------------------|----------------|-----------------|-----------------|-------------------|
| CDBG Grant           | 0              | 0               | 0               | 0%                |
| Misc. Disbursement   | 10,109         | 0               | 0               | 0%                |
| <b>Expense Total</b> | <b>10,109</b>  | <b>0</b>        | <b>0</b>        | <b>0%</b>         |

# General Courthouse

The General Courthouse Department provides services such as facility maintenance, software update costs, mailroom operations, legal publications, and contracted legal services that are broadly applicable across all County operations.

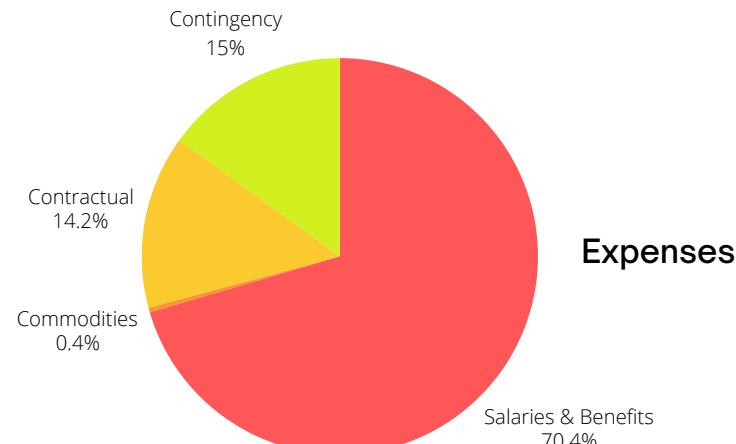
| Expenses              | 2023<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>Change |
|-----------------------|------------------|------------------|------------------|-------------------|
| Salaries & Benefits   | 167,800          | 150,750          | 150,750          | 0%                |
| 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%                |
| <b>Expense Total</b>  | <b>2,524,961</b> | <b>4,737,770</b> | <b>4,802,195</b> | <b>1.341%</b>     |



# Commissioners

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

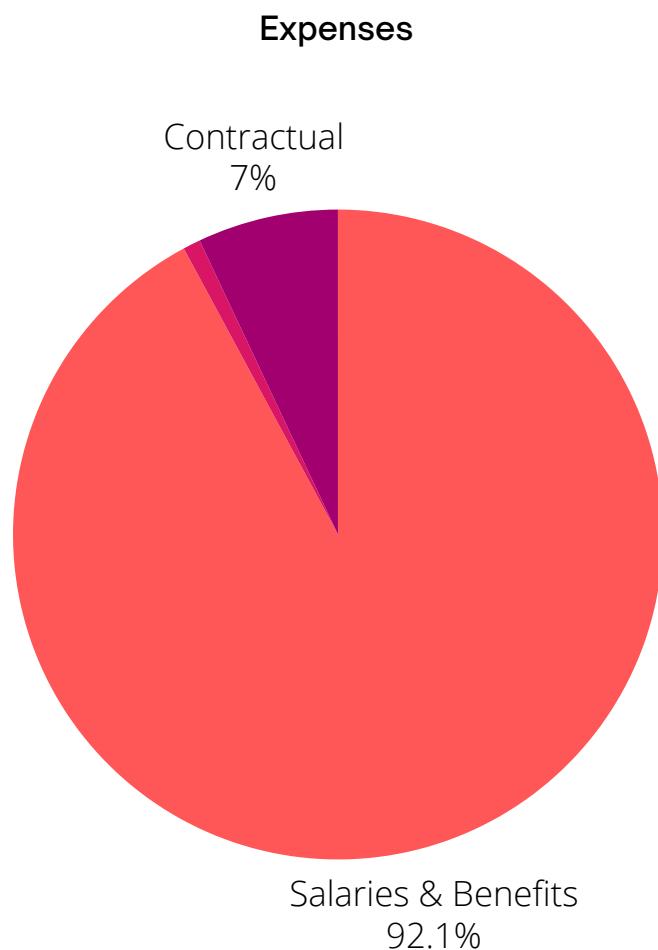
| Expenses             | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|----------------------|----------------|-----------------|-----------------|-------------------|
| Salaries & Benefits  | 93,568         | 93,856          | 93,856          | 0%                |
| Commodities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



# County Attorney

The County Attorney Department provides for the operation of the office under the direction of the elected County Attorney. Pursuant to state law (K.S.A. 19-702), this office is charged to "appear in any court having jurisdiction within the county and prosecute or defend on behalf of the people all actions and proceedings, civil or criminal, in which the state or the county is a party or interested." One new Paralegal position was added for 2025 due to the additional attorneys that were authorized last year.

| Expenses             | 2023<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>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%            |
| <b>Expense Total</b> | <b>1,369,627</b> | <b>1,643,931</b> | <b>1,860,342</b> | <b>11.632%</b>    |



# County Clerk

The County Clerk Department provides for the operation of the office under the direction of the elected County Clerk. Duties of the County Clerk's office are varied but include recording and maintaining official minutes of meetings of the Board of County Commissioners, attesting signatures, assisting townships and cemetery districts with budgeting, preparing twice-annual abstracts of valuation and taxation, compiling annual reports of bonded indebtedness, serving as the Freedom of Information officer, administering oaths of office, and certifying property tax levies.

| Expenses             | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Expense Total</b> | <b>269,745</b> | <b>303,839</b>  | <b>312,188</b>  | <b>2.674%</b>     |



## County Clerk - Elections

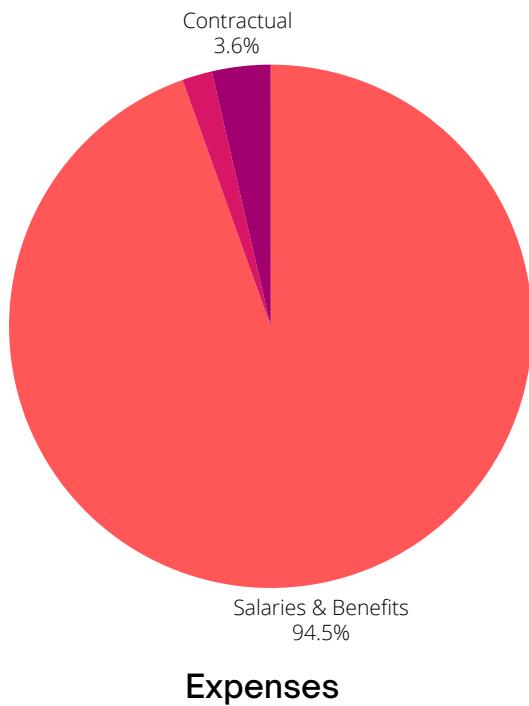
The County Clerk also serves as the Election Officer for Saline County, charged with maintaining voter registrations, collecting filing fees from candidates for office, recruiting and training poll workers, conducting elections, and maintaining election records. Fewer elections take place in odd years,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

| Expenses             | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%          |
| <b>Expense Total</b> | <b>96,466</b>  | <b>221,000</b>  | <b>109,000</b>  | <b>-102.752%</b>  |

# Register of Deeds

The Register of Deeds Department provides for the operation of the office under the direction of the elected Registrar. Duties of the Register of Deeds office include recording documents that meet statutory requirements involving real estate transactions, and maintaining those documents in perpetuity, as well as providing access to public records. The Register of Deeds office in Saline County also serves as the local Passport Acceptance Agency. The office generates revenues from recording fees, returning funds above the cost of operating the office to the General Fund.

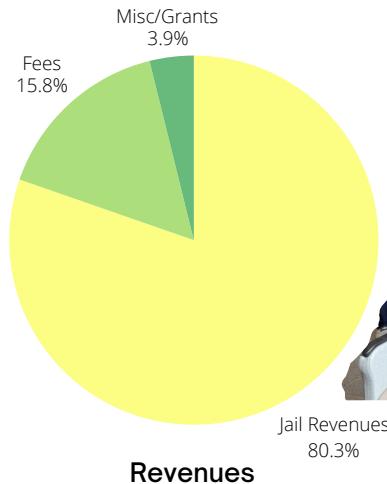
|                            | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|----------------------------|----------------|-----------------|-----------------|-------------------|
| <b>Revenues</b>            |                |                 |                 |                   |
| Mortgage Registration Fees | 0              | 0               | 0               | 0%                |
| Officer's Fees             | 432,058        | 390,000         | 390,000         | 0%                |
| Reimbursed Expenses        | 20             | 0               | 0               | 0%                |
| <b>Revenue Total</b>       | <b>432,078</b> | <b>390,000</b>  | <b>390,000</b>  | <b>0%</b>         |
| <b>Expenses</b>            |                |                 |                 |                   |
| 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%           |
| <b>Expense Total</b>       | <b>225,666</b> | <b>248,307</b>  | <b>271,965</b>  | <b>8.698%</b>     |



# Sheriff

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

| Revenues                         | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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               | 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%                |
| <b>Revenue Total</b>             | <b>872,872</b> | <b>732,500</b>  | <b>729,500</b>  | <b>-0.411%</b>    |



## Sheriff - Patrol Expenditures

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

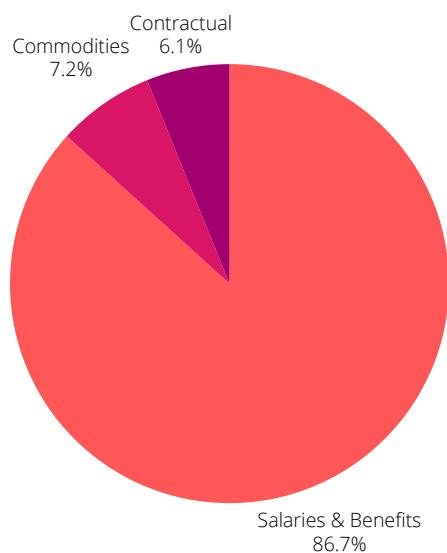
| Expenses                 | 2023<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>Change |
|--------------------------|------------------|------------------|------------------|-------------------|
| Salaries & Benefits      | 3,084,438        | 3,585,171        | 3,986,121        | 10.058%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

## Sheriff - Jail Expenditures

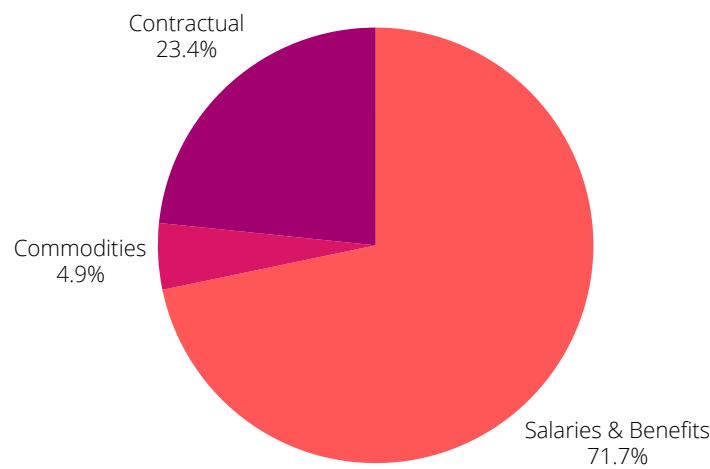
The Sheriff's Office Jail sub-department includes expenditures related to the operation of the new jail facility, medical services, mental health services, program support, and administrative support. Increases for the new medical contract are included in the 2025 budget.

| Expenses                 | 2023<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>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%           |
| <b>Expenditure Total</b> | <b>7,099,036</b> | <b>7,514,220</b> | <b>7,936,264</b> | <b>5.317%</b>     |

### Sheriff - Patrol Expenses



### Sheriff - Jail Expenses



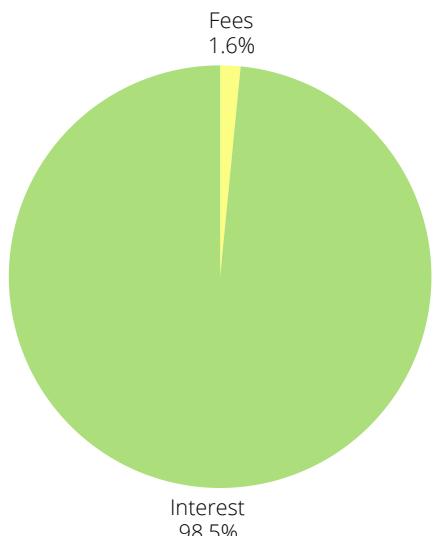
# County Treasurer

The County Treasurer Department provides for the operation of the office under the direction of the elected County Treasurer. Duties of the County Treasurer's office include keeping financial records, collecting and disbursing taxes and other revenues, and investing idle funds held by the County 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.

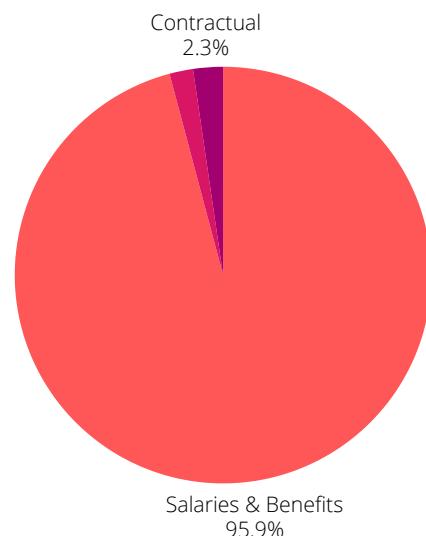
| <b>Revenues</b>                 | 2023<br>Actual   | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|---------------------------------|------------------|-----------------|-----------------|-------------------|
| Officer's Fees - Treasurer      | 3,153            | 3,000           | 3,000           | 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%           |
| <b>Revenue Total</b>            | <b>1,933,105</b> | <b>716,000</b>  | <b>841,000</b>  | <b>14.863%</b>    |

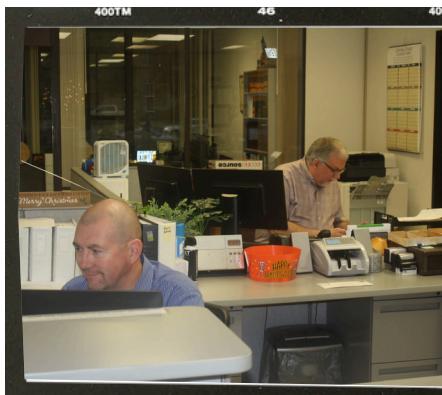
| <b>Expenses</b>      | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|----------------------|----------------|-----------------|-----------------|-------------------|
| Salaries & Benefits  | 265,939        | 283,620         | 310,664         | 8.705%            |
| Commodities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



Revenues



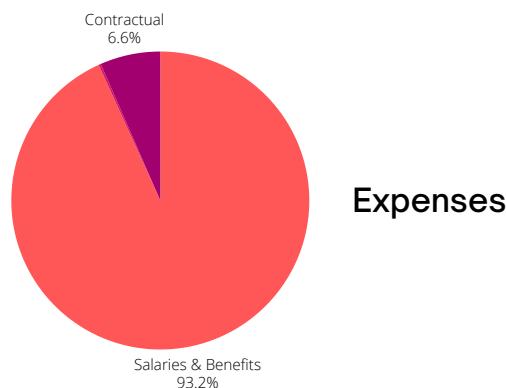
Expenses



# County Administrator - Administration

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

| Expenses                 | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%          |
| <b>Expenditure Total</b> | <b>257,026</b> | <b>283,786</b>  | <b>331,292</b>  | <b>14.339%</b>    |



# 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.

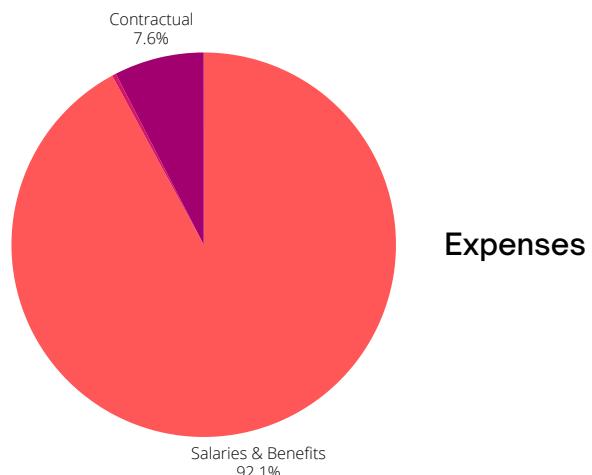
| Expenses                 | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|--------------------------|----------------|-----------------|-----------------|-------------------|
| Salaries & Benefits      | 250,707        | 267,612         | 280,548         | 4.610%        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



# 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.

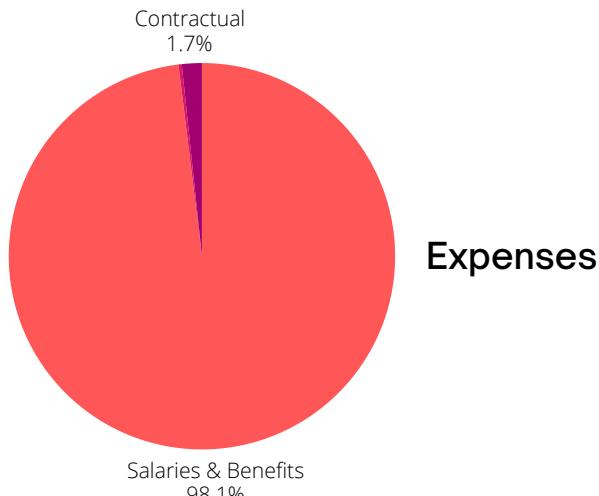
| Expenses                 | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|--------------------------|----------------|-----------------|-----------------|-------------------|
| Salaries & Benefits      | 90,562         | 98,872          | 57,072          | -73.240%      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



# County Administrator - IT

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

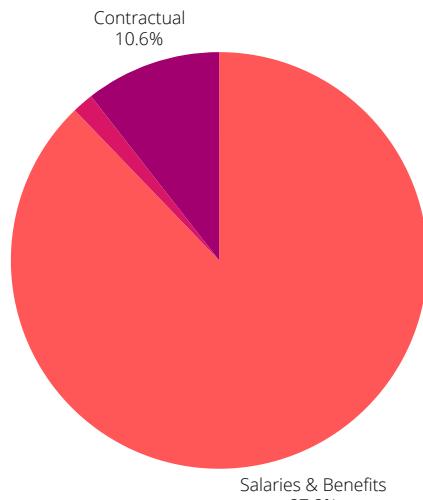
| Expenses                 | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|--------------------------|----------------|-----------------|-----------------|-------------------|
| Salaries & Benefits      | 279,083        | 366,630         | 346,237         | -5.889%       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



## 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<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%         |
| <b>Expenditure Total</b> | <b>119,732</b> | <b>137,560</b>  | <b>139,233</b>  | <b>1.201%</b>     |



## 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<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|--------------------------|----------------|-----------------|-----------------|-------------------|
| Contractual/Coroner      | 164,184        | 170,000         | 170,000         | 0%                |
| <b>Expenditure Total</b> | <b>164,184</b> | <b>170,000</b>  | <b>170,000</b>  | <b>0%</b>         |

# 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<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|--------------------------|----------------|-----------------|-----------------|-------------------|
| Rentals & reimbursements | 0              | 0               | 27,000          | 0%                |
| Vending Commission       | 0              | 0               | 0               | 0%                |
| Transfer from ARPA       | 0              | 0               | 0               | 0%                |
| <b>Revenue Total</b>     | <b>0</b>       | <b>0</b>        | <b>27,000</b>   | <b>100.000%</b>   |

## Leased Office/203 N. 10th

| Expenses                 | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|--------------------------|----------------|-----------------|-----------------|-------------------|
| Facilities Costs         | 0              | 0               | 5,400           | 100.000%          |
| Building Rental          | 0              | 0               | 41,600          | 100.000%          |
| Utilities                | 0              | 0               | 11,735          | 100.000%          |
| <b>Expenditure Total</b> | <b>0</b>       | <b>0</b>        | <b>58,735</b>   | <b>100.000%</b>   |

## Court Services

| Expenses                 | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|--------------------------|----------------|-----------------|-----------------|-------------------|
| Facilities Costs         | 0              | 0               | 3,330           | 100.000%          |
| Utilities                | 0              | 0               | 4,900           | 100.000%          |
| <b>Expenditure Total</b> | <b>0</b>       | <b>0</b>        | <b>8,230</b>    | <b>100.000%</b>   |

## Old Jail/615 W. Elm

| Expenses                 | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|--------------------------|----------------|-----------------|-----------------|-------------------|
| Facilities Costs         | 0              | 0               | 11,215          | 100.000%          |
| Utilities                | 0              | 0               | 50,000          | 100.000%          |
| <b>Expenditure Total</b> | <b>0</b>       | <b>0</b>        | <b>61,215</b>   | <b>100.000%</b>   |

## Island/229 N. 9th

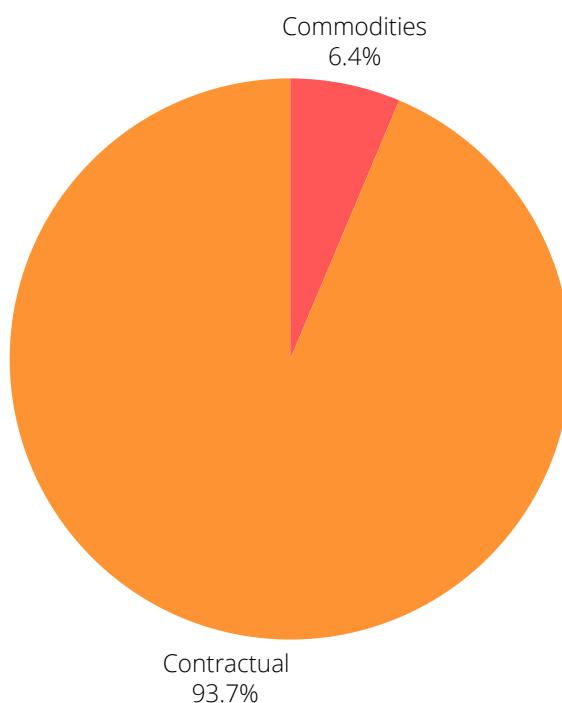
| Expenses                 | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|--------------------------|----------------|-----------------|-----------------|-------------------|
| Facilities Costs         | 0              | 0               | 5,325           | 100.000%          |
| Utilities                | 0              | 0               | 10,300          | 100.000%          |
| <b>Expenditure Total</b> | <b>0</b>       | <b>0</b>        | <b>15,325</b>   | <b>100.000%</b>   |

# Unified Courts

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

| Revenues                         | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Revenue Total</b>             | <b>102,330</b> | <b>74,000</b>   | <b>65,000</b>   | <b>-13.846%</b>   |

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



# 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<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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   | <b>182,984</b> | <b>210,714</b>  | <b>211,304</b>  | <b>0.279%</b>     |

# Drug Court

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

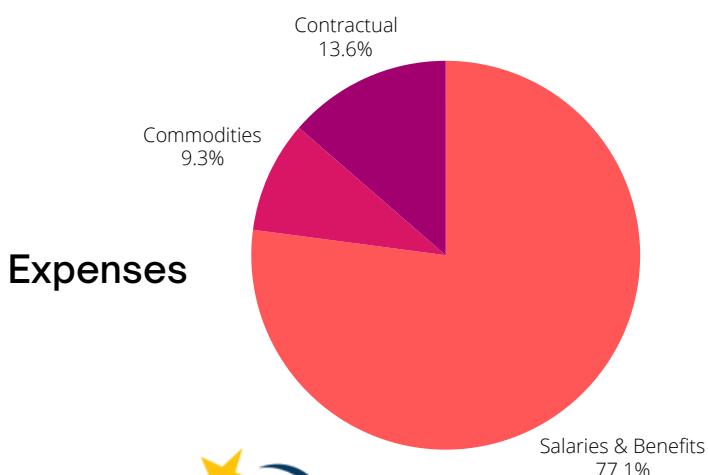
| Expenses            | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|---------------------|----------------|-----------------|-----------------|-------------------|
| Salaries & Benefits | 104,043        | 106,591         | 110,596         | 3.621%            |
| Contractual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



# Emergency Management

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

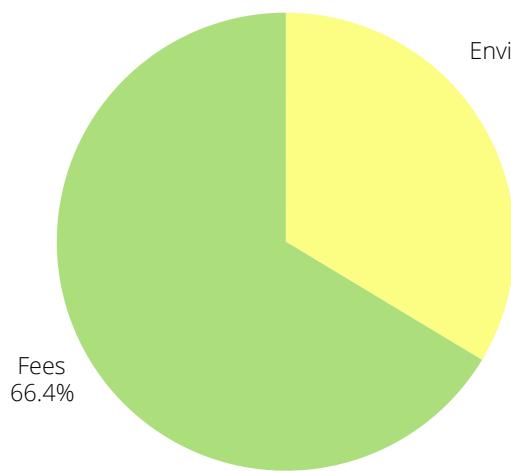
| Expenses            | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|---------------------|----------------|-----------------|-----------------|-------------------|
| Salaries & Benefits | 125,076        | 141,190         | 147,846         | 4.501%            |
| Commodities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



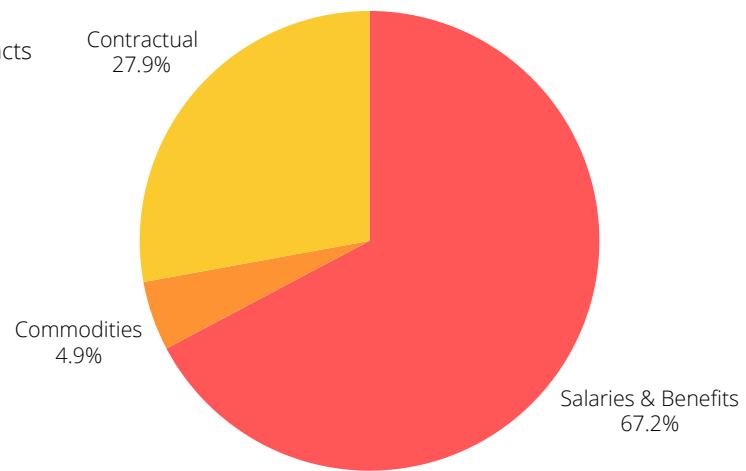
# Planning & Zoning

The Planning & Zoning Department provides for the operation of the office which reviews land use for the unincorporated areas of Saline County as well as environmental health compliance for Saline, Ellsworth, 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<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%           |
| <b>Revenue Total</b>    | <b>110,050</b> | <b>113,000</b>  | <b>137,500</b>  | <b>17.818%</b>    |
| Expenses                | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%           |
| <b>Expense Total</b>    | <b>243,991</b> | <b>263,300</b>  | <b>269,391</b>  | <b>2.261%</b>     |



Revenues



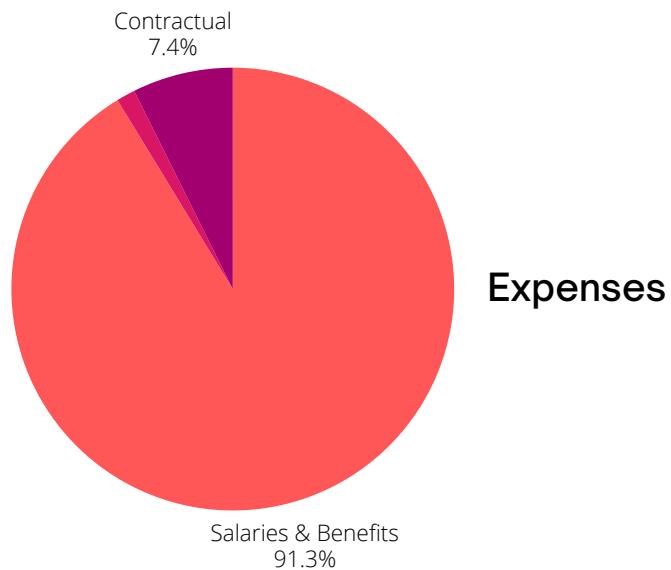
Expenses



# 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<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Expenditure Total</b> | <b>815,705</b> | <b>839,164</b>  | <b>899,238</b>  | <b>6.680%</b>     |

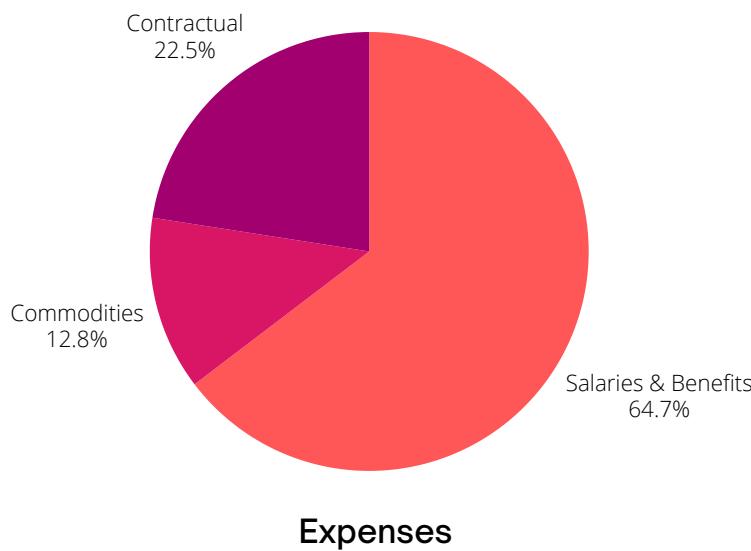


New layout, same dedication! Our appraisers offices are ready to tackle the day with a fresh perspective and a more collaborative workspace.

# 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<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%            |
| <b>Expenditure Total</b> | <b>368,582</b> | <b>400,967</b>  | <b>476,319</b>  | <b>15.819%</b>    |



# Senior Services

The Department of Senior Services provides for the operation of the Senior Center in the historic County Courthouse in Salina, as well as small allocations for other programs serving senior citizens in the community. The department generates substantial revenues, primarily from daily lunch sales, but also relies on general tax dollars. Funding was increased for the new food contract that takes effect in 2025.

| Revenues                       | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%          |
| <b>Revenue Total</b>           | <b>444,425</b> | <b>425,000</b>  | <b>425,000</b>  | <b>0%</b>         |
| Expenses                       | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Expense Total</b>           | <b>802,844</b> | <b>867,656</b>  | <b>906,470</b>  | <b>4.281%</b>     |



# 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<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|--------------------------|----------------|-----------------|-----------------|-------------------|
| Contractual              | 347,228        | 353,363         | 324,649         | -8.844%           |
| <b>Expenditure Total</b> | <b>347,288</b> | <b>353,363</b>  | <b>324,649</b>  | <b>-8.844%</b>    |

# Appropriations

Appropriations provide for annual funding of equipment replacement for General Fund departments as well as a scheduled transfer from the General Fund for future capital improvements. This budget 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<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted | Percent<br>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<br>Program | 806,685          | 60,000           | 0               | -100.000%         |
| <b>Expenditure Total</b>                   | <b>1,910,400</b> | <b>1,038,399</b> | <b>834,163</b>  | <b>-18.413%</b>   |

## Emergency Medical Service

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

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

## Conservation/Mental Health/OCCK

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

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

## Economic Development

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

| <b>Expenses</b>                 | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Expenditure Total</b>        | <b>88,666</b>  | <b>88,666</b>   | <b>88,500</b>   | <b>-0.187%</b>    |

# Road & Bridge Revenues

The Road & Bridge fund receives revenues from a separate property tax levy as well as receipts from the statewide fuel tax. The Road & Bridge Department contains both Maintenance and Engineering functions that are in charge of 1,078 miles of County roadways, 231 bridges, and more than 6,000 culverts. In addition to the expenditures within the fund, Road & Bridge is also in charge of the separate construction funds that can be found on pages 41 and 42.

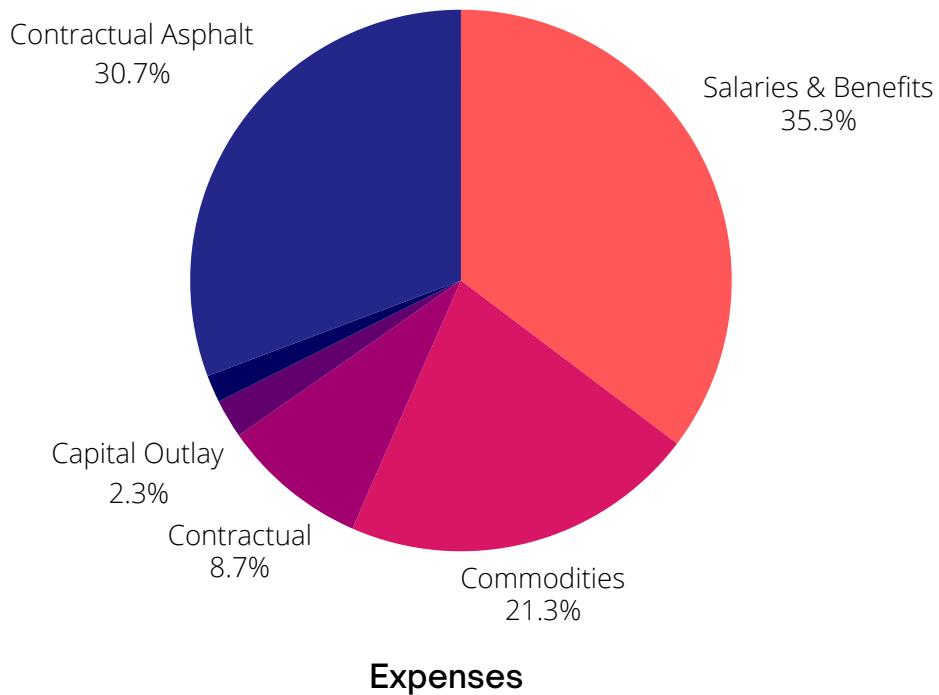
| Revenues                         | 2023<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>Change |
|----------------------------------|------------------|------------------|------------------|-------------------|
| Ad Valorem Property Tax          | 6,173,209        | 6,680,191        | 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%            |
| <b>Revenue Total</b>             | <b>8,351,603</b> | <b>8,628,723</b> | <b>8,343,717</b> | <b>-3.415%</b>    |



# 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<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>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%           |
| <b>Total Expenditures</b> | <b>8,416,445</b> | <b>9,109,333</b> | <b>8,805,532</b> | <b>-3.450%</b>    |

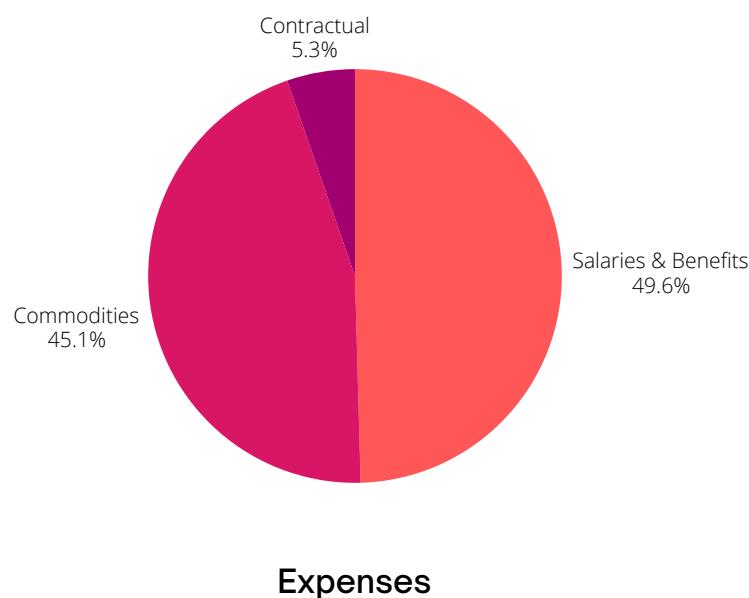


# Noxious Weed

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

| <b>Revenues</b>                  | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Revenue Total</b>             | <b>325,460</b> | <b>437,288</b>  | <b>387,908</b>  | <b>-12.729%</b>   |

| <b>Expenses</b>      | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Expense Total</b> | <b>420,199</b> | <b>440,232</b>  | <b>391,181</b>  | <b>-12.539%</b>   |



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.

| <b>Revenues</b>                  | 2023<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>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%                |
| <b>Revenue Total</b>             | <b>5,393,312</b> | <b>5,839,509</b> | <b>6,438,594</b> | <b>8.516%</b>     |

| <b>Expenses</b>        | 2023<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>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%                |
| <b>Expense Total</b>   | <b>6,060,324</b> | <b>7,207,608</b> | <b>7,388,365</b> | <b>2.446%</b>     |

# Health Department - Administration

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

| Revenues                         | 2023<br>Actual | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>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%                |
| <b>Revenue Total</b>             | <b>759,089</b> | <b>1,284,186</b> | <b>1,275,180</b> | <b>-0.706%</b>    |
| Expenses                         | 2023<br>Actual | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>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%         |
| <b>Expense Total</b>             | <b>703,940</b> | <b>745,091</b>   | <b>558,277</b>   | <b>-33.462%</b>   |



# Health Department - Clinic

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

| <b>Revenues</b>             | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Revenue Total</b>        | <b>293,131</b> | <b>267,406</b>  | <b>273,596</b>  | <b>2.262%</b>     |

| <b>Expenses</b>      | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%           |
| <b>Expense Total</b> | <b>697,990</b> | <b>719,332</b>  | <b>776,368</b>  | <b>7.346%</b>     |



# Health Department - Maternal & Infant Child

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

| <b>Revenues</b>                   | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Revenue Total</b>              | <b>211,106</b> | <b>260,857</b>  | <b>271,188</b>  | <b>3.809%</b>     |
| <b>Expenses</b>                   | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%           |
| <b>Expense Total</b>              | <b>294,912</b> | <b>274,151</b>  | <b>296,904</b>  | <b>7.663%</b>     |

# Health Department - WIC

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

| <b>Revenues</b>              | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Revenue Total</b>         | <b>383,889</b> | <b>574,297</b>  | <b>574,297</b>  | <b>0%</b>         |
| <b>Expenses</b>              | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%           |
| <b>Expense Total</b>         | <b>311,206</b> | <b>341,286</b>  | <b>398,387</b>  | <b>14.333%</b>    |

# Health Department - Home Health

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

| <b>Revenues</b>               | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Revenue Total</b>          | <b>457,697</b> | <b>504,417</b>  | <b>527,789</b>  | <b>4.428%</b>     |

| <b>Expenses</b>      | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%           |
| <b>Expense Total</b> | <b>750,637</b> | <b>860,390</b>  | <b>900,635</b>  | <b>4.468%</b>     |



# Health Department - Child Care

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

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

| <b>Expenses</b>      | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%            |
| <b>Expense Total</b> | <b>144,541</b> | <b>159,153</b>  | <b>166,727</b>  | <b>4.542%</b>     |



# Health Department - Health Education

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

| <b>Revenues</b>                    | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Revenue Total</b>               | <b>307,187</b> | <b>311,664</b>  | <b>265,501</b>  | <b>-17.387%</b>   |

| <b>Expenses</b>      | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%           |
| <b>Expense Total</b> | <b>226,185</b> | <b>259,492</b>  | <b>287,750</b>  | <b>9.820%</b>     |



# 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.

| <b>Revenues</b>              | 2023<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>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%           |
| <b>Revenue Total</b>         | <b>4,517,025</b> | <b>4,522,994</b> | <b>4,513,404</b> | <b>-0.212%</b>    |

| <b>Expenses</b>                 | 2023<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>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%           |
| <b>Expense Total</b>            | <b>4,517,025</b> | <b>4,522,994</b> | <b>4,513,404</b> | <b>-0.212%</b>    |

## Jail Sales Tax

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

| <b>Revenues</b>      | 2023<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>Change |
|----------------------|------------------|------------------|------------------|-------------------|
| <b>Revenue Total</b> | <b>8,362,879</b> | <b>6,200,000</b> | <b>7,820,000</b> | <b>20.716%</b>    |

| <b>Expenses</b>             | 2023<br>Actual    | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>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%           |
| <b>Expense Total</b>        | <b>11,581,027</b> | <b>4,448,944</b> | <b>4,497,205</b> | <b>1.073%</b>     |



# Special Alcohol & Drug/Special Parks & Recreation

Pursuant to state law, counties receive a portion of the tax imposed on the sale of alcoholic liquor. From these tax receipts, the first 23-1/3% is deposited into a Special Alcohol and Drug Programs Fund; the remainder is split one-third to the County General Fund, one-third to the Special Alcohol and Drug Programs Fund, and one-third to a Special Parks & Recreation Fund. 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.

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

## 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.

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

# 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.

| <b>Revenues</b>                  | 2023<br>Actual | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>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%           |
| <b>Revenue Total</b>             | <b>731,344</b> | <b>770,099</b>   | <b>431,605</b>   | <b>-78.426%</b>   |
| <b>Expenses</b>                  | 2023<br>Actual | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>Change |
| <b>Expense Total</b>             | <b>713,635</b> | <b>1,936,000</b> | <b>1,858,290</b> | <b>-4.181%</b>    |



# Special Bridge Construction (2-mill) Fund

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

| <b>Revenues</b>                  | 2023<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>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%                |
| <b>Revenue Total</b>             | <b>1,462,769</b> | <b>1,542,209</b> | <b>1,569,569</b> | <b>1.743%</b>     |
| <b>Expenses</b>                  | 2023<br>Actual   | 2024<br>Adopted  | 2025<br>Adopted  | Percent<br>Change |
| <b>Expense Total</b>             | <b>1,854,086</b> | <b>2,888,750</b> | <b>1,828,808</b> | <b>-57.958%</b>   |



# Expo Capital Improvements

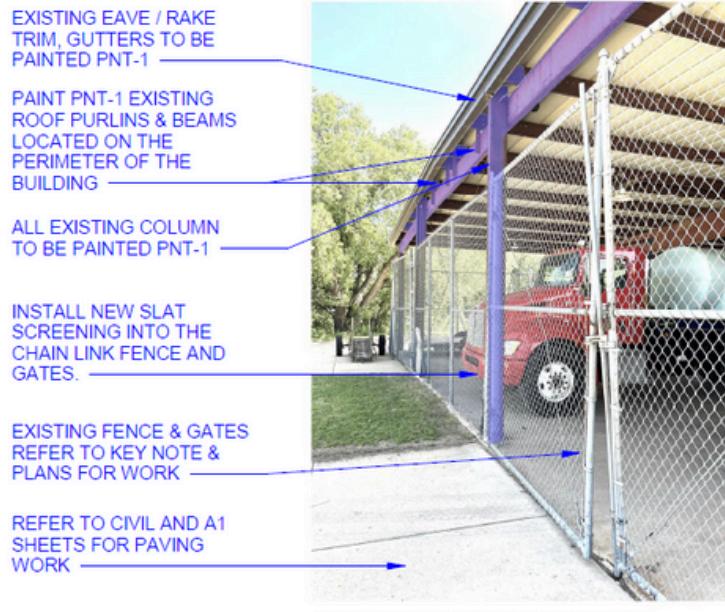
The Expo Capital Improvements Fund provides for small capital repairs at the Livestock & Expo Center. This fund receives no tax revenues and is solely funded by proceeds from farm rent on land originally acquired by the County for construction of a future Expo Center. While no projects are slated for 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<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|----------------------|----------------|-----------------|-----------------|-------------------|
| Miscellaneous        | 8,975          | 3,000           | 3,000           | 0%                |
| Donations            | 2,500          | 0               | 0               | 0%                |
| <b>Revenue Total</b> | <b>11,475</b>  | <b>3,000</b>    | <b>3,000</b>    | <b>0%</b>         |

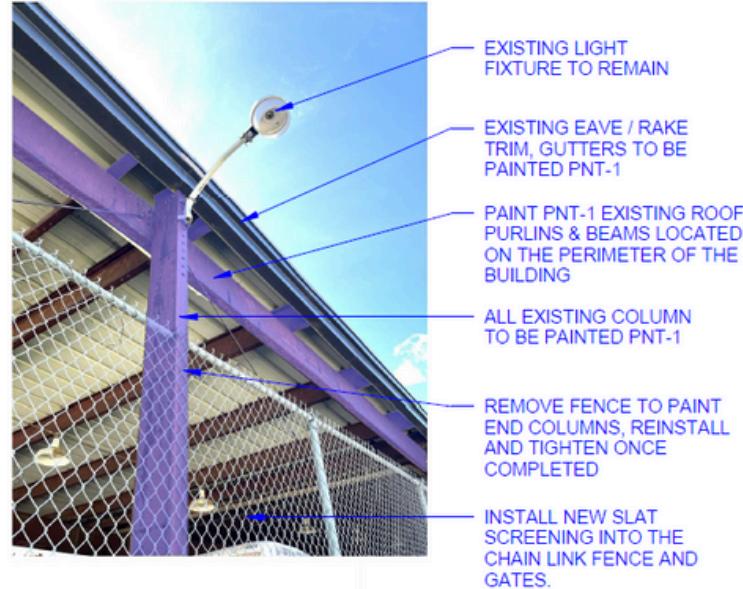
  

| Expenses             | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|----------------------|----------------|-----------------|-----------------|-------------------|
| Capital Outlay       | 34,320         | 81,293          | 79,849          | -1.808%           |
| <b>Expense Total</b> | <b>34,320</b>  | <b>81,293</b>   | <b>79,849</b>   | <b>-1.808%</b>    |

## BUILDING PICTURES & NOTING



PICTURE ON EAST SIDE / GRID LINE 8



PICTURE ON EAST SIDE / GRID LINE 5

# 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.

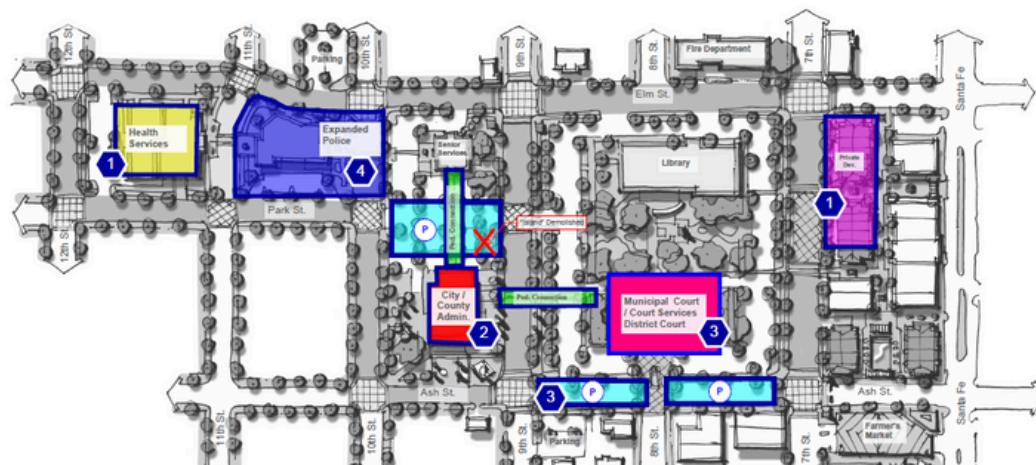
| Revenues                       | 2023<br>Actual   | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|--------------------------------|------------------|-----------------|-----------------|-------------------|
| Reimbursements                 | 2,098,427        | 0               | 48,461          | 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%                |
| <b>Revenue Total</b>           | <b>3,346,982</b> | <b>100,000</b>  | <b>48,461</b>   | <b>-106.351%</b>  |
| Expenses                       | 2023<br>Actual   | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
| Expense Total                  | 962,552          | 4,076,448       | 6,763,903       | 39.732%           |



# 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         |
| <b>Total</b>                       | <b>1,174,000</b> | <b>750,000</b> | <b>1,800,000</b> | <b>550,000</b> | <b>400,000</b> |



# Health Department Capital Improvements

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

| <b>Revenues</b>                 | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|---------------------------------|----------------|-----------------|-----------------|-------------------|
| Transfer from Health Department | 7,587          | 200,000         | 0               | -100.000%         |
| <b>Revenue Total</b>            | <b>7,587</b>   | <b>200,000</b>  | <b>0</b>        | <b>-100.000%</b>  |

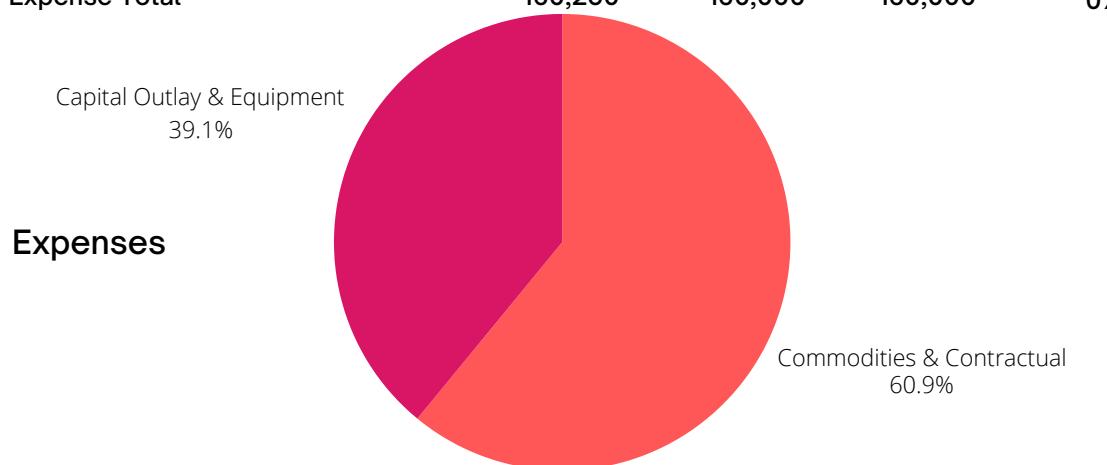
| <b>Expenses</b>      | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|----------------------|----------------|-----------------|-----------------|-------------------|
| Capital Outlay       | 7,290          | 474,407         | 574,704         | 17.451%           |
| <b>Expense Total</b> | <b>7,290</b>   | <b>474,407</b>  | <b>574,704</b>  | <b>17.451%</b>    |



# Fire District #1

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

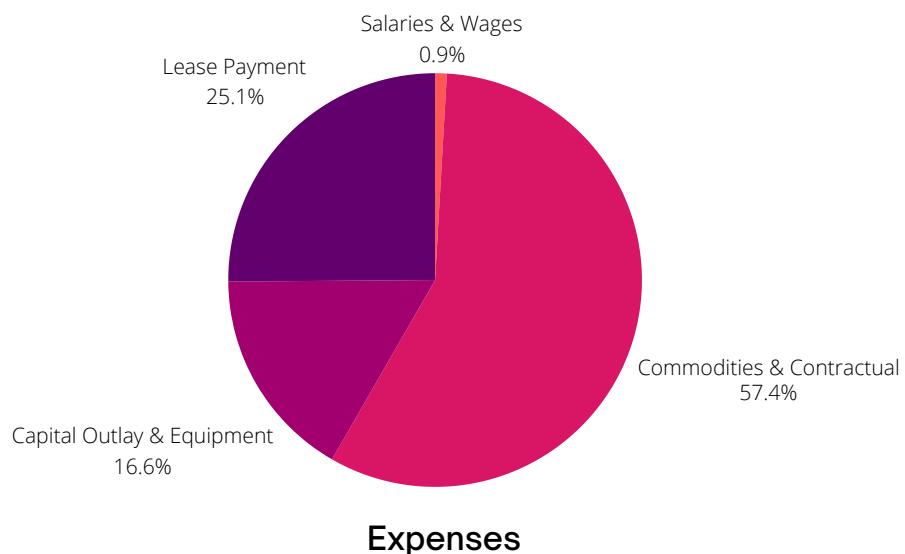
| Revenues                         | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|----------------------------------|----------------|-----------------|-----------------|-------------------|
| Ad Valorem Property Tax          | 78,652         | 145,338         | 142,018         | -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%                |
| <b>Revenue Total</b>             | <b>159,191</b> | <b>158,425</b>  | <b>155,865</b>  | <b>-1.642%</b>    |
| Expenses                         | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Expense Total</b>             | <b>160,250</b> | <b>160,000</b>  | <b>160,000</b>  | <b>0%</b>         |



# Fire District #2

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

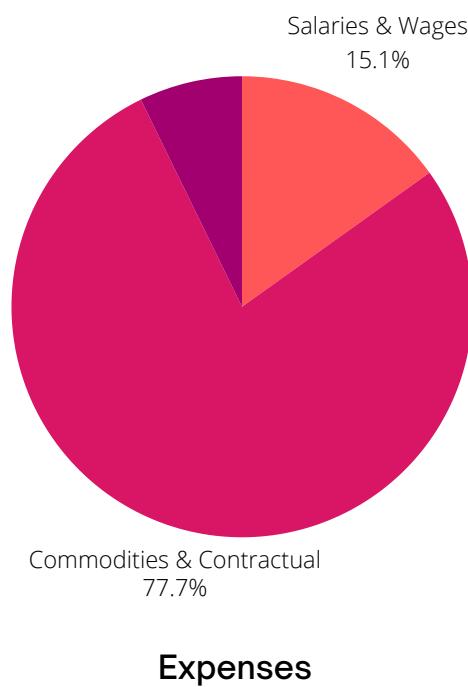
| <b>Revenues</b>                  | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|----------------------------------|----------------|-----------------|-----------------|-------------------|
| Ad Valorem Property Tax          | 201,544        | 224,984         | 224,956         | -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%                |
| <b>Revenue Total</b>             | <b>224,192</b> | <b>241,143</b>  | <b>241,775</b>  | <b>0.261%</b>     |
| <b>Expenses</b>                  | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Expense Total</b>             | <b>225,513</b> | <b>235,692</b>  | <b>244,855</b>  | <b>3.742%</b>     |



# Fire District #3

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

| <b>Revenues</b>                  | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Revenue Total</b>             | <b>177,824</b> | <b>163,725</b>  | <b>197,711</b>  | <b>17.189%</b>    |
| <b>Expenses</b>                  | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%          |
| <b>Expense Total</b>             | <b>174,710</b> | <b>166,000</b>  | <b>203,000</b>  | <b>18.226%</b>    |

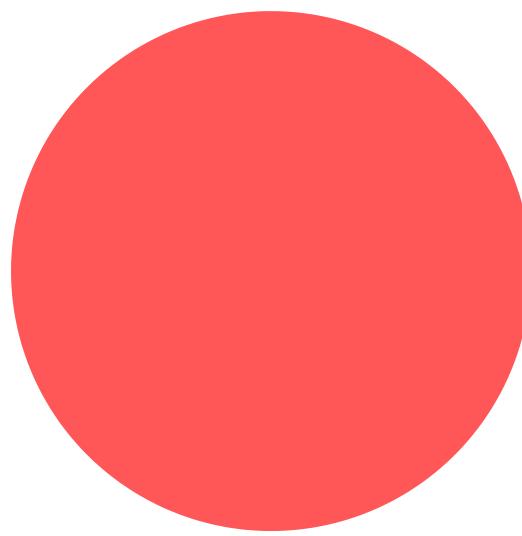


# Fire District #4

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

| <b>Revenues</b>                  | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%          |
| <b>Revenue Total</b>             | <b>85,592</b>  | <b>83,224</b>   | <b>84,640</b>   | <b>1.672%</b>     |

| <b>Expenses</b>              | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|------------------------------|----------------|-----------------|-----------------|-------------------|
| Contract with City of Salina | 84,749         | 90,000          | 90,000          | 0%                |
| <b>Expense Total</b>         | <b>84,749</b>  | <b>90,000</b>   | <b>90,000</b>   | <b>0%</b>         |



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.

| <b>Revenues</b>                  | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Revenue Total</b>             | <b>216,007</b> | <b>243,751</b>  | <b>238,310</b>  | <b>-2.283%</b>    |
| <b>Expenses</b>                  | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Expense Total</b>             | <b>212,629</b> | <b>245,052</b>  | <b>245,052</b>  | <b>0%</b>         |

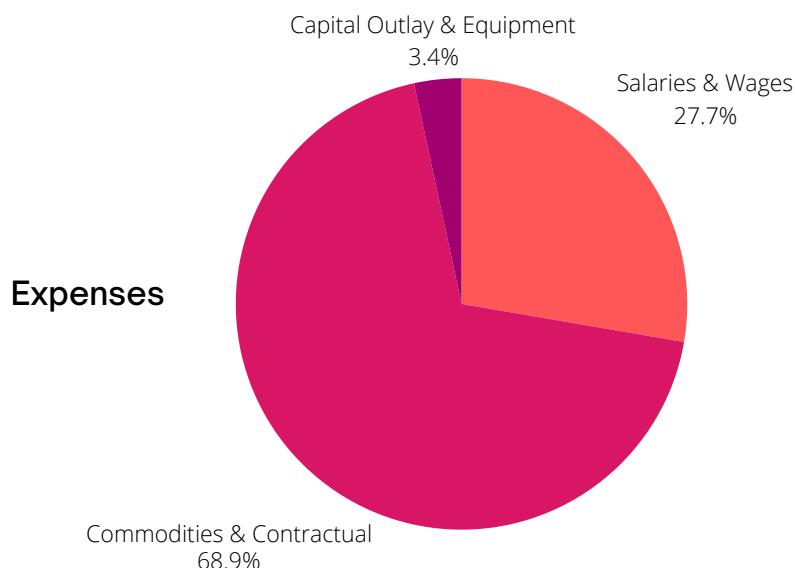


# Fire District #6

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

| <b>Revenues</b>                  | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Revenue Total</b>             | <b>57,838</b>  | <b>57,851</b>   | <b>66,457</b>   | <b>12.949%</b>    |

| <b>Expenses</b>               | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Expense Total</b>          | <b>59,086</b>  | <b>57,200</b>   | <b>67,620</b>   | <b>15.409%</b>    |



# 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.

| <b>Revenues</b>                  | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Revenue Total</b>             | <b>117,783</b> | <b>119,672</b>  | <b>125,602</b>  | <b>4.721%</b>     |
| <b>Expenses</b>                  | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Expense Total</b>             | <b>118,704</b> | <b>123,554</b>  | <b>128,954</b>  | <b>4.187%</b>     |

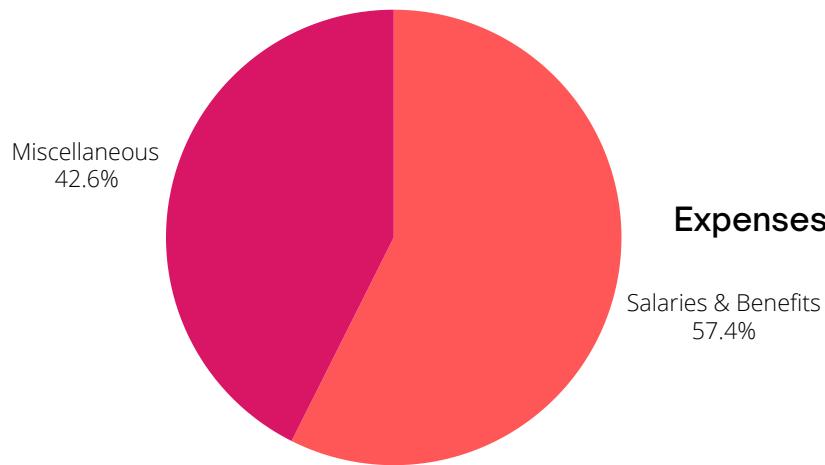


# Falun Improvement District

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

| Revenues             | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|----------------------|----------------|-----------------|-----------------|-------------------|
| Miscellaneous        | 20,224         | 11,200          | 11,600          | 3.448%            |
| <b>Revenue Total</b> | <b>20,224</b>  | <b>11,200</b>   | <b>11,600</b>   | <b>3.448%</b>     |

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



# Kipp Sewer District - Operations

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

| <b>Revenues</b>         | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|-------------------------|----------------|-----------------|-----------------|-------------------|
| Ad Valorem Property Tax | 810            | 0               | 0               | 0%                |
| Delinquent Charges      | 190            | 0               | 0               | 0%                |
| User Fees               | 8,436          | 8,000           | 8,000           | 0%                |
| <b>Revenue Total</b>    | <b>9,436</b>   | <b>8,000</b>    | <b>8,000</b>    | <b>0%</b>         |

| <b>Expenses</b>          | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>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%                |
| <b>Expenditure Total</b> | <b>14,212</b>  | <b>11,575</b>   | <b>11,575</b>   | <b>0%</b>         |

# Kipp Sewer District - Bond & Interest

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

| <b>Revenues</b>         | 2023<br>Actual | 2024<br>Adopted | 2025<br>Adopted | Percent<br>Change |
|-------------------------|----------------|-----------------|-----------------|-------------------|
| Ad Valorem Property Tax | 13,897         | 13,000          | 13,000          | 0%                |
| <b>Revenue Total</b>    | <b>13,897</b>  | <b>13,000</b>   | <b>13,000</b>   | <b>0%</b>         |

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



# 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

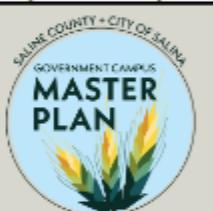
Monte Shadwick, District 1  
Robert Vidricksen, District 2  
Rodger Sparks, District 3  
James Weese, District 4  
Joe Hay Jr, District 5

### 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

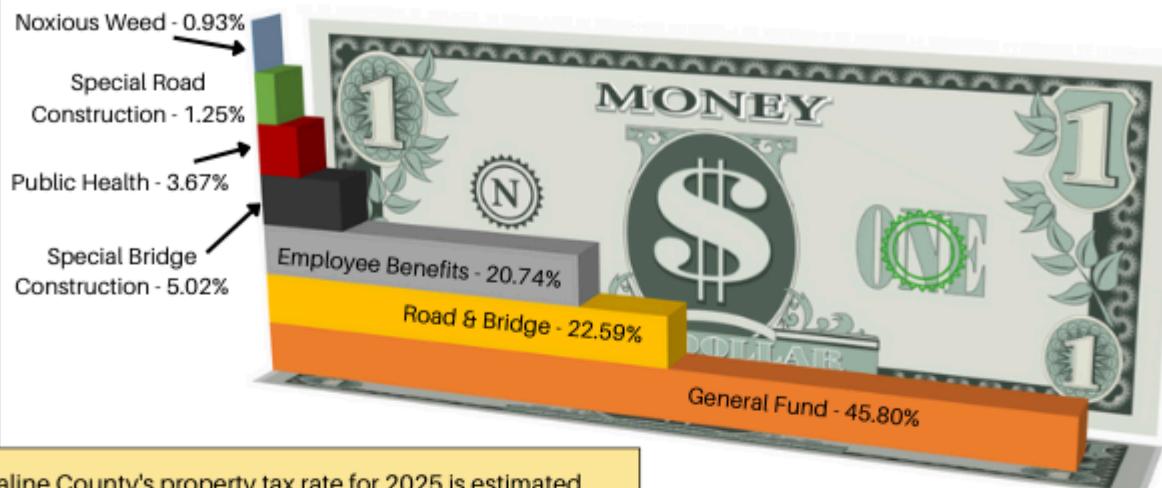


The County partnered with the City of Salina and entered into a contract with TreanorHL and Olsson Studios to complete a study that evaluates several buildings and spaces that are owned or occupied by each entity. The County was able to allocate American Rescue Plan Act (ARPA) funds to cover the County's 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](http://WWW.SALINECOUNTYKS.GOV)**

## TAX RATE SHARE BY TAX-SUPPORTED FUNDS

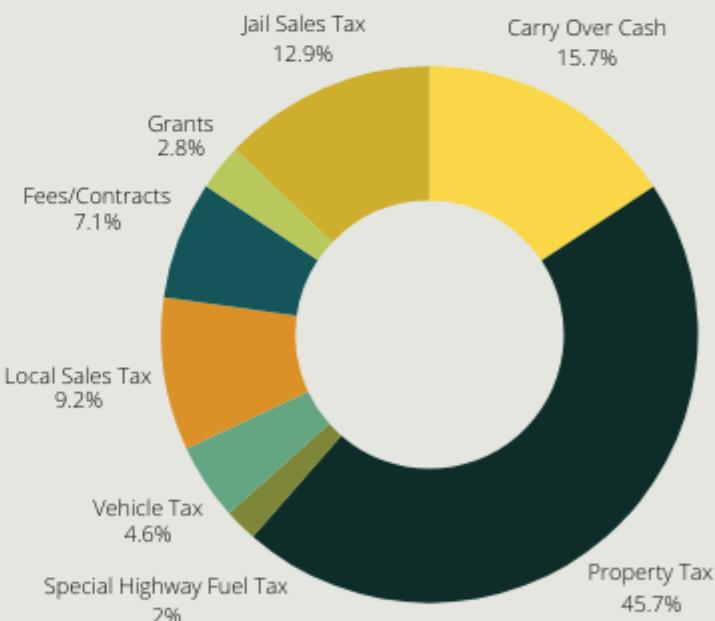
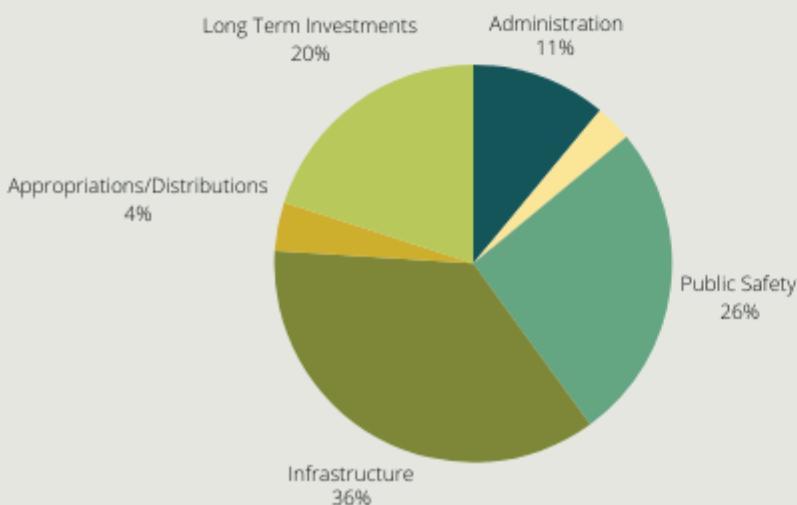


Saline County's property tax rate for 2025 is estimated at 39.880 mills or about \$39.88 in tax levied on every \$1,000 in taxable valuation. This graphic shows the breakdown of the 2025 tax rate by each of the County's tax-supported funds.

## 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.