

RUSSELL

2016

Computation to Determine Limit for 2016

	Amount of Levy
1. Total tax levy amount in 2015 budget	+ \$ <u>1,723,953</u>
2. Debt service levy in 2015 budget	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>1,723,953</u>

2015 Valuation Information for Valuation Adjustments

4. New improvements for 2015:	+ <u>261,064</u>	
5. Increase in personal property for 2015:		
5a. Personal property 2015	+ <u>2,485,338</u>	
5b. Personal property 2014	- <u>2,496,667</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2015		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	- <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2015		<u>60,571</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>321,635</u>
9. Total estimated valuation July 1, 2015	<u>29,493,335</u>	
10. Total valuation less valuation adjustment (9 minus 8)		<u>29,171,700</u>
11. Factor for increase (8 divided by 10)		<u>0.01103</u>
12. Amount of increase (11 times 3)		+ \$ <u>19,008</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ <u>1,742,961</u>
14. Debt service in this 2016 budget		<u>0</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>1,742,961</u>
16. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)		\$ <u>27,583</u>
18. Maximum levy for budget year 2016 including debt service, not requiring 'notice of vote publication.' (15 plus 17)		\$ <u>1,770,544</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

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

Budgeted Fund for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,069,007	166,806	2,364	3,436	20,474	1,240
Debt Service						
Library	130,884	20,423	290	421	2,507	152
Airport	17,628	2,751	39	57	338	20
Industrial	36,569	5,706	81	118	700	42
Fire Equipment	145,038	22,632	321	466	2,778	168
Personnel Benefits	324,827	50,686	719	1,044	6,221	376
Recreation	116,033	18,106	257	373	2,222	134
TOTAL	1,723,953	269,004	3,814	5,542	33,018	1,998

County Treas Motor Vehicle Estimate 269,004
 County Treas Recreational Vehicle Estimate 3,814
 County Treas 16/20M Vehicle Estimate 5,542
 County Treas Commercial Vehicle Tax Estimate 33,018
 County Treas Watercraft Tax Estimate 1,998

Motor Vehicle Factor 0.15604
 Recreational Vehicle Factor 0.00221
 16/20M Vehicle Factor 0.00321
 Commercial Vehicle Factor 0.01915
 Watercraft Factor 0.00116

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
General	Industrial	42,155	31,000	40,000	12-197
General	Capital Improvement	150,553	120,000	464,000	12-1,118
General	Equipment Reserve	108,398	150,000	237,250	12-1,117
General	Risk Management	500	500	500	12-2615
Special Highway	Capital Improvement	-	650,000	-	12-1,118
Electric	General	450,000	430,000	450,000	12-825d
Electric	Personnel Benefits	375,000	375,000	390,000	12-825d
Electric	Electric Depreciaton	250,000	250,000	250,000	12-825d
Electric	Risk Management	3,500	3,500	3,500	12-2615
Water	General	115,000	100,000	120,000	12-825d
Water	Bond & Interest	438,296	475,500	491,702	12-825d
Water	Personnel Benefits	250,000	250,000	260,000	12-825d
Water	Water Improvement	300,000	300,000	370,000	12-825d
Water	Risk Management	1,000	1,000	1,000	12-2615
Sanitation	Personnel Benefits	115,000	115,000	110,000	12-825d
Sanitation	General	35,000	35,000	35,000	12-825d
Sanitation	Sanitation Depreciation	-	-	7,500	12-825d
Wastewater	Wastewater Improvement	75,000	546,000	115,000	12-631o
Wastewater	General	45,000	250,000	110,000	12-825d
Wastewater	Personnel Benefits	75,000	80,000	100,000	12-825d
	Totals	2,829,402	4,162,500	3,555,452	
	Adjustments				
	Adjusted Totals	2,829,402	4,162,500	3,555,452	

*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2016

Library found in: RUSSELL
RUSSELL

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2015</u>	<u>2016</u>
Ad Valorem Tax	\$130,884	\$131,502
Delinquent Tax	\$1,009	\$0
Motor Vehicle Tax	\$19,805	\$20,423
Recreational Vehicle Tax	\$463	\$290
16/20M Vehicle Tax	\$473	\$421
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$152,634	\$152,636
Difference in Total Taxes:	\$2	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$29,092,064	\$29,493,335
Did Assessed Valuation Decrease?	No	
Levy Rate	4.499	4.459
Difference in Levy Rate:	(0.040)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

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2016

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
Mayor/Council/Admin			
Salaries	4,725	4,200	4,725
Contractual	34,230	41,750	36,700
Commodities	2,818	4,000	3,150
Capital Outlay	290	10,000	5,000
Total	42,063	59,950	49,575
City Manager/HR			
Salaries	142,569	203,700	249,000
Contractual	7,351	11,250	10,300
Commodities	3,720	4,500	4,500
Capital Outlay			1,500
Total	153,640	219,450	265,300
City Clerk			
Salaries	179,489	142,180	148,380
Contractual	82,209	72,400	87,500
Commodities	14,966	14,500	16,400
Capital Outlay	3,920	3,000	3,000
Total	280,584	232,080	255,280
Public Transportation/Custodian			
Salaries	47,387	51,900	54,400
Contractual	2,072	2,600	2,400
Commodities	13,180	14,450	14,350
Capital Outlay			
Total	62,639	68,950	71,150
Police			
Salaries	360,168	406,400	421,900
Contractual	24,938	36,900	34,750
Commodities	50,285	54,500	55,200
Capital Outlay	3,059	4,600	4,000
Total	438,450	502,400	515,850
Public Works			
Salaries	65,407	67,000	71,400
Contractual	5,281	8,250	6,350
Commodities	8,529	9,200	8,450
Capital Outlay	0		1,300
Total	79,217	84,450	87,500
Fire			
Salaries	150,533	182,800	191,100
Contractual	13,209	21,950	24,400
Commodities	30,032	35,500	35,200
Capital Outlay			
Total	193,774	240,250	250,700
Municipal Court			
Salaries	32,696	42,700	44,000
Contractual	4,784	6,160	8,480
Commodities	900	1,500	1,300
Capital Outlay			
Total	38,380	50,360	53,780
Page 1 - Total	1,283,747	1,457,890	1,549,135

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2016

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Expenditures:			
911			
Salaries	337,926	344,400	359,300
Contractual	2,684	4,550	3,950
Commodities	4,663	7,000	7,000
Capital Outlay	2,350	1,200	0
Total	347,623	357,150	370,250
Building Planning and Zoning			
Salaries	89,511	92,650	97,700
Contractual	25,761	22,450	21,850
Commodities	4,824	4,300	4,300
Capital Outlay			
Total	120,096	119,400	123,850
Street			
Salaries	264,543	259,300	275,400
Contractual	14,558	21,250	18,250
Commodities	82,969	87,100	84,700
Capital Outlay			1,300
Total	362,070	367,650	379,650
Golf Course and Clubhouse			
Salaries	84,743	86,800	95,600
Contractual	39,453	39,900	44,350
Commodities	49,311	44,800	47,400
Capital Outlay			1,300
Total	173,507	171,500	188,650
Swimming Pool			
Salaries	43,277	53,100	54,500
Contractual	6,560	4,450	9,100
Commodities	16,196	27,900	23,850
Capital Outlay			300
Total	66,033	85,450	87,750
Park			
Salaries	207,906	197,600	198,000
Contractual	13,134	15,800	18,500
Commodities	49,464	54,200	51,900
Capital Outlay			
Total	270,504	267,600	268,400
Deines Cultural Center			
Salaries	25,150	32,300	28,600
Contractual	15,417	17,600	16,500
Commodities	4,312	6,500	6,250
Capital Outlay		1,000	
Total	44,879	57,400	51,350
Armory/Community Center			
Salaries			
Contractual	2,846	3,100	3,100
Commodities	5,323	6,500	6,400
Capital Outlay	872		
Total	9,041	9,600	9,500
Page 2 -Total	1,393,753	1,435,750	1,479,400
Page 1 -Total	1,288,747	1,457,890	1,549,135
Grand Total	2,682,500	2,893,640	3,028,535

(Note: Should agree with general sub-totals.)

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2016

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Library			
Unencumbered Cash Balance Jan 1	9,320	7,811	3,756
Receipts:			
Ad Valorem Tax	123,882	130,884	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,538	1,009	
Motor Vehicle Tax	21,729	19,805	20,423
Recreational Vehicle Tax	273	463	290
16/20M Vehicle Tax		473	421
Commercial Vehicle Tax			2,507
Watercraft Tax			152
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	149,422	152,634	23,793
Resources Available:	158,742	160,445	27,549
Expenditures:			
Appropriation	143,822	153,000	153,500
Neighborhood Revitalization Rebate	7,109	3,689	3,992
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	150,931	156,689	157,492
Unencumbered Cash Balance Dec 31	7,811	3,756	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	150,931	156,689	157,492
Non-Appropriated Balance:			
Total Expenditure/Non-Appr Balance:			157,492
Tax Required			129,943
Delinquent Comp Rate: 1.2%			1,559
Amount of -1 Ad Valorem Tax			131,502

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Recreation			
Unencumbered Cash Balance Jan 1	7,051	6,074	3,369
Receipts:			
Ad Valorem Tax	95,314	116,033	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,933	811	
Motor Vehicle Tax	18,074	15,233	18,106
Recreational Vehicle Tax	226	369	257
16/20M Vehicle Tax		364	373
Commercial Vehicle Tax			2,222
Watercraft Tax			134
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	116,547	132,806	21,092
Resources Available:	123,598	138,880	24,461
Expenditures:			
Appropriation	111,930	132,240	132,240
Neighborhood Revitalization Rebate	5,594	3,271	3,416
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	117,524	135,511	135,656
Unencumbered Cash Balance Dec 31	6,074	3,369	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	117,524	135,511	135,656
Non-Appropriated Balance:			
Total Expenditure/Non-Appr Balance:			135,656
Tax Required			111,195
Delinquent Comp Rate: 1.2%			1,334
Amount of 2015 Ad Valorem Tax			112,529

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Airport	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	43,912	39,666	35,301
Receipts:			
Ad Valorem Tax	509	17,628	xxxxxxxxxxxxxxxx
Delinquent Tax	630	84	
Motor Vehicle Tax	4,467	1,556	2,751
Recreational Vehicle Tax	56	23	39
16/20M Vehicle Tax			57
Commercial Vehicle Tax		11	338
Watercraft Tax			20
Rental	9,756	8,900	8,900
Fuel Sales	15,942	16,000	15,500
Interest on Idle Funds	52	30	30
Miscellaneous	164		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	31,576	44,232	27,635
Resources Available:	75,488	83,898	62,936
Expenditures:			
Personnel Salaries			12,000
Contractual	9,279	23,000	15,400
Commodities	21,459	25,100	24,600
Capital Outlay	1,974		11,000
Transfer to Airport Improvement	3,110		
Neighborhood Revitalization Rebate		497	2
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	35,822	48,597	63,002
Unencumbered Cash Balance Dec 31	39,666	35,301	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	59,616	48,597	63,002
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	63,002
		Tax Required	66
		Delinquent Comp Rate: 1.2%	1
		Amount of 2015 Ad Valorem Tax	67

Adopted Budget	Prior Year	Current Year	Proposed Budget
Industrial	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	93,441	102,979	106,922
Receipts:			
Ad Valorem Tax	22,867	36,569	xxxxxxxxxxxxxxxx
Delinquent Tax	645	235	
Motor Vehicle Tax	5,436	3,655	5,706
Recreational Vehicle Tax	65	88	81
16/20M Vehicle Tax		87	118
Commercial Vehicle Tax			700
Watercraft Tax			42
Transfer from General	42,155	31,000	40,000
Interest on Idle Funds	128	100	100
Miscellaneous	5,421	350	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	76,717	72,074	46,747
Resources Available:	170,158	175,053	153,669
Expenditures:			
Contractual	65,740	67,100	66,140
Commodities			
Capital Outlay			87,600
Neighborhood Revitalization Rebate	1,439	1,031	2
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	67,179	68,131	153,742
Unencumbered Cash Balance Dec 31	102,979	106,922	xxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	112,825	113,131	153,742
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	153,742
		Tax Required	73
		Delinquent Comp Rate: 1.2%	1
		Amount of 2015 Ad Valorem Tax	74

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Fire Equipment	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	46,573	7,101	0
Receipts:			
Ad Valorem Tax	3,846	145,038	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	649	102	
Motor Vehicle Tax	4,550	1,614	22,632
Recreational Vehicle Tax	56	33	321
16/20M Vehicle Tax		11	466
Commercial Vehicle Tax			2,778
Watercraft Tax			168
Interest on Idle Funds	173	300	200
Miscellaneous		250	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,274	147,348	26,565
Resources Available:	55,847	154,449	26,565
Expenditures:			
Contractual			
Capital Equipment	48,185	150,361	54,800
Neighborhood Revitalization Rebate	561	4,088	895
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	48,746	154,449	55,695
Unencumbered Cash Balance Dec 31	7,101	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	258,124	171,778	55,695
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	55,695
		Tax Required	29,130
		Delinquent Comp Rate: 1.2%	350
		Amount of 2015 Ad Valorem Tax	29,480

Adopted Budget Personnel Benefits	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	42,178	398,358	296,902
Receipts:			
Ad Valorem Tax	832,877	324,827	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	13,249	5,410	
Motor Vehicle Tax	72,128	133,200	50,686
Recreational Vehicle Tax	906	2,797	719
16/20M Vehicle Tax		3,183	1,044
Commercial Vehicle Tax			6,221
Watercraft Tax			376
Reimbursed Expense	207,239	215,000	215,000
Transfer from Electric	375,000	375,000	390,000
Transfer from Water	250,000	250,000	260,000
Transfer from Sanitation	115,000	115,000	110,000
Transfer from Wastewater	75,000	80,000	100,000
Interest on Idle Funds	571	300	200
Miscellaneous	16,429	10,334	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,958,399	1,515,051	1,134,246
Resources Available:	2,000,577	1,913,409	1,431,148
Expenditures:			
Health Insurance	942,725	950,000	1,017,250
FICA	235,642	265,000	280,000
KPERS	296,561	287,000	359,000
Workers Compensation	83,842	100,000	130,000
Unemployment	2,203	5,000	8,600
Insurance	142	201	250
Neighborhood Revitalization Rebate	41,104	9,156	11,535
Miscellaneous		150	
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	1,602,219	1,616,507	1,806,635
Unencumbered Cash Balance Dec 31	398,358	296,902	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	1,931,728	1,861,798	1,806,635
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,806,635
		Tax Required	375,487
		Delinquent Comp Rate: 1.2%	4,506
		Amount of 2015 Ad Valorem Tax	379,993

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	599,315	716,015	107,615
Receipts:			
State of Kansas Gas Tax	115,909	116,200	116,370
County Transfers Gas		0	0
Interest on Idle Funds	791	400	400
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	116,700	116,600	116,770
Resources Available:	716,015	832,615	224,385
Expenditures:			
Contractual			
Commodities		75,000	75,000
Capital Outlay			149,385
Transfer to Cap Improv		650,000	
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	725,000	224,385
Unencumbered Cash Balance Dec 31	716,015	107,615	0
2014/2015/2016 Budget Authority Amount	380,000	725,000	224,385

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	72,844	71,726	15,198
Receipts:			
Local Alcoholic Liquor Tax	13,475	13,472	13,977
Interest on Idle Funds	86		50
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	13,561	13,472	14,027
Resources Available:	86,405	85,198	29,225
Expenditures:			
Contractual			
Commodities			
Capital Outlay	14,679	70,000	29,225
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,679	70,000	29,225
Unencumbered Cash Balance Dec 31	71,726	15,198	0
2014/2015/2016 Budget Authority Amount	45,000	70,000	29,225

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Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	3,043,537	2,832,023	3,008,455
Receipts:			
Electric Sales	6,662,705	6,470,000	10,942,000
Energy Adjustment Revenue	4,000,487	4,671,040	1,075,000
Steam & Heat Sales			
Late Payment Penalty	15,911	15,000	15,000
Customer Deposits			
Rent		5,500	5,500
Interest on Idle Funds	4,584	4,800	4,000
Miscellaneous	61,137		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,744,824	11,166,340	12,041,500
Resources Available:	13,788,361	13,998,363	15,049,955
Expenditures:			
Administration:			
Personnel	66,370	69,600	73,800
Contractual	54,016	68,250	76,550
Commodities	6,959	2,500	3,200
Capital Outlay			
Production:			
Personnel	271,987	302,200	316,000
Contractual	184,668	167,600	192,600
Commodities	8,602,726	8,669,000	9,253,000
Capital Outlay	124,851		
Distribution:			
Personnel	283,988	382,058	428,350
Contractual	45,328	41,100	43,000
Commodities	224,669	229,100	227,100
Capital Outlay	12,276		
Debt Service			
Transfer to General Fund	450,000	430,000	450,000
Transfer to Personnel Benefits	375,000	375,000	390,000
Transfer to Electric Depreciation	250,000	250,000	250,000
Transfer to Risk Mgt Reserve	3,500	3,500	3,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,956,338	10,989,908	11,707,100
Unencumbered Cash Balance Dec 31	2,832,023	3,008,455	3,342,855
2014/2015/2016 Budget Authority Amount	11,019,500	10,989,908	11,707,100

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	1,284,396	1,161,869	1,047,290
Receipts:			
Water Sales	1,864,550	2,123,500	2,190,000
State Water Protection Fee	6,790	8,000	6,000
Late Payment Penalty	5,717	5,000	5,000
Sales Tax			
Ranch Agreement	8,998	21,598	6,000
Water Main Tap Fees	3,845	1,620	5,000
Customer Deposits	1,999		
Interest on Idle Funds	1,436	2,000	1,000
Miscellaneous	17,222	5,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,910,557	2,166,718	2,213,000
Resources Available:	3,194,953	3,328,587	3,260,290
Expenditures:			
Administration:			
Contractual	14,691	24,950	19,950
Commodities	38	400	400
Capital Outlay			
Production:			
Personnel	207,788	225,400	234,700
Contractual	114,219	145,900	139,100
Commodities	340,692	404,000	470,000
Capital Outlay			1,300
Distribution:			
Personnel	161,634	172,275	180,175
Contractual	11,414	17,750	20,200
Commodities	48,683	57,700	62,100
Capital Outlay			1,300
Debt Service	29,629	106,422	106,425
Transfer to Bond & Interest	438,296	475,500	491,702
Transfer to Personal Benefits	250,000	250,000	260,000
Transfer to Water Improvement Fund	300,000	300,000	370,000
Transfer to General Fund	115,000	100,000	120,000
Transfer to Risk Mgt Reserve	1,000	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,033,084	2,281,297	2,478,352
Unencumbered Cash Balance Dec 31	1,161,869	1,047,290	781,938
2014/2015/2016 Budget Authority Amount	2,257,311	2,281,297	2,478,352

RUSSELL

2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sanitation	Actual for 2014	Estimate for 2015	Year for 2016
Unencumbered Cash Balance Jan 1	181,402	216,831	135,291
Receipts:			
Sanitation Sales	268,907	270,000	268,000
Landfill Sales	148,745	148,000	148,000
Recycling Sales	3,549	4,000	3,500
PolyKart Sales	11,896	7,500	7,500
Sales Tax	903	1,000	900
Penalty	1,514	1,400	1,400
Interest on Idle Funds	269	200	200
Miscellaneous	8,597	4,960	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	444,380	437,060	434,500
Resources Available:	625,782	653,891	569,791
Expenditures:			
Administartion:			
Contractual	5,343	5,750	7,100
Commodities	309	2,000	2,000
Personnel	114,970	132,550	140,300
Contractual	105,978	113,500	115,500
Commodities	32,351	39,800	39,000
Capital Outlay			
Transfer to General Fund	35,000	35,000	35,000
Transfer to Personnel Benefits	115,000	115,000	110,000
Transfer to Sanitation Reserve		75,000	75,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	408,951	518,600	523,900
Unencumbered Cash Balance Dec 31	216,831	135,291	45,891
2014/2015/2016 Budget Authority Amount	423,450	593,600	523,900

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2016

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	567,484	740,139	206,539
Receipts:			
Sewer Usage Charge	526,541	510,000	510,000
Penalty	1,783	1,600	1,600
Sewer Tap Main Fees	1,450	200	500
Interest on Idle Funds	857	600	500
Miscellaneous	2,536	0	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	533,167	512,400	514,600
Resources Available:	1,100,651	1,252,539	721,139
Expenditures:			
Personnel	95,324	104,800	110,200
Contractual	18,955	19,450	23,250
Commodities	51,233	45,750	45,500
Transfer to General Fund	45,000	250,000	110,000
Transfer to Personnel Benefits	75,000	80,000	100,000
Transfer to Wastewater Improvement	75,000	546,000	115,000
Capital Outlay			1,300
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	360,512	1,046,000	505,250
Unencumbered Cash Balance Dec 31	740,139	206,539	215,889
2014/2015/2016 Budget Authority Amount	406,000	1,046,000	505,250

RUSSELL

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Electric Depreciation		Water Improvement		Wastewater Replacemen		Capitail Improvements		Equipment Reserve		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,936,880	Cash Balance Jan 1	174,739	Cash Balance Jan 1	302,626	Cash Balance Jan 1	947,009	Cash Balance Jan 1	319,544	3,680,798
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	2,392	Sale of Assets	9,209	Interest Income	217	Interest Income	1,350	Interst Income	494	
Operating Transfers	250,000	Loan Revenues	729,026	Operating Transfers	75,000	Grants	200,000	Operating Transfers	108,398	
		Interest Income	197			Golf Course Fees	9,762			
		Operating Transfers	300,000			Operating Transfers	150,553			
						Miscellaneous	63,194			
Total Receipts	252,392	Total Receipts	1,038,432	Total Receipts	75,217	Total Receipts	424,859	Total Receipts	108,892	1,899,792
Resources Available:	2,189,272	Resources Available:	1,213,171	Resources Available:	377,843	Resources Available:	1,371,868	Resources Available:	428,436	5,580,590
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	342,765	Professional Services	33,892	Capital Outlay	344,653	Administration	52,806	Police Department	68,351	
		Capital Expenditures	798,938			Police Department	1,083	Golf Course	31,666	
						Street Department	44,350			
						Golf Course	7,693			
						Park Department	21,283			
Total Expenditures	342,765	Total Expenditures	832,830	Total Expenditures	344,653	Total Expenditures	127,215	Total Expenditures	100,017	1,747,480
Cash Balance Dec 31	1,846,507	Cash Balance Dec 31	380,341	Cash Balance Dec 31	33,190	Cash Balance Dec 31	1,244,653	Cash Balance Dec 31	328,419	3,833,110 **
										3,833,110 **

**Note: These two block figures should agree.

2016

RUSSELL

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2014 is to be shown)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sanitation Depreciation		Johnson Trust Fund		Deines Center Trust		Donations		Airport Capital Projects		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	0	Cash Balance Jan 1	629,745	Cash Balance Jan 1	14,746	Cash Balance Jan 1	1,669	Cash Balance Jan 1	-30,585	615,575
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Trust Distribution	119,615	Interest Income	15	Other Income	2,391	Grant	24,951	
		Interest Income	944					Operating Transfers	3,110	
		Miscellaneous	1,150					Miscellaneous	3,570	
Total Receipts	0	Total Receipts	121,709	Total Receipts	15	Total Receipts	2,391	Total Receipts	31,631	155,746
Resources Available:	0	Resources Available:	751,454	Resources Available:	14,761	Resources Available:	4,060	Resources Available:	1,046	771,321
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Operating Supplies	2,465			Operating Supplies	2,065	Miscellaneous	3	
		Capital Outlay	5,038					Capital Outlay	1,043	
Total Expenditures	0	Total Expenditures	7,503	Total Expenditures	0	Total Expenditures	2,065	Total Expenditures	1,046	10,614
Cash Balance Dec 31	0	Cash Balance Dec 31	743,951	Cash Balance Dec 31	14,761	Cash Balance Dec 31	1,995	Cash Balance Dec 31	0	760,707 **
										760,707 **

**Note: These two block figures should agree.

RUSSELL

NON-BUDGETED FUNDS (C)
(Only the actual budget year for 2014 is to be shown)

2016

Non-Budgeted Funds-C

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

Pfeifer Well Expansion		Agency		Risk Management Reserv						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	532,653	Cash Balance Jan 1	22,527	Cash Balance Jan 1	9,095	Cash Balance Jan 1		Cash Balance Jan 1		564,275
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Bond Proceeds	1,015,000	Drug Task Force Prog	4	Interest Income	85					
Operating Transfers	687	Municipal Court	55,156	Operating Transfers	5,000					
		Fire Fighter Activity	13,452							
		Sink or Swim	101							
Total Receipts	1,015,687	Total Receipts	68,713	Total Receipts	5,085	Total Receipts	0	Total Receipts	0	1,089,485
Resources Available:	1,548,340	Resources Available:	91,240	Resources Available:	14,180	Resources Available:	0	Resources Available:	0	1,653,760
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Professional Services	18,323	Drug Task Force Prog	1,372	Golf Course	910					
Bond Principal	1,000,000	Municipal Court	50,312							
Bond Interest	9,001	Fire Fighter Activity	10,450							
Capital Outlay	105,331	Sink or Swim	200							
Total Expenditures	1,132,655	Total Expenditures	62,334	Total Expenditures	910	Total Expenditures	0	Total Expenditures	0	1,195,899
Cash Balance Dec 31	415,685	Cash Balance Dec 31	28,906	Cash Balance Dec 31	13,270	Cash Balance Dec 31	0	Cash Balance Dec 31	0	457,861 **
										457,861 **

**Note: These two block figures should agree.

RUSSELL

2016

2016 Neighborhood Revitalization Rebate

Budgeted Funds for 2016	2015 Ad Valorem before Rebate**	2015 Mil Rate before Rebate	Estimate 2016 NR Rebate
General	1,174,429	39.820	36,781
Debt Service			
Library	127,462	4.322	3,992
Airport	65	0.002	2
Industrial	72	0.002	2
Fire Equipment	28,574	0.969	895
Personnel Benefits	368,319	12.488	11,535
0			
0			
0			
0			
0			
0			
Recreation	109,072	3.698	3,416
TOTAL	1,807,993	57.604	53,207

2015 July 1 Valuation: 29,493,335

Valuation Factor: 29,493.335

Neighborhood Revitalization Subj to Rebate: 923,689

Neighborhood Revitalization factor: 923.689

**This information comes from the 2016 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.