

To the Clerk of RUSSELL, State of Kansas

We, the undersigned, officers of

CITY OF RUSSELL

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

58.496

Tax Lid Limit (from Computation Tab)

1,953,071

Does the City Need to Hold an Election?

NO

Assisted by:

Address:

Email:

Attest:

Terminale

County Clerk

CPA Summary

To the Clerk of RUSSELL, State of Kansas

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CITY OF RUSSELL

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and (3) the Amounts(s) of 2019 Ad Valorem Tax are within statutory limitations.

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

1,953,071

NO

Nov 1, 2019 Total
Assessed Valuation

Assisted by:

Address:

Email:

Attest: _____ 2019

County Clerk

Governing Body

CPA Summary

CITY OF RUSSELL

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 1,846,570
2. Library levy in 2019 budget	- \$ 142,296
Recreation Commission levy in 2019 budget	- \$ 111,741
3. Net tax levy	\$ 1,592,533

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 337,947	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 2,383,619	
5b. Personal property 2018	- 2,600,243	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 17,506	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	355,453	
11. Total estimated valuation July 1, 2019	29,899,385	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0120	
13. Percentage adjustment increase (12 times 3)	+ \$ 19,160	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 23,888	
16. Total Percentage Adjustments	\$ 43,048	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>0</u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>0</u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>0</u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud		+	<u>0</u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>0</u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u>0</u>	
23. Law enforcement expenses - 2020 budget:		+	<u>1,456,948</u>	
Law enforcement expenses - 2019 budget:		-	<u>1,382,092</u>	
CPI adjustment	1.50%		<u>20,731</u>	
Increased law enforcement expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>54,125</u>
24. Fire protection expenses - 2020 budget:		+	<u>331,304</u>	
Fire protection expenses - 2019 budget:		-	<u>324,971</u>	
CPI adjustment	1.50%		<u>4,875</u>	
Increased fire protection expense in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>1,458</u>
25. Emergency medical expenses - 2020 budget:		+	<u></u>	
Emergency medical expenses - 2019 budget:		-	<u></u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments				<u><u>55,583</u></u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	142,296
Recreation Commission Tax Levy - 2020 budget:	+	119,611
Other tax entity levy - 2020 budget:	+	
28. Total Levies on Behalf of Another Political or Governmental Subdivision		261,907
29. Levy for Dissolved Taxing Entity (Use the First Year After Dissolved)	+	0
30. Total Computed Tax Levy		1,953,071

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy - Less Levy for Other Governmental Units

Exemption from Election Requirement #DIV/0!

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)

2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		23,888
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		23,888
Exemption from Election Requirment		Yes

CITY OF RUSSELL

2020

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

Budgeted Fund for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	799,995	119,438	2,039	2,312	8,348	1,527
Debt Service						
Library	136,796	20,423	349	395	1,428	261
Airport	22,580	3,371	58	65	236	43
Industrial						
Fire Equipment	29,377	4,386	75	85	307	56
Personnel Benefits	746,081	111,389	1,903	2,156	7,786	1,424
Recreation	111,741	16,683	285	323	1,166	213
TOTAL	1,734,829	259,007	4,424	5,013	18,105	3,311

County Treas Motor Vehicle Estimate	259,007				
County Treas Recreational Vehicle Estimate		4,424			
County Treas 16/20M Vehicle Estimate			5,013		
County Treas Commercial Vehicle Tax Estimate				18,105	
County Treas Watercraft Tax Estimate					3,311

Motor Vehicle Factor	0.14930				
Recreational Vehicle Factor		0.00255			
16/20M Vehicle Factor			0.00289		
Commercial Vehicle Factor				0.01044	
Watercraft Factor					0.00191

CITY OF RUSSELL

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Industrial	30,531	28,000	37,100	12-197
General	Capital Improvement	419,424		607,698	12-1,118
General	Equipment Reserve	78,507	150,000	215,000	12-1,117
General	Risk Management	500	500	-	Dec-15
General	Airport	86	48	90	12-1,118
Capital Improvement	Airport Improvement	20,961	-	-	12-1,118
Special Highway	Capital Improvement	75,000	75,000	-	12-1,118
Pfeifer Well Expansion	Bond & Interest	79,270	78,670	8,463	12-6a16
Electric	General	450,000	450,000	450,000	12-825d
Electric	Personnel Benefits	480,000	532,200	477,000	12-825d
Electric	Electric Depreciation	250,000	250,000	360,000	12-825d
Electric	Risk Management	3,500	3,500	-	12-2615
Water	General	120,000	120,000	120,000	12-825d
Water	Bond & Interest	464,578	472,372	475,262	12-825d
Water	Personnel Benefits	289,000	289,000	301,500	12-825d
Water	Water Improvement	450,000	703,500	625,000	12-2615
Water	Risk Management	1,000	1,000	-	12-825d
Sanitation	Personnel Benefits	90,000	92,000	99,500	12-825d
Sanitation	General	35,000	90,000	90,000	12-825d
Sanitation	Sanitation Depreciation	60,000	150,000	120,000	12-825d
Wastewater	Wastewater Improvement	160,000	235,000	380,000	12-6310
Wastewater	General	110,000	110,000	110,000	12-825d
Wastewater	Personnel Benefits	105,000	105,000	106,200	12-825d
Totals		3,772,357	3,935,790	4,582,813	
Adjustments					
Adjusted Totals		3,772,357	3,935,790	4,582,813	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

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

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

Budgeted Year: 2020

Library found in: CITY OF 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>2019</u>	<u>2020</u>
Ad Valorem Tax	\$136,796	\$142,296
Delinquent Tax	\$4,250	\$0
Motor Vehicle Tax	\$20,327	\$20,423
Recreational Vehicle Tax	\$322	\$349
16/20M Vehicle Tax	\$343	\$395
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$162,038	\$163,463
Difference in Total Taxes:	\$1,425	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$29,487,678	\$29,899,385
Did Assessed Valuation Decrease?	No	
Levy Rate	4.639	4.759
Difference in Levy Rate:	0.120	
Qualify for grant:	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.

FUND PAGE - GENERAL

Adopted Budget

General

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Resources Available:	5,239,674	5,328,691	4,173,748
Expenditures:			
Police	488,253	558,920	581,323
City Manager/HR	186,694	150,180	162,199
City Clerk	180,901	192,219	197,828
Public Transportation	62,588	70,950	73,588
Fire	164,758	212,843	207,985
Public Works	79,561	84,940	90,406
Mayor/Council Admin	48,488	73,465	77,325
Municipal Court	53,313	59,520	60,419
911	385,735	434,560	455,927
Building Planning and Zoning	143,366	161,035	165,926
Street	354,000	372,370	354,504
Golf Course	177,672	195,190	198,209
Swimming Pool	78,775	114,600	117,950
Parks	218,168	244,840	246,840
Deines Cultural Center	43,298	53,061	48,847
Armory/Community Center	6,844	8,400	10,800
Subtotal detail (Should agree with detail)	2,672,414	2,987,093	3,050,076
Transfer to Industrial Fund	30,531	37,000	37,100
Transfer to Capital Improvements	419,424	202,000	607,698
Transfer to Equipment Reserve	78,507	150,000	215,000
Transfer to Risk Mgt Reserve	500	500	
Transfer to Airport	86	48	90
Capital Improvements			1,300,000
Economic Development		200,000	
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,201,462	3,576,641	5,209,964
Unencumbered Cash Balance Dec 31	2,038,212	1,752,050	xxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	4,640,016	4,765,641	5,209,964
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,209,964
Tax Required			1,036,216
Delinquent Comp Rate:			1.3%
Amount of 2019 Ad Valorem Tax			1,049,687

CPA Summary

CITY OF RUSSELL

2020

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Page 1	Actual for 2018	Estimate for 2019	Year for 2020
Expenditures:			
Police			
Salaries	384,361	418,040	436,555
Salaries - Animal Control	30,401	30,160	31,668
Contractual	32,414	45,320	55,600
Commodities	34,481	52,500	49,500
Animal Control	6,596	12,000	8,000
Capital Outlay		900	
Total	488,253	558,920	581,323
City Manager/HR			
Salaries	175,120	129,680	142,349
Contractual	9,078	14,700	13,350
Commodities	2,496	5,800	5,300
Capital Outlay			1,200
Total	186,694	150,180	162,199
City Clerk			
Salaries	90,594	91,159	98,878
Contractual	78,486	84,860	83,500
Commodities	11,821	14,400	15,450
Capital Outlay		1,800	
Total	180,901	192,219	197,828
Public Transportation			
Salaries	48,163	56,050	57,938
Contractual	2,727	3,600	4,350
Commodities	11,698	11,300	11,300
Capital Outlay			
Total	62,588	70,950	73,588
Fire			
Salaries	117,114	153,950	139,185
Contractual	15,608	19,093	26,800
Commodities	32,036	39,800	40,800
Capital Outlay			1,200
Total	164,758	212,843	207,985
Public Works			
Salaries	68,068	70,950	76,406
Contractual	6,651	6,890	7,000
Commodities	4,842	7,100	7,000
Capital Outlay			
Total	79,561	84,940	90,406
Mayor/Council Admin			
Salaries	4,725	4,725	4,725
Contractual	42,059	57,340	60,700
Commodities	1,704	3,500	4,000
Capital Outlay		7,900	7,900
Total	48,488	73,465	77,325
Municipal Court			
Salaries	43,925	47,880	48,483
Contractual	9,086	10,640	10,136
Commodities	302	1,000	1,800
Capital Outlay			
Total	53,313	59,520	60,419
Page 1 - Total	1,264,556	1,403,037	1,451,073

CITY OF RUSSELL

2020

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
911			
Salaries	368,899	410,500	433,977
Contractual	13,973	19,660	18,750
Commodities	2,863	4,400	3,200
Capital Outlay			
Total	385,735	434,560	455,927
Building Planning and Zoning			
Salaries	114,689	122,050	127,926
Contractual	25,157	32,635	33,900
Commodities	3,520	5,450	4,100
Capital Outlay		900	
Total	143,366	161,035	165,926
Street			
Salaries	265,260	274,000	252,674
Contractual	16,894	19,490	18,950
Commodities	71,846	78,880	82,880
Capital Outlay			
Total	354,000	372,370	354,504
Golf Course			
Salaries	98,158	106,400	110,209
Contractual	41,631	45,690	44,600
Commodities	33,899	43,100	43,400
Capital Outlay	3,984		
Total	177,672	195,190	198,209
Swimming Pool			
Salaries	51,353	78,650	80,300
Contractual	6,540	7,550	7,800
Commodities	20,882	28,400	28,250
Capital Outlay			1,600
Total	78,775	114,600	117,950
Parks			
Salaries	168,937	183,200	188,640
Contractual	9,657	15,890	12,950
Commodities	39,574	45,750	45,250
Capital Outlay			
Total	218,168	244,840	246,840
Deines Cultural Center			
Salaries	29,330	30,821	31,547
Contractual	11,894	16,340	13,600
Commodities	2,074	5,900	3,700
Capital Outlay			
Total	43,298	53,061	48,847
Armory/Community Center			
Salaries			
Contractual	6,844	3,400	3,300
Commodities		5,000	7,500
Capital Outlay			
Total	6,844	8,400	10,800
Page 2 - Total	1,407,858	1,584,056	1,599,003
Page 1 - Total	1,264,556	1,403,037	1,451,073
Grand Total	2,672,414	2,987,093	3,050,076

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

CPA Summary

CITY OF RUSSELL

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Library	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	126,557	136,796	xxxxxxxxxxxxxxxx
Delinquent Tax	5,802	4,250	
Motor Vehicle Tax	21,679	20,327	20,423
Recreational Vehicle Tax	529	322	349
16/20M Vehicle Tax	203	343	395
Commercial Vehicle Tax		1,356	1,428
Watercraft Tax		179	261
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3,074)	-3,505	-3,326
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	151,696	160,068	19,530
Resources Available:	151,696	160,068	19,530
Expenditures:			
Library Appropriations	151,696	160,068	160,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	151,696	160,068	160,000
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	154,527	160,500	160,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			160,000
			Tax Required
			140,470
Delinquent Comp Rate:		1.3%	1,826
Amount of -1 Ad Valorem Tax			142,296

Adopted Budget Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	107,474	111,741	xxxxxxxxxxxxxxxx
Delinquent Tax	4,123	3,636	
Motor Vehicle Tax	19,033	17,264	16,683
Recreational Vehicle Tax	1,375	274	285
16/20M Vehicle Tax	173	291	323
Commercial Vehicle Tax		1,152	1,166
Watercraft Tax		152	213
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,610)	-2,863	-2,796
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	129,568	131,647	15,874
Resources Available:	129,568	131,647	15,874
Expenditures:			
Recreation Appropriations	129,568	131,647	133,950
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	129,568	131,647	133,950
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	132,140	132,140	133,950
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			133,950
			Tax Required
			118,076
Delinquent Comp Rate:		1.3%	1,535
Amount of 2019 Ad Valorem Tax			119,611

CPA Summary

CITY OF RUSSELL

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Airport	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	15,344	19,043	23,177
Receipts:			
Ad Valorem Tax	6	22,580	xxxxxxxxxxxxxxxxxx
Delinquent Tax	717	325	
Motor Vehicle Tax	4,540		3,371
Recreational Vehicle Tax	123		58
16/20M Vehicle Tax			65
Commercial Vehicle Tax			236
Watercraft Tax			43
Rental	8,082	8,500	8,000
Fuel	19,743	20,000	20,000
Transfer from General	86	48	90
Interest on Idle Funds	107	400	360
Neighborhood Revitalization Rebate		-579	-1,220
Miscellaneous	702		
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	34,106	51,274	31,003
Resources Available:	49,450	70,317	54,180
Expenditures:			
Contractual	11,075	14,040	15,090
Commodities	19,332	33,100	30,600
Capital Outlay			60,000
Transfer to Airport Improvement			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
Total Expenditures	30,407	47,140	105,690
Unencumbered Cash Balance Dec 31	19,043	23,177	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	99,197	71,230	105,690
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			105,690
Tax Required			51,510
Delinquent Comp Rate: 1.3%			670
Amount of 2019 Ad Valorem Tax			52,180

Adopted Budget	Prior Year	Current Year	Proposed Budget
Industrial	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	192,846	179,696	53,219
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	146	94	
Motor Vehicle Tax	72		
Recreational Vehicle Tax	2		
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General	30,531	37,000	37,100
Interest on Idle Funds	1,502	2,491	2,000
Neighborhood Revitalization Rebate			-699
Miscellaneous	250		
Does miscellaneous exceed 10% Total Receipts			
Total Receipts	32,503	39,585	38,401
Resources Available:	225,349	219,281	91,620
Expenditures:			
Contractual	45,653	32,062	41,000
Commodities			
Capital Outlay			
Capital Outlay - Land			
Economic Development Incentive		134,000	80,150
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Expenditures			
Total Expenditures	45,653	166,062	121,150
Unencumbered Cash Balance Dec 31	179,696	53,219	xxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	78,868	166,062	121,150
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			121,150
Tax Required			29,530
Delinquent Comp Rate: 1.3%			384
Amount of 2019 Ad Valorem Tax			29,914

CPA Summary

CITY OF RUSSELL

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Fire Equipment	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	78,101	84,247	57,633
Receipts:			
Ad Valorem Tax	17,978	29,377	XXXXXXXXXXXX
Delinquent Tax	1,529	881	
Motor Vehicle Tax	4,484	2,890	4,386
Recreational Vehicle Tax	108	46	75
16/20M Vehicle Tax	45	49	85
Commercial Vehicle Tax		193	307
Watercraft Tax		25	56
Grants	87,896		
Capital Equipment - Budget Credit	-87,896		
Interest on Idle Funds	1,056	1,428	1,200
Neighborhood Revitalization Rebate	-436	-753	-699
Miscellaneous		2,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,764	36,136	5,410
Resources Available:	102,865	120,383	63,043
Expenditures:			
Capital Equipment	18,618	62,750	92,550
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	18,618	62,750	92,550
Unencumbered Cash Balance Dec 31	84,247	57,633	XXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	72,679	62,750	92,550
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			92,550
			Tax Required
			29,507
Delinquent Comp Rate:	1.3%		384
Amount of 2019 Ad Valorem Tax			29,891

Adopted Budget Personnel Benefits	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	341,445	439,854	361,252
Receipts:			
Ad Valorem Tax	583,556	746,081	XXXXXXXXXXXX
Delinquent Tax	23,056	18,827	
Motor Vehicle Tax	98,648	93,759	111,389
Recreational Vehicle Tax	2,503	1,487	1,903
16/20M Vehicle Tax	586	1,581	2,156
Commercial Vehicle Tax		6,256	7,786
Watercraft Tax		825	1,424
Reimbursed Expense	261,635	121,311	125,891
Transfer from Electric	480,000	532,200	477,000
Transfer from Water	289,000	289,000	301,500
Transfer from Sanitation	90,000	92,000	99,500
Transfer from Wastewater	105,000	105,000	106,200
Interest on Idle Funds	5,055	10,325	9,800
Neighborhood Revitalization Rebate	-14,177	-19,117	-10,489
Miscellaneous	10,734	63	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,935,596	1,999,598	1,234,060
Resources Available:	2,277,041	2,439,452	1,595,312
Expenditures:			
Health Insurance	873,918	1,000,000	919,677
Health Insurance - Fire, 911, Police	323,436	295,000	300,323
FICA	191,689	222,350	239,134
FICA - Fire, 911, Police	64,226	69,800	72,046
KPERS	233,741	269,050	290,718
KPERS - Fire, 911, Police	82,692	82,000	84,482
Workers Compensation	34,370	94,500	84,392
Workers Compensation - Fire, 911, Police	29,483	29,650	30,608
Unemployment	2,478	11,700	11,924
Unemployment - Fire, 911, Police	794	3,700	3,676
Insurance	330	400	360
Dues, Fees, Subscription	30	50	1,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,837,187	2,078,200	2,038,340
Unencumbered Cash Balance Dec 31	439,854	361,252	XXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	2,063,711	2,397,292	2,038,340
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,038,340
			Tax Required
			443,028
Delinquent Comp Rate:	1.3%		5,759
Amount of 2019 Ad Valorem Tax			448,787

CPA Summary

CITY OF RUSSELL

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	252,921	297,715	349,225
Receipts:			
State of Kansas Gas Tax	121,921	121,560	121,720
County Transfers Gas		0	0
Interest on Idle Funds	2,722	4,950	4,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	124,643	126,510	126,220
Resources Available:	377,564	424,225	475,445
Expenditures:			
Contractual	3,300		
Commodities	1,549		
Capital Outlay			475,445
Transfer to Capital Improvement Fund	75,000	75,000	
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	79,849	75,000	475,445
Unencumbered Cash Balance Dec 31	297,715	349,225	0
2018/2019/2020 Budget Authority Amount	310,042	298,481	475,445

Adopted Budget Special Parks & Recreation	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	57,872	63,344	44,450
Receipts:			
Liquor Tax	11,937	11,915	11,961
Grants	2,500		
Interest on Idle Funds	536	1,042	800
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	14,973	12,957	12,761
Resources Available:	72,845	76,301	57,211
Expenditures:			
Contractual			
Commodities			
Capital Outlay	9,501	31,851	57,211
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,501	31,851	57,211
Unencumbered Cash Balance Dec 31	63,344	44,450	0
2018/2019/2020 Budget Authority Amount	68,402	63,173	57,211

CPA Summary

CITY OF RUSSELL

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	3,833,159	3,590,767	4,339,013
Receipts:			
Electric Sales	10,261,059	10,100,000	10,200,000
Bad Debt Collections	75		
Steam & Heat Sales	5,921		
Late Payment Penalty	16,304	15,000	16,000
Customer Deposits	5,804		
Rent	5,457	5,500	5,457
Reimbursed Expense	54,209	574	
Interest on Idle Funds	37,255	66,459	60,000
Miscellaneous	52,803	20,428	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	10,438,887	10,207,961	10,281,457
Resources Available:	14,272,046	13,798,728	14,620,470
Expenditures:			
Administraton:			
Personnel	137,972	144,350	150,070
Contractual	71,234	71,190	79,950
Commodities	507	2,800	13,600
Capital Outlay	932	850	
Production:			
Personnel	288,153	345,900	361,348
Contractual	172,640	200,860	211,700
Commodities	8,211,367	6,742,500	6,790,500
Capital Outlay			
Distribution:			
Personnel	358,661	459,250	549,545
Contractual	38,411	56,465	60,340
Commodities	217,902	199,850	208,850
Capital Outlay			
Transfer to Personnel Benefits	480,000	532,200	477,000
Transfer to General	450,000	450,000	450,000
Transfer to Risk Management Reserve	3,500	3,500	0
Transfer to Electric Depreciation Reserve	250,000	250,000	360,000
Capital Outlay			
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	10,681,279	9,459,715	9,712,903
Unencumbered Cash Balance Dec 31	3,590,767	4,339,013	4,907,567
2018/2019/2020 Budget Authority Amount	10,981,888	11,459,715	9,712,903

CPA Summary

CITY OF RUSSELL

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,993,391	2,326,544	1,747,430
Receipts:			
Water Sales	2,799,318	2,260,000	2,260,000
State Water Protection Fee	8,512	8,000	8,000
Late Payment Penalty	6,439	5,000	5,000
Bad debt Collections	1,587	17,527	
Ranch Agreement	11,967	18,781	9,000
Water Tap Fees	12,831		
Reimbursement	2,106		
Budget Credit Reimbursed Expense	(2,106)		
Customer Deposits	991		
Interest on Idle Funds	19,317	31,405	20,000
Miscellaneous	18,050	15,985	13,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,879,012	2,356,698	2,315,000
Resources Available:	4,872,403	4,683,242	4,062,430
Expenditures:			
Administration:			
Contractual	19,831	23,030	25,080
Commodities			
Capital Outlay			
Production:			
Personnel	265,991	290,850	330,349
Contractual	277,317	191,140	186,200
Commodities	294,131	459,500	454,500
Capital Outlay			
Distribution:			
Personnel	201,775	212,350	230,557
Contractual	18,731	26,740	24,600
Commodities	43,803	49,600	44,600
Capital Outlay	2,975		
Debt Service	96,727	96,730	96,729
Transfer to Bond & Interest	464,578	472,372	475,262
Transfer to Personnel Benefits	289,000	289,000	301,500
Transfer to Water Improvement Fund	450,000	703,500	625,000
Transfer to General Fund	120,000	120,000	120,000
Transfer to Risk Mgt Reserve	1,000	1,000	
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,545,859	2,935,812	2,914,377
Unencumbered Cash Balance Dec 31	2,326,544	1,747,430	1,148,053
2018/2019/2020 Budget Authority Amount	2,546,332	2,935,812	2,914,377

CPA Summary

CITY OF RUSSELL

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Saniation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	254,377	399,501	338,272
Receipts:			
Sanitation Sales	368,077	368,000	368,000
Landfill sales	194,639	205,000	195,000
Recycling Sales	4,107	8,000	4,000
PolyKart Sales	8,853	8,000	8,000
Sales Tax	824	800	800
Penalty	2,181	1,400	2,100
Bad Debts	60		
Interest on Idle Funds	3,165	3,741	3,000
Miscellaneous	11,039	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	592,945	597,941	583,900
Resources Available:	847,322	997,442	922,172
Expenditures:			
Administration:			
Contractual	5,796	10,580	8,320
Commodities	12	14,000	500
Personnel	114,035	142,700	174,749
Contractual	109,255	117,090	117,100
Commodities	33,723	34,800	43,800
Capital outlay		8,000	
Transfer to General Fund	35,000	90,000	90,000
Transfer to Personnel Benefits	90,000	92,000	99,500
Transfer to Sanitation Depreciation	60,000	150,000	120,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	447,821	659,170	653,969
Unencumbered Cash Balance Dec 31	399,501	338,272	268,203
2018/2019/2020 Budget Authority Amount	507,150	659,170	653,969

CPA Summary

CITY OF RUSSELL

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	247,986	350,502	440,922
Receipts:			
Sewer Usage Charge	645,339	750,000	750,000
Penalty	1,938	1,800	1,800
Sewer Main Tap Fees	3,108		
Bad Debts	525		
Reimbursed Expense	1,405		
Interest on Idle Funds	2,064	7,160	6,700
Miscellaneous	2,875	2,600	2,600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	657,254	761,560	761,100
Resources Available:	905,240	1,112,062	1,202,022
Expenditures:			
Personnel	134,626	150,300	147,734
Contractual	13,348	24,840	24,200
Commodities	31,764	46,000	46,000
Transfer to General Fund	110,000	110,000	110,000
Transfer to Personnel Benefits	105,000	105,000	106,200
Transfer to Wastewater Improvement	160,000	235,000	380,000
Capital Outlay			
Debt Service			98,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	554,738	671,140	912,134
Unencumbered Cash Balance Dec 31	350,502	440,922	289,888
2018/2019/2020 Budget Authority Amount	574,300	767,361	912,134

CPA Summary

CITY OF RUSSELL

NON-BUDGETED FUNDS (A)

2020

(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:			(2) Fund Name:			(3) Fund Name:			(4) Fund Name:			(5) Fund Name:		
Electric Depreciation			Water Improvement			Wastewater Replacement			Capital Improvements			Equipment Reserve		
Unencumbered			Unencumbered			Unencumbered			Unencumbered			Unencumbered		
Cash Balance Jan 1	2,293,922		Cash Balance Jan 1	1,178,244		Cash Balance Jan 1	413,569		Cash Balance Jan 1	881,413		Cash Balance Jan 1	287,048	
Receipts:			Receipts:			Receipts:			Receipts:			Receipts:		
Interest	17,219		Interest	9,263		Interest	3,999		Interest	7,810		Interest	2,908	
Environmental Surchar	55,222		Transfer From Water	450,000		Transfer from Wastewa	160,000		Grants	463,374		Reimbursement	750	
Transfer from Electric	250,000								Golf Course Fees	7,560		Sale of Assets	7,170	
									Donations	435		Operatig Transfers	78,507	
									Operating Transfers	494,424		Cancelled Encumrances	1,740	
									Cancelled Encumbrance	6,052				
Total Receipts	322,441		Total Receipts	459,263		Total Receipts	163,999		Total Receipts	979,655		Total Receipts	91,075	
Resources Available:	2,616,363		Resources Available:	1,637,507		Resources Available:	577,568		Resources Available:	1,861,068		Resources Available:	378,123	
Expenditures:			Expenditures:			Expenditures:			Expenditures:			Expenditures:		
Capital Outlay	844,442		Professional Service	67,795		Capital Outlay	124,006		Administration	1,253		Police Department	34,435	
			Printing and Advertisin	131					Street Department	1,535,198		Administration	3,000	
			Conservation Expendit	1,383					Golf Course	4,580		Street	9,024	
			Capital Expenditures	26,903					Deines Cultural Center	9,560		Golf Course	8,750	
									Transfer to Airport Imp	20,961		Park Department	37,641	
												Building, Planning, Zon	45,414	
Total Expenditures	844,442		Total Expenditures	96,212		Total Expenditures	124,006		Total Expenditures	1,571,552		Total Expenditures	138,264	
Cash Balance Dec 31	1,771,921		Cash Balance Dec 31	1,541,295		Cash Balance Dec 31	453,562		Cash Balance Dec 31	289,516		Cash Balance Dec 31	239,859	

CITY OF RUSSELL

NON-BUDGETED FUNDS (B)

2020

(Only the actual budget year for 2018 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		
Unencumbered			Unencumbered			Unencumbered			Unencumbered			Unencumbered		
Cash Balance Jan 1	75,251		Cash Balance Jan 1	912,481		Cash Balance Jan 1	26,011		Cash Balance Jan 1	5,442		Cash Balance Jan 1	0	
Receipts:			Receipts:			Receipts:			Receipts:			Receipts:		
Interest	260		Trust Distributions	102,612		Interest	211		Donations	14,230		Grant	172,529	
Transfer to Sanitation	60,000		Interest	7,257								Transfer from Cap Imp	20,961	
Total Receipts	60,260		Total Receipts	109,869		Total Receipts	211		Total Receipts	14,230		Total Receipts	193,490	378,060
Resources Available:	135,511		Resources Available:	1,022,350		Resources Available:	26,222		Resources Available:	19,672		Resources Available:	193,490	1,397,245
Expenditures:			Expenditures:			Expenditures:			Expenditures:			Expenditures:		
			Professional Services	24,330					Operating Supplies	959		Professional Services	133,000	
			Operating Supplies	10,000					Capital Expense	5,789		Capital Expense	218,330	
			Capital Outlay	43,895										
Total Expenditures	0		Total Expenditures	78,225		Total Expenditures	0		Total Expenditures	6,748		Total Expenditures	351,330	436,303
Cash Balance Dec 31	135,511		Cash Balance Dec 31	944,125		Cash Balance Dec 31	26,222		Cash Balance Dec 31	12,924		Cash Balance Dec 31	-157,840	960,942
												See Tab B		

CITY OF RUSSELL

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General	1,024,835	34.276	24,533
Debt Service			0
Library	138,927	4.646	3,326
Airport	50,944	1.704	1,220
Industrial	29,206	0.977	699
Fire Equipment	29,183	0.976	699
Personnel Benefits	438,162	14.655	10,489
0			0
0			0
0			0
0			0
0			0
0			0
Recreation	116,779	3.906	2,796
TOTAL	1,828,036	57.234	40,966

2019 July 1 Valuation: 29,899,385

Valuation Factor: 29,899.385

Neighborhood Revitalization Subj to Rebate: 715.745

Neighborhood Revitalization factor: 715.745

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is owner of Russell County News, a bi-weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, Kansas, with a general paid circulation on a weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has **been published** continuously and **uninterruptedly** in said **county** and state for a period of more than **five** years **prior** to the first publication of said notice; and has been **admitted** at the post office of Russell, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive Week the first publication thereof being made as aforesaid on the 23 day of July, 20 19 with subsequent publications being made on the following dates:

_____, 20 _____, 20
_____, 20 _____, 20
_____, 20 _____, 20

Signed: _____
Subscribed and sworn to before me this 24 day
of July, 2019.

My Commission expires: 8-3-2026

Publication Fee \$ 158.55
Affidavit, Notary's Fee \$ 1.00
Additional copies ____ @ ____ \$
Total Publication Fee \$ 159.55

NOTICE OF BUDGET HEARING

The governing body of
CITY OF HENAGU
will meet with the public at 4:30 PM at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

[illegible]

Outstanding Indebtedness

January 1, 1998

G. O. Borzals

Rever
Other

Lease Purchase Principal

Lease
To

*Tax rates are expressed in mill.

Katrina Weck
by Official Title: Treasurer

July 25

2020

CITY OF RUSSELL

Detailed budget information is available at City Hall and will be available at this hearing.

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Outstanding Indebtedness, January 1,	2017	2018	2019
G.O. Bonds	4,650,000	4,290,000	3,925,000
Revenue Bonds	0	0	0
Other	1,401,409	1,336,115	1,269,331
Lease Purchase Principal	105,932	53,655	0
Total	6,157,341	5,679,770	5,194,331

Katrina Woels
City Official Title: Treasurer

Got a news tip?
Call 483-2116

July 25, Aug. 1