State of Kansas
City

2021

CERTIFICATE

To the Clerk of RUSSELL, State of Kansas
We, the undersigned, officers 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 2022; and
(3) the Amounts(s) of 2021 Ad Valorem Tax are within statutory limitations.

			2022 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Allocation of MVT, RVT, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	5,463,447	1,015,426	37,208
Debt Service	10-113		458,970		
Library	12-1220		160,000	138,860	5,088
Airport			162,690	27,222	.997
Industrial			158,470	27,214	.997
Fire Equipment			46,090	27,233	.999
Personnel Benefits			2,045,360	352,215	12,906
Special Highway			130,011		
Special Parks & Recreation			10,927		
24/7 Tax Incr Improv					
Electric			15,497,194		
Water			3,799,306		
Sanitation			890,907		
Wastewater			1,371,260		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Totals for City		xxxxxx	30,194,632	1,588,170	59,195
Recreation	12-1927		126,750	108,875	3,989
Totals Includes Recreation		xxxxxx	30,321,382	1,697,045	
					County Clerk's Use Only
Budget Summary		0			57,390 695
Neighborhood Revitalization Rebate					

Nov 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: September 8 2021
County Clerk

Governing Body

CPA Summary

CERTIFICATE 2022

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RUSSELL
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					County Clerk's Use Only
Budget Summary		0			
Neighborhood Revitalization Rebate					Nov 1, 2021 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: _____ 2021

County Clerk

Governing Body

CPA Summary

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

Budgeted Fund for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,165,172	182,199	3,731	3,103	7,925	2,718
Debt Service						
Library	133,983	20,951	429	357	911	313
Airport	27,928	4,367	89	74	190	65
Industrial	3,420	535	11	9	23	8
Fire Equipment	24,273	3,796	78	65	165	57
Personnel Benefits	286,214	44,756	917	762	1,947	668
Recreation	112,236	17,551	359	299	763	262
TOTAL	1,640,990	256,604	5,255	4,370	11,161	3,829

County Treas Motor Vehicle Estimate	256,604
County Treas Recreational Vehicle Estimate	5,255
County Treas 16/20M Vehicle Estimate	4,370
County Treas Commercial Vehicle Tax Estimate	11,161
County Treas Watercraft Tax Estimate	3,829

Motor Vehicle Factor	0.15637
Recreational Vehicle Factor	0.00320
16/20M Vehicle Factor	0.00266
Commercial Vehicle Factor	0.00680
Watercraft Factor	0.00233

RUSSELL

2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Industrial	28,387	28,000	28,000	12-197
General	Capital Improvement	607,698	300,000	501,525	12-1,118
General	Equipment Reserve	215,000	72,000	445,687	12-1,117
General	Airport	89	100	100	12-1,118
Pfeifer Well Expansion	Bond & Interest	5,986	-	-	12-6a16
Electric	General	450,000	450,000	450,000	12-825d
Electric	Personnel Benefits	477,000	500,000	624,000	12-825d
Electric	Electric Depreciation	360,000	450,000	1,500,000	12-825d
Water	General	120,000	120,000	120,000	12-825d
Water	Bond & Interest	464,654	460,752	458,970	12-825d
Water	Personnel Benefits	301,500	340,000	366,000	12-825d
Water	Water Improvements	825,647	300,000	300,000	12-2615
Sanitation	Personnel Benefits	99,500	97,000	128,000	12-825d
Sanitation	General	90,000	90,000	90,000	12-825d
Sanitation	Sanitation Depreciation	120,000	75,000	70,000	12-825d
Wastewater	Wastewater Improvemer	380,000	510,000	400,000	12-6310
Wastewater	General	110,000	110,000	110,000	12-825d
Wastewater	Personnel Benefits	106,200	85,000	102,000	12-825d
	Totals	4,761,661	3,987,852	5,694,282	
	Adjustments				
	Adjusted Totals	4,761,661	3,987,852	5,694,282	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015-A	10/28/2015	8/1/2030	2.38	1,015,000	705,000	2/1, 8/1	8/1	16,983	65,000	15,910	65,000
Series 2020-A	3/10/2020	8/1/2027	1.73	2,601,000	2,270,000	2/1, 8/1	8/1	38,330	340,000	33,060	345,000
Total G.O. Bonds					**2,975,000**			**55,313**	**405,000**	**48,970**	**410,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KPWSLF Project No. 2731	1/9/2012	2/1/2033	2.42	350,099	230,191	2/1, 8/1	2/1, 8/1	5,475	15,977	5,086	16,366
KPWSLF Project No. 2791	11/8/2012	8/1/2034	2.23	1,223,635	900,955	2/1, 8/1	2/1, 8/1	19,784	55,493	18,539	56,737
KWPCRF Prjt No. C20 205	12/20/2018	9/1/2040	2.54	3,391,670	0	3/1, 9/1	3/1, 9/1			85,315	132,026
KWPSLF Project No. 3057	2/25/2021	8/1/2042	1.30	4,000,000	0	2/1, 8/1	2/1, 8/1				
Total Other					**1,131,146**			**25,259**	**71,470**	**108,940**	**205,129**
Total Indebtedness					**4,106,146**			**80,572**	**476,470**	**157,910**	**615,129**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1,2021	Payments Due 2021	Payments Due 2022
Rescue Pumper	12/9/2019	144	3.174	385,497	358,601	39,131	39,131
				Totals	**358,601**	**39,131**	**39,131**

***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: 2022

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 2021	Proposed Year 2022
Ad Valorem Tax	$133,983	$138,860
Delinquent Tax	$4,986	$0
Motor Vehicle Tax	$21,478	$20,951
Recreational Vehicle Tax	$354	$429
16/20M Vehicle Tax	$357	$357
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$161,158	$160,597
Difference in Total Taxes:	($561)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$28,121,711	$27,220,719
Did Assessed Valuation Decrease?	Yes	
Levy Rate	4.764	5.101
Difference in Levy Rate:	0.337	
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 FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,876,765	1,765,635	1,787,861
Receipts:			
Ad Valorem Tax	997,548	1,165,172	xxxxxxxxxxxxxxxx
Delinquent Tax	43,632	34,984	
Motor Vehicle Tax	145,650	158,436	182,199
Recreational Vehicle Tax	4,254	2,608	3,731
16/20M Vehicle Tax	2,474	2,630	3,103
Commercial Vehicle Tax		7,978	7,925
Watercraft Tax		2,211	2,718
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Highway Connecting Links	43,430	26,000	30,000
Mineral Production Tax	306	200	200
Local Alcoholic Liquor	10,775	13,108	10,827
County Sales Tax	203,437	200,000	200,000
Local Sales Tax	405,535	400,000	400,000
Franchise Tax	158,344	155,000	150,000
Licenses	85,856	21,300	49,800
Golf Course	69,423	54,150	63,200
Swimming Pool	14,254	20,500	24,000
Transit Fares	9,279	12,000	12,000
Municipal Court Fines	35,407	45,000	35,000
Cemetery Trust Distribution	10,007	7,250	8,500
County 911 Reimbursement	266,796	289,796	330,950
Weed/Structure Abatement Fees	2,825	2,065	2,000
State of Kansas KDOT Grant	56,527	41,000	42,000
Reimbursed Expense	8,208	5,000	5,000
Impound Fees	1,519	1,114	1,500
Grants	242,473		335,499
Transfer from Electric Fund	450,000	450,000	450,000
Transfer from Water Fund	120,000	120,000	120,000
Transfer from Sanitation Fund	90,000	90,000	90,000
Transfer from Wastewater Fund	110,000	110,000	110,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	12,592	8,000	8,000
Neighborhood Revitalization Rebate	-23,680	-27,624	-22,938
Miscellaneous	33,894	16,305	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,610,765**	**3,434,183**	**2,670,214**
Resources Available:	**5,487,530**	**5,199,818**	**4,458,075**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Resources Available:	5,487,530	5,199,818	4,458,075
Expenditures:			
Police	554,425	569,554	612,766
City Manager	148,402	137,893	134,030
City Clerk	197,107	217,686	184,448
Public Transportation	59,712	64,976	70,141
Fire	189,998	208,595	196,004
Public Works	89,401	52,456	59,755
Mayor/Council/Admin	77,711	62,025	77,225
Municipal Court	55,675	61,668	61,835
911	451,973	482,994	551,582
Building Planning and Zoning	165,331	162,869	197,771
Street	348,484	351,192	383,663
Golf Course	182,029	199,078	198,462
Swimming Pool	52,533	121,150	119,568
Parks	245,466	257,086	276,220
Dienes Cultural Center	46,098	51,635	54,165
Armory/Community Center	6,376	11,000	10,500
Subtotal detail (Should agree with detail)	2,870,721	3,011,857	3,188,135
Ttransfer to Industrial Fund	28,387	28,000	28,000
Transfer to Capital Improvements	607,698	300,000	501,525
Transfer to Equipment Reserve	215,000	72,000	445,687
Transfer to Risk Mgt Reserve			
Transfer to Airport	89	100	100
Capital Improvements			1,300,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,721,895**	**3,411,957**	**5,463,447**
Unencumbered Cash Balance Dec 31	1,765,635	1,787,861	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	5,209,964	4,711,957	5,463,447
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,463,447
		Tax Required	1,005,372
	Delinquent Comp Rate:	1.0%	10,054
		Amount of 2021 Ad Valorem Tax	1,015,426

CPA Summary

RUSSELL 2022

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
Police			
Salaries	451,716	463,254	498,966
Contractual	51,938	55,800	61,800
Commodities	30,484	42,500	43,000
Animal Control	6,523	8,000	9,000
Capital Outlay	13,764		
Total	**554,425**	**569,554**	**612,766**
City Manager			
Salaries	132,154	120,953	108,690
Contractual	12,942	13,690	14,990
Commodities	2,312	3,250	3,750
Capital Outlay	994		6,600
Total	**148,402**	**137,893**	**134,030**
City Clerk			
Salaries	98,490	103,686	61,748
Contractual	86,000	98,500	103,500
Commodities	11,577	15,500	17,000
Capital Outlay	1,040		2,200
Total	**197,107**	**217,686**	**184,448**
Public Transportation			
Salaries	48,470	49,326	53,191
Contractual	4,324	5,350	6,550
Commodities	6,918	10,300	10,400
Capital Outlay			
Total	**59,712**	**64,976**	**70,141**
Fire			
Salaries	120,249	140,995	126,654
Contractual	28,116	29,900	32,350
Commodities	40,983	36,300	37,000
Capital Outlay	650	1,400	
Total	**189,998**	**208,595**	**196,004**
Public Works			
Salaries	77,593	40,056	43,805
Contractual	6,562	5,400	7,950
Commodities	5,246	7,000	8,000
Capital Outlay			
Total	**89,401**	**52,456**	**59,755**
Mayor/Council/Admin			
Salaries	4,725	4,725	4,725
Contractual	65,734	54,800	69,500
Commodities	7,252	2,500	3,000
Capital Outlay			
Total	**77,711**	**62,025**	**77,225**
Municipal Court			
Salaries	45,756	49,332	50,585
Contractual	9,589	11,136	10,650
Commodities	330	1,200	600
Capital Outlay			
Total	**55,675**	**61,668**	**61,835**
Page 1 - Total	**1,372,431**	**1,374,853**	**1,396,204**

RUSSELL 2022

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
911			
Salaries	431,754	454,694	516,932
Contractual	15,634	20,700	23,850
Commodities	4,585	3,200	6,400
Capital Outlay		4,400	4,400
Total	**451,973**	**482,994**	**551,582**
Building Planning and Zoning			
Salaries	128,068	133,069	142,371
Contractual	35,317	26,000	49,400
Commodities	1,946	3,800	3,800
Capital Outlay			2,200
Total	**165,331**	**162,869**	**197,771**
Street			
Salaries	249,437	248,542	263,513
Contractual	21,659	20,450	24,450
Commodities	77,388	82,200	95,700
Capital Outlay			
Total	**348,484**	**351,192**	**383,663**
Golf Course			
Salaries	105,622	110,328	104,412
Contractual	44,022	45,450	50,750
Commodities	32,385	43,300	43,300
Capital Outlay			
Total	**182,029**	**199,078**	**198,462**
Swimming Pool			
Salaries	26,312	83,600	82,168
Contractual	6,427	9,900	9,900
Commodities	16,370	25,650	25,500
Capital Outlay	3,424	2,000	2,000
Total	**52,533**	**121,150**	**119,568**
Parks			
Salaries	202,342	199,336	219,670
Contractual	10,731	13,750	13,950
Commodities	32,393	42,500	42,600
Capital Outlay		1,500	
Total	**245,466**	**257,086**	**276,220**
Dienes Cultural Center			
Salaries	30,333	33,285	35,615
Contractual	11,521	13,150	13,750
Commodities	4,244	3,800	4,800
Capital Outlay		1,400	
Total	**46,098**	**51,635**	**54,165**
Armory/Community Center			
Salaries			
Contractual	6,376	3,500	3,500
Commodities		7,500	7,000
Capital Outlay			
Total	**6,376**	**11,000**	**10,500**
Page 2 -Total	1,498,290	1,637,004	1,791,931
Page 1 -Total	**1,372,431**	**1,374,853**	**1,396,204**
Grand Total	**2,870,721**	**3,011,857**	**3,188,135**

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

RUSSELL 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	103,787	111,542	112,383
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	1	2	
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Water Fund	464,654	460,752	458,970
Transfer from Pfiefer Well Expansion	5,986		
Interest on Idle Funds	567	400	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**471,208**	**461,154**	**459,070**
Resources Available:	**574,995**	**572,696**	**571,453**
Expenditures:			
Principal	396,000	405,000	410,000
Interest	67,453	55,313	48,970
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**463,453**	**460,313**	**458,970**
Unencumbered Cash Balance Dec 31	111,542	112,383	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	475,262	460,313	458,970
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	458,970
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2021 Ad Valorem Tax	**0**

CPA Summary

RUSSELL 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	3,328	2,691
Receipts:			
Ad Valorem Tax	135,245	133,983	xxxxxxxxxxxxxxxx
Delinquent Tax	6,704	4,986	
Motor Vehicle Tax	23,653	21,478	20,951
Recreational Vehicle Tax	711	354	429
16/20M Vehicle Tax	341	357	357
Commercial Vehicle Tax		1,082	911
Watercraft Tax		300	313
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3,326)	-3,177	-3,137
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**163,328**	**159,363**	**19,824**
Resources Available:	**163,328**	**162,691**	**22,515**
Expenditures:			
Library Appopriations	160,000	160,000	160,000
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**160,000**	**160,000**	**160,000**
Unencumbered Cash Balance Dec 31	3,328	2,691	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	160,000	160,000	160,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	160,000
		Tax Required	137,485
	Delinquent Comp Rate:	1.0%	1,375
		Amount of -1 Ad Valorem Tax	138,860

Adopted Budget **Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	0	2,894	2,178
Receipts:			
Ad Valorem Tax	113,669	112,236	xxxxxxxxxxxxxxxx
Delinquent Tax	5,803	4,187	
Motor Vehicle Tax	19,489	18,054	17,551
Recreational Vehicle Tax	399	297	359
16/20M Vehicle Tax	280	300	299
Commercial Vehicle Tax		909	763
Watercraft Tax		252	262
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,796)	-2,661	-2,459
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**136,844**	**133,574**	**16,775**
Resources Available:	**136,844**	**136,468**	**18,953**
Expenditures:			
Recreation Appropriations	133,950	134,290	126,750
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**133,950**	**134,290**	**126,750**
Unencumbered Cash Balance Dec 31	2,894	2,178	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	133,950	134,290	126,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	126,750
		Tax Required	107,797
	Delinquent Comp Rate:	1.0%	1,078
		Amount of 2021 Ad Valorem Tax	108,875

CPA Summary

RUSSELL 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	37,276	89,984	108,368
Receipts:			
Ad Valorem Tax	49,584	27,928	xxxxxxxxxxxxxxxx
Delinquent Tax	1,017	1,224	
Motor Vehicle Tax	3,741	7,876	4,367
Recreational Vehicle Tax	106	130	89
16/20M Vehicle Tax	-1	131	74
Commercial Vehicle Tax		397	190
Watercraft Tax		110	65
Rental	8,405	8,000	8,000
Fuel	13,263	20,000	15,000
Grants	9		
Transfer from General	89	100	100
Interest on Idle Funds	421	300	100
Neighborhood Revitalization Rebate	-1,177	-662	-615
Miscellaneous	190		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**75,647**	**65,534**	**27,370**
Resources Available:	112,923	155,518	135,738
Expenditures:			
Contractual	9,005	16,550	15,010
Commodities	13,934	30,600	23,100
Capital Outlay			124,580
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**22,939**	**47,150**	**162,690**
Unencumbered Cash Balance Dec 31	89,984	108,368	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	105,690	139,450	162,690
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	162,690
		Tax Required	26,952
	Delinquent Comp Rate:	1.0%	270
		Amount of 2021 Ad Valorem Tax	27,222

Adopted Budget **Industrial**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	63,093	78,383	103,304
Receipts:			
Ad Valorem Tax	28,424	3,420	xxxxxxxxxxxxxxxx
Delinquent Tax	103	550	
Motor Vehicle Tax		4,515	535
Recreational Vehicle Tax		74	11
16/20M Vehicle Tax		75	9
Commercial Vehicle Tax		227	23
Watercraft Tax		63	8
Transfer from General	28,387	28,000	28,000
Reimbursed Expense	7,000	840	
Interest on Idle Funds	514	400	250
Sale of Capital Assets		4,838	
Neighborhood Revitalization Rebate	-675	-81	-615
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**63,753**	**42,921**	**28,221**
Resources Available:	**126,846**	**121,304**	**131,525**
Expenditures:			
Contractual	48,463	18,000	28,500
Commodities			
Capital Outlay			
Capital Outlay-Land			
Economic Development Incentive			129,970
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**48,463**	**18,000**	**158,470**
Unencumbered Cash Balance Dec 31	78,383	103,304	xxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount	121,150	125,500	158,470
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	158,470
		Tax Required	26,945
	Delinquent Comp Rate:	1.0%	269
		Amount of 2021 Ad Valorem Tax	27,214

CPA Summary

RUSSELL 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Equipment**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	77,308	56,452	15,131
Receipts:			
Ad Valorem Tax	28,394	24,273	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,362	1,005	
Motor Vehicle Tax	3,995	4,512	3,796
Recreational Vehicle Tax	149	74	78
16/20M Vehicle Tax	48	75	65
Commercial Vehicle Tax		227	165
Watercraft Tax		63	57
Grants	7,991	2,250	
Interest on Idle Funds	700	500	200
Neighborhood Revitalization Rebate	-674	-575	-615
Miscellaneous	4,000	3,000	250
Does miscellaneous exceed 10% Total Re			
Total Receipts	**45,965**	**35,404**	**3,996**
Resources Available:	**123,273**	**91,856**	**19,127**
Expenditures:			
Capital Equipment	66,821	76,725	46,090
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**66,821**	**76,725**	**46,090**
Unencumbered Cash Balance Dec 31	56,452	15,131	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	92,550	133,790	46,090
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	46,090
		Tax Required	26,963
	Delinquent Comp Rate:	1.0%	270
		Amount of 2021 Ad Valorem Tax	27,233

Adopted Budget **Personnel Benefits**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	663,714	616,561	300,466
Receipts:			
Ad Valorem Tax	426,535	286,214	xxxxxxxxxxxxxxxxx
Delinquent Tax	33,370	20,017	
Motor Vehicle Tax	124,584	67,738	44,756
Recreational Vehicle Tax	3,817	1,115	917
16/20M Vehicle Tax	1,574	1,125	762
Commercial Vehicle Tax		3,411	1,947
Watercraft Tax		946	668
Reimbursed Expense	99,698	120,772	132,573
Transfer from Electric	477,000	500,000	624,000
Transfer from Water	301,500	340,000	366,000
Transfer from Sanitation	99,500	97,000	128,000
Transfer from Wastewater	106,200	85,000	102,000
Interest on Idle Funds	5,018	2,500	2,500
Neighborhood Revitalization Rebate	-10,124	-6,786	-7,957
Miscellaneous	1,338	41	
Does miscellaneous exceed 10% Total Re			
Total Receipts	**1,670,010**	**1,519,093**	**1,396,166**
Resources Available:	**2,333,724**	**2,135,654**	**1,696,632**
Expenditures:			
Health Insurance	964,664	1,001,941	1,128,000
FICA	299,428	332,532	345,000
KPERS	370,625	403,082	421,000
Workers Compensation	78,330	90,273	120,000
Unemployment	3,777	6,000	30,000
Insurance	328	360	360
Dues, Fees, Subscriptions	11	1,000	1,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**1,717,163**	**1,835,188**	**2,045,360**
Unencumbered Cash Balance Dec 31	616,561	300,466	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amoun	2,038,340	1,859,523	2,045,360
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,045,360
		Tax Required	348,728
	Delinquent Comp Rate:	1.0%	3,487
		Amount of 2021 Ad Valorem Tax	352,215

CPA Summary

RUSSELL 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	65,040	115,321	15,271
Receipts:			
State of Kansas Gas Tax	115,613	114,360	113,740
County Transfers Gas		0	0
Interest on Idle Funds	1,926	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**117,539**	**115,360**	**114,740**
Resources Available:	**182,579**	**230,681**	**130,011**
Expenditures:			
Contractual	67,258	215,410	3,300
Commodities			78,000
Capital Outlay			48,711
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**67,258**	**215,410**	**130,011**
Unencumbered Cash Balance Dec 31	115,321	15,271	0
2020/2021/2022 Budget Authority Amoun	475,445	215,410	130,011

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	57,033	68,133	0
Receipts:			
Liquor Tax	10,774	13,108	10,827
Grants			
Interest on Idle Funds	407	300	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,181**	**13,408**	**10,927**
Resources Available:	**68,214**	**81,541**	**10,927**
Expenditures:			
Contractual			
Commodities			
Capital Outlay	81	81,541	10,927
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**81**	**81,541**	**10,927**
Unencumbered Cash Balance Dec 31	68,133	0	0
2020/2021/2022 Budget Authority Amoun	57,211	81,541	10,927

CPA Summary

RUSSELL 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **24/7 Tax Incr Improv**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Tax Increments			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

Adopted Budget **Holiday Inn Tax Incr Improv**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Tax Increments			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2020/2021/2022 Budget Authority Amount	0	0	0

CPA Summary

RUSSELL 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	6,642,692	7,604,017	6,982,194
Receipts:			
Electric Sales	8,922,327	8,500,000	8,500,000
Bad Debt Collections	66	60	
Grant	3,538		
Late Payment Penalty	8,715	8,000	8,000
Customer Depositis			
Rent	5,457		
Reimbursed Expense	10,528		
Interest on Idle Funds	49,142	15,000	7,000
Miscellaneous	109,485	42,137	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**9,109,258**	**8,565,197**	**8,515,000**
Resources Available:	**15,751,950**	**16,169,214**	**15,497,194**
Expenditures:			
Administration:			
Personnel	163,687	178,536	225,920
Contractual	61,830	83,500	86,000
Commodities	8,636	13,900	14,320
Capital Outlay	8,465	4,657	3,500
Production:			
Personnel	427,823	409,452	453,000
Contractual	202,918	218,700	218,850
Commodities	5,037,272	6,000,000	6,806,500
Capital Outlay	7,018		
Distrbution:			
Personnel	480,549	652,785	688,850
Contractual	64,485	87,140	103,950
Commodities	397,629	138,350	135,350
Capital Outlay	621		
Transfer to Personnel Bennefits	477,000	500,000	624,000
Transfer to General	450,000	450,000	450,000
Transfer to Electric Depreciation Reserve	360,000	450,000	1,500,000
Capital Outaly			
Cash Forward (2022 column)			4,186,954
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,147,933**	**9,187,020**	**15,497,194**
Unencumbered Cash Balance Dec 31	7,604,017	6,982,194	0
2020/2021/2022 Budget Authority Amount	9,712,903	96,872,863	15,497,194

CPA Summary

RUSSELL 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,335,013	1,874,612	1,482,806
Receipts:			
Water Sales	2,386,191	2,260,000	2,290,000
State Water Protection Fee	6,727	8,000	8,000
Late Payment Penalty	3,477	1,500	3,000
Bad Debt Collections	66	47	
Grants	2,707		
Water Tap Fees	3,686	2,564	
Reimbursement	352		
Customer Deposits	1,669		
Interest on Idle Funds	16,388	2,500	2,500
Miscellaneous	32,641	13,000	13,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,453,904**	**2,287,611**	**2,316,500**
Resources Available:	**4,788,917**	**4,162,223**	**3,799,306**
Expenditures:			
Administration:			
Contractual	67,042	27,780	38,880
Commodities	12,994	6,045	
Capital Outlay	1,455		
Production:			
Personnel	300,260	393,209	437,800
Contractual	121,846	197,800	213,100
Commodities	292,676	419,500	489,500
Capital Outlay	275		
Distribution:			
Personnel	248,587	248,502	250,200
Contractual	21,164	24,500	24,500
Commodities	39,202	44,600	45,100
Capital Outlay	275		3,500
Debt Service	96,728	96,729	96,730
Transfer to Bond & Interest	464,654	460,752	458,970
Transfer to Personnel Benefits	301,500	340,000	366,000
Transfer to Water Improvement	825,647	300,000	300,000
Transfer to General Fund	120,000	120,000	120,000
Cash Forward (2022 column)			955,026
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,914,305**	**2,679,417**	**3,799,306**
Unencumbered Cash Balance Dec 31	1,874,612	1,482,806	0
2020/2021/2022 Budget Authority Amount	2,914,377	2,873,372	3,799,306

CPA Summary

RUSSELL 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	386,297	352,243	314,207
Receipts:			
Sanitation Sales	356,501	360,000	360,000
Landfill sales	201,929	200,000	200,000
Recycling Sales	5,500	4,738	5,500
PolyKart Sales	6,687	6,379	6,000
Sales Tax	685	836	700
Penalty	1,057	1,000	1,000
Bad Debts	66	47	
Interest on Idle Funds	2,863	1,000	500
Miscellaneous	3,252	7,113	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**578,540**	**581,113**	**576,700**
Resources Available:	**964,837**	**933,356**	**890,907**
Expenditures:			
Administration:			
Contractual	6,962	8,280	8,400
Commodities		500	500
Personnel	158,917	190,869	231,700
Contractual	105,728	118,300	119,500
Commodities	31,487	39,200	39,400
Capital Outlay			
Transfer to General Fund	90,000	90,000	90,000
Transfer to Personnel Benefits	99,500	97,000	128,000
Transfer to Sanitation Depreciation	120,000	75,000	70,000
Cash Forward (2022 column)			203,407
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**612,594**	**619,149**	**890,907**
Unencumbered Cash Balance Dec 31	352,243	314,207	0
2020/2021/2022 Budget Authority Amount	653,969	619,149	890,907

CPA Summary

RUSSELL 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	597,099	629,926	527,260
Receipts:			
Sewer Usage Charge	849,322	830,000	840,000
Penalty	1,190	684	1,000
Sewer Main Tap Fees	2,907	4,517	
Bad Debts	66	47	
Reimbursed Expense			
Grants	11		
Interest on Idle Funds	4,933	1,000	1,000
Miscellaneous	2,075	2,600	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**860,504**	**838,848**	**844,000**
Resources Available:	**1,457,603**	**1,468,774**	**1,371,260**
Expenditures:			
Personnel	144,423	169,014	213,350
Contracutal	19,649	21,700	23,250
Commodities	42,050	45,800	45,800
Transfer to General Fund	110,000	110,000	110,000
Transfer to Personnel Benefits	106,200	85,000	102,000
Transfer to Wastewater Improvement	380,000	510,000	400,000
Capital Outlay	25,355		
Debt Service			217,342
Cash Forward (2022 column)			259,518
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**827,677**	**941,514**	**1,371,260**
Unencumbered Cash Balance Dec 31	629,926	527,260	0
2020/2021/2022 Budget Authority Amount	912,134	1,039,514	1,371,260

CPA Summary

RUSSELL

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

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**		**Capital Improvements**		**Equipment Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,923,324	Cash Balance Jan 1	1,854,224	Cash Balance Jan 1	682,760	Cash Balance Jan 1	611,145	Cash Balance Jan 1	262,943	5,334,396
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	12,583	Interest Income	10,257	Interest	4,552	Interest	4,963	Interest	2,171	
Environ Surcharge	46,698	Grants	340,695	Operating Transfers	380,000	Grants	61,100	Grants	152,434	
Sale of Assets	2,000	Operating Transfers	825,647			Reimbursement	34,990	Sale of Assets	18,850	
Operating Transfers	360,000					Golf Course Fees	6,975	Operating Transfers	215,000	
						Donations	3,000	Miscellaneous	3,252	
						Operating Transfers	607,698			
						Miscellaneous	45,437			
Total Receipts	421,281	Total Receipts	1,176,599	Total Receipts	384,552	Total Receipts	764,163	Total Receipts	391,707	3,138,302
Resources Available:	2,344,605	Resources Available:	3,030,823	Resources Available:	1,067,312	Resources Available:	1,375,308	Resources Available:	654,650	8,472,698
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	460,451	Professional Services	69,901	Capital Outlay	680,953	Administration	65,500	Police	86	
		Printing and Advertisin	148			Fire	9,344	Administration	87,365	
		Conservation Exp	2,445			911 Dispatch	1,356	Fire	162,091	
		Capital Expenditures	2,958,329			Community Devel	6,500	Street	113,030	
						Street	23,679	Transportation	68,496	
						Golf	9,188			
Total Expenditures	460,451	Total Expenditures	3,030,823	Total Expenditures	680,953	Total Expenditures	115,567	Total Expenditures	431,068	4,718,862
Cash Balance Dec 31	1,884,154	Cash Balance Dec 31	0	Cash Balance Dec 31	386,359	Cash Balance Dec 31	1,259,741	Cash Balance Dec 31	223,582	**3,753,836** **
										3,753,836 **

**Note: These two block figures should agree.

CPA Summary

RUSSELL

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Sanitation Depreciation		**Johnson Trust Fund**		**Dienes Center Trust**		**Donations**		**Airport Capital Projects**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	291,671	Cash Balance Jan 1	897,576	Cash Balance Jan 1	24,905	Cash Balance Jan 1	12,399	Cash Balance Jan 1	-56,101	1,170,450
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	1,890	Interst	5,791	Interst	161	Other Income	2,662	Grant	56,100	
Operating Transfers	120,000									
Total Receipts	121,890	Total Receipts	5,791	Total Receipts	161	Total Receipts	2,662	Total Receipts	56,100	186,604
Resources Available:	413,561	Resources Available:	903,367	Resources Available:	25,066	Resources Available:	15,061	Resources Available:	-1	1,357,054
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	155,223					Professional Services	3,500	Professional Services	52,100	
						Capital Expense	500	Capital Expense	544,347	
Total Expenditures	155,223	Total Expenditures	0	Total Expenditures	0	Total Expenditures	4,000	Total Expenditures	596,447	755,670
Cash Balance Dec 31	258,338	Cash Balance Dec 31	903,367	Cash Balance Dec 31	25,066	Cash Balance Dec 31	11,061	Cash Balance Dec 31	-596,448	**601,384** **
									See Tab B	**601,384** **

**Note: These two block figures should agree.

CPA Summary

RUSSELL

NON-BUDGETED FUNDS (C)

2022

(Only the actual budget year for 2020 is to be shown)

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Pfeifer Well Equipment		**Risk Management Reserv**		**Health Insurance**						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	8,530	Cash Balance Jan 1	20,045	Cash Balance Jan 1	243,373	Cash Balance Jan 1		Cash Balance Jan 1		271,948
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	35	Interest	131	Health Ins. Cont.	958,768					
		Operating Transfers		Reimbursed Exp.	159,989					
Total Receipts	35	Total Receipts	131	Total Receipts	1,118,757	Total Receipts	0	Total Receipts	0	1,118,923
Resources Available:	8,565	Resources Available:	20,176	Resources Available:	1,362,130	Resources Available:	0	Resources Available:	0	1,390,871
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Professional Services	2,579	Transit	1,081	Expenditures	1,018,272					
Transfer to Bond & Int	5,986	Police	2,560							
Total Expenditures	8,565	Total Expenditures	3,641	Total Expenditures	1,018,272	Total Expenditures	0	Total Expenditures	0	1,030,478
Cash Balance Dec 31	0	Cash Balance Dec 31	16,535	Cash Balance Dec 31	343,858	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**360,393** **
										360,393 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

2022

The governing body of

RUSSELL

will meet on 09/07/2021 at 4:30pm at 133 W 8th, Russell KS 67665 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 133 W 8th, Russell KS 67665 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	3,721,895	35.033	3,411,957	41.433	5,463,447	1,015,426	37.303
Debt Service	463,453		460,313		458,970		
Library	160,000	4.749	160,000	4.764	160,000	138,860	5.101
Airport	22,939	1.741	47,150	0.993	162,690	27,222	1.000
Industrial	48,463	0.998	18,000	0.122	158,470	27,214	1.000
Fire Equipment	66,821	0.997	76,725	0.863	46,090	27,233	1.000
Personnel Benefits	1,717,163	14.978	1,835,188	10.177	2,045,360	352,215	12.939
Special Highway	67,258		215,410		130,011		
Special Parks & Recreation	81		81,541		10,927		
24/7 Tax Incr Improv							
Holiday Inn Tax Incr Improv							
Electric	8,147,933		9,187,020		15,497,194		
Water	2,914,305		2,679,417		3,799,306		
Sanitation	612,594		619,149		890,907		
Wastewater	827,677		941,514		1,371,260		
Non-Budgeted Funds-A	4,718,862						
Non-Budgeted Funds-B	755,670						
Non-Budgeted Funds-C	1,030,478						
Totals for City	25,275,592	58.496	19,733,384	58.352	30,194,632	1,588,170	58.343
*Revenue Neutral Rate***							*60.284*
Recreation	133,950	3.991	134,290	3.991	126,750	108,875	4.000
Totals Includes Recreation	25,409,542	62.487	19,867,674	62.343	30,321,382	1,697,045	62.343
Less: Transfers	4,761,472		3,887,852		5,694,282		
Net Expenditure	20,648,070		15,979,822		24,627,100		
Total Tax Levied	1,752,755		1,640,990		xxxxxxxxxxxxxxxxx		
Assessed Valuation	29,962,691		28,121,711		27,220,719		

Outstanding Indebtedness, January 1,

	2019	2020	2021
G.O. Bonds	3,925,000	3,320,000	2,975,000
Revenue Bonds	0	0	0
Other	1,269,331	1,201,019	1,131,146
Lease Purchase Principal	0	0	358,601
Total	5,194,331	4,521,019	4,464,747

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Katrina Woelk
City Official Title: Treasurer

State of Kansas
City

RUSSELL

2022

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	992,258	36.452	22,938
Debt Service	0		0
Library	135,691	4.985	3,137
Airport	26,600	0.977	615
Industrial	26,593	0.977	615
Fire Equipment	26,611	0.978	615
Personnel Benefits	344,179	12.644	7,957
0			0
0			0
0			0
0			0
0			0
0			0
Recreation	106,391	3.908	2,459
TOTAL	1,658,323	57.013	35,877

2021 July 1 Valuation: 27,220,719

Valuation Factor: 27,220.719

Neighborhood Revitalization Subj to Rebate: 629,272

Neighborhood Revitalization factor: 629.272

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

STATE OF KANSAS
RUSSELL
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Russell County News***, a 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 26 day of Aug, 2021, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 27 day of Aug, 2021.

SUSAN R. KRILEY
Notary Public - State of Kansas
My Appt. Expires 6-5-2023

Susan R Kriley
Notary Public's Signature

My commission expires: June 5, 2023

Publication Fee $ 177.15

Affidavit, Notary's Fee $ 1.00

Additional copies ___ @___ $ _____

Total Publication Fee $ 178.15

Legal Notice

The governing body of
RUSSELL
will meet on 09/07/2021 at 4:30pm at 133 W 8th, Russell KS 67665 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 133 W 8th, Russell KS 67665 and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	3,721,895	35.033	3,411,957	41.433	5,463,447	1,015,426	37.303
Debt Service	463,453		460,313		458,970		
Library	160,000	4.749	160,000	4.764	160,000	138,860	5.101
Airport	22,939	1.741	47,150	0.993	162,690	27,222	1.000
Industrial	48,463	0.998	18,000	0.122	158,470	27,214	1.000
Fire Equipment	66,821	0.997	76,725	0.863	46,090	27,233	1.000
Personnel Benefits	1,717,163	14.978	1,835,188	10.177	2,045,360	352,215	12.939
Special Highway	67,258		215,410		130,011		
Special Parks & Recreation	81		81,541		10,927		
24/7 Tax Incr Improv							
Holiday Inn Tax Incr Improv							
Electric	8,147,933		9,187,020		15,497,194		
Water	2,914,305		2,679,417		3,799,306		
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***Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Katrina Woelk
City Official Title: Treasurer

August 26

Resolution No. 15-21

A RESOLUTION OF THE CITY OF RUSSELL, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Russell was calculated as 60.284 mills by the County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Russell will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 7, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Russell, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF RUSSELL:

The City of Russell shall levy a property tax rate exceeding the Revenue Neutral Rate of 60.284 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 7th day of September 2021 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk