State of Kansas
City

yes

CERTIFICATE 2024

To the Clerk of Russell County, 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 2024; and
(3) the Amounts(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (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		6			
Fund	**K.S.A.**				
General	12-101a	7	5,324,734	1,056,656	30.005
Debt Service	10-113	8	460,303		
Library	12-1220	9	166,900	152,675	4.335
Airport		10	114,183		
Industrial		10	108,650	2,600	0.073
Fire Equipment		11	71,555	35,203	0.999
Personnel Benefits		11	2,458,900	753,535	21.397
Special Highway		12	200,894		
Special Parks & Recreation		12	20,467		
24/7 Tax Incr Improv		13			
Holiday Inn Tax Incr Improv		13			
Electric		14	13,415,033		
Water		15	4,308,148		
Sanitation		16	1,178,509		
Wastewater		17	1,352,919		
Non-Budgeted Funds-A		18			
Non-Budgeted Funds-B		19			
Non-Budgeted Funds-C		20			
Non-Budgeted Funds-D		21			
Totals for City		xxxxx	29,181,195	2,000,669	56.809
Recreation	12-1927	9	154,295	140,856	4.000
Totals Including Recreation		xxxxx	29,335,490	2,141,525	60.809
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		22			
RNR Hearing Notice					
Neighborhood Revitalization		23			

35,220,439 — Nov 1, 2023 Total Assessed Valuation

-TIF 4,908

35,215,531

City Revenue Neutral Rate 54.429

Assisted by:

Address:

Email:

Attest: September 6 2023

County Clerk

Governing Body

CPA Summary

CERTIFICATE 2024

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
City of Russell
certify that: (1) the hearing mentioned in the attached publication was held;
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Totals for City		xxxxx	29,181,195	2,000,669	
Recreation	12-1927	9	154,295	140,856	
Totals Including Recreation		xxxxx	29,335,490	2,141,525	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		22			
RNR Hearing Notice					
Neighborhood Revitalization		23			Nov 1, 2023 Total Assessed Valuation

City Revenue Neutral Rate: 54.429

Assisted by:

Address:

Email:

Attest: _____ 2023

County Clerk

Governing Body

CPA Summary

City of Russell

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,015,471	99,363	2,174	2,590	6,569	2,372
Debt Service						
Library	140,313	13,298	291	346	879	317
Airport	32,956					
Industrial	32,936	3,121	68	81	206	74
Fire Equipment	32,937	3,122	68	81	206	74
Personnel Benefits	661,982	62,739	1,373	1,634	4,147	1,497
Recreation	131,786	12,490	273	325	826	298
TOTAL	1,916,595	181,643	3,974	4,732	12,007	4,334

County Treas Motor Vehicle Estimate	181,643				
County Treas Recreational Vehicle Estimate		3,974			
County Treas 16/20M Vehicle Estimate			4,732		
County Treas Commercial Vehicle Tax Estimate				12,007	
County Treas Watercraft Tax Estimate					4,334

Motor Vehicle Factor	0.09477				
Recreational Vehicle Factor		0.00207			
16/20M Vehicle Factor			0.00247		
Commercial Vehicle Factor				0.00626	
Watercraft Factor					0.00226

City of Russell 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Industrial	36,046	28,700	23,750	12-197
General	Capital Improvement	501,525	312,500	400,000	12-1,118
General	Equipment Reserve	445,687	141,800	225,000	12-1,117
General	Airport	98	140	100	12-1,118
General	Special Highway	-	-	71,250	68-590
Electric	General	450,000	450,000	450,000	12-825d
Electric	Personnel Benefits	624,000	670,000	670,000	12-825d
Electric	Electric Depreciation	1,500,000	1,300,000	1,300,000	12-825d
Water	General	120,000	120,000	120,000	12-825d
Water	Bond & Interest	458,970	457,378	460,303	12-825d
Water	Personnel Benefits	366,000	357,000	401,348	12-825d
Water	Water Improvements	350,000	300,000	350,000	12-2615
Sanitation	Personnel Benefits	128,000	148,000	192,273	12-825d
Sanitation	General	90,000	90,000	100,000	12-825d
Sanitation	Sanitation Depreciation	70,000	70,000	50,000	12-825d
Wastewater	Wastewater Improvemer	400,000	370,000	350,000	12-6310
Wastewater	General	110,000	110,000	110,000	12-825d
Wastewater	Personnel Benefits	102,000	121,000	109,700	12-825d
	Totals	5,752,326	5,046,518	5,383,724	
	Adjustments				
	Adjusted Totals	5,752,326	5,046,518	5,383,724	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Russell

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015-A	10/28/2015	8/1/2030	2.38	1,015,000	575,000	2/1, 8/1	8/1	14,838	65,000	13,538	70,000
Series 2020-A	3/10/2020	8/1/2027	1.73	2,601,000	1,585,000	2/1, 8/1	8/1	27,540	350,000	21,765	355,000
Total G.O. Bonds					**2,160,000**			**42,378**	**415,000**	**35,303**	**425,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KPWSLF Project No. 2731	1/9/2021	2/1/2033	2.42	350,099	197,849	2/1, 8,1	2/1, 8,1	4,687	16,764	4,279	17,172
KPWSLF Project No. 2791	11/8/2021	8/1/2034	2.23	1,223,635	788,724	2/1, 8,1	2/1, 8,1	17,267	58,010	15,966	59,311
KWPCRF Prjt No. C20 205	12/20/2018	3/1/2043	2.54	3,391,670	3,391,670	3/1, 9/1	3/1, 9/1	43,074	65,596	83,639	133,702
KPWSLF Project No. 3057	2/25/2021	8/1/2042	1.30	4,570,000	4,570,000	2/1, 8,1	2/1, 8,1	0	0	58,757	201,471
Total Other					**8,948,243**			**65,028**	**140,370**	**162,641**	**411,656**
Total Indebtedness					**11,108,243**			**107,406**	**555,370**	**197,944**	**836,656**

State of Kansas
City

City of Russell

2024

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 1,2023	Payments Due 2023	Payments Due 2024
Rescue Pumper	12/9/2019	144	3.17	385,497	302,222	39,131	39,131
				Totals	**302,222**	**39,131**	**39,131**

***If 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: 2024

Library found in: City of Russell
Russell County

As provided in KSA 75-2553 *et seq.*, 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 2023	Proposed Year 2024
Ad Valorem Tax	$140,313	$152,675
Delinquent Tax	$2,570	$1,000
Motor Vehicle Tax	$23,873	$13,298
Recreational Vehicle Tax	$748	$291
16/20M Vehicle Tax	$451	$346
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$167,955	$167,610
Difference in Total Taxes:	($345)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$32,951,842	$35,218,157
Did Assessed Valuation Decrease?	No	
Levy Rate	4.259	4.335
Difference in Levy Rate:	0.076	
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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,971,987	1,894,911	1,812,717
Receipts:			
Ad Valorem Tax	971,380	1,015,471	xxxxxxxxxxxxxxxx
Delinquent Tax	32,060	30,000	25,000
Motor Vehicle Tax	188,539	174,569	99,363
Recreational Vehicle Tax	6,258	5,475	2,174
16/20M Vehicle Tax	2,716	3,301	2,590
Commercial Vehicle Tax			6,569
Watercraft Tax			2,372
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Highway Connecting Links	43,400	41,000	43,000
Mineral Production Tax	713	238	250
Local Alcoholic Liquor	17,387	17,672	17,739
County Sales Tax	247,812	245,000	225,000
Local Sales Tax	514,949	475,000	475,000
Franchise Tax	202,181	180,000	180,000
Licenses	51,707	24,900	26,400
Golf Course	96,202	70,000	70,000
Swimming Pool	27,842	18,200	23,000
Transit Fares	12,619	12,000	12,000
Municipal Court Fines	36,744	30,000	30,000
Cemetery Trust Distribution	11,449	9,000	8,750
Cemetery Lot Sales	2,604	1,750	1,000
County 911 Reimbursement	265,572	341,398	315,955
Weed/Structure Abatement Fees	14,260	2,000	2,000
State of Kansas KDOT Grant	60,235	60,000	60,000
Reimbursed Expense	379	676	48,711
Impound Fees	150	1,500	1,500
Grants	339,995	0	0
Federal and State FEMA	21,138	21,183	0
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	100,000
Transfer from Wastewater Fund	110,000	110,000	110,000
Prior Year Canceled Encumbrances	3,747		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	6,865	29,133	10,000
Neighborhood Revitalization Rebate	(23,392)	(20,355)	(17,550)
Miscellaneous	30,087	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,955,598**	**3,574,111**	**2,465,823**
Resources Available:	**5,927,585**	**5,469,022**	**4,278,540**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	5,927,585	5,469,022	4,278,540
Expenditures:			
Police	587,642	693,763	709,455
City Manager	138,670	182,243	151,770
City Clerk	174,461	89,936	83,112
Public Transportation	71,905	75,092	79,217
Fire	189,174	200,577	197,352
Public Works	52,500	57,091	85,131
Mayor/Council/Admin	93,896	48,025	124,430
Municipal Court	49,725	58,667	82,814
911	506,138	568,997	526,591
Building Planning and Zoning	194,414	202,099	207,973
Street	392,230	312,209	341,174
Golf Course	194,524	216,975	223,841
Swimming Pool	96,246	117,459	104,947
Parks	243,036	283,931	308,625
Deines Cultural Center	55,318	60,399	67,202
Armory	9,439	5,702	11,000
Subtotal detail (Should agree with detail)	3,049,318	3,173,165	3,304,634
Transfer to Industrial Fund	36,046	28,700	23,750
Transfer to Capital Improvements	501,525	312,500	400,000
Transfer to Equipment Reserve	445,687	141,800	225,000
Transfer to Special Highway			71,250
Transfer to Airport	98	140	100
Capital Improvements			1,300,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,032,674**	**3,656,305**	**5,324,734**
Unencumbered Cash Balance Dec 31	1,894,911	1,812,717	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	5,463,447	4,983,694	5,324,734
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,324,734
		Tax Required	1,046,194
	Delinquent Comp Rate:	1.0%	10,462
		Amount of 2023 Ad Valorem Tax	1,056,656

CPA Summary

City of Russell 2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Police			
Salaries	478,041	547,887	569,820
Contractual	63,359	81,700	79,885
Commodities	38,561	55,000	51,750
Animal Control	6,505	8,000	8,000
Capital Outlay	1,176	1,176	0
Total	**587,642**	**693,763**	**709,455**
City Manager			
Salaries	115,164	147,638	131,025
Contractual	20,302	30,105	16,995
Commodities	3,204	4,500	3,750
Capital Outlay	0	0	0
Total	**138,670**	**182,243**	**151,770**
City Clerk			
Salaries	70,489	36,186	42,762
Contractual	89,766	45,200	31,300
Commodities	14,206	8,550	9,050
Capital Outlay	0	0	0
Total	**174,461**	**89,936**	**83,112**
Public Transportation			
Salaries	55,428	58,392	62,112
Contractual	6,508	6,450	4,805
Commodities	9,663	10,250	12,300
Capital Outlay	306	0	0
Total	**71,905**	**75,092**	**79,217**
Fire			
Salaries	115,953	130,402	131,327
Contractual	33,999	35,875	25,925
Commodities	39,222	34,300	40,100
Capital Outlay	0	0	0
Total	**189,174**	**200,577**	**197,352**
Public Works			
Salaries	43,261	46,474	73,881
Contractual	4,839	5,250	5,650
Commodities	4,400	5,367	5,600
Capital Outlay	0	0	0
Total	**52,500**	**57,091**	**85,131**
Mayor/Council/Admin			
Salaries	4,725	4,725	4,725
Contractual	86,770	42,500	108,855
Commodities	2,401	800	10,850
Capital Outlay	0	0	0
Total	**93,896**	**48,025**	**124,430**
Municipal Court			
Salaries	38,168	44,142	70,314
Contractual	10,345	12,175	10,250
Commodities	194	600	2,250
Capital Outlay	1,018	1,750	0
Total	**49,725**	**58,667**	**82,814**
Page 1 - Total	**1,357,973**	**1,405,394**	**1,513,281**

City of Russell 2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
911			
Salaries	480,545	540,585	493,702
Contractual	21,282	18,000	27,589
Commodities	4,311	6,967	5,300
Capital Outlay	0	3,445	0
Total	**506,138**	**568,997**	**526,591**
Building Planning and Zoning			
Salaries	139,541	148,899	147,473
Contractual	52,626	48,800	56,100
Commodities	2,247	4,400	4,400
Capital Outlay	0	0	0
Total	**194,414**	**202,099**	**207,973**
Street			
Salaries	263,439	241,959	261,324
Contractual	26,903	26,550	27,550
Commodities	101,888	43,700	52,300
Capital Outlay	0	0	0
Total	**392,230**	**312,209**	**341,174**
Golf Course			
Salaries	108,560	122,225	126,891
Contractual	50,160	51,150	51,650
Commodities	35,804	43,600	45,300
Capital Outlay	0	0	0
Total	**194,524**	**216,975**	**223,841**
Swimming Pool			
Salaries	52,594	77,509	59,147
Contractual	6,220	8,550	8,400
Commodities	37,432	28,900	37,400
Capital Outlay	0	2,500	0
Total	**96,246**	**117,459**	**104,947**
Parks			
Salaries	185,925	225,681	243,575
Contractual	14,247	12,150	13,900
Commodities	42,864	46,100	51,150
Capital Outlay	0	0	0
Total	**243,036**	**283,931**	**308,625**
Deines Cultural Center			
Salaries	36,352	37,999	44,702
Contractual	15,266	16,750	17,500
Commodities	3,700	5,150	5,000
Capital Outlay	0	500	0
Total	**55,318**	**60,399**	**67,202**
Armory			
Salaries	0	0	0
Contractual	3,819	5,702	6,000
Commodities	5,620	0	0
Capital Outlay	0	0	5,000
Total	**9,439**	**5,702**	**11,000**
Page 2 -Total	1,691,345	1,767,771	1,791,353
Page 1 -Total	**1,357,973**	**1,405,394**	**1,513,281**
Grand Total	**3,049,318**	**3,173,165**	**3,304,634**

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

City of Russell 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	112,067	112,379	113,454
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Water Fund	458,970	457,378	460,303
Interest on Idle Funds	312	1,075	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**459,282**	**458,453**	**460,403**
Resources Available:	**571,349**	**570,832**	**573,857**
Expenditures:			
Principal	410,000	415,000	425,000
Interest	48,970	42,378	35,303
Fees			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**458,970**	**457,378**	**460,303**
Unencumbered Cash Balance Dec 31	112,379	113,454	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	458,970	457,478	460,303
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	460,303
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2023 Ad Valorem Tax	**0**

CPA Summary

City of Russell 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	2,142
Receipts:			
Ad Valorem Tax	132,831	140,313	xxxxxxxxxxxxxxxx
Delinquent Tax	4,067	2,570	1,000
Motor Vehicle Tax	22,188	23,873	13,298
Recreational Vehicle Tax	730	748	291
16/20M Vehicle Tax	401	451	346
Commercial Vehicle Tax		0	879
Watercraft Tax		0	317
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3,198)	(2,813)	(2,536)
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**157,019**	**165,142**	**13,595**
Resources Available:	**157,019**	**165,142**	**15,737**
Expenditures:			
Library Appropriations	157,019	163,000	166,900
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**157,019**	**163,000**	**166,900**
Unencumbered Cash Balance Dec 31	0	2,142	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	160,000	163,000	166,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	166,900
		Tax Required	151,163
	Delinquent Comp Rate:	1.0%	1,512
		Amount of -1 Ad Valorem Tax	152,675

Adopted Budget **Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	1,961
Receipts:			
Ad Valorem Tax	104,140	131,786	xxxxxxxxxxxxxxxx
Delinquent Tax	3,387	2,078	1,000
Motor Vehicle Tax	18,597	18,718	12,490
Recreational Vehicle Tax	612	587	273
16/20M Vehicle Tax	335	354	325
Commercial Vehicle Tax		0	826
Watercraft Tax		0	298
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,512)	(2,642)	(2,339)
Miscellaneous	30		
Does miscellaneous exceed 10% Total Re			
Total Receipts	**124,589**	**150,881**	**12,873**
Resources Available:	**124,589**	**150,881**	**14,834**
Expenditures:			
Recreation Appropriations	124,589	148,920	154,295
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**124,589**	**148,920**	**154,295**
Unencumbered Cash Balance Dec 31	0	1,961	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	126,750	148,920	154,295
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	154,295
		Tax Required	139,461
	Delinquent Comp Rate:	1.0%	1,395
		Amount of 2023 Ad Valorem Tax	140,856

CPA Summary

City of Russell 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	109,285	115,623	101,170
Receipts:			
Ad Valorem Tax	26,028	32,956	xxxxxxxxxxxxxxxx
Delinquent Tax	873	569	
Motor Vehicle Tax	5,193	4,680	
Recreational Vehicle Tax	163	147	
16/20M Vehicle Tax	135	88	
Commercial Vehicle Tax			
Watercraft Tax			
Rental	4,338	9,000	5,000
Fuel	24,846	15,000	15,000
Grants	16,000	22,000	
Transfer from General	98	140	100
Interest on Idle Funds	359	1,704	1,000
Neighborhood Revitalization Rebate	(639)	(661)	0
Miscellaneous		85	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**77,394**	**85,708**	**21,100**
Resources Available:	186,679	201,331	122,270
Expenditures:			
Contractual	16,099	17,061	17,050
Commodities	27,773	33,100	30,850
Capital Outlay	27,184	10,000	16,283
Transfer to Airport Improvement		40,000	40,000
Cash Forward (2024 column)			10,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**71,056**	**100,161**	**114,183**
Unencumbered Cash Balance Dec 31	115,623	101,170	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	162,690	182,800	114,183
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	114,183
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Industrial**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	99,437	87,382	77,619
Receipts:			
Ad Valorem Tax	26,028	32,936	xxxxxxxxxxxxxxxx
Delinquent Tax	248	378	200
Motor Vehicle Tax	1,228	4,679	3,121
Recreational Vehicle Tax	32	147	68
16/20M Vehicle Tax	77	88	81
Commercial Vehicle Tax			206
Watercraft Tax			74
Transfer from General	36,046	28,700	23,750
Reimbursed Expense	10,012	5,000	
Grants	68,725		
Capital Sales Proceeds			
Interest on Idle Funds	1,155	1,169	1,000
Neighborhood Revitalization Rebate	(628)	(660)	(43)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**142,923**	**72,437**	**28,457**
Resources Available:	**242,360**	**159,819**	**106,076**
Expenditures:			
Contractual	28,153	42,200	68,650
Commodities			
Capital Outlay			
Capital Outlay-Land			
Economic Development Incentive	126,825	40,000	40,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**154,978**	**82,200**	**108,650**
Unencumbered Cash Balance Dec 31	87,382	77,619	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	158,470	133,750	108,650
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	108,650
		Tax Required	2,574
	Delinquent Comp Rate:	1.0%	26
		Amount of 2023 Ad Valorem Tax	2,600

City of Russell 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Equipment**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	74,848	49,261	32,935
Receipts:			
Ad Valorem Tax	26,081	32,937	xxxxxxxxxxxxxxxxx
Delinquent Tax	769	506	300
Motor Vehicle Tax	4,128	4,682	3,122
Recreational Vehicle Tax	134	147	68
16/20M Vehicle Tax	77	89	81
Commercial Vehicle Tax			206
Watercraft Tax			74
Grants	4,400		
Interest on Idle Funds	251	773	500
Neighborhood Revitalization Rebate	(629)	(660)	(585)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,211**	**38,474**	**3,766**
Resources Available:	**110,059**	**87,735**	**36,701**
Expenditures:			
Capital Equipment	60,798	54,800	71,555
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**60,798**	**54,800**	**71,555**
Unencumbered Cash Balance Dec 31	49,261	32,935	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	94,889	54,800	71,555
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	71,555
		Tax Required	34,854
	Delinquent Comp Rate:	1.0%	349
		Amount of 2023 Ad Valorem Tax	35,203

Adopted Budget **Personnel Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	353,399	170,932	92,867
Receipts:			
Ad Valorem Tax	336,934	661,982	xxxxxxxxxxxxxxxxx
Delinquent Tax	12,112	7,613	5,000
Motor Vehicle Tax	51,089	60,552	62,739
Recreational Vehicle Tax	1,631	1,899	1,373
16/20M Vehicle Tax	1,161	1,145	1,634
Commercial Vehicle Tax			4,147
Watercraft Tax			1,497
Reimbursed Expense	56,694	141,278	165,763
Transfer from Electric	624,000	670,000	670,000
Transfer from Water	366,000	357,000	401,348
Transfer Sanitation	128,000	148,000	192,273
Transfer from Wastewater	102,000	121,000	109,700
Interest on Idle Funds	1,089	4,010	2,000
Neighborhood Revitalization Rebate	(8,158)	(13,269)	(12,515)
Miscellaneous	13,738	15,090	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,686,290**	**2,176,300**	**1,619,959**
Resources Available:	**2,039,689**	**2,347,232**	**1,712,826**
Expenditures:			
Health Insurance	1,001,926	1,200,000	1,375,000
FICA	332,420	401,208	404,000
KPERS	402,679	490,639	520,000
Workers Compensation	122,411	130,000	130,000
Unemployment	4,881	31,618	29,000
Insurance	386	400	400
Dues, Fees, Subscriptions	4,054	500	500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,868,757**	**2,254,365**	**2,458,900**
Unencumbered Cash Balance Dec 31	170,932	92,867	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	2,045,360	2,254,365	2,458,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,458,900
		Tax Required	746,074
	Delinquent Comp Rate:	1.0%	7,461
		Amount of 2023 Ad Valorem Tax	753,535

CPA Summary

City of Russell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	164,975	24,543	9,464
Receipts:			
State of Kansas Gas Tax	118,604	122,970	119,680
County Transfers Gas		0	0
Transfer from 0.01 sales tax 15%	0	0	71,250
Interest on Idle Funds	663	1,951	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**119,267**	**124,921**	**191,430**
Resources Available:	**284,242**	**149,464**	**200,894**
Expenditures:			
Contractual	258,155	80,000	89,244
Commodities	1,200	60,000	103,597
Capital Outlay	344		8,053
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**259,699**	**140,000**	**200,894**
Unencumbered Cash Balance Dec 31	24,543	9,464	0
2022/2023/2024 Budget Authority Amoun	260,645	148,730	200,894

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	79,883	20,683	2,628
Receipts:			
Liquor Tax	17,387	17,672	17,739
Grants			
Interest on Idle Funds	58	278	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,445**	**17,950**	**17,839**
Resources Available:	**97,328**	**38,633**	**20,467**
Expenditures:			
Contractual			
Commodities			
Capital Outlay	76,645	36,005	20,467
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**76,645**	**36,005**	**20,467**
Unencumbered Cash Balance Dec 31	20,683	2,628	0
2022/2023/2024 Budget Authority Amoun	76,690	36,005	20,467

CPA Summary

City of Russell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **24/7 Tax Incr Improv**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

Adopted Budget **Holiday Inn Tax Incr Improv**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Russell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,421,046	5,825,528	3,374,705
Receipts:			
Electric Sales	9,952,291	8,675,000	9,995,328
Bad Debt Collections	7		
Sales Tax			
Late Payment Penalty	15,136	10,000	10,000
Customer Deposits			
Rent	10,005		
Reimbursed Expense	1,868	239,276	
Cancelled Encumbrances			
Interest on Idle Funds	39,802	73,197	35,000
Miscellaneous	135,866	55,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,154,975**	**9,052,473**	**10,040,328**
Resources Available:	**17,576,021**	**14,878,001**	**13,415,033**
Expenditures:			
Administration:			
Personnel	247,968	253,477	214,130
Contractual	61,886	86,335	108,644
Commodities	6,194	15,457	2,950
Capital Outlay	4,046	6,417	0
Production:			
Personnel	434,133	514,778	452,704
Contractual	204,593	260,000	251,350
Commodities	7,059,412	6,695,901	6,323,787
Capital Outlay	155	1,804	0
Distribution:			
Personnel	573,940	881,424	767,288
Contractual	96,421	117,703	89,650
Commodities	487,745	250,000	262,850
Capital Outlay			
Transfer to Personnel Benefits	624,000	670,000	670,000
Transfer to General	450,000	450,000	450,000
Transfer to Electric Depreciation Reserve	1,500,000	1,300,000	1,300,000
Capital Outlay			2,521,680
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,750,493**	**11,503,296**	**13,415,033**
Unencumbered Cash Balance Dec 31	5,825,528	3,374,705	0
2022/2023/2024 Budget Authority Amoun	15,497,194	13,700,808	13,415,033

CPA Summary

City of Russell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,885,249	2,136,426	1,451,199
Receipts:			
Water Sales	3,067,229	2,496,393	2,826,449
State Water Protection Fee	7,833	6,500	6,500
Late Payment Penalty	8,453	3,162	3,500
Bad Debt Collections			
Sales Tax	10		
Ranch Agreement		637	
Reimbursement		2,232	
Customer Deposits	2,679		
Cancelled Encumbrances			
Interest on Idle Funds	5,938	29,351	7,500
Miscellaneous	27,216	15,325	13,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,119,358**	**2,553,600**	**2,856,949**
Resources Available:	**5,004,607**	**4,690,026**	**4,308,148**
Expenditures:			
Administration:			
Personnel			203,852
Contractual	57,566	46,156	74,946
Commodities	218	3,876	4,750
Capital Outlay		4,609	933,782
Production:			
Personnel	437,458	500,256	365,872
Contractual	211,061	234,100	196,850
Commodities	427,912	491,800	538,350
Capital Outlay			
Distribution:			
Personnel	257,956	278,009	209,939
Contractual	43,159	37,753	42,950
Commodities	36,465	46,600	45,750
Capital Outlay	2,216	4,330	2,500
Debt Service	99,200	356,960	356,956
Transfer to Bond & Interest	458,970	457,378	460,303
Transfer Personnel Benefits	366,000	357,000	401,348
Transfer to Water Improvement	350,000	300,000	350,000
Transfer to General Fund	120,000	120,000	120,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,868,181**	**3,238,827**	**4,308,148**
Unencumbered Cash Balance Dec 31	2,136,426	1,451,199	0
2022/2023/2024 Budget Authority Amoun	3,799,306	4,088,948	4,308,148

CPA Summary

City of Russell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	375,313	413,779	368,009
Receipts:			
Sanitation Sales	401,771	401,450	426,000
Landfill Sales	241,573	309,576	370,000
Recycling Sales	15,310	3,172	0
PolyKart Sales	10,445	6,000	6,000
Sales Tax	1,308	900	1,000
Penalty	1,959	1,178	1,000
Bad Debts			
Cancelled Encumbrances			
Interest on Idle Funds	1,246	5,640	2,500
Miscellaneous	6,008	5,702	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**679,620**	**733,618**	**810,500**
Resources Available:	**1,054,933**	**1,147,397**	**1,178,509**
Expenditures:			
Administration:			
Contractual	10,024	24,009	21,054
Commodities	33	750	600
Personnel	187,840	256,674	328,869
Contractual	118,363	138,338	200,925
Commodities	36,894	51,617	47,000
Capital Outlay			237,788
Transfer to General Fund	90,000	90,000	100,000
Transfer to Personnel Benefits	128,000	148,000	192,273
Transfer to Sanitation Depreciation	70,000	70,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**641,154**	**779,388**	**1,178,509**
Unencumbered Cash Balance Dec 31	413,779	368,009	0
2022/2023/2024 Budget Authority Amoun	890,907	927,524	1,178,509

CPA Summary

City of Russell 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	589,272	644,603	446,619
Receipts:			
Sewer Usage Charge	918,632	850,000	900,000
Penalty	2,117	1,200	1,200
Sewer main Tap Fees	11,489	1,115	1,000
Bad Debts			
Reimbursed Expense	31		
Grants			
Cancelled Encumbrances			
Interest on Idle Funds	2,353	8,771	2,500
Miscellaneous	2,103	2,018	1,600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**936,725**	**863,104**	**906,300**
Resources Available:	**1,525,997**	**1,507,707**	**1,352,919**
Expenditures:			
Personnel	172,882	241,243	244,126
Contractual	31,972	47,519	41,252
Commodities	42,226	55,217	47,050
Transfer to General Fund	110,000	110,000	110,000
Transfer to Personnel Benefits	102,000	121,000	109,700
Transfer to Wastewater Improvement	400,000	370,000	350,000
Capital Outlay	10,357	7,437	233,450
Debt Service	11,957	108,672	217,341
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**881,394**	**1,061,088**	**1,352,919**
Unencumbered Cash Balance Dec 31	644,603	446,619	0
2022/2023/2024 Budget Authority Amoun	1,371,260	1,404,434	1,352,919

CPA Summary

City of Russell

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

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	2,156,668	Cash Balance Jan 1	89,342	Cash Balance Jan 1	330,680	Cash Balance Jan 1	206,191	Cash Balance Jan 1	176,357	2,959,238
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	5,766	Interest	543	Interest	1,449	Interest	1,797	Interest	605	
Environ Surcharge	52,818	Loan Proceeds	2,024,602	Operating Transfers	400,000	Grants	454,811	Operating Transfers	445,687	
Operating Transfers	1,500,000	Operating Transfers	350,000	Loan Proceeds	2,763,712	Operating Transfers	501,525	Cancel Encumbrances	120	
		Cancel Encumbrances	6,485	Cancel Encumbrances	80,590	Cancel Encumbrances	88,697			
Total Receipts	1,558,584	Total Receipts	2,381,630	Total Receipts	3,245,751	Total Receipts	1,046,830	Total Receipts	446,412	8,679,207
Resources Available:	3,715,252	Resources Available:	2,470,972	Resources Available:	3,576,431	Resources Available:	1,253,021	Resources Available:	622,769	11,638,445
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	2,156,074	Professional Services	77,808	Capital Outlay	3,526,098	Fire	1,829	Police Department	38,884	
		Conservation Exp	200			Airport	1,400	Fire	39,131	
		Capital Expenditures	4,908,526			Police	6,666	Street	42,020	
						Street Department	2,721,575			
						Golf Course	13,279			
						Swimming Pool	40,292			
						Parks	154,872			
Total Expenditures	2,156,074	Total Expenditures	4,986,534	Total Expenditures	3,526,098	Total Expenditures	2,939,913	Total Expenditures	120,035	13.728,654
Cash Balance Dec 31	1,559,178	Cash Balance Dec 31	-2,515,562	Cash Balance Dec 31	50,333	Cash Balance Dec 31	-1,686,892	Cash Balance Dec 31	502.734	**-2,090,209** **
			See Tab B				**See Tab B**			**-2,090,209** **

**Note: These two block figures should agree.

CPA Summary

City of Russell

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

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		Total
Cash Balance Jan 1	333,583	Cash Balance Jan 1	719,652	Cash Balance Jan 1	25,086	Cash Balance Jan 1	10,125	Cash Balance Jan 1	0	1,088,446
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	908	Trust Distributions	275,035	Interest	60	Donations	4,913			
Operating Transfers	70,000	Interest	2,658							
		Miscellaneous	5,000							
		Cancel Encumbrances	1,284							
Total Receipts	70,908	Total Receipts	283,977	Total Receipts	60	Total Receipts	4,913	Total Receipts	0	359,858
Resources Available:	404,491	Resources Available:	1,003,629	Resources Available:	25,146	Resources Available:	15,038	Resources Available:	0	1,448,304
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expense	43,681	Professional Services	7,025	Capital Expense	3,105	Operating Supplies	749			
		Capital Expense	333			Maintenance	2			
		Operating Transfers	100,000							
Total Expenditures	43,681	Total Expenditures	107,358	Total Expenditures	3,105	Total Expenditures	751	Total Expenditures	0	154,895
Cash Balance Dec 31	360,810	Cash Balance Dec 31	896,271	Cash Balance Dec 31	22,041	Cash Balance Dec 31	14,287	Cash Balance Dec 31	0	**1,293,409** **
										1,293,409 **

**Note: These two block figures should agree.

CPA Summary

City of Russell

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2022 is reported)

2024

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**		**Agency Funds**		**Iolland Hotel Improvemen**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	17,271	Cash Balance Jan 1	316,940	Cash Balance Jan 1	39,215	Cash Balance Jan 1	0	373,426
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Interest	41	Health Ins. Contr.	1,000,049	Drug Task Force	8	Grants	1,000,000	
				Reimbursed Expense	140,611	Municipal Court	34,400	Interest	1,002	
						Fire Activity	25,399			
						Sink or Swim	1			
						Insurance Proceeds	7,425			
						Opiod Settlement	3,713			
Total Receipts	0	Total Receipts	41	Total Receipts	1,140,660	Total Receipts	70,946	Total Receipts	1,001,002	2,212,649
Resources Available:	0	Resources Available:	17,312	Resources Available:	1,457,600	Resources Available:	110,161	Resources Available:	1,001,002	2,586,075
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Streets	2,843	Insurance Expense	1,225,559	Drug Task Force	0	Capital Expenses	50,000	
						Municipal Court	28,697			
						Fire Activity	18,364			
						Sink or Swim	100			
						Insurance Proceeds	1,815			
Total Expenditures	0	Total Expenditures	2,843	Total Expenditures	1,225,559	Total Expenditures	48,976	Total Expenditures	50,000	1,327,378
Cash Balance Dec 31	0	Cash Balance Dec 31	14,469	Cash Balance Dec 31	232,041	Cash Balance Dec 31	61,185	Cash Balance Dec 31	951,002	**1,258,697** **
										1,258,697 **

**Note: These two block figures should agree.

CPA Summary

City of Russell

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
istoric Park Improvemer		**Golf Course Improvemen**								
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	36,819	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		36,819
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grants	311,302	Trail Fees	8,175							
Johnson Trust	100,000	Interest	116							
Total Receipts	411,302	Total Receipts	8,291	Total Receipts	0	Total Receipts	0	Total Receipts	0	419,593
Resources Available:	411,302	Resources Available:	45,110	Resources Available:	0	Resources Available:	0	Resources Available:	0	456,412
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expenses	365,313	Construction Materials	6,704							
Total Expenditures	365,313	Total Expenditures	6,704	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	372,017
Cash Balance Dec 31	45,989	Cash Balance Dec 31	38,406	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**84,395** **
										84,395 **

**Note: The two bold yellow figures should agree.

CPA Summary

City of Russell 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	1,056,655	30.003	17,550
Debt Service	0		0
Library	152,675	4.335	2,536
Airport	0		0
Industrial	2,600	0.074	43
Fire Equipment	35,203	1.000	585
Personnel Benefits	753,535	21.396	12,515
0			0
0			0
0			0
0			0
0			0
0			0
Recreation	140,856	4.000	2,339
TOTAL	2,141,524	56.808	33,229

2023 July 1 Valuation: 35,218,157

Valuation Factor: 35,218.157

Neighborhood Revitalization Subj to Rebate: 584,938

Neighborhood Revitalization factor: 584.938

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

The governing body of

City of Russell

will meet on September 5, 2023 at 4:30 PM at City Hall, 133 W 8th, Russell KS 67665 for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at City Hall, 133 W 8th, Russell KS 67665 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,032,674	37.208	3,656,305	30.819	5,324,734	1,056,656	30.003
Debt Service	458,970		457,378		460,303		
Library	157,019	5.088	163,000	4.259	166,900	152,675	4.335
Airport	71,056	0.997	100,161	1.001	114,183		
Industrial	154,978	0.997	82,200	1.000	108,650	2,600	0.074
Fire Equipment	60,798	0.999	54,800	1.000	71,555	35,203	1.000
Personnel Benefits	1,868,757	12.906	2,254,365	20.091	2,458,900	753,535	21.396
Special Highway	259,699		140,000		200,894		
Special Parks & Recreation	76,645		36,005		20,467		
24/7 Tax Incr Improv							
Holiday Inn Tax Incr Improv							
Electric	11,750,493		11,503,296		13,415,033		
Water	2,868,181		3,238,827		4,308,148		
Sanitation	641,154		779,388		1,178,509		
Wastewater	881,394		1,061,088		1,352,919		
Non-Budgeted Funds-A	13,728,654						
Non-Budgeted Funds-B	154,895						
Non-Budgeted Funds-C	1,327,378						
Non-Budgeted Funds-D	372,017						
Totals for City	38,864,762	58.195	23,526,813	58.170	29,181,195	2,000,669	56.808
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*54.429*
Recreation	124,589	3.989	148,920	4.000	154,295	140,856	4.000
Totals Includes Recreation	38,989,351	62.184	23,675,733	62.170	29,335,490	2,141,525	60.808
Less: Transfers	5,752,326		5,046,518		5,383,724		
Net Expenditure	33,237,026		18,629,215		23,951,766		
Total Tax Levied	1,588,170		1,916,595		xxxxxxxxxxxxxxxxx		
Assessed Valuation	27,290,695		32,951,842		35,218,157		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	2,975,000	2,570,000	2,160,000
Revenue Bonds	0	0	0
Other	1,131,146	1,131,146	8,948,243
Lease Purchase Principal	358,601	330,852	302,222
Total	4,464,747	4,031,998	11,410,465

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Shayla Peck

City Official Title: City Treasurer

TATE OF KANSAS
USSELL
OUNTY 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 17 day of Aug, 2023, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 17 day of Aug, 2023.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-26

[signature]
Notary Public's Signature

Publication Fee	$ 134.26
Affidavit, Notary's Fee	$ 1.00
Additional copies ___ @___	$
Total Publication Fee	$ 135.26

Legal Notice

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2024

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City of Russell
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***Revenue Neutral Rate as defined by KSA 79-2988*

Shayla Peck
City Official Title: City Treasurer

Aug. 17

State of Kansas
City of Russell

Resolution No 16-23

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 54.429 mills by the Russell 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 5th, 2023 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 54.429 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 5th day of September, 2023 and SIGNED by the Mayor.

Jim A. Cross, Mayor

CITY OF RUSSELL, RUSSELL COUNTY
STATE OF KANSAS

Attested:

Ashley Mai, City Clerk

State of Kansas
City of Russell

Roll Call Vote

A Roll Call Vote of the Russell City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 5th, 2023

Resolution No. 16-23

Governing Body Member	Yes	No	No Vote
Mayor Jim Cross	X		
Councilmember Blaine Stoppel	X		
Councilmember Dustin Madden	X		
Councilmember Lonnie Whitten	X		
Councilmember Michelle Wagner			X
Councilmember Andrea Garland	X		
Councilmember Monty Morrill	X		
Councilmember Brad Wagner	X		
Councilmember Lisa Schreiner			X
TOTAL	**7**	**0**	**2**

Certified:

Ashley Mai

Ashley Mai, City Clerk