CERTIFICATE 2023

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 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 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		7			
Fund	**K.S.A.**				
General	12-101a	7	4,983,694	1,015,471	
Debt Service	10-113		457,478		
Library	12-1220		163,000	140,313	
Airport			182,800	32,956	
Industrial			133,750	32,936	
Fire Equipment			54,800	32,937	
Personnel Benefits			2,254,365	661,982	
Special Highway			148,730		
Special Parks & Recreation			36,005		
24/7 Tax Incr Improv					
Holiday Inn Tax Incr Improv					
Electric			13,700,808		
Water			4,088,948		
Sanitation			927,524		
Wastewater			1,404,434		
Non-Budgeted Funds-A					
Non-Budgeted Funds-B					
Non-Budgeted Funds-C					
Totals for City		xxxxx	28,536,336	1,916,595	
Recreation	12-1927		148,920	131,786	
Totals Including Recreation		xxxxx	28,685,256	2,048,381	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

City Revenue Neutral Rate 48.202

Assisted by:

Address:

Email:

Attest: _____ 2022

County Clerk

Governing Body

CPA Summary

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,015,426	165,802	3,170	3,301	8,767	2,305
Debt Service						
Library	138,860	22,674	433	451	1,199	315
Airport	27,222	4,445	85	88	235	62
Industrial	27,214	4,444	85	88	235	62
Fire Equipment	27,233	4,447	85	89	235	62
Personnel Benefits	352,215	57,511	1,100	1,145	3,041	799
Recreation	108,875	17,778	340	354	940	247
TOTAL	1,588,170	259,323	4,958	5,162	13,712	3,605

County Treas Motor Vehicle Estimate	259,323				
County Treas Recreational Vehicle Estimate		4,958			
County Treas 16/20M Vehicle Estimate			5,162		
County Treas Commercial Vehicle Tax Estimate				13,712	
County Treas Watercraft Tax Estimate					3,605

Motor Vehicle Factor	0.16328				
Recreational Vehicle Factor		0.00312			
16/20M Vehicle Factor			0.00325		
Commercial Vehicle Factor				0.00863	
Watercraft Factor					0.00227

RUSSELL 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Industrial	32,718	28,000	28,700	12-197
General	Capital Improvement	326,872	501,525	312,500	12-1,118
General	Equipment Reserve	84,132	445,687	141,800	12-1,117
General	Airport	139	100	140	12-1,118
Electric	General	450,000	450,000	450,000	12-825d
Electric	Personnel Benefits	500,000	624,000	670,000	12-825d
Electric	Electric Depreciation	350,000	1,500,000	1,500,000	12-825d
Water	General	120,000	120,000	120,000	12-825d
Water	Bond & Interest	460,752	458,970	457,378	12-825d
Water	Personnel Benefits	340,000	366,000	357,000	12-825d
Water	Water Improvements	300,000	300,000	300,000	12-2615
Sanitation	Personnel Benefits	97,000	128,000	148,000	12-825d
Sanitation	General	90,000	90,000	90,000	12-825d
Sanitation	Sanitation Depreciation	75,000	70,000	70,000	12-825d
Wastewater	Wastewater Improveme	510,000	400,000	370,000	12-6310
Wastewater	General	110,000	110,000	110,000	12-825d
Wastewater	Personnel Benefits	85,000	102,000	121,000	12-825d
	Totals	3,931,613	5,694,282	5,246,518	
	Adjustments				
	Adjusted Totals	3,931,613	5,694,282	5,246,518	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

RUSSELL

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015-A	10/28/2015	8/1/2030	2.38	1,015,000	640,000	2/1, 8/1	8/1	15,910	65,000	14,838	65,000
Series 2020-A	3/10/2020	8/1/2027	1.73	5,601,000	1,930,000	2/1, 8/1	8/1	33,060	345,000	27,540	350,000
Total G.O. Bonds					**2,570,000**			**48,970**	**410,000**	**42,378**	**415,000**
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	230,191	2/1, 8,1	2/1, 8,1	5,086	16,366	4,687	16,764
KPWSLF Project No. 2791	11/8/2021	8/1/2034	2.23	1,223,635	900,955	2/1, 8,1	2/1, 8,1	18,539	56,737	17,267	58,010
KWPCRF Prjt No. C20 205	12/20/2018	9/1/2040	2.54	3,391,670	0	2/1, 8,1	2/1, 8,1	0	0	43,074	65,596
KPWSLF Project No. 3057	2/25/2021	8/1/2042	1.30	4,570,000	0	2/1, 8,1	2/1, 8,1	0	0	58,757	201,471
Total Other					**1,131,146**			**23,625**	**73,103**	**123,785**	**341,841**
Total Indebtedness					**3,701,146**			**72,595**	**483,103**	**166,163**	**756,841**

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 1,2022	Payments Due 2022	Payments Due 2023
Rescure Pumper	12/9/2019	144	3.17	385,497	330,852	39,131	39,131
				Totals	**330,852**	**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: 2023

Library found in: RUSSELL
RUSSELL

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 2022	Proposed Year 2023
Ad Valorem Tax	$138,860	$140,313
Delinquent Tax	$3,133	$0
Motor Vehicle Tax	$20,951	$22,674
Recreational Vehicle Tax	$429	$433
16/20M Vehicle Tax	$357	$451
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$163,730	$163,871
Difference in Total Taxes:	$141	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$27,290,695	$32,948,581
Did Assessed Valuation Decrease?	No	
Levy Rate	5.088	4.259
Difference in Levy Rate:	(0.829)	
Qualify for grant: Not Qualify		

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

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,765,635	1,971,987	1,625,017
Receipts:			
Ad Valorem Tax	1,112,353	1,015,426	xxxxxxxxxxxxxxxx
Delinquent Tax	46,818	24,771	
Motor Vehicle Tax	158,544	182,199	165,802
Recreational Vehicle Tax	4,772	3,731	3,170
16/20M Vehicle Tax	2,007	3,103	3,301
Commercial Vehicle Tax		7,925	8,767
Watercraft Tax		2,718	2,305
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Highway Connecting Links	43,370	41,641	41,000
Mineral Production Tax	284	285	200
Local Alcoholic Liquor	16,591	12,000	17,672
County Sales Tax	210,021	210,000	210,000
Local Sales Tax	467,401	420,000	410,000
Franchise Tax	172,282	170,989	160,000
Licenses	31,346	49,800	24,900
Golf Course	73,669	63,200	70,000
Swimming Pool	25,706	24,000	23,600
Transit Fares	10,812	10,000	10,000
Municipal Court Fines	33,346	33,000	30,000
Cemetery Trust Distribution	9,250	8,500	9,000
County 911 Reimbursement	292,419	327,543	341,398
Weed/Structure Abatement Fees	2,619	11,547	2,000
State of Kansas KDOT Grant	70,470	50,000	50,000
Reimbursed Expense	252	0	0
Impound Fees	2,041	1,500	1,500
Grants	1,996	337,495	
Federal and State FEMA	1,119		
Transfer from Electric Fund	450,000	450,000	450,000
Transfer form Water Fund	120,000	120,000	120,000
Transfer form Sanitation Fund	90,000	90,000	90,000
Transfer from Wastewater Fund	110,000	110,000	110,000
Prior Year Canceled Encumbrances	11,643		
In Lieu of Taxes (IRB)			
Interest on Idle Funds	4,048	4,000	4,000
Neighborhood Revitalization Rebate	-27,784	-22,938	-20,355
Miscellaneous	22,015	15,615	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,569,410**	**3,778,050**	**2,353,260**
Resources Available:	**5,335,045**	**5,750,037**	**3,978,277**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	5,335,045	5,750,037	3,978,277
Expenditures:			
Police	563,754	611,766	692,587
City Manager	158,837	128,005	184,543
City Clerk	206,770	182,823	91,103
Public Transportation	64,091	70,141	75,092
Fire	178,128	196,004	200,577
Public Works	50,364	59,755	57,091
Mayor/Council/Admin	68,093	54,225	74,825
Municipal Court	44,408	61,835	58,667
911	466,932	545,905	568,997
Building Planning and Zoning	157,865	196,671	202,099
Street	369,865	383,663	312,209
Golf Course	191,634	198,462	216,975
Swimming Pool	87,868	119,568	117,459
Parks	248,057	276,220	283,931
Dienes Cultural Center	56,194	54,165	60,399
Armory	6,337	10,500	4,000
Subtotal detail (Should agree with detail)	2,919,197	3,149,708	3,200,554
Transfer to Industrial Fund	32,718	28,000	28,700
Transfer to Capital Improvements	326,872	501,525	312,500
Transfer to Equipment Reserve	84,132	445,687	141,800
Transfer to Risk Mgt Reserve			
Transfer to Airport	139	100	140
Capital Improvements			1,300,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**3,363,058**	**4,125,020**	**4,983,694**
Unencumbered Cash Balance Dec 31	1,971,987	1,625,017	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	4,711,957	5,463,447	4,983,694
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,983,694
		Tax Required	1,005,417
	Delinquent Comp Rate:	1.0%	10,054
		Amount of 2022 Ad Valorem Tax	1,015,471

CPA Summary

RUSSELL 2023

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Police			
Salaries	461,644	498,966	547,887
Contractual	57,012	61,800	81,700
Commodities	39,815	43,000	55,000
Animal Control	5,283	8,000	8,000
Capital Outlay			
Total	**563,754**	**611,766**	**692,587**
City Manager			
Salaries	144,479	108,690	147,638
Contractual	11,514	14,990	30,105
Commodities	2,823	3,750	4,500
Capital Outlay	21	575	2,300
Total	**158,837**	**128,005**	**184,543**
City Clerk			
Salaries	102,850	61,748	36,186
Contractual	91,320	103,500	45,200
Commodities	12,600	17,000	8,550
Capital Outlay		575	1,167
Total	**206,770**	**182,823**	**91,103**
Public Transportation			
Salaries	51,295	53,191	58,392
Contractual	5,044	6,550	6,450
Commodities	7,752	10,400	10,250
Capital Outlay			
Total	**64,091**	**70,141**	**75,092**
Fire			
Salaries	121,918	126,654	130,402
Contractual	26,182	32,350	35,875
Commodities	29,837	37,000	34,300
Capital Outlay	191		
Total	**178,128**	**196,004**	**200,577**
Public Works			
Salaries	40,565	43,805	46,474
Contractual	4,006	7,950	5,250
Commodities	5,793	8,000	5,367
Capital Outlay			
Total	**50,364**	**59,755**	**57,091**
Mayor/Council/Admin			
Salaries	4,725	4,725	4,725
Contractual	59,612	46,500	67,300
Commodities	3,756	3,000	2,800
Capital Outlay			
Total	**68,093**	**54,225**	**74,825**
Municipal Court			
Salaries	34,487	50,585	44,142
Contractual	9,153	10,650	12,175
Commodities	768	600	600
Capital Outlay			1,750
Total	**44,408**	**61,835**	**58,667**
Page 1 - Total	**1,334,445**	**1,364,554**	**1,434,485**

RUSSELL 2023

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
911			
Salaries	442,199	516,932	540,585
Contractual	15,646	22,350	18,000
Commodities	9,087	4,900	6,967
Capital Outlay		1,723	3,445
Total	**466,932**	**545,905**	**568,997**
Building Planning and Zoning			
Salaries	130,793	142,371	148,899
Contractual	23,912	49,400	48,800
Commodities	3,160	3,800	4,400
Capital Outlay		1,100	
Total	**157,865**	**196,671**	**202,099**
Street			
Salaries	256,865	263,513	241,959
Contractual	20,230	24,450	26,550
Commodities	92,770	95,700	43,700
Capital Outlay			
Total	**369,865**	**383,663**	**312,209**
Golf Course			
Salaries	110,235	104,412	122,225
Contractual	43,385	50,750	51,150
Commodities	38,014	43,300	43,600
Capital Outlay			
Total	**191,634**	**198,462**	**216,975**
Swimming Pool			
Salaries	54,490	82,168	77,509
Contractual	5,860	9,900	8,550
Commodities	17,149	25,500	28,900
Capital Outlay	10,369	2,000	2,500
Total	**87,868**	**119,568**	**117,459**
Parks			
Salaries	194,066	219,670	225,681
Contractual	15,987	13,950	12,150
Commodities	38,004	42,600	46,100
Capital Outlay			
Total	**248,057**	**276,220**	**283,931**
Dienes Cultural Center			
Salaries	33,876	35,615	37,999
Contractual	11,430	13,750	16,750
Commodities	10,888	4,800	5,150
Capital Outlay			500
Total	**56,194**	**54,165**	**60,399**
Armory			
Salaries			
Contractual	3,381	3,500	4,000
Commodities	2,956	7,000	
Capital Outlay			
Total	**6,337**	**10,500**	**4,000**
Page 2 -Total	1,584,752	1,785,154	1,766,069
Page 1 -Total	**1,334,445**	**1,364,554**	**1,434,485**
Grand Total	**2,919,197**	**3,149,708**	**3,200,554**

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

RUSSELL 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	111,542	112,066	112,166
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax	2		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from Water Fund	460,752	458,970	457,378
Interest on Idle Funds	83	100	100
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**460,837**	**459,070**	**457,478**
Resources Available:	**572,379**	**571,136**	**569,644**
Expenditures:			
Principal	405,000	410,000	415,000
Interest	55,313	48,970	42,378
Fees			100
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**460,313**	**458,970**	**457,478**
Unencumbered Cash Balance Dec 31	112,066	112,166	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	460,313	458,970	457,478
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	457,478
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2022 Ad Valorem Tax	**0**

CPA Summary

RUSSELL 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,328	0	1,817
Receipts:			
Ad Valorem Tax	127,897	138,860	xxxxxxxxxxxxxxxx
Delinquent Tax	6,641	3,133	
Motor Vehicle Tax	22,122	20,951	22,674
Recreational Vehicle Tax	662	429	433
16/20M Vehicle Tax	344	357	451
Commercial Vehicle Tax		911	1,199
Watercraft Tax		313	315
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(3,198)	-3,137	-2,813
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**154,468**	**161,817**	**22,259**
Resources Available:	**157,796**	**161,817**	**24,076**
Expenditures:			
Library Appropriations	157,796	160,000	163,000
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**157,796**	**160,000**	**163,000**
Unencumbered Cash Balance Dec 31	0	1,817	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	160,000	160,000	163,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	163,000
		Tax Required	138,924
	Delinquent Comp Rate:	1.0%	1,389
		Amount of -1 Ad Valorem Tax	140,313

Adopted Budget **Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,894	0	1,422
Receipts:			
Ad Valorem Tax	107,144	108,875	xxxxxxxxxxxxxxxx
Delinquent Tax	5,574	2,612	
Motor Vehicle Tax	18,519	17,551	17,778
Recreational Vehicle Tax	555	359	340
16/20M Vehicle Tax	281	299	354
Commercial Vehicle Tax		763	940
Watercraft Tax		262	247
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,680)	-2,549	-2,642
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**129,393**	**128,172**	**17,017**
Resources Available:	**132,287**	**128,172**	**18,439**
Expenditures:			
Recreation Appropriations	132,287	126,750	148,920
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**132,287**	**126,750**	**148,920**
Unencumbered Cash Balance Dec 31	0	1,422	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	134,290	126,750	148,920
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	148,920
		Tax Required	130,481
	Delinquent Comp Rate:	1.0%	1,305
		Amount of 2022 Ad Valorem Tax	131,786

CPA Summary

RUSSELL 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	89,984	109,287	121,676
Receipts:			
Ad Valorem Tax	26,656	27,222	xxxxxxxxxxxxxxxx
Delinquent Tax	1,632	666	
Motor Vehicle Tax	7,498	4,367	4,445
Recreational Vehicle Tax	228	89	85
16/20M Vehicle Tax	57	74	88
Commercial Vehicle Tax		190	235
Watercraft Tax		65	62
Rental	9,837	8,000	9,000
Fuel	22,756	15,000	15,000
Grants			
Transfer from General	139	100	140
Interest on Idle Funds	95	100	100
Neighborhood Revitalization Rebate	-671	-615	-661
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**68,227**	**55,258**	**28,494**
Resources Available:	158,211	164,545	150,170
Expenditures:			
Contractual	9,966	15,010	16,400
Commodities	31,971	23,100	33,100
Capital Outlay	225	4,759	93,300
Transfer to Airport Improvement	6,762		40,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**48,924**	**42,869**	**182,800**
Unencumbered Cash Balance Dec 31	109,287	121,676	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	139,450	162,690	182,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	182,800
		Tax Required	32,630
	Delinquent Comp Rate:	1.0%	326
		Amount of 2022 Ad Valorem Tax	32,956

Adopted Budget **Industrial**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	78,383	99,434	68,066
Receipts:			
Ad Valorem Tax	3,272	27,214	xxxxxxxxxxxxxxxx
Delinquent Tax	729	176	
Motor Vehicle Tax	4,010	768	4,444
Recreational Vehicle Tax	124	14	85
16/20M Vehicle Tax		68	88
Commercial Vehicle Tax		23	235
Watercraft Tax		8	62
Transfer from General	32,718	28,000	28,700
Reimbursed Expense	840	360	
Grants	81,275	67,385	
Capital Sales Proceeds	4,838		
Interest on Idle Funds	80	100	120
Neighborhood Revitalization Rebate	-86	-615	-660
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**127,800**	**123,501**	**33,074**
Resources Available:	**206,183**	**222,935**	**101,140**
Expenditures:			
Contractual	24,659	28,500	42,200
Commodities	455		
Capital Outlay			
Capital Outlay-Land			
Economic Development Incentive	81,635	126,369	91,550
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**106,749**	**154,869**	**133,750**
Unencumbered Cash Balance Dec 31	99,434	68,066	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	125,500	158,470	133,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	133,750
		Tax Required	32,610
	Delinquent Comp Rate:	1.0%	326
		Amount of 2022 Ad Valorem Tax	32,936

CPA Summary

RUSSELL 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Equipment**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	56,452	74,849	17,831
Receipts:			
Ad Valorem Tax	23,168	27,233	xxxxxxxxxxxxxxxx
Delinquent Tax	1,337	592	
Motor Vehicle Tax	4,659	3,796	4,447
Recreational Vehicle Tax	139	78	85
16/20M Vehicle Tax	74	65	89
Commercial Vehicle Tax		165	235
Watercraft Tax		57	62
Grants	2,250	3,400	
Interest on Idle Funds	106	100	100
Neighborhood Revitalization Rebate	-580	-615	-660
Miscellaneous		3,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,153**	**37,871**	**4,358**
Resources Available:	**87,605**	**112,720**	**22,189**
Expenditures:			
Capital Equipment	12,756	94,889	54,800
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,756**	**94,889**	**54,800**
Unencumbered Cash Balance Dec 31	74,849	17,831	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	133,790	94,889	54,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	54,800
		Tax Required	32,611
	Delinquent Comp Rate:	1.0%	326
		Amount of 2022 Ad Valorem Tax	32,937

Adopted Budget **Personnel Benefits**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	616,561	353,399	128,812
Receipts:			
Ad Valorem Tax	265,518	352,215	xxxxxxxxxxxxxxxx
Delinquent Tax	26,342	9,325	
Motor Vehicle Tax	84,446	44,756	57,511
Recreational Vehicle Tax	2,261	917	1,100
16/20M Vehicle Tax	1,877	762	1,145
Commercial Vehicle Tax		1,947	3,041
Watercraft Tax		668	799
Reimbursed Expense	127,715	132,573	123,298
Transfer from Electric	500,000	624,000	670,000
Transfer from Water	340,000	366,000	357,000
Transfer Sanitation	97,000	128,000	148,000
Transfer from Wastewater	85,000	102,000	121,000
Interest on Idle Funds	497	550	500
Neighborhood Revitalization Rebate	-6,858	-7,957	-13,269
Miscellaneous	41	13,543	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,523,839**	**1,769,299**	**1,470,125**
Resources Available:	**2,140,400**	**2,122,698**	**1,598,937**
Expenditures:			
Health Insurance	1,011,430	1,128,000	1,200,000
FICA	308,402	340,000	401,208
KPERS	371,019	400,000	490,639
Workers Compensation	90,486	118,000	130,000
Unemployment	5,915	6,500	31,618
Insurance		386	400
Dues, Fees, Subscriptions	-251	1,000	500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,787,001**	**1,993,886**	**2,254,365**
Unencumbered Cash Balance Dec 31	353,399	128,812	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	1,859,523	2,045,360	2,254,365
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,254,365
		Tax Required	655,428
	Delinquent Comp Rate:	1.0%	6,554
		Amount of 2022 Ad Valorem Tax	661,982

CPA Summary

RUSSELL 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	115,321	164,975	25,600
Receipts:			
State of Kansas Gas Tax	127,807	121,110	122,970
County Transfers Gas		0	0
Interest on Idle Funds	162	160	160
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**127,969**	**121,270**	**123,130**
Resources Available:	**243,290**	**286,245**	**148,730**
Expenditures:			
Contractual	4,500	179,345	
Commodities	750		103,000
Capital Outlay	73,065	81,300	45,730
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**78,315**	**260,645**	**148,730**
Unencumbered Cash Balance Dec 31	164,975	25,600	0
2021/2022/2023 Budget Authority Amoun	215,410	260,645	148,730

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	68,133	79,883	18,263
Receipts:			
Liquor Tax	16,591	15,000	17,672
Grants			
Interest on Idle Funds	67	70	70
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,658**	**15,070**	**17,742**
Resources Available:	**84,791**	**94,953**	**36,005**
Expenditures:			
Contractual			
Commodities			
Capital Outlay	4,908	76,690	36,005
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,908**	**76,690**	**36,005**
Unencumbered Cash Balance Dec 31	79,883	18,263	0
2021/2022/2023 Budget Authority Amoun	52,802	76,690	36,005

CPA Summary

RUSSELL 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **24/7 Tax Incr Improv**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		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 (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

Adopted Budget **Holiday Inn Tax Incr Improv**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		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 (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

CPA Summary

RUSSELL 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,604,017	7,551,617	5,185,808
Receipts:			
Electric Sales	8,812,068	8,800,000	8,500,000
Bad Debt Collections	150		
Grant			
Late Payment Penalty	10,556	8,000	8,000
Customer Deposits	2,116		
Rent			
Reimbursed Expense	17	1,868	
Cancelled Encumbrances	17,629		
Interest on Idle Funds	7,325	7,000	7,000
Miscellaneous	56,722	127,563	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,906,583**	**8,944,431**	**8,515,000**
Resources Available:	**16,510,600**	**16,496,048**	**13,700,808**
Expenditures:			
Administration:			
Personnel	177,968	225,920	253,477
Contractual	64,480	86,000	86,335
Commodities	16,554	14,320	15,457
Capital Outlay	1,698	3,500	4,330
Production:			
Personnel	445,482	453,000	514,778
Contractual	213,336	218,850	238,750
Commodities	5,805,611	6,806,500	6,830,500
Capital Outlay			1,804
Distribution:			
Personnel	494,873	688,850	881,424
Contractual	95,766	103,950	117,703
Commodities	343,215	135,350	159,850
Capital Outlay			
Transfer to Personnel Benefits	500,000	624,000	670,000
Transfer to General	450,000	450,000	450,000
Transfer to Electric Depreciation Reserve	350,000	1,500,000	1,300,000
Capital Outlay			2,176,400
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,958,983**	**11,310,240**	**13,700,808**
Unencumbered Cash Balance Dec 31	7,551,617	5,185,808	0
2021/2022/2023 Budget Authority Amoun	9,872,863	15,497,194	13,700,808

CPA Summary

RUSSELL 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,874,612	1,885,248	1,593,538
Receipts:			
Water Sales	2,460,985	2,500,000	2,470,910
State Water Protection Fee	6,421	8,000	6,500
Late Payment Penalty	4,387	3,240	3,000
Bad Debt Collections	1,662	20,595	
Grants			
Water Tap Fees	6,149		
Reimbursement			
Customer Deposits	342		
Cancelled Encumbrances	1,345		
Interest on Idle Funds	1,878	2,000	2,000
Miscellaneous	13,663	18,735	13,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,496,832**	**2,552,570**	**2,495,410**
Resources Available:	**4,371,444**	**4,437,818**	**4,088,948**
Expenditures:			
Administration:			
Contractual	29,974	38,880	46,156
Commodities	1,185		667
Capital Outlay			
Production:			
Personnel	349,410	437,800	500,256
Contractual	219,846	213,100	234,100
Commodities	284,572	489,500	491,800
Capital Outlay			857,939
Distribution:			
Personnel	232,337	250,200	278,009
Contractual	27,182	24,500	37,753
Commodities	24,209	45,100	46,600
Capital Outlay		3,500	4,330
Debt Service	96,729	96,730	356,960
Transfer to Bond & Interest	460,752	458,970	457,378
Transfer Personnel Benefits	340,000	366,000	357,000
Transfer to Water Improvement	300,000	300,000	300,000
Transfer to General Fund	120,000	120,000	120,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,486,196**	**2,844,280**	**4,088,948**
Unencumbered Cash Balance Dec 31	1,885,248	1,593,538	0
2021/2022/2023 Budget Authority Amoun	2,873,372	3,799,306	4,088,948

CPA Summary

RUSSELL 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	352,243	375,313	280,774
Receipts:			
Sanitation Sales	372,799	370,000	401,450
Landfill Sales	206,384	200,000	228,000
Recycling Sales	14,408	10,704	6,000
PolyKart Sales	11,435	6,214	6,000
Sales Tax	1,555	795	900
Penalty	1,542	1,000	1,000
Bad Debts	79		
Cancelled Encumbrances	134		
Interest on Idle Funds	394	400	400
Miscellaneous	10,251	3,848	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**618,981**	**592,961**	**646,750**
Resources Available:	**971,224**	**968,274**	**927,524**
Expenditures:			
Administration:			
Contractual	8,448	8,400	24,009
Commodities		500	
Personnel	173,418	231,700	256,674
Contractual	112,008	119,500	138,338
Commodities	40,037	39,400	51,617
Capital Outlay			148,886
Transfer to General Fund	90,000	90,000	90,000
Transfer to Personnel Benefits	97,000	128,000	148,000
Transfer to Sanitation Depreciation	75,000	70,000	70,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**595,911**	**687,500**	**927,524**
Unencumbered Cash Balance Dec 31	375,313	280,774	0
2021/2022/2023 Budget Authority Amoun	619,149	890,907	927,524

CPA Summary

RUSSELL 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	629,926	589,271	550,834
Receipts:			
Sewer Usage Charge	837,127	840,000	850,000
Penalty	1,583	1,168	1,200
Sewer main Tap Fees	6,872	8,947	
Bad Debts	675	4,037	
Reimbursed Expense		31	
Grants	19,016		
Cancelled Encumbrances	291		
Interest on Idle Funds	773	780	800
Miscellaneous	1,691	1,000	1,600
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**868,028**	**855,963**	**853,600**
Resources Available:	**1,497,954**	**1,445,234**	**1,404,434**
Expenditures:			
Personnel	136,650	213,350	241,243
Contractual	26,487	23,250	47,519
Commodities	40,546	45,800	55,217
Transfer to General Fund	110,000	110,000	110,000
Transfer to Personnel Benefits	85,000	102,000	121,000
Transfer to Wastewater Improvement	510,000	400,000	370,000
Capital Outlay			350,783
Debt Service			108,672
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**908,683**	**894,400**	**1,404,434**
Unencumbered Cash Balance Dec 31	589,271	550,834	0
2021/2022/2023 Budget Authority Amoun	1,039,514	1,371,260	1,404,434

CPA Summary

RUSSELL

NON-BUDGETED FUNDS (A)

2023

(Only the actual budget year for 2021 is reported)

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	1,884,154	Cash Balance Jan 1	0	Cash Balance Jan 1	386,359	Cash Balance Jan 1	1,259,741	Cash Balance Jan 1	223,582	3,753,836
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	1,741	Interest	158	Interest	706	Interest	1,176	Interest	266	
Environ Surcharge	46,230	Grants	530,510	Operating Transfers	510,000	Grants	439,280	Sale of Assets	800	
Operating Transfers	350,000	Operating Transfers	300,000	Cancel Encumbrances	5,590	Reimbursement	1,202	Operating Transfers	84,132	
		Cancel Encumbrances	5,000			Golf Course Fees	9,850	Cancel Encumbrances	300	
						Donations	326,872			
						Operating Transfers				
Total Receipts	397,971	Total Receipts	835,668	Total Receipts	516,296	Total Receipts	778,380	Total Receipts	85,498	2,613,813
Resources Available:	2,282,125	Resources Available:	835,668	Resources Available:	902,655	Resources Available:	2,038,121	Resources Available:	309,080	6,367,649
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	125,457	Professional Services	45,552	Capital Outlay	571,975	Administration	225	Police Department	56,799	
		Printing & Advertising	918			Airport	30,000	Administration	3,950	
		Conservation Exp	600			Community Develop	73	Fire	43,243	
		Capital Expenditures	699,256			Street Department	1,716,035	Street	28,731	
						Golf Course	8,909			
						Swimming Pool	27,868			
						Parks	12,000			
Total Expenditures	125,457	Total Expenditures	746,326	Total Expenditures	571,975	Total Expenditures	1,795,110	Total Expenditures	132,723	3,371,591
Cash Balance Dec 31	2,156,668	Cash Balance Dec 31	89,342	Cash Balance Dec 31	330,680	Cash Balance Dec 31	243,011	Cash Balance Dec 31	176,357	**2,996,058** **
										2,996,058 **

**Note: These two block figures should agree.

CPA Summary

RUSSELL

NON-BUDGETED FUNDS (B)

2023

(Only the actual budget year for 2021 is reported)

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	258,338	Cash Balance Jan 1	903,367	Cash Balance Jan 1	25,066	Cash Balance Jan 1	11,061	Cash Balance Jan 1	-596,448	601,384
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	245	Trust Distributions	308,083	Interest	20			Grant	589,685	
Operating Transfers	75,000	Interest	902					Operating Transfers	6,763	
Total Receipts	75,245	Total Receipts	308,985	Total Receipts	20	Total Receipts	0	Total Receipts	596,448	980,698
Resources Available:	333,583	Resources Available:	1,212,352	Resources Available:	25,086	Resources Available:	11,061	Resources Available:	0	1,582,082
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Operating Supplies	15,000			Operating Supplies	186			
		Capital Expense	477,700			Capital Expense	750			
Total Expenditures	0	Total Expenditures	492,700	Total Expenditures	0	Total Expenditures	936	Total Expenditures	0	493,636
Cash Balance Dec 31	333,583	Cash Balance Dec 31	719,652	Cash Balance Dec 31	25,086	Cash Balance Dec 31	10,125	Cash Balance Dec 31	0	**1,088,446** **
										1,088,446 **

**Note: These two block figures should agree.

CPA Summary

RUSSELL

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2021 is reported)

2023

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		Cash Balance Jan 1	16,535	Cash Balance Jan 1	343,858	Cash Balance Jan 1		Cash Balance Jan 1		360,393
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Interest	14	Health Ins. Contr.	1,010,175					
		Cancel Encumbrances	855	Reimbursed Expense	147,541					
Total Receipts	0	Total Receipts	869	Total Receipts	1,157,716	Total Receipts	0	Total Receipts	0	1,158,585
Resources Available:	0	Resources Available:	17,404	Resources Available:	1,501,574	Resources Available:	0	Resources Available:	0	1,518,978
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Police	133	Insurance Expense	1,184,634					
Total Expenditures	0	Total Expenditures	133	Total Expenditures	1,184,634	Total Expenditures	0	Total Expenditures	0	1,184,767
Cash Balance Dec 31	0	Cash Balance Dec 31	17,271	Cash Balance Dec 31	316,940	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**334,211** **
										334,211 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of

RUSSELL

will meet on September 6, 2022 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, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at 133 W 8th, Russell KS 67665 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,363,058	41.433	4,125,020	37.208	4,983,694	1,015,471	30.820
Debt Service	460,313		458,970		457,478		
Library	157,796	4.764	160,000	5.088	163,000	140,313	4.259
Airport	48,924	0.993	42,869	0.997	182,800	32,956	1.000
Industrial	106,749	0.122	154,869	0.997	133,750	32,936	1.000
Fire Equipment	12,756	0.863	94,889	0.999	54,800	32,937	1.000
Personnel Benefits	1,787,001	10.177	1,993,886	12.906	2,254,365	661,982	20.091
Special Highway	78,315		260,645		148,730		
Special Parks & Recreation	4,908		76,690		36,005		
24/7 Tax Incr Improv							
Holiday Inn Tax Incr Impro							
Electric	8,958,983		11,310,240		13,700,808		
Water	2,486,196		2,844,280		4,088,948		
Sanitation	595,911		687,500		927,524		
Wastewater	908,683		894,400		1,404,434		
Non-Budgeted Funds-A	3,371,591						
Non-Budgeted Funds-B	493,636						
Non-Budgeted Funds-C	1,184,767						
Totals for City	24,019,587	58.352	23,104,258	58.195	28,536,336	1,916,595	58.170
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*48.202*
Recreation	132,287	3.991	126,750	3.989	148,920	131,786	4.000
Totals Includes Recreation	24,151,874	62.343	23,231,008	62.184	28,685,256	2,048,381	62.170
Less: Transfers	3,931,613		5,694,282		5,246,518		
Net Expenditure	20,220,261		17,536,726		23,438,738		
Total Tax Levied	1,640,990		1,588,170		xxxxxxxxxxxxxxxxx		
Assessed Valuation	28,121,711		27,290,695		32,948,581		

Outstanding Indebtedness, January 1,

	2020	2021	2022
G.O. Bonds	3,320,000	2,975,000	2,570,000
Revenue Bonds	0	0	0
Other	1,201,019	1,131,146	1,131,146
Lease Purchase Principal	0	358,601	330,852
Total	4,521,019	4,464,747	4,031,998

*Tax rates are expressed in **mills**

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

Katrina Woelk

City Official Title: Treasurer

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 28 day of July, 20 22, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

Signed: [signature]

Subscribed and sworn to before me this 28 day of July, 20 22.

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	$ 147.08
Affidavit, Notary's Fee	$ 1.00
Additional copies ___ @___	$ _____
Total Publication Fee	$ 148.08

Legal Notice

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
RUSSELL
will meet on September 6, 2022 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, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at 133 W 8th, Russell KS 67665 and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,393,038	41.433	4,125,020	37.208	4,983,694	1,015,477	30.820
Debt Service	466,313		458,970		457,478		
Library	157,796	4.764	166,000	5.088	163,000	149,313	4.539
Airport	48,924	0.993	42,869	0.997	182,800	32,956	1.000
Industrial	106,749	0.122	154,869	0.997	133,750	32,936	1.000
Fire Equipment	32,756	0.863	94,889	0.999	94,800	32,937	1.000
Personnel Benefits	1,787,001	10.177	1,995,886	12.906	2,234,363	661,982	20.091
Special Highway	78,313		269,645		148,730		
Special Parks & Recreation	4,908		76,690		56,005		
24/7 Tax Incr Improv							
Holiday Inn Tax Incr Improv							
Electric	8,958,993		11,310,240		13,700,808		
Water	2,886,196		2,844,280		4,088,968		
Sanitation	593,911		687,500		927,524		
Wastewater	908,683		894,400		1,404,434		
Non-Budgeted Funds-A	1,271,591						
Non-Budgeted Funds-B	493,636						
Non-Budgeted Funds-C	1,184,067						
Totals for City	24,019,587	58.352	23,104,054	58.193	28,536,335	1,916,593	58.170
				City Revenue Neutral Rate (excluding Recreation Commission)**			48.202
Recreation	332,247	3.991	126,750	3.989	148,920	131,786	4.000
Totals Includes Recreation	24,151,834	62.343	23,231,004	62.184	28,685,255	2,048,181	62.170
Less: Transfers	5,931,433		5,694,232		5,046,518		
Net Expenditure	20,220,401		17,536,772		23,638,737		
Total Tax Levied	1,646,990		1,544,170		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	28,121,211		27,295,695		32,948,581		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	3,320,000	2,975,000	2,570,000
Revenue Bonds	0	0	0
Other	1,201,019	1,131,146	1,131,146
Lease Purchase Principal	0	358,601	330,852
Total	4,521,019	4,464,747	4,031,998

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

July 28

RUSSELL 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	994,913	30.196	20,355
Debt Service			0
Library	137,472	4.172	2,813
Airport	32,289	0.980	661
Industrial	32,270	0.979	660
Fire Equipment	32,271	0.979	660
Personnel Benefits	648,581	19.685	13,269
0			0
0			0
0			0
0			0
0			0
0			0
Recreation	129,117	3.919	2,642
TOTAL	2,006,913	56.992	38,418

2022 July 1 Valuation: 32,948,581

Valuation Factor: 32,948.581

Neighborhood Revitalization Subj to Rebate: 674,086

Neighborhood Revitalization factor: 674.086

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Roll Call Vote

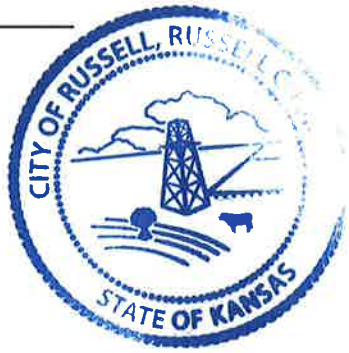
A Roll Call Vote of the Russell City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 6, 2022

Resolution No. 20-22

Governing Body Member	Yes	No	No Vote
Councilmember Aaron Talbott	X		
Councilmember Blaine Stoppel	X		
Councilmember Dustin Madden	X		
Councilmember Lonnie Whitten	X		
Councilmember Michelle Wagner	X		
Councilmember Monty Morrill	X		
Councilmember Andrea Garland	X		
Councilmember Mitch Driscoll			X
TOTAL	**7**	**0**	**1**

Certified:



Resolution No. 20-22

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 48.202 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 6, 2022 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 48.202 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 6th day of September, 2022 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk