CERTIFICATE 2025

To the Clerk of Russell County, 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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

NO

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 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	5,499,242	1,056,579	29.075
Debt Service	10-113	8	815,069		
Library	12-1220	9	166,000	146,808	4.040
Airport		10	85,275		
Industrial		10	58,000		
Fire Equipment		11	108,111	36,757	1.011
Personnel Benefits		11	2,753,417	760,525	20.928
Special Highway		12	157,000		
Special Parks & Recreation		12	125,000		
24-7 Travel Store CID		13	42,000		
24-7 Travel Store TIF		13	65,000		
Tourism & Convention		14	90,000		
Holiday Inn Tax Incentives		14			
Electric		15	12,387,577		
Water		16	3,851,384		
Sanitation		17	1,037,215		
Wastewater		18	1,042,532		
Non-Budgeted Funds-A		19			
Non-Budgeted Funds-B		20			
Non-Budgeted Funds-C		21			
Non-Budgeted Funds-D		22			
Totals for City		xxxxx	28,282,822	2,000,669	55.054
Recreation	12-1927	9	164,560	147,050	4.000
Totals Including Recreation		xxxxx	28,447,382	2,147,719	59.054
Budget Hearing Notice		23			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		23			
RNR Hearing Notice					
Neighborhood Revitalization		24			Nov 1, 2024 Total Assessed Valuation

36,628,909
- 290,325 TIF
36,338,584

City Revenue Neutral Rate 54.417

Assisted by:

Address:

Email:

Attest: August 26 2024
County Clerk

Governing Body

CPA Summary

2025

CERTIFICATE

To the Clerk of Russell County, 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 2025; and
(3) the Amounts(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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	5,499,242	1,056,579	
Debt Service	10-113	8	815,069		
Library	12-1220	9	166,000	146,808	
Airport		10	85,275		
Industrial		10	58,000		
Fire Equipment		11	108,111	36,757	
Personnel Benefits		11	2,753,417	760,525	
Special Highway		12	157,000		
Special Parks & Recreation		12	125,000		
24-7 Travel Store CID		13	42,000		
24-7 Travel Store TIF		13	65,000		
Tourism & Convention		14	90,000		
Holiday Inn Tax Incentives		14			
Electric		15	12,387,577		
Water		16	3,851,384		
Sanitation		17	1,037,215		
Wastewater		18	1,042,532		
Non-Budgeted Funds-A		19			
Non-Budgeted Funds-B		20			
Non-Budgeted Funds-C		21			
Non-Budgeted Funds-D		22			
Totals for City		xxxxx	28,282,822	2,000,669	
Recreation	12-1927	9	164,560	147,050	
Totals Including Recreation		xxxxx	28,447,382	2,147,719	
Budget Hearing Notice		23			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		23			
RNR Hearing Notice					
Neighborhood Revitalization		24			Nov 1, 2024 Total Assessed Valuation

City Revenue Neutral Rate: 54.417

Assisted by:

Address:

Email:

Attest: _____ 2024

County Clerk

Governing Body

CPA Summary

Russell

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,056,656	136,259	2,595	1,888	7,049	2,238
Debt Service						
Library	152,675	19,688	375	273	1,018	323
Airport						
Industrial	2,600	335	6	5	17	6
Fire Equipment	35,203	4,540	86	63	235	75
Personnel Benefits	753,535	97,170	1,850	1,347	5,026	1,596
Recreation	140,856	18,164	346	252	940	298
TOTAL	2,000,669	257,992	4,912	3,576	13,345	4,238

County Treas Motor Vehicle Estimate 257,992
County Treas Recreational Vehicle Estimate 4,912
County Treas 16/20M Vehicle Estimate 3,576
County Treas Commercial Vehicle Tax Estimate 13,345
County Treas Watercraft Tax Estimate 4,238

Motor Vehicle Factor 0.12895
Recreational Vehicle Factor 0.00246
16/20M Vehicle Factor 0.00179
Commercial Vehicle Factor 0.00667
Watercraft Factor 0.00212

Russell 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Industrial	39,848	23,750	26,250	12-197
General	Capital Improvement	500,000	400,000	328,750	12-1,118
General	Equipment Reserve	200,000	225,000	234,175	12-1,117
General	Airport	94	100	100	12-1,118
General	Special Highway	-	71,250	78,750	68-590
Electric	General	450,000	450,000	628,000	12-825d
Electric	Personnel Benefits	670,000	670,000	712,240	12-825d
Electric	Electric Depreciation	2,000,000	1,300,000	1,500,000	12-825d
Water	General	120,000	120,000	167,300	12-825d
Water	Bond & Interest	457,378	460,303	462,868	12-825d
Water	Personnel Benefits	357,000	401,348	445,068	12-825d
Water	Water Improvements	600,000	350,000	465,000	12-2615
Sanitation	Personnel Benefits	148,000	192,273	214,734	12-825d
Sanitation	General	90,000	100,000	41,100	12-825d
Sanitation	Sanitation Depreciation	70,000	50,000	80,000	12-825d
Wastewater	Wastewater Improveme	450,000	350,000	325,000	12-6310
Wastewater	General	110,000	110,000	45,625	12-825d
Wastewater	Personnel Benefits	121,000	109,700	103,149	12-825d
	Totals	6,383,320	5,383,724	5,858,109	
	Adjustments				
	Adjusted Totals	6,383,320	5,383,724	5,858,109	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

Russell

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2015-A	10/28/2015	8/1/2030	2.38	1,015,000	510,000	2/1, 8/1	8/1	13,538	70,000	12,138	70,000
Series 2020-A	3/10/2020	8/1/2027	1.73	2,601,000	1,235,000	2/1, 8/1	8/1	21,765	355,000	15,730	365,000
Series 2024-A	3/14/2024	8/1/2044	3.29	4,700,000	0	2/1, 8/1	8/1	76,948	0	202,200	150,000
Total G.O. Bonds					**1,745,000**			**112,251**	**425,000**	**230,068**	**585,000**
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	181,085	2/1, 8,1	2/1, 8,1	3,660	17,172	3,861	17,590
KPWSLF Project No. 2791	11/8/2021	8/1/2034	2.23	1,223,635	730,715	2/1, 8,1	2/1, 8,1	13,460	59,311	14,636	60,641
KWPCRF Prjt No. C20 205	12/20/2018	3/1/2043	2.54	3,391,670	3,349,181	3/1, 9/1	3/1, 9/1	8,276	130,524	80,910	133,698
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	15,819	201,471	56,130	204,099
Total Other					**8,830,981**			**41,215**	**408,478**	**155,537**	**416,028**
Total Indebtedness					**10,575,981**			**153,466**	**833,478**	**385,605**	**1,001,028**

Russell

2025

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 1,2024	Payments Due 2024	Payments Due 2025
Rescue Pumper	12/9/2019	144	3.17	385,497	272,684	39,131	39,131
				Totals	**272,684**	**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: 2025

Library found in: 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 vear.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$152,675	$146,808
Delinquent Tax	$1,512	$1,000
Motor Vehicle Tax	$13,298	$19,688
Recreational Vehicle Tax	$291	$375
16/20M Vehicle Tax	$346	$273
TOTAL TAXES	$168,122	$168,144
Difference in Total Taxes:	$22	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$35,220,439	$36,765,455
Did Assessed Valuation Decrease?	No	
Levy Rate	4.335	3.993
Difference in Levy Rate:	(0.342)	
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

Russell 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,917,625	1,931,163	1,594,358
Receipts:			
Ad Valorem Tax	964,397	1,056,656	xxxxxxxxxxxxxxxx
Delinquent Tax	30,102	25,000	25,000
Motor Vehicle Tax	163,132	99,363	136,259
Recreational Vehicle Tax	3,227	2,174	2,595
16/20M Vehicle Tax	3,764	2,590	1,888
Commercial Vehicle Tax	15,377	6,569	7,049
Watercraft Tax		2,372	2,238
Gross Earning (Intangible) Tax			0
Highway Connecting Links	43,400	43,000	43,000
Mineral Production Tax	473	300	300
Local Alcoholic Liquor	16,727	17,739	18,231
County Sales Tax	271,414	260,000	250,000
Local Sales Tax	569,264	525,000	525,000
Franchise Tax	257,315	210,000	250,000
Licenses & Permits	32,579	26,400	32,000
Golf Course	110,745	75,000	80,000
Swimming Pool	27,759	23,000	25,000
TGT Admin Fees (2%)	0	900	1,800
Transit Fares	14,295	12,000	12,000
Municipal Court Fines	40,617	30,000	30,000
Cemetery Trust Distribution	9,855	8,750	9,000
Cemetery Lot Sales	2,250	1,000	1,000
County 911 Reimbursement	324,123	315,955	400,000
Weed/Structure Abatement Fees	4,072	2,500	2,000
State of Kansas KDOT Grant	61,151	60,000	60,000
USD 407 SRO Reimbursement	22,353	13,000	30,000
Reimbursed Expense	7,365	48,711	10,000
Impound Fees	2,936	1,500	2,000
Grants	0	1,000	0
Federal and State FEMA	21,183	0	0
Transfer from Electric Fund	450,000	450,000	628,000
Transfer from Water Fund	120,000	120,000	167,300
Transfer from Sanitation Fund	90,000	100,000	41,100
Transfer from Wastewater Fund	110,000	110,000	45,625
Prior Year Canceled Encumbrances	0	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	59,762	50,000	30,000
Neighborhood Revitalization Rebate	-20,643	-17,550	-14,619
Miscellaneous	16,848	5,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,845,842**	**3,687,929**	**2,858,766**
Resources Available:	**5,763,467**	**5,619,092**	**4,453,124**

Russell

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	5,763,467	5,619,092	4,453,124
Expenditures:			
Police	682,635	709,455	768,907
City Manager	173,428	151,770	186,787
City Clerk	97,846	83,112	100,244
Public Transportation	76,229	79,217	97,862
Fire	183,738	197,352	212,685
Public Works	55,224	85,131	71,766
Mayor/Council/Admin	91,515	124,430	149,450
Municipal Court	51,137	82,814	79,060
911	533,960	526,591	543,212
Building Planning and Zoning	199,459	207,973	213,422
Street	336,297	341,174	368,696
Golf Course	202,392	223,841	239,628
Swimming Pool	77,939	104,947	100,294
Parks	263,342	308,625	326,234
Deines Cultural Center	61,414	67,202	61,328
Armory	5,807	11,000	10,500
Subtotal detail (Should agree with detail)	3,092,362	3,304,634	3,530,075
Transfer to Industrial Fund	39,848	23,750	26,250
Transfer to Capital Improvements	500,000	400,000	328,750
Transfer to Equipment Reserve	200,000	225,000	234,175
Transfer to Special Highway	0	71,250	78,750
Transfer to Airport	94	100	100
Capital Improvements	0	0	1,300,000
Cash Reserve (2025 column)	0		0
Miscellaneous	0		1,142
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,832,304**	**4,024,734**	**5,499,242**
Unencumbered Cash Balance Dec 31	1,931,163	1,594,358	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	4,983,694	5,324,734	5,499,242
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,499,242
		Tax Required	1,046,118
	Delinquent Comp Rate:	1.0%	10,461
		Amount of 2024 Ad Valorem Tax	1,056,579

CPA Summary

Russell 2025

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Police			
Salaries	525,416	569,820	615,807
Contractual	90,428	79,885	82,900
Commodities	58,379	51,750	70,200
Animal Control	7,236	8,000	
Capital Outlay	1,176		
Total	**682,635**	**709,455**	**768,907**
City Manager			
Salaries	135,748	131,025	169,537
Contractual	31,585	16,995	14,000
Commodities	3,968	3,750	3,250
Capital Outlay	2,127		
Total	**173,428**	**151,770**	**186,787**
City Clerk			
Salaries	52,839	42,762	46,744
Contractual	35,873	31,300	39,500
Commodities	7,716	9,050	14,000
Capital Outlay	1,418		
Total	**97,846**	**83,112**	**100,244**
Public Transportation			
Salaries	59,942	62,112	81,607
Contractual	5,868	4,805	4,955
Commodities	10,419	12,300	11,300
Capital Outlay	0		
Total	**76,229**	**79,217**	**97,862**
Fire			
Salaries	115,924	131,327	147,735
Contractual	31,294	25,925	35,600
Commodities	36,520	40,100	29,350
Capital Outlay	0		
Total	**183,738**	**197,352**	**212,685**
Public Works			
Salaries	45,889	73,881	62,766
Contractual	4,810	5,650	3,400
Commodities	4,525	5,600	5,600
Capital Outlay	0		
Total	**55,224**	**85,131**	**71,766**
Mayor/Council/Admin			
Salaries	4,725	4,725	4,725
Contractual	82,522	108,855	132,625
Commodities	3,947	10,850	4,100
Capital Outlay	321		8,000
Total	**91,515**	**124,430**	**149,450**
Municipal Court			
Salaries	36,831	70,314	68,535
Contractual	12,460	10,250	9,525
Commodities	484	2,250	1,000
Capital Outlay	1,362		
Total	**51,137**	**82,814**	**79,060**
Page 1 - Total	**1,411,752**	**1,513,281**	**1,666,761**

Russell 2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
911			
Salaries	497,072	493,702	505,612
Contractual	28,892	27,589	34,100
Commodities	5,812	5,300	3,500
Capital Outlay	2,184		
Total	**533,960**	**526,591**	**543,212**
Building Planning and Zoning			
Salaries	148,790	147,473	157,022
Contractual	47,276	56,100	52,150
Commodities	3,393	4,400	4,250
Capital Outlay	0		
Total	**199,459**	**207,973**	**213,422**
Street			
Salaries	250,641	261,324	286,821
Contractual	27,707	27,550	25,725
Commodities	57,949	52,300	56,150
Capital Outlay	0		
Total	**336,297**	**341,174**	**368,696**
Golf Course			
Salaries	112,623	126,891	137,478
Contractual	53,527	51,650	55,350
Commodities	36,242	45,300	46,800
Capital Outlay	0		
Total	**202,392**	**223,841**	**239,628**
Swimming Pool			
Salaries	49,665	59,147	61,994
Contractual	7,682	8,400	5,400
Commodities	20,592	37,400	32,900
Capital Outlay	0		
Total	**77,939**	**104,947**	**100,294**
Parks			
Salaries	206,082	243,575	254,334
Contractual	16,246	13,900	18,550
Commodities	41,014	51,150	53,350
Capital Outlay	0		
Total	**263,342**	**308,625**	**326,234**
Deines Cultural Center			
Salaries	41,719	44,702	45,728
Contractual	16,585	17,500	15,100
Commodities	2,535	5,000	500
Capital Outlay	575		
Total	**61,414**	**67,202**	**61,328**
Armory			
Salaries	0	0	0
Contractual	5,702	6,000	5,500
Commodities	105	0	0
Capital Outlay	0	5,000	5,000
Total	**5,807**	**11,000**	**10,500**
Page 2 -Total	1,680,610	1,791,353	1,863,314
Page 1 -Total	**1,411,752**	**1,513,281**	**1,666,761**
Grand Total	**3,092,362**	**3,304,634**	**3,530,075**

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

Russell 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	112,378	114,957	115,956
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxx
Delinquent Tax	0		
Motor Vehicle Tax	0		
Recreational Vehicle Tax	0		
16/20M Vehicle Tax	0		
Commercial Vehicle Tax	0		
Watercraft Tax	0		
Transfer from Water Fund	457,378	460,303	462,868
Transfer from Electric Fund	0	76,948	352,200
Interest on Idle Funds	2,580	1,000	500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**459,958**	**538,251**	**815,568**
Resources Available:	**572,336**	**653,208**	**931,524**
Expenditures:			
Principal	415,000	425,000	585,000
Interest	42,379	112,251	230,068
Fees	0	1	1
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**457,379**	**537,252**	**815,069**
Unencumbered Cash Balance Dec 31	114,957	115,956	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	457,478	537,252	815,069
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	815,069
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2024 Ad Valorem Tax	**0**

CPA Summary

Russell 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	133,234	152,675	xxxxxxxxxxxxxxxx
Delinquent Tax	4,033	1,512	1,000
Motor Vehicle Tax	24,410	13,298	19,688
Recreational Vehicle Tax	441	291	375
16/20M Vehicle Tax	433	346	273
Commercial Vehicle Tax	0	879	1,018
Watercraft Tax	0	317	323
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,852)	(2,536)	-2,031
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**159,699**	**166,782**	**20,646**
Resources Available:	**159,699**	**166,782**	**20,646**
Expenditures:			
Library Appropriations	159,699	166,782	166,000
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**159,699**	**166,782**	**166,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	163,000	166,900	166,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	166,000
		Tax Required	145,354
	Delinquent Comp Rate:	1.0%	1,454
		Amount of -1 Ad Valorem Tax	146,808

Adopted Budget **Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	125,130	140,856	xxxxxxxxxxxxxxxx
Delinquent Tax	3,265	1,395	1,000
Motor Vehicle Tax	19,138	12,490	18,164
Recreational Vehicle Tax	346	273	346
16/20M Vehicle Tax	363	325	252
Commercial Vehicle Tax		826	940
Watercraft Tax		298	298
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(2,679)	-2,339	-2,034
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**145,563**	**154,124**	**18,966**
Resources Available:	**145,563**	**154,124**	**18,966**
Expenditures:			
Recreation Appropriations	145,563	154,124	164,560
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**145,563**	**154,124**	**164,560**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	148,920	154,295	164,560
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	164,560
		Tax Required	145,594
	Delinquent Comp Rate:	1.0%	1,456
		Amount of 2024 Ad Valorem Tax	147,050

CPA Summary

Russell 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Airport**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	116,262	164,785	83,308
Receipts:			
Ad Valorem Tax	31,314	475	xxxxxxxxxxxxxxxx
Delinquent Tax	904	375	250
Motor Vehicle Tax	4,783	2,540	
Recreational Vehicle Tax	86	43	
16/20M Vehicle Tax	90	63	
Commercial Vehicle Tax			
Watercraft Tax			
Rental	8,640	5000	8000
Fuel	16,202	15000	15000
Grants	22,000	7,110	
Transfer from General	94	100	100
Prior Year Canceled Encumbrances	2,262		
Interest on Idle Funds	3,884	2,000	500
Neighborhood Revitalization Rebate	-671		0
Miscellaneous	86		
Does miscellaneous exceed 10% Total Re			
Total Receipts	**89,674**	**32,706**	**23,850**
Resources Available:	205,936	197,491	107,158
Expenditures:			
Contractual	12,254	17,050	17,975
Commodities	20,997	10,598	27,300
Capital Outlay	7,900		40,000
Transfer to Airport Improvement	0	86,535	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**41,151**	**114,183**	**85,275**
Unencumbered Cash Balance Dec 31	164,785	83,308	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	182,800	114,183	85,275
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,275
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Industrial**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	88,011	111,712	34,519
Receipts:			
Ad Valorem Tax	31,283	2,600	xxxxxxxxxxxxxxxx
Delinquent Tax	591	200	200
Motor Vehicle Tax	4,783	3,121	335
Recreational Vehicle Tax	86	68	6
16/20M Vehicle Tax	11	81	5
Commercial Vehicle Tax		206	17
Watercraft Tax		74	6
Transfer from General	39,848	23,750	26,250
Tax Incentive Admin Fees	0	200	535
Reimbursed Expense	5,000	0	0
Interest on Idle Funds	2,693	1,200	500
Neighborhood Revitalization Rebate	-670	-43	0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**83,625**	**31,457**	**27,854**
Resources Available:	**171,636**	**143,169**	**62,373**
Expenditures:			
Contractual	0	68,650	18,000
Commodities	34,924		
Capital Outlay	0		
Capital Outlay-Land	0		
Economic Development Incentive	25,000	40,000	40,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**59,924**	**108,650**	**58,000**
Unencumbered Cash Balance Dec 31	111,712	34,519	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	133,750	108,650	58,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	58,000
		Tax Required	0
	Delinquent Comp Rate:	1.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Russell 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fire Equipment**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	49,261	54,963	56,817
Receipts:			
Ad Valorem Tax	31,282	35,203	xxxxxxxxxxxxxxxxx
Delinquent Tax	796	349	250
Motor Vehicle Tax	4,793	3,122	4,540
Recreational Vehicle Tax	87	68	86
16/20M Vehicle Tax	78	81	63
Commercial Vehicle Tax		206	235
Watercraft Tax		74	75
Grants	0	30,791	6,660
Mutual Aid Agreements	9,000	3,000	3,000
Interest on Idle Funds	1,787	1,100	500
Neighborhood Revitalization Rebate	-670	-585	-508
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**47,153**	**73,409**	**14,901**
Resources Available:	**96,414**	**128,372**	**71,718**
Expenditures:			
Capital Equipment	41,451	71,555	108,111
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**41,451**	**71,555**	**108,111**
Unencumbered Cash Balance Dec 31	54,963	**56,817**	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	54,800	71,555	108,111
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	108,111
		Tax Required	36,393
	Delinquent Comp Rate:	1.0%	364
		Amount of 2024 Ad Valorem Tax	36,757

Adopted Budget **Personnel Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	170,933	386,168	303,762
Receipts:			
Ad Valorem Tax	628,471	753,535	xxxxxxxxxxxxxxxxx
Delinquent Tax	11,589	5,000	10,000
Motor Vehicle Tax	61,918	62,739	97,170
Recreational Vehicle Tax	1,119	1,373	1,850
16/20M Vehicle Tax	924	1,634	1,347
Commercial Vehicle Tax		4,147	5,026
Watercraft Tax		1,497	1,596
Reimbursed Expense	106,862	165,763	100,000
Grants	17,980	0	0
Transfer from Electric	670,000	670,000	712,240
Transfer from Water	357,000	401,348	445,068
Transfer from Sanitation	148,000	192,273	214,734
Transfer from Wastewater	121,000	109,700	103,149
Interest on Idle Funds	11,170	10,000	5,000
Neighborhood Revitalization Rebate	-13,457	-12,515	-10,520
Miscellaneous	15,090	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,137,666**	**2,376,494**	**1,696,660**
Resources Available:	**2,308,599**	**2,762,662**	**2,000,422**
Expenditures:			
Health Insurance	1,048,949	1,375,000	1,587,888
FICA	347,121	404,000	426,578
KPERS	417,724	520,000	570,162
Workers Compensation	103,799	130,000	150,091
Unemployment	4,443	29,000	14,896
Insurance	395	400	450
Dues, Fees, Subscriptions		500	3,352
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,922,431**	**2,458,900**	**2,753,417**
Unencumbered Cash Balance Dec 31	386,168	303,762	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,254,365	2,458,900	2,753,417
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,753,417
		Tax Required	752,995
	Delinquent Comp Rate:	1.0%	7,530
		Amount of 2024 Ad Valorem Tax	760,525

CPA Summary

Russell 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	24,543	180,978	204,308
Receipts:			
State of Kansas Gas Tax	118,157	119,780	119,680
County Transfers Gas	0	0	0
Transfer from 0.01 sales tax 15%	0	71,250	78,750
Prior Year Cancelled Encumbrances	159,193	1,300	0
Interest on Idle Funds	5,045	3,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**282,395**	**195,330**	**199,430**
Resources Available:	**306,938**	**376,308**	**403,738**
Expenditures:			
Contractual	125,960	10,000	0
Commodities	0	50,000	50,000
Capital Outlay	0	112,000	107,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**125,960**	**172,000**	**157,000**
Unencumbered Cash Balance Dec 31	180,978	204,308	246,738
2023/2024/2025 Budget Authority Amoun	148,730	200,894	157,000

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,683	32,130	35,144
Receipts:			
Liquor Tax	16,727	17,739	18,231
Grants			80,000
Interest on Idle Funds	720	400	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,447**	**18,139**	**98,331**
Resources Available:	**38,130**	**50,269**	**133,475**
Expenditures:			
Contractual			
Commodities			
Capital Outlay	6,000	15,125	125,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,000**	**15,125**	**125,000**
Unencumbered Cash Balance Dec 31	32,130	35,144	8,475
2023/2024/2025 Budget Authority Amoun	36,005	20,467	125,000

CPA Summary

Russell 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **24-7 Travel Store CID**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
CID Revenue		40,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**40,000**	**42,000**
Resources Available:	**0**	**40,000**	**42,000**
Expenditures:			
CID Allowable Costs	0	39,800	41,790
CID Admin Fees 0.5% to Industrial	0	200	210
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**40,000**	**42,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	40,000	42,000

Adopted Budget **24-7 Travel Store TIF**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
TIF Revenue	0	0	65,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**65,000**
Resources Available:	**0**	**0**	**65,000**
Expenditures:			
TIF Allowable Costs	0	0	64,675
TIF Admin Fees 0.5% to Industrial	0	0	325
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**65,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	0	0	65,000

CPA Summary

Russell 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism & Convention**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Transient Guest Tax	0	45,000	90,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**45,000**	**90,000**
Resources Available:	**0**	**45,000**	**90,000**
Expenditures:			
Tourism & Convention Expense		44,100	88,200
		0	0
		0	0
TGT Admin Fees (2%) to General		900	1,800
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**45,000**	**90,000**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	45,000	90,000

Adopted Budget **Holiday Inn Tax Incentives**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amoun	0	0	0

CPA Summary

Russell 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,089,631	5,461,282	4,608,257
Receipts:			
Electric Sales	10,203,228	9,995,328	12,500,000
Bad Debt Collections	0		
Sales Tax	0		
Late Payment Penalty	10,334	10,000	10,000
Customer Deposits	34,844		
Grants	238,045		
Reimbursed Expense	2,302		
Cancelled Encumbrances	323		
Interest on Idle Funds	162,605	35,000	50,000
Miscellaneous	146,749		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,798,430**	**10,040,328**	**12,560,000**
Resources Available:	**15,888,061**	**15,501,610**	**17,168,257**
Expenditures:			
Administration:			
Personnel	252,430	214,130	271,002
Contractual	110,863	108,644	178,377
Commodities	6,746	2,950	2,700
Capital Outlay	6,417	0	6,000
Production:			
Personnel	391,430	452,704	484,230
Contractual	262,056	251,350	313,650
Commodities	5,460,114	6,323,787	6,742,925
Capital Outlay	0	0	0
Distribution:			
Personnel	551,110	767,288	802,548
Contractual	130,554	89,650	121,455
Commodities	125,424	262,850	272,250
Capital Outlay	9,635	0	0
Transfer to Personnel Benefits	670,000	670,000	712,240
Transfer to Bond & Interest	0	0	352,200
Transfer to General	450,000	450,000	628,000
Transfer to Electric Depreciation Reserve	2,000,000	1,300,000	1,500,000
Capital Outlay	0	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,426,779**	**10,893,353**	**12,387,577**
Unencumbered Cash Balance Dec 31	5,461,282	4,608,257	4,780,680
2023/2024/2025 Budget Authority Amoun	13,700,808	13,415,033	12,387,577

CPA Summary

Russell 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,178,008	2,324,477	1,084,929
Receipts:			
Water Sales	3,379,385	3,000,000	3,300,000
State Water Protection Fee	8,053	6,500	7,000
Late Payment Penalty	5,301	4,000	4,000
Bad Debt Collections	16,130	100	0
Water Main Tap Fees	6,250		0
Grants	2,232		0
Reimbursement	0	10,000	0
Customer Deposits	3,046		0
Cancelled Encumbrances	0		0
Interest on Idle Funds	64,691	35,000	20,000
Miscellaneous	22,100	13,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,507,188**	**3,068,600**	**3,346,000**
Resources Available:	**5,685,196**	**5,393,077**	**4,430,929**
Expenditures:			
Administration:			
Personnel	0	203,852	211,769
Contractual	45,580	74,946	103,125
Commodities	492	4,750	3,900
Capital Outlay	10,581	933,782	2,000
Production:			
Personnel	529,482	365,872	394,619
Contractual	265,041	196,850	262,105
Commodities	489,324	538,350	653,900
Capital Outlay	1,899		0
Distribution:			
Personnel	239,976	209,939	232,623
Contractual	63,080	42,950	39,550
Commodities	34,663	45,750	48,100
Capital Outlay	0	2,500	2,500
Debt Service	125,845	356,956	356,957
Transfer to Bond & Interest	457,378	460,303	462,868
Transfer Personnel Benefits	357,000	401,348	445,068
Transfer to Water Improvement	600,000	350,000	465,000
Transfer to General Fund	120,000	120,000	167,300
Cash Reserve (2025 column)			
Miscellaneous	20,378	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,360,719**	**4,308,148**	**3,851,384**
Unencumbered Cash Balance Dec 31	2,324,477	1,084,929	579,545
2023/2024/2025 Budget Authority Amoun	4,088,948	4,308,148	3,851,384

CPA Summary

Russell 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sanitation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	413,779	477,251	474,855
Receipts:			
Sanitation Sales	417,134	450,000	426,000
Landfill Sales	382,651	400,000	375,000
Recycling Sales	9,536	8,000	4,000
PolyKart Sales	7,201	3,000	4,000
Sales Tax	1,222	1,000	1,000
Penalty	2,344	1,500	1,000
Bad Debts	0	100	0
Cancelled Encumbrances	0	0	0
Interest on Idle Funds	12,706	8,000	7,000
Miscellaneous	10,551	4,000	4,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**843,345**	**875,600**	**822,000**
Resources Available:	**1,257,124**	**1,352,851**	**1,296,855**
Expenditures.			
Administration:			
Contractual	44,735	21,054	76,616
Commodities	992	800	1,350
Sanitation:			
Personnel	205,679	328,869	361,640
Contractual	177,722	150,000	208,975
Commodities	42,099	35,000	50,800
Capital Outlay	0	0	2,000
Transfer to General Fund	90,000	100,000	41,100
Transfer to Personnel Benefits	148,000	192,273	214,734
Transfer to Sanitation Depreciation	70,000	50,000	80,000
Cash Reserve (2025 column)			
Miscellaneous	646	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**779,873**	**877,996**	**1,037,215**
Unencumbered Cash Balance Dec 31	477,251	474,855	259,640
2023/2024/2025 Budget Authority Amoun	927,524	1,178,509	1,037,215

CPA Summary

Russell 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	652,370	453,487	252,618
Receipts:			
Sewer Usage Charge	878,758	900,000	900,000
Penalty	1,949	2,000	1,500
Sewer main Tap Fees	2,330	4,000	1,000
Bad Debts	5,853	4,500	2,000
Reimbursed Expense	0	0	0
Grants	0	0	0
Cancelled Encumbrances	0	0	0
Interest on Idle Funds	20,159	6,500	6,000
Miscellaneous	4,040	1,600	2,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**913,089**	**918,600**	**912,500**
Resources Available:	**1,565,459**	**1,372,087**	**1,165,118**
Expenditures:			
Personnel	225,723	244,126	210,197
Contractual	54,626	41,252	83,253
Commodities	48,768	47,050	58,700
Capital Outlay	19,964	0	2,000
Transfer to General Fund	110,000	110,000	45,625
Transfer to Personnel Benefits	121,000	109,700	103,149
Transfer to Wastewater Improvement	450,000	350,000	325,000
Debt Service	73,876	217,341	214,608
Cash Reserve (2025 column)			
Miscellaneous	8,015	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,111,972**	**1,119,469**	**1,042,532**
Unencumbered Cash Balance Dec 31	453,487	252,618	122,586
2023/2024/2025 Budget Authority Amount	1,404,434	1,352,919	1,042,532

CPA Summary

Russell

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

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	1,559,178	Cash Balance Jan 1	-2,515,568	Cash Balance Jan 1	50,333	Cash Balance Jan 1	-1,687,312	Cash Balance Jan 1	502,615	-2,090,754
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	81,811	Interest	754	Interest	16,726	Interest	17,084	Interest	13,324	
Environ Surcharge	54,367	Loan Proceeds	1,764,502	Operating Transfers	450,000	Grants	1,965,967	Operating Transfers	200,000	
Operating Transfers	2,000,000	Operating Transfers	600,000	Loan Proceeds	585,469	Operating Transfers	500,000	Grants	259,000	
Insurance Proceeds	94,933	Cancel Encumbrances	19,051	Cancel Encumbrances	31,745	Cancel Encumbrances	6,140			
Cancel Encumbrances	838,054									
Total Receipts	3,069,165	Total Receipts	2,384,307	Total Receipts	1,083,940	Total Receipts	2,489,191	Total Receipts	472,324	9,498,927
Resources Available:	4,628,343	Resources Available:	-131,261	Resources Available:	1,134,273	Resources Available:	801,879	Resources Available:	974,939	7,408,173
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	2,497,645	Professional Services	79,708	Capital Outlay	239,399	Fire		Admin	9,450	
		Conservation Exp	770			Airport		Golf Course	56,598	
		Capital Expenditures	185,088			Police		Fire	72,140	
						Street Department	972,256	Parks	65,084	
						Golf Course	21,193	Police	264,907	
						Swimming Pool		Public Transportation	1,292	
						Parks		Street Department	292,104	
Total Expenditures	2,497,645	Total Expenditures	265,566	Total Expenditures	239,399	Total Expenditures	993,449	Total Expenditures	761,575	4,757,634
Cash Balance Dec 31	2,130,698	Cash Balance Dec 31	-396,827	Cash Balance Dec 31	894,874	Cash Balance Dec 31	-191,570	Cash Balance Dec 31	213,364	**2,650,539** **
			See Tab B				See Tab B			**2,650,539** **

**Note: These two block figures should agree.

CPA Summary

Russell

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

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 Improvement Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	360,810	Cash Balance Jan 1	896,271	Cash Balance Jan 1	22,041	Cash Balance Jan 1	14,287	Cash Balance Jan 1	0	1,293,409
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	9,991	Trust Distributions	277,962	Interest	522	Donations	1,730			
Operating Transfers	70,000	Interest	24,213							
		Miscellaneous								
		Cancel Encumbrances								
Total Receipts	79,991	Total Receipts	302,175	Total Receipts	522	Total Receipts	1,730	Total Receipts	0	384,418
Resources Available:	440,801	Resources Available:	1,198,446	Resources Available:	22,563	Resources Available:	16,017	Resources Available:	0	1,677,827
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Expense	187,047	Professional Services		Capital Expense	2,390	Operating Supplies	2,712			
		Capital Expense	215,998			Maintenance				
		Operating Transfers				Capital Expense	587			
Total Expenditures	187,047	Total Expenditures	215,998	Total Expenditures	2,390	Total Expenditures	3,299	Total Expenditures	0	408,734
Cash Balance Dec 31	253,754	Cash Balance Dec 31	982,448	Cash Balance Dec 31	20,173	Cash Balance Dec 31	12,718	Cash Balance Dec 31	0	**1,269,093** **
										1,269,093 **

**Note: These two block figures should agree.

CPA Summary

Russell

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Risk Management Reserv		**Health Insurance**		**Agency Funds**		**olland Hotel Improvemen**		**Historic Park Improvement**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	14,469	Cash Balance Jan 1	232,041	Cash Balance Jan 1		Cash Balance Jan 1	951,002	Cash Balance Jan 1	45,989	1,243,501
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	315	Health Ins. Contr.	1,046,849	Drug Forfeiture		Grants	0	Grants	58,453	
		Reimbursed Expense	118,649	Municipal Court		Interest	37,908	Cancel Encumbrances	13,500	
				Firefighter Activity						
				Sink or Swim						
				Fire Insurance Proceeds						
				Opiod Settlement						
Total Receipts	315	Total Receipts	1,165,498	Total Receipts	0	Total Receipts	37,908	Total Receipts	71,953	1,275,674
Resources Available:	14,784	Resources Available:	1,397,539	Resources Available:	0	Resources Available:	988,910	Resources Available:	117,942	2,519,175
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
General	4,273	Health Insurance	1,231,748	Drug Forfeiture		Capital Expenses	71,366	Capital Expenses	117,942	
Wastewater	3,641			Municipal Court						
				Firefighter Activity						
				Sink or Swim						
				Fire Insurance Proceeds						
				Opiod Settlement						
Total Expenditures	7,914	Total Expenditures	1,231,748	Total Expenditures	0	Total Expenditures	71,366	Total Expenditures	117,942	1,428,970
Cash Balance Dec 31	6,870	Cash Balance Dec 31	165,791	Cash Balance Dec 31	0	Cash Balance Dec 31	917,544	Cash Balance Dec 31	0	**1,090,205** **
										1,090,205 **

**Note: These two block figures should agree.

CPA Summary

Russell

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-D

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Golf Course Improvement										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	38,826	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		38,826
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trail Fees	8,175									
Interest	1,146									
Cancel Encumbrances	203									
Total Receipts	9,524	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	9,524
Resources Available:	48,350	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	48,350
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Construction Materials	7,023									
Total Expenditures	7,023	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	7,023
Cash Balance Dec 31	41,327	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**41,327** **
										41,327 **

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

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of

Russell

will meet on August 15th, 2024 at 4:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

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

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,832,304	30.819	4,024,734	30.005	5,499,242	1,056,579	28.738
Debt Service	457,379		537,252		815,069		
Library	159,699	4.259	166,782	4.335	166,000	146,808	3.993
Airport	41,151	1.001	114,183		85,275		
Industrial	59,924	1.000	108,650	0.073	58,000		
Fire Equipment	41,451	1.000	71,555	0.999	108,111	36,757	1.000
Personnel Benefits	1,922,431	20.091	2,458,900	21.397	2,753,417	760,525	20.686
Special Highway	125,960		172,000		157,000		
Special Parks & Recreation	6,000		15,125		125,000		
24-7 Travel Store CID			40,000		42,000		
24-7 Travel Store TIF					65,000		
Tourism & Convention			45,000		90,000		
Holiday Inn Tax Incentives							
Electric	10,426,779		10,893,353		12,387,577		
Water	3,360,719		4,308,148		3,851,384		
Sanitation	779,873		877,996		1,037,215		
Wastewater	1,111,972		1,119,469		1,042,532		
Non-Budgeted Funds-A	4,757,634						
Non-Budgeted Funds-B	408,734						
Non-Budgeted Funds-C	1,428,970						
Non-Budgeted Funds-D	7,023						
Totals for City	28,928,003	58.170	24,953,147	56.809	28,282,822	2,000,669	54.417
*City Revenue Neutral Rate (excluding Recreation Commission)***							*54.417*
Recreation	145,563		154,124		164,560	147,050	4.000
Totals Includes Recreation	29,073,566	58.170	25,107,271	56.809	28,447,382	2,147,719	58.417
Less: Transfers	6,383,320		5,383,724		5,858,109		
Net Expenditure	22,690,246		19,723,547		22,589,273		
Total Tax Levied	1,916,595		2,000,669		xxxxxxxxxxxxxxxxx		
Assessed Valuation	32,951,842		35,220,439		36,765,455		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	2,570,000	2,160,000	1,745,000
Revenue Bonds	0	0	0
Other	1,131,146	8,948,243	8,830,981
Lease Purchase Principal	330,852	302,222	272,684
Total	4,031,998	11,410,465	10,848,665

*Tax rates are expressed in mills

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

Shayla Peck

City Official Title: Treasurer

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	1,042,075	28.344	14,619
Debt Service			0
Library	144,756	3.937	2,031
Airport			0
Industrial			0
Fire Equipment	36,244	0.986	508
Personnel Benefits	749,900	20.397	10,520
0			0
0			0
0			0
0			0
0			0
0			0
Recreation	144,996	3.944	2,034
TOTAL	2,117,971	53.664	27,678

2024 July 1 Valuation: 36,765,455

Valuation Factor: 36,765.455

Neighborhood Revitalization Subj to Rebate: 515,786

Neighborhood Revitalization factor: 515.786

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

STATE OF KANSAS
RUSSELL
COUNTY SS.

Affidavit of Publication

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

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

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week, the first publication thereof being made as aforesaid on the 1 day of August, 2024, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___
_____, 20___ _____, 20___
_____, 20___ _____, 20___

Signed: _____

Subscribed and sworn to before me this 1 day of August, 2024.

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

_____
Notary Public's Signature

Publication Fee $ 183.73
Affidavit, Notary's Fee $ 1.00
Additional copies ___ @___ $ _____
Total Publication Fee $ 184.73

Legal Notice

NOTICE OF BUDGET HEARING

2025

The governing body of
Russell
will meet on August 15th, 2024 at 4:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,832,304	30.819	4,024,734	30.005	5,499,242	1,056,579	28.738
Debt Service	457,379		537,252		815,069		
Library	159,699	4.259	166,782	4.335	166,000	146,808	3.993
Airport	41,151	1.001	114,183		85,275		
Industrial	59,924	1.000	108,650	0.073	58,000		
Fire Equipment	41,451	1.000	71,555	0.999	106,111	36,757	1.000
Personnel Benefits	1,922,431	20.091	2,458,900	21.397	2,753,417	760,525	20.686
Special Highway	125,960		172,000		157,000		
Special Parks & Recreation	6,000		15,125		125,000		
24-7 Travel Store CID			40,000		42,000		
24-7 Travel Store TIF					65,000		
Tourism & Convention			45,000		90,000		
Holiday Inn Tax Incentives							
Electric	10,426,779		10,893,353		12,387,577		
Water	3,360,719		4,308,148		3,851,384		
Sanitation	779,875		877,996		1,037,215		
Wastewater	1,111,972		1,119,469		1,042,532		
Non-Budgeted Funds-A	4,757,634						
Non-Budgeted Funds-B	408,734						
Non-Budgeted Funds-C	1,428,970						
Non-Budgeted Funds-D	7,023						
Totals for City	28,928,003	58.170	24,953,147	56.809	28,282,822	2,000,669	54.417
					City Revenue Neutral Rate (excluding Recreation Commission)**		54.424
Recreation	145,563		154,124		164,560	147,050	4.000
Totals Includes Recreation	29,073,566	58.170	25,107,271	56.809	28,447,382	2,147,719	58.417
Less: Transfers	6,383,320		5,383,724		5,858,109		
Net Expenditure	22,690,246		19,723,547		22,589,273		
Total Tax Levied	1,916,595		2,000,669		xxxxxxxxxxxxxxxxx		
Assessed Valuation	32,951,842		35,220,439		36,765,455		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	2,570,000	2,160,000	1,745,000
Revenue Bonds	0	0	0
Other	1,131,146	8,948,243	8,830,981
Lease Purchase Principal	330,852	302,222	272,684
Total	4,031,998	11,410,465	10,848,665

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

Shayla Peck
City Official Title: Treasurer

Aug. 1