

Russell

2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,056,579	142,725	2,891	2,408	7,517	2,019
Debt Service						
Library	146,808	19,831	402	335	1,044	280
Airport						
Industrial						
Fire Equipment	36,757	4,965	101	84	262	70
Personnel Benefits	760,525	102,733	2,081	1,733	5,411	1,452
Recreation	147,050	19,662	398	321	1,036	269
TOTAL	2,000,669	270,254	5,475	4,560	14,234	3,821

County Treas Motor Vehicle Estimate 270,254
 County Treas Recreational Vehicle Estimate 5,475
 County Treas 16/20M Vehicle Estimate 4,560
 County Treas Commercial Vehicle Tax Estimate 14,234
 County Treas Watercraft Tax Estimate 3,821

Motor Vehicle Factor 0.13508
 Recreational Vehicle Factor 0.00274
 16/20M Vehicle Factor 0.00228
 Commercial Vehicle Factor 0.00711
 Watercraft Factor 0.00191

2026

Russell

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Industrial	30,091	26,250	27,500	12-197
General	Capital Improvement	686,919	328,750	357,500	12-1,118
General	Equipment Reserve	390,272	234,175	350,000	12-1,117
General	Airport	63	100	100	12-1,118
General	Special Highway	90,272	78,750	82,500	68-590
Electric	General	450,000	628,000	650,000	12-825d
Electric	Personnel Benefits	670,000	712,240	720,148	12-825d
Electric	Electric Depreciation	2,000,000	1,500,000	2,000,000	12-825d
Electric	Bond & Interest	76,948	352,200	503,700	12-825d
Water	General	120,000	167,300	200,000	12-825d
Water	Bond & Interest	460,303	462,868	459,910	12-825d
Water	Personnel Benefits	401,348	445,068	431,992	12-825d
Water	Water Improvements	900,000	465,000	700,000	12-2615
Sanitation	Personnel Benefits	192,273	214,734	198,225	12-825d
Sanitation	General	100,000	41,100	40,000	12-825d
Sanitation	Sanitation Depreciation	50,000	80,000	40,000	12-825d
Wastewater	Wastewater Improvement	200,000	325,000	270,000	12-6310
Wastewater	General	110,000	45,625	50,000	12-825d
Wastewater	Personnel Benefits	109,700	103,149	111,297	12-825d
	Totals	7,038,189	6,210,309	7,192,872	
	Adjustments				
	Adjusted Totals	7,038,189	6,210,309	7,192,872	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

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

Budgeted Year: 2026

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 <u>2025</u>	Proposed Year <u>2026</u>
Ad Valorem Tax	\$146,808	\$148,263
Delinquent Tax	\$1,000	\$1,000
Motor Vehicle Tax	\$20,706	\$19,831
Recreational Vehicle Tax	\$698	\$402
16/20M Vehicle Tax	\$273	\$335
TOTAL TAXES	<u>\$169,485</u>	<u>\$169,831</u>
Difference in Total Taxes:	\$346	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$36,628,909	\$39,721,135
Did Assessed Valuation Decrease?	No	
Levy Rate	4.04	3.733
Difference in Levy Rate:	(0.307)	
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

2026 City's Computation Estimate for TIF District

Computation Ad Valorem Tax - Current TIF District	
July 1st - Current Year Valuation for TIF District:	392,115
2025, Mill Levy Estimated Rate from Budget Summary Page	136.975
Ad Valorem Tax for Current TIF District:	53,710

Computation Ad Valorem Tax - Base TIF District	
July 1st - Valuation for Base Year TIF District:	110,377
2025, Mill Levy Estimated Rate from Budget summary Page:	136.975
Ad Valorem Tax for Base TIF District:	15,119

Computation Ad Valorem Tax - TIF District	
Ad Valorem Tax for Current TIF District:	53,710
Less Ad Valorem Tax for Base TIF District:	15,119
Total Ad Valorem Tax for TIF District:	38,591 *

*Amount linked to TIF fund page.

Russell

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,931,163	1,507,139	1,254,215
Receipts:			
Ad Valorem Tax	1,017,726	1,056,579	XXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	43,576	25,000	20,000
Motor Vehicle Tax	162,530	136,259	142,725
Recreational Vehicle Tax	3,093	2,595	2,891
16/20M Vehicle Tax	2,446	1,950	2,408
Commercial Vehicle Tax	0	7,049	7,517
Watercraft Tax	0	2,238	2,019
Gross Earning (Intangible) Tax	0	0	0
Highway Connecting Links	43,440	43,400	43,400
Mineral Production Tax	446	400	400
Local Alcoholic Liquor	14,934	18,231	12,877
County Sales Tax	296,647	300,000	275,000
Local Sales Tax	601,813	550,000	550,000
Franchise Tax	186,217	230,000	220,000
Licenses & Permits	101,630	32,000	33,000
Golf Course	104,561	93,000	99,000
Swimming Pool	26,565	25,000	24,000
TGT Admin Fees (2%)	1,250	1,800	1,400
Transit Fares	13,253	12,500	12,500
Municipal Court Fines	35,008	30,000	30,000
Cemetery Trust Distribution	11,988	9,000	9,000
Cemetery Lot Sales	2,750	1,000	1,000
County 911 Reimbursement	309,529	325,000	359,000
Weed/Structure Abatement Fees	2,911	2,000	2,000
State of Kansas KDOT Grant	64,709	60,000	60,000
USD 407 SRO Reimbursement	30,635	30,000	30,000
Reimbursed Expense	122,329	10,000	20,000
Impound Fees	1,880	500	500
Grants	1,000	1,000	1,000
Federal and State FEMA	0	0	0
Transfer from Electric Fund	450,000	628,000	650,000
Transfer from Water Fund	120,000	167,300	200,000
Transfer from Sanitation Fund	100,000	41,100	40,000
Transfer from Wastewater Fund	110,000	45,625	50,000
Prior Year Canceled Encumbrances	937	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	44,342	30,000	25,000
Neighborhood Revitalization Rebate	-19,800	-17,213	-17,016
Miscellaneous	16,664	8,500	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,025,009	3,909,813	2,914,621
Resources Available:	5,956,172	5,416,952	4,168,836

Russell

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	5,956,172	5,416,952	4,168,836
Expenditures:			
Police	705,176	777,300	840,143
City Manager	159,112	167,250	133,434
City Clerk	75,706	100,244	102,645
Public Transportation	84,782	97,862	100,466
Fire	191,128	215,600	270,328
Public Works	80,239	71,266	50,765
Mayor/Council/Admin	143,010	151,225	179,325
Municipal Court	66,908	79,060	91,066
911	493,479	543,212	588,992
Building Planning and Zoning	190,326	201,400	142,457
Street	353,949	368,696	411,571
Golf Course	203,079	227,150	245,939
Swimming Pool	93,231	100,294	106,925
Parks	298,680	307,350	367,414
Deines Cultural Center	107,531	80,028	67,583
Armory	5,080	5,525	5,800
Subtotal detail (Should agree with detail)	3,251,416	3,493,462	3,704,853
Transfer to Industrial Fund	30,091	27,500	27,500
Transfer to Capital Improvements	686,919	328,750	357,500
Transfer to Equipment Reserve	390,272	234,175	350,000
Transfer to Special Highway	90,272	78,750	82,500
Transfer to Airport	63	100	100
Capital Expense	0	0	1,000,000
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,449,033	4,162,737	5,522,453
Unencumbered Cash Balance Dec 31	1,507,139	1,254,215	XXXXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount:	5,324,734	5,499,242	5,522,453
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,522,453
		Tax Required	1,353,617
		Delinquent Comp Rate:	0.0%
		Amount of 2025 Ad Valorem Tax	1,353,617

CPA Summary

Russell

2026

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Police			
Salaries	562,486	600,000	675,393
Contractual	71,917	88,100	97,450
Commodities	61,302	79,200	55,800
Animal Control	9,471	10,000	11,500
Capital Outlay	0	0	0
Total	705,176	777,300	840,143
City Manager			
Salaries	136,926	150,000	116,134
Contractual	19,405	14,000	14,000
Commodities	2,781	3,250	3,300
Capital Outlay	0	0	0
Total	159,112	167,250	133,434
City Clerk			
Salaries	42,707	46,744	52,395
Contractual	29,728	39,500	37,750
Commodities	3,271	14,000	12,500
Capital Outlay	0	0	0
Total	75,706	100,244	102,645
Public Transportation			
Salaries	67,416	81,607	83,666
Contractual	4,627	4,955	5,000
Commodities	12,739	11,300	11,800
Capital Outlay	0	0	0
Total	84,782	97,862	100,466
Fire			
Salaries	118,099	135,000	178,453
Contractual	27,838	35,600	51,875
Commodities	45,191	45,000	40,000
Capital Outlay	0	0	0
Total	191,128	215,600	270,328
Public Works			
Salaries	72,582	62,766	43,415
Contractual	3,349	3,000	2,400
Commodities	4,308	5,500	4,950
Capital Outlay	0	0	0
Total	80,239	71,266	50,765
Mayor/Council/Admin			
Salaries	4,725	4,725	4,725
Contractual	133,385	132,000	164,800
Commodities	4,900	6,500	9,800
Capital Outlay		8,000	0
Total	143,010	151,225	179,325
Municipal Court			
Salaries	58,214	68,535	80,116
Contractual	7,763	9,525	9,350
Commodities	931	1,000	1,600
Capital Outlay	0	0	0
Total	66,908	79,060	91,066
Page 1 - Total	1,506,061	1,659,807	1,768,172

Russell

2026

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
911			
Salaries	471,996	505,612	562,892
Contractual	18,741	34,100	17,600
Commodities	2,742	3,500	8,500
Capital Outlay	0	0	0
Total	493,479	543,212	588,992
Building Planning and Zoning			
Salaries	146,891	145,000	92,907
Contractual	40,518	52,150	44,950
Commodities	2,917	4,250	4,600
Capital Outlay	0	0	
Total	190,326	201,400	142,457
Street			
Salaries	275,539	286,821	325,046
Contractual	20,631	25,725	30,775
Commodities	57,779	56,150	55,750
Capital Outlay	0	0	0
Total	353,949	368,696	411,571
Golf Course			
Salaries	113,954	125,000	138,339
Contractual	49,002	55,350	59,000
Commodities	40,123	46,800	48,600
Capital Outlay	0	0	0
Total	203,079	227,150	245,939
Swimming Pool			
Salaries	60,104	61,994	62,800
Contractual	3,039	5,400	5,375
Commodities	30,088	32,900	38,750
Capital Outlay	0	0	0
Total	93,231	100,294	106,925
Parks			
Salaries	228,566	240,000	289,764
Contractual	17,343	16,000	20,450
Commodities	52,771	51,350	57,200
Capital Outlay	0	0	0
Total	298,680	307,350	367,414
Deines Cultural Center			
Salaries	44,906	45,728	48,783
Contractual	17,527	15,100	18,300
Commodities	45,098	19,200	500
Capital Outlay	0	0	0
Total	107,531	80,028	67,583
Armory			
Salaries	0	0	0
Contractual	5,080	5,525	5,800
Commodities	0	0	0
Capital Outlay	0	0	0
Total	5,080	5,525	5,800
Page 2 -Total	1,745,355	1,833,655	1,936,681
Page 1 -Total	1,506,061	1,659,807	1,768,172
Grand Total	3,251,416	3,493,462	3,704,853

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

Russell

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Airport			
Unencumbered Cash Balance Jan 1	164,762	81,992	56,117
Receipts			
Ad Valorem Tax	638	0	XXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,238	250	250
Motor Vehicle Tax	5,154	4,500	4,000
Recreational Vehicle Tax	98	50	50
16/20M Vehicle Tax	66	50	50
Commercial Vehicle Tax			
Watercraft Tax			
Rental	4,034	8,000	5,000
Fuel	11,230	15,000	12,000
Grants	0	0	0
Transfer from General	63	100	100
Interest on Idle Funds	3,106	1,000	750
Neighborhood Revitalization Rebate	0	0	-499
Miscellaneous	497	175	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	26,124	29,125	21,701
Resources Available:	190,886	111,117	77,818
Expenditures			
Contractual	12,377	17,000	16,600
Commodities	15,677	18,000	25,600
Capital Outlay	0	0	30,950
Transfer to Airport Improvement	80,840	20,000	44,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	108,894	55,000	117,150
Unencumbered Cash Balance Dec 31	81,992	56,117	XXXXXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	114,183	85,275	117,150
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			117,150
Tax Required			39,332
Delinquent Comp Rate 1.0%			393
Amount of 2025 Ad Valorem Tax			39,725

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Industrial			
Unencumbered Cash Balance Jan 1	111,711	124,100	123,075
Receipts			
Ad Valorem Tax	3,065	0	XXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	733	250	250
Motor Vehicle Tax	5,150	500	500
Recreational Vehicle Tax	98	50	50
16/20M Vehicle Tax	66	25	25
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	0
Transfer from General	30,091	26,250	27,500
Tax Incentive Admin Fees	208	200	623
Reimbursed Expense	200	200	0
Interest on Idle Funds	2,179	1,500	1,000
Neighborhood Revitalization Rebate	-48	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	41,742	28,975	29,950
Resources Available:	153,453	153,075	153,025
Expenditures			
Contractual	29,353	30,000	15,000
Commodities			0
Capital Outlay			0
Economic Development Incentive			40,000
Cash Reserve (2026 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	29,353	30,000	55,000
Unencumbered Cash Balance Dec 31	124,100	123,075	XXXXXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	108,650	58,000	55,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			55,000
Tax Required			0
Delinquent Comp Rate 0.0%			0
Amount of 2025 Ad Valorem Tax			0

Russell

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Fire Equipment			
Unencumbered Cash Balance Jan 1	54,963	100,821	63,388
Receipts			
Ad Valorem Tax	33,852	36,757	XXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,107	250	250
Motor Vehicle Tax	5,151	4,775	4,963
Recreational Vehicle Tax	98	161	101
16/20M Vehicle Tax	66	63	84
Commercial Vehicle Tax	0	0	262
Watercraft Tax	0	0	70
Grants	58,274	6,660	0
Mutual Aid Agreements	3,000	3,000	3,000
Interest on Idle Funds	2,333	1,500	1,000
Neighborhood Revitalization Rebate	-659	-599	-499
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	103,224	52,567	9,233
Resources Available:	158,187	153,388	72,621
Expenditures			
Capital Equipment	57,360	90,000	111,950
Cash Reserve (2026 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	57,366	90,000	111,950
Unencumbered Cash Balance Dec 31	100,821	63,388	XXXXXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	71,555	108,111	111,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	111,950
		Tax Required	39,329
		Delinquent Comp Rate	1%
		Amount of 2025 Ad Valorem Tax	39,722

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Personnel Benefits			
Unencumbered Cash Balance Jan 1	386,168	613,021	482,703
Receipts			
Ad Valorem Tax	724,220	760,525	XXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	15,905	10,000	10,000
Motor Vehicle Tax	99,273	102,190	102,733
Recreational Vehicle Tax	1,872	3,446	2,081
16/20M Vehicle Tax	848	1,347	1,733
Commercial Vehicle Tax	0	0	5,411
Watercraft Tax	0	0	1,453
Reimbursed Expense	212,404	175,000	170,000
Transfers	1,373,321	1,475,191	1,461,662
Grants	0	0	0
Interest on Idle Funds	15,323	10,000	7,500
Neighborhood Revitalization Rebate	-14,115	-12,390	-7,546
Miscellaneous	1,640	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,430,689	2,526,315	1,756,026
Resources Available:	2,816,857	3,139,336	2,238,729
Expenditures			
Health Insurance	1,214,517	1,500,000	1,625,524
Social Security/Medicare	368,616	426,578	438,137
KPERS	481,248	570,162	607,007
Workers Compensation	134,344	150,091	152,413
Unemployment	4,716	6,000	14,501
Insurance	395	450	450
Dues, Fees, Subscriptions	0	3,352	1,000
Cash Reserve (2026 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,203,836	2,656,633	2,839,031
Unencumbered Cash Balance Dec 31	613,021	482,703	XXXXXXXXXXXXXXXXXXXXXXX
2024/2025/2026 Budget Authority Amount	2,458,901	2,753,417	2,839,031
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,839,031
		Tax Required	600,302
		Delinquent Comp Rate	0.0%
		Amount of 2025 Ad Valorem Tax	600,302

CPA Summary

Russell

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	180,978	251,941	297,301
Receipts:			
State of Kansas Gas Tax	118,961	120,110	120,110
County Transfers Gas	0	0	0
Transfer from 0.01 sales tax 15%	90,272	78,750	82,500
Prior Year Cancelled Encumbrances	1,300	0	0
Interest on Idle Funds	4,947	3,500	2,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	215,480	202,360	204,610
Resources Available:	396,458	454,301	501,911
Expenditures:			
Contractual	10,290	0	6,500
Commodities	54,251	50,000	50,000
Capital Outlay	79,976	107,000	122,000
Cash Reserve (2026 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	144,517	157,000	178,500
Unencumbered Cash Balance Dec 31	251,941	297,301	323,411
2024/2025/2026 Budget Authority Amount:	200,894	157,000	178,500

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2024	Estimate for 2025	Year for 2026
Unencumbered Cash Balance Jan 1	32,130	33,509	7,240
Receipts:			
Liquor Tax	14,935	18,231	12,877
Reimbursed Expense	2,200	0	0
Grants		0	80,000
Interest on Idle Funds	615	500	200
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	17,750	18,731	93,077
Resources Available:	49,880	52,240	100,317
Expenditures:			
Contractual	0	0	0
Commodities	0	0	0
Capital Outlay	16,371	45,000	90,000
Cash Reserve (2026 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	16,371	45,000	90,000
Unencumbered Cash Balance Dec 31	33,509	7,240	10,317
2024/2025/2026 Budget Authority Amount:	20,467	125,000	90,000

CPA Summary

Russell

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 24-7 Travel Store CID	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	6,961	6,961
Receipts:			
CID Revenue	46,961	42,000	60,000
Interest on Idle Funds	0		
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	46,961	42,000	60,000
Resources Available:	46,961	48,961	66,961
Expenditures:			
CID Allowable Costs	39,792	41,790	66,661
CID Admin Fees 0.5% to Industrial	208	210	300
Cash Reserve (2026 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	40,000	42,000	66,961
Unencumbered Cash Balance Dec 31	6,961	6,961	0
2024/2025/2026 Budget Authority Amount:	0	42,000	66,961

See Tab A

Adopted Budget 24-7 Travel Store TIF	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
TIF Revenue	0	0	38,591
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	38,591
Resources Available:	0	0	38,591
Expenditures:			
TIF Allowable Costs			38,398
TIF Admin Fees 0.5% to Industrial			193
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	38,591
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	65,000	38,591

CPA Summary

Russell

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Tourism & Convention			
Unencumbered Cash Balance Jan 1	0	61,518	70,818
Receipts:			
Transient Guest Tax	62,476	90,000	70,000
Interest on Idle Funds	292	500	500
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	62,768	90,500	70,500
Resources Available:	62,768	152,018	141,318
Expenditures:			
Tourism & Convention Expense		80,000	125,000
TGT Admin Fees (2%) to General	1,250	1,200	1,400
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,250	81,200	126,400
Unencumbered Cash Balance Dec 31	61,518	70,818	14,918
2024/2025/2026 Budget Authority Amount:	0	90,000	126,400

See Tab A

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Holiday Inn Tax Incentives			
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

Russell

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,354,005	5,539,608	6,072,397
Receipts:			
Electric Sales	10,869,497	12,500,000	12,400,000
Bad Debt Collections	82	138	0
Bond Proceeds	83,021	0	160,000
Late Payment Penalty	15,819	10,000	10,000
Customer Deposits	4,732	0	0
Rental Income	17,371	17,371	17,370
Reimbursed Expense	113,819	18,950	0
Cancelled Encumbrances	22,137	0	0
Interest on Idle Funds	126,001	300,000	290,000
Miscellaneous	52,098	73,907	50,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,304,577	12,920,366	12,927,370
Resources Available:	16,658,582	18,459,974	18,999,767
Expenditures:			
Administration:			
Personnel	230,953	271,002	273,070
Contractual	265,471	178,377	361,375
Commodities	2,346	2,700	4,000
Capital Outlay		6,000	0
Production:			
Personnel	440,543	484,230	499,512
Contractual	301,951	343,650	370,600
Commodities	5,485,402	6,712,925	7,613,500
Capital Outlay			0
Distribution:			
Personnel	546,934	802,548	821,423
Contractual	151,599	121,455	142,350
Commodities	496,827	272,250	344,850
Capital Outlay			0
Transfer to Personnel Benefits	670,000	712,240	720,148
Transfer to Bond & Interest	76,948	352,200	503,700
Transfer to General	450,000	628,000	650,000
Transfer to Electric Depreciation Reserve	2,000,000	1,500,000	2,000,000
Capital Outlay			
Cash Reserve (2026 column)			4,695,239
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	11,118,974	12,387,577	18,999,767
Unencumbered Cash Balance Dec 31	5,539,608	6,072,397	0
2024/2025/2026 Budget Authority Amount:	13,415,033	12,387,577	18,999,767

CPA Summary

Russell

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget

Water	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,324,475	2,041,759	1,851,253
Receipts:			
Water Sales	3,627,393	3,300,000	3,300,000
State Water Protection Fee	8,321	7,000	7,000
Late Payment Penalty	6,510	4,000	5,000
Bad Debt Collections	3,241	150	0
Water Main Tap Fees	1,550	4,728	1,000
Water Sales Tax 0.75%	0	300,000	500,000
R-9 Ranch Agreement	9,960	0	0
Reimbursement	6,693	0	0
Customer Deposits	298	0	0
Cancelled Encumbrances	5,830	0	0
Interest on Idle Funds	50,267	30,000	20,000
Miscellaneous	22,843	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,742,906	3,660,878	3,848,000
Resources Available:	6,067,381	5,702,637	5,699,253
Expenditures:			
Administration:			
Personnel	209,525	211,769	232,113
Contractual	108,072	103,125	130,900
Commodities	1,144	3,900	6,750
Capital Outlay	31,320	2,000	0
Production:			
Personnel	365,426	394,619	395,127
Contractual	268,067	262,105	315,600
Commodities	500,963	653,900	654,750
Capital Outlay	30,736	0	0
Distribution:			
Personnel	199,669	232,623	225,574
Contractual	34,898	39,550	38,850
Commodities	37,195	48,100	48,700
Capital Outlay		2,500	0
Debt Service	356,956	356,957	356,956
Transfer to Bond & Interest	460,303	462,868	459,910
Transfer Personnel Benefits	401,348	445,068	431,992
Transfer to Water Improvement	900,000	465,000	1,000,000
Transfer to General Fund	120,000	167,300	200,000
Cash Reserve (2026 column)			1,202,031
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,025,622	3,851,384	5,699,253
Unencumbered Cash Balance Dec 31	2,041,759	1,851,253	0
2024/2025/2026 Budget Authority Amount:	4,308,148	3,851,384	5,699,253

CPA Summary

Russell

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	1,336,601	33.650	17,016
Debt Service		0.000	0
Library	146,380	3.685	1,864
Airport	39,221	0.987	499
Industrial		0.000	0
Fire Equipment	39,218	0.987	499
Personnel Benefits	592,756	14.923	7,546
0			0
0			0
0			0
0			0
0			0
0			0
Recreation	156,875	3.949	1,997
TOTAL	2,311,051	54.232	27,424

2025 July 1 Valuation: 39,721,135

Valuation Factor: 39,721.135

Neighborhood Revitalization Subj to Rebate: 505,676

Neighborhood Revitalization factor: 505.676

**This information comes from the 2026 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

STATE OF KANSAS
 RUSSELL
 COUNTY

Affidavit of SS. 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 14 day of Aug, 2025, with subsequent publications being made on the following dates:

_____, 20____, _____, 20____
 _____, 20____, _____, 20____
 _____, 20____, _____, 20____

Signed: [Signature]

Subscribed and sworn to before me this 18 day of August, 2025.

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

[Signature]
 Notary Public's Signature

Publication Fee \$ 191.53
 Affidavit, Notary's Fee \$ 1.00
 Additional copies @ \$ _____
 Total Publication Fee \$ 192.53

Legal Notice



NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING 2026

The governing body of **Russell** will meet on September 2nd, 2025 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, the amount of ad valorem tax and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY
 Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		Proposed Estimated Tax Rate*
	Expenditures	Tax Rate *	Expenditures	Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	
General	4,449,033	30.005	4,167,737	29.075	5,522,453	1,353,617	34.078
Debt Service	537,252		115,069		963,621		
Library	166,906	4.331	166,000	4.040	174,905	148,263	3.733
Airport	108,894		55,000		117,150	39,725	1.000
Industrial	29,353	0.073	30,000		55,000		
Fire Equipment	57,366	0.999	90,000	1.011	111,950	39,722	1.000
Personnel Benefits	2,203,836	21.397	2,656,633	20.928	2,839,031	600,302	15.113
Special Highway	144,517		157,000		178,500		
Special Parks & Recreation	16,371		45,000		90,000		
24-7 Travel Store CID	40,000		42,000		66,961		
24-7 Travel Store TIF					38,391		
Tourism & Convention	1,250		81,200		126,400		
Holiday Inn Tax Incentives							
Electric	11,118,974		12,387,577		18,999,767		
Water	4,025,622		3,851,184		5,699,253		
Sanitation	940,356		981,600		1,134,772		
Wastewater	1,007,885		1,042,532		1,254,804		
Non-Budgeted Funds-A	3,124,895						
Non-Budgeted Funds-B	735,441						
Non-Budgeted Funds-C	1,668,004						
Non-Budgeted Funds-D	30,059						
Totals for City	30,405,708	56.809	26,563,732	55.054	37,373,158	2,181,629	54.924
City Revenue Neutral Rate (excluding Recreation Commitment)**							50.770
Recreation	154,295	4.000	164,560	4.000	183,635	158,892	4.000
Totals Includes Recreation	30,560,003	60.809	26,728,292	59.054	37,556,793	2,340,521	58.924
Less: Transfers	7,038,189		6,210,309		7,192,172		
Net Expenditure	23,521,814		20,517,983		30,364,621		
Total Tax Levied	2,000,669						
Assessed Valuation	35,220,439		36,628,909		39,721,155		
Outstanding Indebtedness, January 1, 2023		2,160,000		1,745,000		6,020,000	
G.O. Bonds		0		0		0	
Revenue Bonds		8,918,243		8,830,981		7,861,357	
Other		302,272		272,684		242,208	
Lease Purchase Principal		11,410,465		10,848,665		14,123,565	

* Tax rates are expressed in mills
 ** Revenue Neutral Rate as defined by KSA 79-2088

Shayla Peck
 City Official Title: Treasurer

August 14

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, Kansas was calculated as 50.770 mills by the Russell County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 2nd, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The City of Russell shall levy a property tax rate, exceeding the Revenue Neutral Rate, of 54.924 mills.

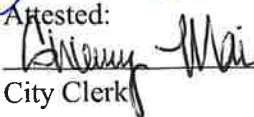
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 2nd day of September 2025 and SIGNED by the Mayor.



Mayor

Attested:



City Clerk



Roll Call Vote

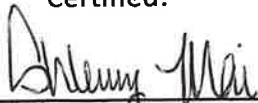
A Roll Call Vote of the Russell City Council To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 2nd, 2025.

Resolution No. 14-25

Governing Body Member	Yes	No	No Vote
Mayor Jim Cross	x		
Councilmember Blaine Stoppel	x		
Councilmember Dustin Madden	x		
Councilmember Lonnie Whitten	x		
Councilmember Michelle Wagner Schneider			x
Councilmember Andrea Garland	x		
Councilmember Caleigh Befort			x
Councilmember Brad Wagner	x		
Councilmember Lisa Anstaett	x		
TOTAL	7	0	2

Certified:


Ashley Mai, City Clerk

