CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
Russell County
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 expenditure for the various funds for the year 2025; and
(3) the Amount(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 Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	5,484,920	2,690,735	23.517
Debt Service	10-113	7	1,878		
Road & Bridge	68-5,101	8	2,845,300	1,181,937	10.330
Special Bridge	69-1135	9	435,000	104,675	0.915
Noxious Weed	2-1318	9	461,923	172,231	1.505
4-H Bldg Maintenance	2-131d	10	85,000	63,591	0.556
Election Expense	25-120	10	210,000	94,859	0.829
Ambulance	65-6113	11	1,064,300	641,508	5.607
Free Fair	2-129c	11	50,000	47,966	0.419
Mental Health	19-007	12	40,364	37,021	0.324
Service for Eldery	12-1680	12	124,617	114,800	1.000
County Health	65-204	13	460,120	15,095	0.132
Developmental Service	19-4011	13	93,611	86,011	0.752
Appraiser	19-436	14	259,200	214,096	1.871
Special Road & Bridge	68-5590	14	452,525	229,512	2.000
Employee Benefit	12-16,102	15	3,030,000	2,331,450	20.377
Historical Society	19-2651	15	62,366	57,456	0.500
Hospital Board	80-2516	16	735,525	677,596	5.900
Economic Development	19-4101	16	250,000		
Solid Waste		17	603,200		
Emergency Telephone Service		17	119,765		
Special Alcohol		18	21,648		
Sheriff's Drug Fund		18	10,380		
Parks & Recreation		19	24,083		
Tourism and Convention		19	94,000		
Sheriff Concealed Carry		20	1,241		
Sheriff Offender Registration		20	11,390		
Oil & Gas Trust Fund		21	9		
Addiction Prevention (Opioid) Fund		21	18,015		
Non-Budgeted Funds-A		22			
Non-Budgeted Funds-B		23			
Non-Budgeted Funds-C		24			
Totals		xxxxx	17,050,380	8,760,539	76.534
Budget Hearing Notice		25			
Budget Hearing Notice 2		25			
Combined Rate and Budget Hearing		25			
Combined Rate and Budget Hearing 2		25			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
114,707,441
Nov 1, 2024 Total Assessed Valuation

- TIF 290,325

114,417,116

Revenue Neutral Rate	75.270
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Gudenkauf & Malone, Inc.
Address:
639 N Main; PO Box 631
Russell, Ks 67665
Email:
accountants@gmbinc.net

Attest: September 9 2024
County Clerk

Governing Body

COUNTY CLERK Seal RUSSELL CO. KANSAS

CPA Summary

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,082,890	80,126	1,556	4,048	4,993	2,566
Debt Service						
Road & Bridge	2,194,888	162,407	3,151	8,204	10,119	5,201
Special Bridge	308,513	22,828	443	1,153	1,422	731
Noxious Weed	170,952	12,649	245	639	788	405
4-H Bldg Maintenance	12,634	935	18	47	58	30
Election Expense	129,090	9,552	185	482	595	306
Ambulance	696,569	51,541	1,000	2,604	3,211	1,651
Free Fair	23,614	1,747	34	88	109	56
Mental Health	38,795	2,871	56	145	179	92
Service for Eldery	113,956	8,432	164	426	525	270
County Health	211,204	15,628	303	789	974	500
Developmental Service	88,212	6,527	127	330	407	209
Appraiser	234,982	17,387	337	878	1,083	557
Special Road & Bridge	227,940	16,866	327	852	1,051	540
Employee Benefit	2,380,559	176,145	3,418	8,898	10,975	5,641
Historical Society	56,995	4,217	82	213	263	135
Hospital Board	672,458	49,757	965	2,513	3,100	1,594
Economic Development						
TOTAL	8,644,251	639,615	12,411	32,309	39,852	20,484

County Treas Motor Vehicle Estimate 639,615

County Treas Recreational Vehicle Estimate 12,411

County Treas 16/20M Vehicle Estimate 32,309

County Treas Commercial Vehicle Tax Estimate 39,852

County Treas Watercraft Tax Estimate 20,484

Motor Vehicle Factor 0.07399

Recreational Vehicle Factor 0.00144

16/20M Vehicle Factor 0.00374

Commercial Vehicle Factor 0.00461

Watercraft Factor 0.00237

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 Fund	Economic Development	250,000	255,777	255,777	Home Rule
Road & Bridge	Special Machinery	400,000			KSA 68-141g
Special Bridge	Hell Creek Bridge	121,250		150,000	Home Rule
Special Road & Bridge	Hell Creek Bridge	80,000			Home Rule
Economic Development	Capital Improvement		268,036	250,000	KSA 19-120
Economic Development	Economic Development	98,126			Home Rule
Special Alcohol	General		6,228	6,200	KSA 79-41a04
Special Alcohol	Parks & Recreation		6,228	6,200	KSA 79-41a04
Tourism & Convention	CVB Board	93,682	100,790	94,000	Home Rule
Oil & Gas Trust Fund	General		817	9	KSA 79-2958
General Fund	Hell Creek Bridge	200,000			KSA 19-120
General Fund	Capital Improvement	261,836			KSA 19-120
	Total	1,504,894	637,876	762,186	
	Adjustments*				
	Adjusted Totals	1,504,894	637,876	762,186	

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

Russell County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Hospital Bond	7/1/2004	10/1/2024	Various	5,500,000	430,000	4/1 & 10/1	10/1	9,245	430,000	0	0
Total G.O. Bonds					**430,000**			**9,245**	**430,000**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**430,000**			**9,245**	**430,000**	**0**	**0**

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
				Totals	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

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	3,331,022	2,959,958	733,439
Receipts:			
Ad Valorem Tax	1,988,063	1,082,890	xxxxxxxxxxxxxxx
Delinquent Tax	5,383		
Motor Vehicle Tax	217,424	106,687	80,126
Recreational Vehicle Tax	4,294	2,303	1,556
16/20M Vehicle Tax	14,332	9,406	4,048
Commercial Vehicle Tax	14,643	8,505	4,993
Watercraft Tax		5,010	2,566
Gross Earnings (Intangible) Tax			0
Mineral Production Tax	27,728	27,000	27,000
Local Alcoholic Liquor - Trsfer from Sp Al	5,746	6,228	6,200
Compensating Use Tax	1,332,491	218,000	218,000
Local Sales Tax		813,000	800,000
Collections	172,034	300,000	300,000
Reimbursements	66,299	20,000	20,000
Hospital Sales Tax	539,218	419,000	419,000
Hospital Use Tax	90,526	112,000	112,000
Miscellaneous	121,725	0	0
Emergency Management Grant		40,000	40,000
Reimbursement from Ellsworth - Emergency			
Federal Entitlement		0	
State of Kansas - Corner		257	257
Alcohol Stamps		0	
Candidate Registrations		2,000	2,000
Federal Flood		0	
District Court		23,000	23,000
Use of Money and Property	407,986		
Intergovernmental	26,702		
Bond Proceeds	3,690		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,038,284**	**3,195,286**	**2,060,746**
Resources Available:	**8,369,306**	**6,155,244**	**2,794,185**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	8,369,306	6,155,244	2,794,185
Expenditures:			
Commissioners	55,904	60,250	100,600
Clerk	134,149	190,000	150,000
Treasurer	161,331	196,005	196,022
County Attorney	144,112	138,973	141,950
Counselor	0	10,000	10,000
Juvenile Care	264	10,000	5,000
Coroner	0	25,000	25,000
Register of Deeds	94,015	103,450	99,000
Sheriff, Jail, Lake Patrol	1,417,531	1,633,114	1,649,847
Unified Court	69,525	95,280	95,280
Courthouse	664,727	700,000	835,000
Public Service/Payroll	136,473	154,680	176,000
Soil Conservation	30,000	30,500	31,500
GIS Mapping	81,246	104,288	101,268
Emergency Preparedness	93,190	90,550	64,215
Zoning	885	19,000	19,000
911	494,306	469,480	468,139
Road Improvements	200,000	274,991	200,991
Sales Tax In and Out	1,027,647	860,467	860,331
Capital Improvements	0	0	0
Transfer to Capital Improvement	261,836	0	0
Transfer to Economic Development	250,000	255,777	255,777
Miscellaneous	92,207	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	5,409,348	5,421,805	5,484,920
General			
Alcohol Stamps			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,409,348**	**5,421,805**	**5,484,920**
Unencumbered Cash Balance Dec 31	2,959,958	733,439	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	6,212,663	5,421,805	5,484,920
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,484,920
		Tax Required	2,690,735
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,690,735

CPA Summary

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Commissioners			
Salaries	55.904	55.850	93.100
Contractual		2.200	2.500
Commodities		2.200	5.000
Capital Outlay			
Total	55.904	60.250	100.600
Clerk			
Salaries	134.149	173.000	133.000
Contractual		4.000	4,000
Commodities		5.000	8,000
Capital Outlay		8,000	5.000
Total	134.149	190.000	150.000
Treasurer			
Salaries	161.331	171.075	171.022
Contractual		21.330	22.500
Commodities		3.600	2.500
Capital Outlay		0	
Total	161.331	196.005	196.022
County Attorney			
Salaries	144.112	122,973	124,300
Contractual		3.800	4.650
Commodities		12.200	13.000
Capital Outlay			
Total	144.112	138.973	141.950
Counselor			
Salaries			
Contractual		10.000	10.000
Commodities			
Capital Outlay			
Total	0	10.000	10.000
Juvenile Care			
Salaries			
Contractual	264	10.000	5.000
Commodities			
Capital Outlay			
Total	264	10.000	5.000
Coroner			
Salaries			
Contractual		25.000	25.000
Commodities			
Capital Outlay			
Total	0	25.000	25.000
Register of Deeds			
Salaries	94.015	98,000	91.700
Contractual		2.550	3.100
Commodities		2.900	4.200
Capital Outlay			
Total	94.015	103.450	99.000
Total - Page 6b	**589,775**	**733,678**	**727,572**

Russell County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Sheriff, Jail, Lake Patrol			
Salaries	1,417,531	1,026,484	1,093,330
Contractual		225,930	297,317
Commodities		170,700	181,200
Capital Outlay		210,000	78,000
Total	1,417,531	1,633,114	1,649,847
Unified Court			
Salaries			
Contractual	69,525	85,187	86,637
Commodities		4,500	3,250
Capital Outlay		5,593	5,393
Total	69,525	95,280	95,280
Courthouse			
Salaries			
Contractual	664,727	700,000	835,000
Commodities			
Capital Outlay			
Total	664,727	700,000	835,000
Public Service/Payroll			
Salaries	129,743	136,080	157,000
Contractual	3,194	3,000	8,000
Commodities	3,536	9,600	11,000
Capital Outlay	0	6,000	
Total	136,473	154,680	176,000
Soil Conservation			
Salaries			
Contractual	30,000	30,500	31,500
Commodities			
Capital Outlay			
Total	30,000	30,500	31,500
GIS Mapping			
Salaries	81,246	84,242	84,452
Contractual		4,552	2,872
Commodities		13,994	12,444
Capital Outlay		1,500	1,500
Total	81,246	104,288	101,268
Emergency Preparedness			
Salaries	93,190	67,150	47,150
Contractual		0	4,815
Commodities		15,400	11,500
Capital Outlay		8,000	750
Total	93,190	90,550	64,215
Zoning			
Salaries			
Contractual	885	19,000	19,000
Commodities			
Capital Outlay			
Total	885	19,000	19,000
Total - Page 6c	**2,493,577**	**2,827,412**	**2,972,110**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
911			
Salaries	494,306	460,000	458,119
Commodities		4,380	8,220
Contractual		5,100	1,800
Capital Outlay			
Total	494,306	469,480	468,139
Road Improvements			
Salaries			
Contractual			
Commodities			
Capital Outlay	200,000	274,991	200,991
Total	200,000	274,991	200,991
Sales Tax In and Out			
Cities - Sales Tax	1,027,647	217,256	217,256
Cities - Use Sales Tax		112,075	112,075
Hospital - Sales Tax		419,061	419,000
Hospital - Use Sales Tax		112,075	112,000
Total	1,027,647	860,467	860,331
Capital Improvements			
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Transfer to Capital Improvement			
	261,836		
Total	261,836	0	0
Transfer to Economic Development			
	250,000	255,777	255,777
Total	250,000	255,777	255,777
Miscellaneous			
	92,207		
Total	92,207	0	0
Total	0	0	0
Total - Page 6d	**2,325,996**	**1,860,715**	**1,785,238**

Russell County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page6e	**0**	**0**	**0**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total	0	0	0
Total - Page 6f	0	0	0
Total - Page 6b	589,775	733,678	727,572
Total - Page 6c	2,493,577	2,827,412	2,972,110
Total - Page 6d	2,325,996	1,860,715	1,785,238
Total - Page 6e	0	0	0
Total Detail Expenditures**	**5,409,348**	**5,421,805**	**5,484,920**

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Russell County 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	1,878	1,878	1,878
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**1,878**	**1,878**	**1,878**
Expenditures:			
			1,878
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**1,878**
Unencumbered Cash Balance Dec 31	1,878	1,878	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	1,878
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,878
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Russell County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	898.242	766.733	980.779
Receipts:			
Ad Valorem Tax	1.490.573	2.194.888	xxxxxxxxxxxxxxxx
Delinquent Tax	3.992		
Motor Vehicle Tax	134.632	79.978	162.407
Recreational Vehicle Tax	2.659	1.727	3.151
16/20M Vehicle Tax	3.649	7.051	8.204
Commercial Vehicle Tax	9.067	6.376	10.119
Watercraft Tax		3.757	5.201
Special City & County Highway	352.725	393.829	393.502
Collections	128.285	100.800	100.000
Reimbursements	202.114		
Redemptions	26.096		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,353,792**	**2,788,406**	**682,584**
Resources Available:	**3,252,034**	**3,555,139**	**1,663,363**

Russell County 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	3,252,034	3,555,139	1,663,363
Expenditures from detail page:			
Salaries	819,569	875,000	900,000
Contractual	144,397	1,605,860	1,878,800
Commodities	1,115,062	88,500	58,500
Capital Outlay	6,273	5,000	8,000
	0	0	0
	0	0	0
Subtotal	2,085,301	2,574,360	2,845,300
Transfer to Special Machinery	400,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,485,301**	**2,574,360**	**2,845,300**
Unencumbered Cash Balance Dec 31	766,733	980,779	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,943,360	3,193,360	2,845,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,845,300
		Tax Required	1,181,937
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,181,937

CPA Summary

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Salaries			
Salaries	819,569	875,000	900,000
Total	819,569	875,000	900,000
Contractual			
Contractual	144,397	1,605,860	1,878,800
Total	144,397	1,605,860	1,878,800
Commodities			
Commodities	1,115,062	88,500	58,500
Total	1,115,062	88,500	58,500
Capital Outlay			
Capital Outlay	6,273	5,000	8,000
Total	6,273	5,000	8,000
Total	0	0	0
Total	0	0	0
Total Detail Expenditures**	2,085,301	2,574,360	2,845,300

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Russell County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	573,500	364,985	303,748
Receipts:			
Ad Valorem Tax	-148	308,513	xxxxxxxxxxxxxxxx
Delinquent Tax	132		
Motor Vehicle Tax	33,183		22,828
Recreational Vehicle Tax	655		443
16/20 M Vehicle Tax	1,855		1,153
Commercial Vehicle Tax	2,235		1,422
Watercraft Tax			731
Redemptions	6,940		
Miscellaneous	3		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**44,855**	**308,513**	**26,577**
Resources Available:	**618,355**	**673,498**	**330,325**
Expenditures:			
Salaries	91,311	150,000	150,000
Contractual	24,150	219,750	135,000
Commodities	16,659		
Capital Outlay			
Transfer to Hell Creek Bridge	121,250		150,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**253,370**	**369,750**	**435,000**
Unencumbered Cash Balance Dec 31	364,985	303,748	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	485,000	435,000	435,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	435,000
		Tax Required	104,675
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	104,675

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	200,135	168,694	119,966
Receipts:			
Ad Valorem Tax	171,368	170,952	xxxxxxxxxxxxxxxx
Delinquent Tax	449		
Motor Vehicle Tax	12,419	9,191	12,649
Recreational Vehicle Tax	245	198	245
16/20 M Vehicle Tax	719	810	639
Commercial Vehicle Tax	836	733	788
Watercraft Tax		432	405
Collections	130,775	155,000	155,000
Reimbursements	37,111		
Redemptions	2,536		
Reimbursement from Solid Waste	2,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**358,458**	**337,316**	**169,726**
Resources Available:	**558,593**	**506,010**	**289,692**
Expenditures:			
Salaries	140,644	146,000	150,380
Contractual	17,503	23,096	24,496
Commodities	164,249	206,048	276,047
Capital Outlay	67,503	10,900	11,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**389,899**	**386,044**	**461,923**
Unencumbered Cash Balance Dec 31	168,694	119,966	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	455,990	428,944	461,923
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	461,923
		Tax Required	172,231
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	172,231

CPA Summary

Russell County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **4-H Bldg Maintenance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	82,134	85,904	20,321
Receipts:			
Ad Valorem Tax	87,187	12,634	xxxxxxxxxxxxxxxx
Delinquent Tax	215		
Motor Vehicle Tax	2,389	4,677	935
Recreational Vehicle Tax	47	101	18
16/20 M Vehicle Tax	0	412	47
Commercial Vehicle Tax	161	373	58
Watercraft Tax		220	30
Redemptions	426	1,000	
Collections	1,975		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**92,400**	**19,417**	**1,088**
Resources Available:	**174,534**	**105,321**	**21,409**
Expenditures:			
Salaries	27,934	30,000	30,000
Contractual	22,592	14,500	14,500
Commodities	38,104	10,000	10,000
Capital Outlay	0	30,500	30,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**88,630**	**85,000**	**85,000**
Unencumbered Cash Balance Dec 31	85,904	20,321	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	110,000	85,000	85,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	85,000
		Tax Required	63,591
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	63,591

Adopted Budget

Election Expense	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	147,352	168,477	104,021
Receipts:			
Ad Valorem Tax	97,344	129,090	xxxxxxxxxxxxxxxx
Delinquent Tax	250		
Motor Vehicle Tax	5,127	5,220	9,552
Recreational Vehicle Tax	101	113	185
16/20 M Vehicle Tax	240	460	482
Commercial Vehicle Tax	345	416	595
Watercraft Tax		245	306
Redemption	1,169		
Miscellaneous	15		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**104,591**	**135,544**	**11,120**
Resources Available:	**251,943**	**304,021**	**115,141**
Expenditures:			
Salaries	54,045	92,500	92,500
Contractual service	22,357	44,000	44,000
Commodities	5,693	63,500	73,500
Reimbursed Expenses	1,371		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**83,466**	**200,000**	**210,000**
Unencumbered Cash Balance Dec 31	168,477	104,021	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	180,000	210,000	210,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	210,000
		Tax Required	94,859
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	94,859

CPA Summary

Russell County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	71,380	135,978	92,785
Receipts:			
Ad Valorem Tax	690,247	696,569	xxxxxxxxxxxxxxxx
Delinquent Tax	1,777		
Motor Vehicle Tax	51,650	37,031	51,541
Recreational Vehicle Tax	1,020	800	1,000
16/20 M Vehicle Tax	1,962	3,265	2,604
Commercial Vehicle Tax	3,478	2,952	3,211
Watercraft Tax		1,740	1,651
Redemptions	9,448	270,000	270,000
Collections	307,929		
Miscellaneous	-25,387		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**1,042,124**	**1,012,357**	**330,007**
Resources Available:	**1,113,504**	**1,148,335**	**422,792**
Expenditures:			
Salaries	852,396	866,250	870,000
Contractual Services	109,331	108,500	25,000
Commodities	15,799	52,800	141,300
Capital Outlay	0	28,000	28,000
Transfer to special Equip			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**977,526**	**1,055,550**	**1,064,300**
Unencumbered Cash Balance Dec 31	135,978	92,785	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	1,055,550	1,055,550	1,064,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,064,300
		Tax Required	641,508
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	641,508

Adopted Budget **Free Fair**	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	21,159	23,614	xxxxxxxxxxxxxxxx
Delinquent Tax	60		
Motor Vehicle Tax	2,845	1,121	1,747
Recreational Vehicle Tax	56	24	34
16/20 M Vehicle Tax		99	88
Commercial Vehicle Tax	192	89	109
Watercraft Tax		53	56
Redemption	517		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**24,829**	**25,000**	**2,034**
Resources Available:	**24,829**	**25,000**	**2,034**
Expenditures:			
Appropriations	24,829	25,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**24,829**	**25,000**	**50,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	25,000	25,000	50,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	50,000
		Tax Required	47,966
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	47,966

CPA Summary

Russell County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	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	33,235	38,795	xxxxxxxxxxxxxxxx
Delinquent Tax	90		
Motor Vehicle Tax	2,928	1,767	2,871
Recreational Vehicle Tax	58	38	56
16/20 M Vehicle Tax	188	156	145
Commercial Vehicle Tax	197	141	179
Watercraft Tax		83	92
Redemption	626		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**37,322**	**40,980**	**3,343**
Resources Available:	**37,322**	**40,980**	**3,343**
Expenditures:			
Appropriation	37,322	40,980	40,364
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,322**	**40,980**	**40,364**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	37,619	40,980	40,364
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	40,364
		Tax Required	37,021
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	37,021

Adopted Budget **Service for Eldery**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	367	0	0
Receipts:			
Ad Valorem Tax		113,956	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		5,697	8,432
Recreational Vehicle Tax		123	164
16/20 M Vehicle Tax		502	426
Commercial Vehicle Tax		454	525
Watercraft Tax		268	270
Taxes	117,351		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**117,351**	**121,000**	**9,817**
Resources Available:	**117,718**	**121,000**	**9,817**
Expenditures:			
Appropriation	117,718	121,000	124,617
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**117,718**	**121,000**	**124,617**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	123,657	121,000	124,617
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	124,617
		Tax Required	114,800
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	114,800

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Russell County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **County Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	374,423	467,852	209,823
Receipts:			
Ad Valorem Tax	202,285	211,204	xxxxxxxxxxxxxxxxx
Delinquent Tax	530		
Motor Vehicle Tax	16,857	10,851	15,628
Recreational Vehicle Tax	333	234	303
16/20 M Vehicle Tax	998	957	789
Commercial Vehicle Tax	1,135	865	974
Watercraft Tax		510	500
Redemptions	3,337		
Collections	167,419	116,000	217,008
Intergovernmental	185,648		
Miscellaneous	86,136		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**664,678**	**340,621**	**235,202**
Resources Available:	**1,039,101**	**808,473**	**445,025**
Expenditures:			
Salaries	230,620	245,000	238,120
Contractual Service	80,408	125,650	123,500
Commodities	230,570	205,000	88,500
Capital Outlay	29,651	23,000	10,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**571,249**	**598,650**	**460,120**
Unencumbered Cash Balance Dec 31	467,852	209,823	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	686,150	598,650	460,120
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	460,120
		Tax Required	15,095
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	15,095

Adopted Budget **Developmental Service**	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	82,178	88,212	xxxxxxxxxxxxxxxxx
Delinquent Tax	219		
Motor Vehicle Tax	7,790	4,367	6,527
Recreational Vehicle Tax	154	94	127
16/20 M Vehicle Tax	435	385	330
Commercial Vehicle Tax	525	348	407
Watercraft Tax		205	209
Redemption	1,526		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**92,827**	**93,611**	**7,600**
Resources Available:	**92,827**	**93,611**	**7,600**
Expenditures:			
Appropriations	92,827	93,611	93,611
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**92,827**	**93,611**	**93,611**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	93,611	93,611	93,611
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	93,611
		Tax Required	86,011
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	86,011

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Russell County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Appraiser**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,893	34,846	24,862
Receipts:			
Ad Valorem Tax	214,580	234,982	xxxxxxxxxxxxxxxx
Delinquent Tax	553		
Motor Vehicle Tax	16,276	11,511	17,387
Recreational Vehicle Tax	321	249	337
16/20 M Vehicle Tax	781	1,015	878
Commercial Vehicle Tax	1,096	918	1,083
Watercraft Tax		541	557
Redemptions	2,894		
Officer fees	1,449		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**237,950**	**249,216**	**20,242**
Resources Available:	**251,843**	**284,062**	**45,104**
Expenditures:			
Salaries	191,498	205,000	214,000
Contractual	16,214	18,700	21,700
Commodities	9,180	28,500	30,500
Capital Outlay	0	7,000	5,500
Operating transfers out	105		-12,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**216,997**	**259,200**	**259,200**
Unencumbered Cash Balance Dec 31	34,846	24,862	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	245,800	259,200	259,200
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	259,200
		Tax Required	214,096
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	214,096

Adopted Budget **Special Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	334,189	457,504	203,377
Receipts:			
Ad Valorem Tax	211,826	227,940	xxxxxxxxxxxxxxxx
Delinquent Tax	560		
Motor Vehicle Tax	16,558	11,396	16,866
Recreational Vehicle Tax	327	246	327
16/20 M Vehicle Tax	659	1,005	852
Commercial Vehicle Tax	1,115	908	1,051
Watercraft Tax		535	540
Redemptions	3,141		
Miscellaneous	1		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**234,187**	**242,030**	**19,636**
Resources Available:	**568,376**	**699,534**	**223,013**
Expenditures:			
Contractual Services		496,157	452,525
Commodities	30,334		
Capital Outlay	538		
Transfers Out	80,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**110,872**	**496,157**	**452,525**
Unencumbered Cash Balance Dec 31	457,504	203,377	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	320,042	496,157	452,525
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	452,525
		Tax Required	229,512
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	229,512

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Russell County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	387,562	597,861	493,473
Receipts:			
Ad Valorem Tax	1,960,421	2,380,559	xxxxxxxxxxxxxxxx
Delinquent Tax	5,134		
Motor Vehicle Tax	110,948	105,183	176,145
Recreational Vehicle Tax	2,191	2,271	3,418
16/20 M Vehicle Tax	10,651	9,273	8,898
Commercial Vehicle Tax	7,472	8,385	10,975
Watercraft Tax		4,941	5,641
Redemptions	28,274		
Miscellaneous	379,011		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**2,504,102**	**2,510,612**	**205,077**
Resources Available:	**2,891,664**	**3,108,473**	**698,550**
Expenditures:			
Remittances	2,293,803	2,615,000	3,030,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**2,293,803**	**2,615,000**	**3,030,000**
Unencumbered Cash Balance Dec 31	597,861	493,473	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	2,450,284	2,615,000	3,030,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,030,000
		Tax Required	2,331,450
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	2,331,450

Adopted Budget **Historical Society**	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	53,432	56,995	xxxxxxxxxxxxxxxx
Delinquent Tax	140		
Motor Vehicle Tax	4,140	2,849	4,217
Recreational Vehicle Tax	82	62	82
16/20 M Vehicle Tax	241	251	213
Commercial Vehicle Tax	279	227	263
Watercraft Tax		134	135
Redemption	840		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**59,154**	**60,518**	**4,910**
Resources Available:	**59,154**	**60,518**	**4,910**
Expenditures:			
Appropriations	59,154	60,518	62,366
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**59,154**	**60,518**	**62,366**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	60,000	60,518	62,366
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	62,366
		Tax Required	57,456
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	57,456

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Russell County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Hospital Board**	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	630,496	672,458	xxxxxxxxxxxxxxxx
Delinquent Tax	1,651		
Motor Vehicle Tax	48,846	33,615	49,757
Recreational Vehicle Tax	965	726	965
16/20 M Vehicle Tax	2,847	2,964	2,513
Commercial Vehicle Tax	3,290	2,680	3,100
Watercraft Tax		1,579	1,594
Redemption	9,907		
Miscellaous	4		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**698,006**	**714,022**	**57,929**
Resources Available:	**698,006**	**714,022**	**57,929**
Expenditures:			
Appropriations	698,006	714,022	735,525
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**698,006**	**714,022**	**735,525**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	707,907	714,022	735,525
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	735,525
		Tax Required	677,596
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	677,596

Adopted Budget **Economic Development**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	134,737	284,211	271,952
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Transfer from General - Sales Tax	250,000	255,777	255,777
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**250,000**	**255,777**	**255,777**
Resources Available:	**384,737**	**539,988**	**527,729**
Expenditures:			
Personal Services	2,400		
Transfer to Capital Improvement		268,036	250,000
Transfer to Economic Development Board	98,126		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**100,526**	**268,036**	**250,000**
Unencumbered Cash Balance Dec 31	284,211	271,952	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	378,225	268,036	250,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	250,000
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	70,469	179,906	229,237
Receipts:			
Collections	576,905	620,000	620,000
Reimbursements			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**576,905**	**620,000**	**620,000**
Resources Available:	**647,374**	**799,906**	**849,237**
Expenditures:			
Salaries	104,824	85,000	120,000
Contractual Services	157,781	215,500	256,500
Commodities	109,930	109,300	126,700
Capital Outlay	92,933	70,000	100,000
Reimburse Road & Bridge		90,869	
Reimbursement to Special Bridge	2,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**467,468**	**570,669**	**603,200**
Unencumbered Cash Balance Dec 31	179,906	229,237	246,037
2023/2024/2025 Budget Authority Amoun	479,800	570,669	603,200

Adopted Budget **Emergency Telephone Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	154,970	184,735	59,765
Receipts:			
Collections	60,011	60,000	60,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**60,011**	**60,000**	**60,000**
Resources Available:	**214,981**	**244,735**	**119,765**
Expenditures:			
Contractual Services	30,246	184,970	119,765
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**30,246**	**184,970**	**119,765**
Unencumbered Cash Balance Dec 31	184,735	59,765	0
2023/2024/2025 Budget Authority Amoun	90,000	184,970	119,765

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,175	7,222	3,047
Receipts:			
State of Kansas	5,746	18,683	18,601
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,746**	**18,683**	**18,601**
Resources Available:	**9,921**	**25,905**	**21,648**
Expenditures:			
Contracual Services	2,699	10,402	9,248
Transfer to General and Parks & Recreation		12,456	12,400
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,699**	**22,858**	**21,648**
Unencumbered Cash Balance Dec 31	7,222	3,047	0
2023/2024/2025 Budget Authority Amount	17,992	22,858	21,648

Adopted Budget **Sheriff's Drug Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	900	900	380
Receipts:			
Collections	0	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**10,000**	**10,000**
Resources Available:	**900**	**10,900**	**10,380**
Expenditures:			
Appropriations	0	10,520	10,380
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**10,520**	**10,380**
Unencumbered Cash Balance Dec 31	900	380	0
2023/2024/2025 Budget Authority Amount	10,380	10,520	10,380

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Parks & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,267	32,363	19,233
Receipts:			
Transfer from Special Alcohol	5,746	6,228	6,200
Cancellation of Prior Year Encumbrance	1,350		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**7,096**	**6,228**	**6,200**
Resources Available:	**32,363**	**38,591**	**25,433**
Expenditures:			
Recreation		19,358	24,083
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**19,358**	**24,083**
Unencumbered Cash Balance Dec 31	32,363	19,233	1,350
2023/2024/2025 Budget Authority Amoun	18,137	19,358	24,083

Adopted Budget

Tourism and Convention	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,790	6,790	0
Receipts:			
State of Kansas	93,682	94,000	94,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**93,682**	**94,000**	**94,000**
Resources Available:	**100,472**	**100,790**	**94,000**
Expenditures:			
Appropriations to CVB Board	93,682	100,790	94,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**93,682**	**100,790**	**94,000**
Unencumbered Cash Balance Dec 31	6,790	0	0
2023/2024/2025 Budget Authority Amoun	92,100	100,790	94,000

See Tab A

CPA Summary

Russell County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sheriff Concealed Carry**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,962	5,736	541
Receipts:			
Collections	774	700	700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**774**	**700**	**700**
Resources Available:	**5,736**	**6,436**	**1,241**
Expenditures:			
Concealed Carry Expenditures	0	5,895	1,241
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**5,895**	**1,241**
Unencumbered Cash Balance Dec 31	5,736	541	0
2023/2024/2025 Budget Authority Amoun	5,467	5,895	1,241

Adopted Budget

Sheriff Offender Registration	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	9,140	11,260	8,890
Receipts:			
Collections	2,120	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,120**	**2,500**	**2,500**
Resources Available:	**11,260**	**13,760**	**11,390**
Expenditures:			
Safety Expense	0	4,870	11,390
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**4,870**	**11,390**
Unencumbered Cash Balance Dec 31	11,260	8,890	0
2023/2024/2025 Budget Authority Amoun	9,270	4,870	11,390

CPA Summary

Russell County 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Oil & Gas Trust Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	817	826	9
Receipts:			
Miscellaneous	9		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9**	**0**	**0**
Resources Available:	**826**	**826**	**9**
Expenditures:			
Transfer to General		817	9
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**817**	**9**
Unencumbered Cash Balance Dec 31	826	9	0
2023/2024/2025 Budget Authority Amount	0	2,617	9

Adopted Budget **Addiction Prevention (Opioid) Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,272	13,015	13,015
Receipts:			
Collections	11,743	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,743**	**5,000**	**5,000**
Resources Available:	**13,015**	**18,015**	**18,015**
Expenditures:			
Appropriations	0	5,000	18,015
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**5,000**	**18,015**
Unencumbered Cash Balance Dec 31	13,015	13,015	0
2023/2024/2025 Budget Authority Amount	6,242	5,000	18,015

CPA Summary

Russell County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Grant Fund		(2) Fund Name: Ambulance Special Equip		(3) Fund Name: conomic Development Lo		(4) Fund Name: Special Machinery		(5) Fund Name: Landfill Closing		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	-164,633	Cash Balance Jan 1	8,730	Cash Balance Jan 1	53,500	Cash Balance Jan 1	1,588,644	Cash Balance Jan 1	416,927	1,903,168
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	100,611		15,585	Loan Repayment	13,851	Reimbursements	65,666			
				Interest	113	Transfers In	400,000			
				Collections	29					
Total Receipts	100,611	Total Receipts	15,585	Total Receipts	13,993	Total Receipts	465,666	Total Receipts	0	595,855
Resources Available:	-64,022	Resources Available:	24,315	Resources Available:	67,493	Resources Available:	2,054,310	Resources Available:	416,927	2,499,023
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Disbursed to Others	237,695					Capital Outlay	51,995	Miscellanous	1,454	
Total Expenditures	237,695	Total Expenditures	0	Total Expenditures	0	Total Expenditures	51,995	Total Expenditures	1,454	291,144
Cash Balance Dec 31	-301,717	Cash Balance Dec 31	24,315	Cash Balance Dec 31	67,493	Cash Balance Dec 31	2,002,315	Cash Balance Dec 31	415,473	**2,207,879** **
	See Tab B									**2,207,879** **

**Note: These two block figures should agree.

CPA Summary

Russell County

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:		
Register of Deeds Tech Fee		Treasurer Tech Fees		Clerk Tech Fees		CVB Board		Economic Development Boar		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	63,174	Cash Balance Jan 1	10,163	Cash Balance Jan 1	10,778	Cash Balance Jan 1	169,234	Cash Balance Jan 1	242,938	496,287
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	9,001	Fees	2,272	Fees	2,278	Collections	1,580	Collections	30,000	
						Reimbursements	3,595	Reimbursements	1,101	
						Interest	896	Transfers In	98,126	
						Transfer In	93,682			
Total Receipts	9,001	Total Receipts	2,272	Total Receipts	2,278	Total Receipts	99,753	Total Receipts	129,227	242,531
Resources Available:	72,175	Resources Available:	12,435	Resources Available:	13,056	Resources Available:	268,987	Resources Available:	372,165	738,818
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	1,732			Commodities	6,128	Contractual	71,554	Personnel Service	124,842	
Commodities	30,765					Commodities	5,508	Contractual	49,746	
						Capital Outlay	632	Commodities	5,721	
								Capital Outlay	378	
Total Expenditures	32,497	Total Expenditures	0	Total Expenditures	6,128	Total Expenditures	77,694	Total Expenditures	180,687	297,006
Cash Balance Dec 31	39,678	Cash Balance Dec 31	12,435	Cash Balance Dec 31	6,928	Cash Balance Dec 31	191,293	Cash Balance Dec 31	191,478	**441,812** **
										441,812 **

**Note: These two block figures should agree.

CPA Summary

Russell County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name: Citizen Review Board		(2) Fund Name: Animal Response Team		(3) Fund Name: Capital Improvement		(4) Fund Name: Special Hell Creek Bridge		(5) Fund Name: Noxious Weed Capital Outla		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	629	Cash Balance Jan 1	6,887	Cash Balance Jan 1	1,769,445	Cash Balance Jan 1	0	Cash Balance Jan 1	0	1,776,961
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Collections	11,755			Miscellaneous	3,592	Transfer In	401,250			
				Transfer In	261,836					
Total Receipts	11,755	Total Receipts	0	Total Receipts	265,428	Total Receipts	401,250	Total Receipts	0	678,433
Resources Available:	12,384	Resources Available:	6,887	Resources Available:	2,034,873	Resources Available:	401,250	Resources Available:	0	2,455,394
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	11,751			Contractual	138,699					
				Commodities	-42,946					
Total Expenditures	11,751	Total Expenditures	0	Total Expenditures	95,753	Total Expenditures	0	Total Expenditures	0	107,504
Cash Balance Dec 31	633	Cash Balance Dec 31	6,887	Cash Balance Dec 31	1,939,120	Cash Balance Dec 31	401,250	Cash Balance Dec 31	0	**2,347,890** **
										2,347,890 **

**Note: These two block figures should agree.

CPA Summary

Russell County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Russell County

will meet on September 3, 2024 at 1:00 PM at Russell County Courthouse Comm Room 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 and Revenue Neutral Rate.

Detailed budget information is available at Russell County Clerk Office 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 Year 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	5,409,348	18.774	5,421,805	9.499	5,484,920	2,690,735	23.427
Debt Service					1,878		
Road & Bridge	2,485,301	14.074	2,574,360	19.253	2,845,300	1,181,937	10.291
Special Bridge	253,370		369,750	2.706	435,000	104,675	0.911
Noxious Weed	389,899	1.618	386,044	1.500	461,923	172,231	1.500
4-H Bldg Maintenance	88,630	0.823	85,000	0.110	85,000	63,591	0.554
Election Expense	83,466	0.919	200,000	1.132	210,000	94,859	0.826
Ambulance	977,526	6.517	1,055,550	6.110	1,064,300	641,508	5.585
Free Fair	24,829	0.198	25,000	0.207	50,000	47,966	0.418
Mental Health	37,322	0.311	40,980	0.340	40,364	37,021	0.322
Service for Eldery	117,718	1.000	121,000	1.000	124,617	114,800	1.000
County Health	571,249	1.910	598,650	1.852	460,120	15,095	0.131
Developmental Service	92,827	0.769	93,611	0.773	93,611	86,011	0.749
Appraiser	216,997	2.026	259,200	2.061	259,200	214,096	1.864
Special Road & Bridge	110,872	2.000	496,157	1.999	452,525	229,512	1.998
Employee Benefit	2,293,803	18.509	2,615,000	20.882	3,030,000	2,331,450	20.299
Historical Society	59,154	0.500	60,518	0.500	62,366	57,456	0.500
Hospital Board	698,006	5.900	714,022	5.898	735,525	677,596	5.900
Economic Development	100,526		268,036		250,000		
Solid Waste	467,468		570,669		603,200		
Emergency Telephone Ser	30,246		184,970		119,765		
Special Alcohol	2,699		22,858		21,648		
Sheriff's Drug Fund			10,520		10,380		
Parks & Recreation			19,358		24,083		
Tourism and Convention	93,682		100,790		94,000		
Sheriff Concealed Carry			5,895		1,241		
Sheriff Offender Registrat			4,870		11,390		
Oil & Gas Trust Fund			817		9		
Addiction Prevention (Op			5,000		18,015		
Non-Budgeted Funds-A	291,144						
Non-Budgeted Funds-B	297,006						
Non-Budgeted Funds-C	107,504						
Totals	15,300,592	75.848	16,310,430	75.822	17,050,380	8,760,539	76.275
						Revenue Neutral Rate **	*75.270*
Less: Transfers	1,504,894		637,876		762,186		
Net Expenditure	13,795,698		15,672,554		16,288,194		
Total Tax Levied	8,362,387		8,644,251		xxxxxxxxxxxxxxxxx		
Assessed Valuation	110,232,422		114,005,317		114,854,112		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	1,255,000	850,000	430,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,255,000	850,000	430,000

*Tax rates are expressed in mills

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

Special District Funds	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2024 Estimated Valuation
Gorham Fire District #1	84,954	8.232	182,907	9.615	182,907	70,880	4.078	*9.617*	17,383,109
Lucas Fire Distict #2	65,531	7.443	99,716	8.414	113,123	74,826	8.640	*8.743*	8,660,802
Waldo Paradise Fire District	115,114	4.411	186,746	5.080	186,746	109,560	4.225	*5.100*	25,930,900
Dorrance Fire District #4	86,131	10.976	163,123	12.362	163,123	76,666	7.204	*11.801*	10,642,100
Russell Fire District #5	95,323	5.018	148,250	7.056	160,161	137,844	7.337	*7.340*	18,786,626

*Tax rates are expressed in mills

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

Russell County 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Road & Bridge			0
Special Bridge			0
Noxious Weed			0
4-H Bldg Maintenance			0
Election Expense			0
Ambulance			0
Free Fair			0
Mental Health			0
Service for Eldery			0
County Health			0
Developmental Service			0
Appraiser			0
Special Road & Bridge			0
Employee Benefit			0
Historical Society			0
Hospital Board			0
Economic Development			0
			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 114,854,112

Valuation Factor: 114,854,112

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

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

State of Kansas
County

Russell County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Russell County
will meet on September 3, 2024 at 1:00 PM at Russell County Courthouse Comm Room 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 and Revenue Neutral Rate.
Detailed budget information is available at Russell County Clerk Office 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 Year 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	5,409,348	18.774	5,421,805	9.499	5,690,320	2,896,135	25.216
Debt Service					1,878		
Road & Bridge	2,485,301	14.074	2,574,360	19.253	3,145,300	1,481,937	12.903
Special Bridge	253,370		369,750	2.706	435,000	104,675	0.911
Noxious Weed	389,899	1.618	386,044	1.500	461,923	172,231	1.500
4-H Bldg Maintenance	88,630	0.823	85,000	0.110	85,000	63,591	0.554
Election Expense	83,466	0.919	200,000	1.132	210,000	94,859	0.826
Ambulance	977,526	6.517	1,055,550	6.110	1,064,300	641,508	5.585
Free Fair	24,829	0.198	25,000	0.207	50,000	47,966	0.418
Mental Health	37,322	0.311	40,980	0.340	40,364	37,021	0.322
Service for Eldery	117,718	1.000	121,000	1.000	124,617	114,800	1.000
County Health	571,249	1.910	598,650	1.852	460,120	15,095	0.131
Developmental Service	92,827	0.769	93,611	0.773	93,611	86,011	0.749
Appraiser	216,997	2.026	259,200	2.061	271,700	226,596	1.973
Special Road & Bridge	110,872	2.000	496,157	1.999	452,525	229,512	1.998
Employee Benefit	2,293,803	18.509	2,615,000	20.882	3,030,000	2,331,450	20.299
Historical Society	59,154	0.500	60,518	0.500	62,366	57,456	0.500
Hospital Board	698,006	5.900	714,022	5.898	735,525	677,596	5.900
Economic Development	100,526		268,036		250,000		
Solid Waste	467,468		570,669		603,200		
Emergency Telephone Ser	30,246		184,970		119,765		
Special Alcohol	2,699		22,858		21,648		
Sheriff's Drug Fund			10,520		10,380		
Parks & Recreation			19,358		24,083		
Tourism and Convention	93,682		100,790		94,000		
Sheriff Concealed Carry			5,895		1,241		
Sheriff Offender Registrat			4,870		11,390		
Oil & Gas Trust Fund			817		9		
Addiction Prevention (Op			5,000		18,015		
Non-Budgeted Funds-A	291,144						
Non-Budgeted Funds-B	297,006						
Non-Budgeted Funds-C	107,504						
Totals	15,300,592	75.848	16,310,430	75.822	17,568,280	9,278,439	80.785
						Revenue Neutral Rate **	*75.270*
Less: Transfers	0		0		0		
Net Expenditure	15,300,592		16,310,430		17,568,280		
Total Tax Levied	8,362,387		8,644,251		xxxxxxxxxxxxxxxxx		
Assessed Valuation	110,232,422		114,005,317		114,854,112		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	1,255,000	850,000	430,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,255,000	850,000	430,000

Special District Funds	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2024 Estimated Valuation
Gorham Fire District #1	84,954	8.232	182,907	9.615	182,907	70,880	4.078	*9.617*	17,383,109
Lucas Fire Distict #2	65,531	7.443	99,716	8.414	113,123	74,826	8.640	*8.743*	8,660,802
Waldo Paradise Fire District	115,114	4.411	186,746	5.080	186,746	109,560	4.225	*5.100*	25,930,900
Dorrance Fire District #4	86,131	10.976	163,123	12.362	163,123	76,666	7.204	*11.801*	10,642,100
Russell Fire District #5	95,323	5.018	148,250	7.056	160,161	137,844	7.337	*7.340*	18,786,626

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

Kristi A. Whitman

COUNTY CLERK
Page No. Seal
RUSSELL CO. KANSAS

TATE OF KANSAS
USSELL
OUNTY SS.

Affidavit of Publication

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

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

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week, the first publication thereof being made as aforesaid on the 15 day of Aug, 2024, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 15 day of August, 2024.

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

[signature]
Notary Public's Signature

ublication Fee	$ 207.09
ffidavit, Notary's Fee	$ 1.00
dditional copies ___ @___	$
otal Publication Fee	$ 208.09

Legal Notice

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Russell County
will meet on September 3, 2024 at 1:00 PM at Russell County Courthouse Comm Room 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 and Revenue Neutral Rate.
Detailed budget information is available at Russell County Clerk Office 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 Year 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	5,409,348	18.774	5,421,805	9.499	5,690,320	2,896,135	25.216
Debt Service					1,878		
Road & Bridge	2,485,301	14.074	2,574,360	19.253	3,145,300	1,481,937	12.903
Special Bridge	253,370		369,750	2.706	435,000	104,675	0.911
Noxious Weed	389,899	1.618	386,044	1.500	461,923	172,231	1.500
4-H Bldg Maintenance	88,630	0.823	85,000	0.110	85,000	63,591	0.554
Election Expense	83,466	0.919	200,000	1.132	210,000	94,859	0.826
Ambulance	977,526	6.517	1,055,550	6.110	1,064,300	641,508	5.585
Free Fair	24,829	0.198	25,000	0.207	50,000	47,966	0.418
Mental Health	37,322	0.311	40,980	0.340	40,364	37,021	0.322
Service for Eldery	117,718	1.000	121,000	1.000	124,617	114,800	1.000
County Health	571,249	1.910	598,650	1.852	460,120	15,095	0.131
Developmental Service	92,827	0.769	93,611	0.773	93,611	86,011	0.749
Appraiser	216,997	2.026	259,200	2.061	271,700	226,596	1.973
Special Road & Bridge	110,872	2.000	496,157	1.999	452,525	229,512	1.998
Employee Benefit	2,293,803	18.509	2,615,000	20.882	3,030,000	2,331,450	20.299
Historical Society	59,154	0.500	60,518	0.500	62,366	57,456	0.500
Hospital Board	698,006	5.900	714,022	5.898	735,525	677,596	5.900
Economic Development	100,526		268,036		250,000		
Solid Waste	467,468		570,669		603,200		
Emergency Telephone Ser	30,246		184,970		119,765		
Special Alcohol	2,699		22,858		21,648		
Sheriff's Drug Fund			10,520		10,380		
Parks & Recreation			19,358		24,083		
Tourism and Convention	93,682		100,790		94,000		
Sheriff Concealed Carry			5,895		1,241		
Sheriff Offender Registra			4,870		11,390		
Oil & Gas Trust Fund			817		9		
Addiction Prevention (Op			5,000		18,015		
Non-Budgeted Funds-A	291,144						
Non-Budgeted Funds-B	297,006						
Non-Budgeted Funds-C	107,504						
Totals	15,300,592	75.848	16,310,430	75.822	17,568,280	9,278,439	80.785
						Revenue Neutral Rate **	75.270
Less: Transfers	0		0		0		
Net Expenditure	15,300,592		16,310,430		17,568,280		
Total Tax Levied	8,362,387		8,644,251		xxxxxxxxxxxxxxxxx		
Assessed Valuation	110,232,422		114,005,317		114,854,112		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	1,255,000	850,000	430,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,255,000	850,000	430,000

Special District Funds	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*	Revenue Neutral Rate**	July 1, 2024 Estimated Valuation
Gorham Fire District #1	84,954	8.232	182,907	9.615	182,907	70,480	4.078	9.617	17,988,386
Lucas Fire District #2	65,531	7.443	99,710	8.414	113,123	74,826	8.640	8.745	8,660,802
Waldo Paradise Fire District	113,114	4.411	186,746	5.080	186,746	109,560	4.225	5.100	25,930,900
Dorrance Fire District #4	86,131	10.976	163,123	12.362	163,123	76,666	7.204	11.801	10,642,100
Russell Fire District #5	95,323	5.018	148,250	7.058	148,250	137,844	7.337	7.540	18,786,426

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

[signature]

COUNTY CLERK Seal RUSSELL CO. KANSAS

Aug. 15

State of Kansas
County

2025

Russell County

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Total Tax Levied	8,362,387		8,644,251		xxxxxxxxxxxxxxxxx		
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Russell Fire District #5	95,323	5.018	148,250	7.056	160,161	132,844	7.337	7.340	18,786,626

*Tax rates are expressed in mills

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

COUNTY CLERK

Page No. 2 of 2



Leann Lamb and Liam Beatty enjoying print maki
grass. *(Courtesy Photo)*

During the eleventh week of the Switchgrass Summer Art Program, a group of three children participated in a print-making session where they created monoprint artworks. The session began with the children choosing a shade of tempera paint. Next, they rolled the paint into a thin layer over a sheet of aluminum foil. Using a Q-tip, they practiced drawing simple designs and pulling the prints. They experimented with different colors and techniques and shared their results with one another. At the end of the class, the children took their art prints home.

In addition to the print-making activity, the children had the opportunity to produce embossed paper, which they decorated and added to their personal art journals to take home after the Switchgrass Summer Art Program.

Upcoming activities in the program include a class on Thursday, August 8, where students will engage in creating their large process painting art with a focus on movement. This class is open to students of all skill levels, including beginners, and will also involve utilizing stencils for their art journal project.

Following this, on Thursday, August 15, the program will offer an opportu-

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experiment with a
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reserve lunches in
noon.

Classes are sc
day in the Switch
the Switchgrass Su
free to attend.

11 AM- Presch
Noon- Social H
1 PM- Quiet H



50th Lucas Adam's
Festival - Sat., Aug

AFFIDAVIT OF PUBLICATION

F KANSAS, RUSSELL COUNTY, ss:

p, being first duly sworn, deposes and says: That she is pub-
The Lucas-Sylvan News, a weekly newspaper printed in the
Kansas, and published in and of general circulation in Russell
Kansas, with a general paid circulation on a weekly basis in
unty, Kansas, and that said newspaper is not a trade, religious
l publication.

paper is a weekly published at least weekly 50 times a year;
so published continuously and uninterruptedly in said county
for a period of more than five years prior to the first publica-
d notice; and has been admitted at the post office of Lucas in
y as second class matter.

ttached notice is a true copy thereof and was published in the
ire issue of said newspaper for one (1) consecutive week(s),
ublication thereof being made as aforesaid on the 8th day of
, 2024, with subsequent publications being made on the fol-
es:

_____, 2024 _____, 2024

_____, 2024 _____, 2024

Rita M Sharp

Subscribed and sworn to before me this 29th day Aug., 2024

LAREE BRETZ
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 11/16/28

Laree Bretz
Notary Public

Printer's fee	$ 168.30
Additional copies	$
Total	$ 168.30

Roll Call Vote

Russell County
Hearing to Exceed Revenue Neutral Rate:
Resolution # 2024-16

Governing Body Member	Yes	No	Abstained/ Absent
Duke Strobel	X		
Steve Reinhardt	X		
Daron Woelk	X		
TOTAL	3	–	–

Attested:

COUNTY CLERK Seal RUSSELL CO. KANSAS

Resolution No. 2024-16

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

WHEREAS, the Revenue Neutral Rate for the County of Russell was calculated as 75.270 mills by the Russell County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the County 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 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony: and

WHEREAS, the Governing Body of the County 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 COUNTY OF Russell:

The County of Russell shall levy a property tax rate exceeding the Revenue Neutral Rate of 75.270 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 3 day of September, 2024 and SIGNED by the Governing Body.

COUNTY CLERK Seal RUSSELL CO. KANSAS

Steve Reinhardt

Attested:

County Clerk