State of Kansas
Special District
2025

# CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
**Gorham Fire District #1**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
as the maximum expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations for the 2025 Budget.

NO
16717

| Table of Contents: | | Page No. | 2025 Adopted Budget: Budget Authority for Expenditures | Amount of 2024 Ad Valorem Tax | Final Tax Rate (County Clerk's Use Only) |
|---|---|---|---|---|---|
| Allocation of MVT, RVT & 16/20M Veh | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebt. & Lease/Purchase | | 4 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 19-3610 | 5 | 182,907 | 70,880 | 4.078 |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds | | | | | |
| **Totals** | | xxxxxxx | 182,907 | 70,880 | |
| Budget Hearing Notice | | | | | |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

| | Final County Assessed Valuation | County Clerk's Use Only |
|---|---|---|
| | Russell County | 12,701,604 |
| | Ellis County | 4,677,724 |
| | | |
| | | |
| | | |
| | Nov 1, 2024 Total Assessed Valuation | 17,379,328 |

| | |
|---|---|
| Revenue Neutral Rate | 9.617 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | NO |

Assisted by:
Gudenkauf & Malone, Inc.

Address:
639 Main; PO Box 631

Email:
accountants@gmbinc.net

Date Attested: September 9, 2024

County Clerk

COUNTY CLERK Seal RUSSELL CO. KANSAS

Governing Body

**CPA Summary**

Gorham Fire District #1
Russell County

2025

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

| 2024 Budgeted Funds | Tax Levy Amount in 2024 Budget | Allocation for Year 2025 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 167,171 | 14,274 | 474 | 692 | 1,101 | 101 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 167,171 | 14,274 | 474 | 692 | 1,101 | 101 |

County Treas Motor Vehicle Estimate 14,274

County Treas Recreational Vehicle Estimate 474

County Treas 16/20M Vehicle Estimate 692

County Treas Commercial Vehicle Tax Estimate 1,101

County Treas Watercraft Tax Estimate 101

MVT Factor 0.08539

RVT Factor 0.00284

16/20M Factor 0.00414

Comm Veh Factor 0.00659

Watercraft Factor 0.00060

2025

Gorham Fire District #1
Russell County

**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 | Special Equipment | 45,000 | 20,000 | 20,000 | KSA 19-3612c |
| | | | | | |
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| | | | | | |
| | **Totals** | 45000 | 20000 | 20000 | |
| | **Adjustments*** | | | | |
| | **Adjusted Totals** | 45000 | 20000 | 20000 | |

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

State of Kansas
Special District

Gorham Fire District #1
Russell County

2025

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Interest Rate % | Amount Issued | Amount Outstanding Jan 1, 2024 | Date Due | | Amount Due 2024 | | Amount Due 2025 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total G.O. | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Revenue | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Other | | | | 0 | | | 0 | 0 | 0 | 0 |
| **Total** | | | | **0** | | | **0** | **0** | **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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
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| | | | | | | | |
| | | | | **Total** | **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 | 36,731 | 101,116 | 95,385 |
| Receipts: | | | |
| Ad Valorem Tax | 103,503 | 167,171 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 313 | | |
| Motor Vehicle Tax | 4,549 | 8,294 | 14,274 |
| Recreational Vehicle Tax | 108 | 229 | 474 |
| 16/20M Vehicle Tax | 359 | 495 | 692 |
| Commercial Vehicle Tax | 511 | 904 | 1,101 |
| Watercraft Tax | | 83 | 101 |
| Redemption | 519 | | |
| Ellis County | 39,316 | | |
| Reimbursements | 161 | | |
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| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| **Total Receipts** | **149,339** | **177,176** | **16,642** |
| **Resources Available:** | **186,070** | **278,292** | **112,027** |
| Expenditures: | | | |
| Salaries | 16,768 | 25,000 | 25,000 |
| Contractual | 17,418 | 24,000 | 24,000 |
| Commodities | 5,768 | 15,000 | 15,000 |
| Transfer to Sp. Equipment | 45,000 | 20,000 | 20,000 |
| Capital outlay | | 98,907 | 98,907 |
| | | | |
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| | | | |
| Cash Forward (2025 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% Total Expenditure | | | |
| **Total Expenditures** | **84,954** | **182,907** | **182,907** |
| Unencumbered Cash Balance Dec 31 | 101,116 | 95,385 | xxxxxxxxxxxxxxxx |
| 2023/2024/2025 Budget Authority Amount | 182,907 | 182,907 | 182,907 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 182,907 |
| | | Tax Required | 70,880 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2024 Ad Valorem Tax | 70,880 |

**CPA Summary**

Gorham Fire District #1

## NON-BUDGETED FUNDS

*(Only the actual budget year for 2023 is reported)*

2025

Non-Budgeted Funds

| | (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | **Special Equipment** | | | | | | | | | | |
| Unencumbered Cash Balance Jan 1 | | 35,000 | | | | | | | | | Total 35,000 |
| Receipts: | | | | | | | | | | | |
| Reimbursement | | 35,000 | | | | | | | | | |
| Transfer In | | 45,000 | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Receipts | | 80,000 | | 0 | | 0 | | 0 | | 0 | 80,000 |
| Resources Available: | | 115,000 | | 0 | | 0 | | 0 | | 0 | 115,000 |
| Expenditures: | | | | | | | | | | | |
| Contractual | | 45,296 | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| | | | | | | | | | | | |
| Total Expenditures | | 45,296 | | 0 | | 0 | | 0 | | 0 | 45,296 |
| Cash Balance Dec 31 | | 69,704 | | 0 | | 0 | | 0 | | 0 | 69,704 ** |
| | | | | | | | | | | | 69,704 ** |

** Note: These two block figures should agree.

**CPA Summary**

Gorham Fire District #1 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 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| | | | 0 |
| TOTAL | 0 | 0.000 | 0 |

2024 July 1 Valuation: 17,383,109

Valuation Factor: 17,383.109

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

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

State of Kansas
Special District

## NOTICE OF BUDGET HEARING

The governing body of
**Gorham Fire District #1**
Russell County
will meet on at at for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
Detailed budget information is avaiable at and will be available at this hearing.

**SUPPORTING COUNTIES**
Russell County (home county) Ellis County, . .

**BUDGET SUMMARY**
Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 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 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 | 84,954 | 8.232 | 182,907 | 9.615 | 182,907 | 70,880 | 4.078 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Non-Budgeted Funds | 45,296 | | | | | | |
| Totals | 130,250 | 8.232 | 182,907 | 9.615 | 182,907 | 70,880 | 4.078 |
| | | | | | | *Revenue Neutral Rate*** | *9.617* |
| Less: Transfers | 45,000 | | 20,000 | | 20,000 | | |
| Net Expenditures | 85,250 | | 162,907 | | 162,907 | | |
| Total Tax Levied | 145,313 | | 167,171 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation: | 17,654,688 | | 17,386,082 | | 17,383,109 | | |

| Outstanding Indebtedness, Jan 1, | 2022 | 2023 | 2024 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Pur. Princ. | 213,500 | 213,500 | 0 |
| Total | 213,500 | 213,500 | 0 |

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

0

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 |

| | Prior Year Actual for 2023 | | Current Year Estimate for 2024 | | Proposed Budget Year for 2025 | | | | |
|---|---|---|---|---|---|---|---|---|---|
| **Special District Funds** | 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*

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

Publication Fee $ 207.09

Affidavit, Notary's Fee $ 1.00

Additional copies ___ @ ___ $ _____

Total 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 | 0.410 | 85,000 | 63,591 | 0.554 |
| Election Expense | 83,466 | 0.919 | 200,000 | 1.832 | 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 | 0.318 | 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 Sei | 30,246 | | 184,970 | | 119,765 | | |
| Special Alcohol | 2,699 | | 22,858 | | 21,648 | | |
| Sheriff's Drug Fund | | | 10,520 | | 10,380 | | |
| Parks & Recreation | | | 19,158 | | 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 | 75.827 | 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 | | xxxxxxxxxxxxxxxxxxx | | |
| 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 | 70,880 | 4.078 | 9.617 | 17,383,108 |
| Lucas Fire Distict #2 | 65,531 | 7.443 | 99,710 | 8.414 | 113,123 | 74,826 | 8.640 | 8.743 | 8,660,802 |
| Waldo Paradise Fire District | 113,114 | 4.411 | 186,746 | 5.080 | 186,746 | 109,560 | 4.225 | 5.109 | 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 | 18,796,626 |

*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

# 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 | 927,526 | 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 Estimated Tax Rate* | Revenue Neutral Rate** | July 1, 2024 Estimated Valuation |
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| Lucas Fire District #2 | 65,531 | 7.443 | 99,216 | 8.414 | 113,123 | 74,826 | 8.640 | 8.743 | 8,660,811 |
| Waldo Paradise Fire District | 115,114 | 4.411 | 186,746 | 5.080 | 186,746 | 109,560 | 4.225 | 5.100 | 25,930,911 |
| 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 | 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 opportunity for participar ing optical illusio cils. Students wil experiment with a lored to different

For those inter Switchgrass Sumn are numerous way as attending the or making donati art supplies.

Children aged free lunch provid Children of North nization based in reservations can switchgrass.lucas@ ing during busine Main Lucas, Kan do not need to at receive lunch or e 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 ansas, 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 tire 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. 7/16/28

Laree Bretz
Notary Public

Printer's fee $ 168.30

Additional copies $ _____

Total $ 168.30