State of Kansas
Special District
2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

YES

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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	122,822	6.986
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxx	182,907	122,822	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization					

	Final County Assessed Valuation	County Clerk's Use Only
	Russell County	13,047,896
	Ellis County	4,532,504
	Nov 1, 2025 Total Assessed Valuation	17,580,400

Revenue Neutral Rate	4.031
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Gudenkauf & Malone, Inc.

Address:
639 Main; PO Box 631

Email:
accountants@gmbinc.net

Date Attested: October 8, 2025

County Clerk

Steve Reinhardt

Governing Body

COUNTY CLERK Seal RUSSELL CO. KANSAS

CPA Summary

Gorham Fire District #1
Russell County

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	70,880	6,930	209	989	544	99
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	70,880	6,930	209	989	544	99

County Treas Motor Vehicle Estimate 6,930

County Treas Recreational Vehicle Estimate 209

County Treas 16/20M Vehicle Estimate 989

County Treas Commercial Vehicle Tax Estimate 544

County Treas Watercraft Tax Estimate 99

MVT Factor 0.09777

RVT Factor 0.00295

16/20M Factor 0.01395

Comm Veh Factor 0.00767

Watercraft Factor 0.00140

2026

Gorham Fire District #1
Russell County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Machinery	45,000	20,000	20,000	KSA 19-3612c
	Totals	45000	20000	20000	
	Adjustments*				
	Adjusted Totals	45000	20000	20000	

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

Gorham Fire District #1
Russell County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
				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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	101,116	131,699	51,314
Receipts:			
Ad Valorem Tax	118,120	70,880	xxxxxxxxxxxxxxxxxx
Delinquent Tax	172		
Motor Vehicle Tax	7,844	14,274	6,930
Recreational Vehicle Tax	167	474	209
16/20M Vehicle Tax	390	692	989
Commercial Vehicle Tax	917	1,101	544
Watercraft Tax		101	99
Redemption	781		
Ellis County	47,942	0	
Reimbursements	72		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**176,405**	**87,522**	**8,771**
Resources Available:	**277,521**	**219,221**	**60,085**
Expenditures:			
Salaries	19,142	25,000	25,000
Contractual	67,778	24,000	24,000
Commodities	11,396	15,000	15,000
Transfer to Sp. Equipment	45,000	20,000	20,000
Capital outlay	2,506	83,907	98,907
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	**145,822**	**167,907**	**182,907**
Unencumbered Cash Balance Dec 31	131,699	51,314	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	182,907	182,907	182,907
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	182,907
		Tax Required	122,822
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	122,822

CPA Summary

Gorham Fire District #1

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Equipment										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	69,704	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		69,704
Receipts:		Receipts		Receipts		Receipts		Receipts		
Transfer	45,000									
Reimbursement	57,200									
Total Receipts	102,200	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	102,200
Resources Available:	171,904	Resources Available	0	Resources Available	0	Resources Available	0	Resources Available	0	171,904
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Commodities	54,308									
Total Expenditures	54,308	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	54,308
Cash Balance Dec 31	117,596	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	117,596 **
										117,596 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Gorham Fire District #1
Russell County
will meet on September 2, 2025 at 9:15 AM 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 tax to be levied and Revenue Neutral Rate. Detailed budget information is avaiable at Russell County Clerk Office and will be available at this hearing.

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

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

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	145,822	9.615	167,907	4.078	182,907	122,822	6.985
Debt Service							
Non-Budgeted Funds	54,308						
Totals	200,130	9.615	167,907	4.078	182,907	122,822	6.985
						*Revenue Neutral Rate***	*4.031*
Less: Transfers	45,000		20,000		20,000		
Net Expenditures	155,130		147,907		162,907		
Total Tax Levied	167,171		70,880		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	17,386,082		17,379,328		17,584,044		

Outstanding Indebtedness, Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Gorham Fire #1 **HEREBY NOTIFIES THE RUSSELL COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

X Yes, we intend to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

Our RNR mill levy rate is: 4.031

Our proposed mill levy rate is: 7.838

Our proposed ad valorem tax (dollar amount) is 137,822

The date of our hearing is: September 2, 2025

The time of our hearing is: 9:15 AM

The location of our hearing is: Commission Chambers Courthouse
401 N. Main St Russell, KS 67665

Please include the Notice of Budget Hearing page when submitting this form.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

Please include the Notice of Budget Hearing page when submitting this form.

WITNESS my hand and official seal on July 16, 2025.

(Seal)

COUNTY CLERK Seal RUSSELL CO. KANSAS

Kristi A. Whitman

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

State of Kansas
Special District

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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Russell County (home county) Ellis County. . .

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

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	145,822	9.615	182,907	4.078	182,907	137,822	7.838
Debt Service							
Non-Budgeted Funds	54,308						
Totals	200,130	9.615	182,907	4.078	182,907	137,822	7.838
						*Revenue Neutral Rate***	*4.031*
Less: Transfers	45,000		20,000		20,000		
Net Expenditures	155,130		162,907		162,907		
Total Tax Levied	167,171		70,880		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	17,386,082		17,379,328		17,584,044		

Outstanding Indebtedness, Jan 1,

	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

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

Kristi A. Whitman County Clerk

COUNTY CLERK Seal RUSSELL CO. KANSAS

State of Kansas
County

Russell County

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Russell County

will meet on September 2, 2025 at 9:15 AM 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,054,573	9.499	5,283,929	23.517	5,816,628	2,633,734	22.929
Debt Service			1,878				
Road & Bridge	2,709,512	19.253	2,845,300	10.330	3,035,300	1,403,995	12.223
Special Bridge	189,253	2.706	435,000	0.915	435,000	246,301	2.144
Noxious Weed	392,470	1.500	384,728	1.505	470,788	172,291	1.500
4-H Bldg Maintenance	70,123	0.110	85,000	0.556	85,000	54,671	0.476
Election Expense	155,791	1.132	210,000	0.829	210,000	144,959	1.262
Ambulance	1,032,722	6.110	1,064,300	5.607	1,139,300	518,293	4.512
Free Fair	25,521	0.207	50,000	0.419	25,000	20,655	0.180
Mental Health	41,291	0.340	40,364	0.324	52,203	48,851	0.425
Service for Eldery	121,000	1.000	124,617	1.000	125,421	114,842	1.000
County Health	508,618	1.852	460,120	0.132	473,334	20,031	0.174
Developmental Service	94,823	0.773	93,611	0.752	93,611	85,822	0.747
Appraiser	249,133	2.061	259,200	1.871	268,000	228,571	1.990
Special Road & Bridge	270,869	1.999	452,525	2.000	476,187	229,688	2.000
Employee Benefit	2,526,284	20.882	3,030,000	20.377	3,113,000	2,366,660	20.604
Historical Society	61,011	0.500	62,366	0.500	62,595	57,392	0.500
Hospital Board	719,702	5.898	735,525	5.900	739,085	677,720	5.900
Economic Development	250,000		250,000		250,000		
Solid Waste	586,362		603,200		604,000		
Emergency Telephone Se	55,140		119,765		194,799		
Special Alcohol	11,800		19,169		13,482		
Sheriff's Drug Fund			5,000		5,900		
Parks & Recreation	12,500		12,000		23,703		
Tourism and Convention	95,057		94,000		94,000		
Sheriff Concealed Carry			1,241		7,075		
Sheriff Offender Registrat			11,390		6,842		
Oil & Gas Trust Fund	826						
Addiction Prevention (Op			18,015		17,827		
Non-Budgeted Funds-A	662,894						
Non-Budgeted Funds-B	321,581						
Non-Budgeted Funds-C	326,263						
Totals	16,545,119	75.822	16,752,243	76.534	17,838,080	9,024,476	78.566
						*Revenue Neutral Rate ** *	76.436
Less: Transfers	773,686		0		0		
Net Expenditure	15,771,433		16,752,243		17,838,080		
Total Tax Levied	8,644,251		8,760,539		xxxxxxxxxxxxxxxxx		
Assessed Valuation	114,005,317		114,707,441		114,865,325		

Outstanding Indebtedness, January 1,

	2023	2024	2025
G.O. Bonds	850,000	430,000	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	850,000	430,000	0

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2025 Estimated Valuation
Gorham Fire District #1	145,822	9.615	182,907	4.078	182,907	137,822	7.838	*4.031*	17,584,044
Lucas Fire District #2	88,022	8.414	113,123	8.650	113,123	96,499	11.403	*8.642*	8,462,717
Waldo-Paradise Fire District #	115,567	5.080	186,746	4.225	186,746	114,984	5.427	*5.170*	21,187,964
Dorrance Fire District #4	85,770	12.362	163,123	7.212	163,123	81,339	7.355	*6.933*	11,058,685
Russell Fire District #5	117,061	7.056	160,161	7.333	180,000	147,616	8.170	*7.629*	18,068,326

*Tax rates are expressed in mills

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

COUNTY CLERK Seal RUSSELL CO. KANSAS

Kristi A Whitman, County Clerk

'ATE OF KANSAS
JSSELL
)UNTY SS.

Affidavit of Publication

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

Said newspaper is a weekly published one day a veek and has been published continuously and uninter- ıptedly in said county and state for a period of more ıan five years prior to the first publication of said otice; and has been admitted at the post office of ussell, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and as published in the regular and entire issue of said

ewspaper for 1 consecutive week,

ıe first publication thereof being made as aforesaid on

ıe 31 day of July, 2025,

ith subsequent publications being made on the llowing dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 4

ıy of August, 2025.

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

[signature]
Notary Public's Signature

ıblication Fee $ 169.25

ffidavit, Notary's Fee $ 1.00

ıdditional copies ___ @___ $ _____

ıtal Publication Fee $ 170.25

Legal Notice

State of Kansas
County
2026

Russell County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Russell County
will meet on September 2, 2025 at 9:15 AM 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
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Special Bridge	189,253	2.706	435,000	0.915	435,000	246,301	2.144
Noxious Weed	392,470	1.500	284,728	1.505	470,788	172,291	1.500
4-H Bldg Maintenance	70,123	0.110	85,000	0.556	85,000	54,671	0.476
Election Expense	155,791	1.132	210,000	0.829	210,000	144,959	1.262
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Free Fair	25,521	0.207	50,000	0.419	25,000	20,655	0.180
Mental Health	41,295	0.340	40,364	0.324	52,203	48,851	0.425
Service for Eldery	121,000	1.000	124,617	1.000	125,631	114,842	1.000
County Health	508,618	1.852	468,120	0.132	473,334	20,031	0.174
Developmental Service	64,823	0.773	93,611	0.752	93,611	85,622	0.747
Appraiser	249,133	2.061	259,200	1.871	268,000	228,571	1.990
Special Road & Bridge	270,869	1.999	452,525	2.000	476,187	229,688	2.000
Employee Benefit	2,526,284	20.882	3,030,000	20.377	3,113,000	2,366,660	20.604
Historical Society	61,011	0.508	62,366	0.500	62,555	57,392	0.500
Hospital Board	719,702	5.899	735,525	5.900	739,085	677,720	5.900
Economic Development	250,000		250,000		250,000		
Solid Waste	586,362		603,700		604,000		
Emergency Telephone Se	53,140		119,765		194,799		
Special Alcohol	11,800		19,169		13,482		
Sheriff's Drug Fund			5,000		5,000		
Parks & Recreation	12,500		12,000		23,703		
Tourism and Convention	95,057		84,000		84,000		
Sheriff Concealed Carry			1,241		7,075		
Sheriff Offender Registra			11,390		6,842		
Oil & Gas Trust Fund	826						
Addiction Prevention (Op			18,015		17,827		
Non-Budgeted Funds-A	662,894						
Non-Budgeted Funds-B	321,593						
Non-Budgeted Funds-C	326,263						
Totals	16,545,119	75.822	16,752,243	76.534	17,838,080	9,024,476	78.566
						Revenue Neutral Rate **	76.436
Less Transfers	773,686		0		0		
Net Expenditure	15,771,433		16,752,243		17,838,080		
Total Tax Levied	8,644,251		8,760,539		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	114,005,317		114,707,041		114,865,325		

Outstanding Indebtedness,

January 1,	2023	2024	2025
G.O. Bonds	850,000	430,000	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	850,000	430,000	0

Special District Funds	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*	Revenue Neutral Rate**	July 1, 2025 Estimated Valuation
Gorham Fire District #1	145,825	9.615	182,907	8.078	182,907	137,822	7.838	4.671	17,584,044
Lucas Fire District #2	88,022	8.414	115,123	8.650	113,123	98,499	11.401	8.642	8,462,717
Waldo-Paradise Fire District #	115,567	5.080	186,746	4.225	186,746	116,984	5.427	3.770	21,187,964
Dorrance Fire District #4	85,770	12.362	163,123	7.212	163,123	81,339	7.355	6.931	11,068,485
Russell Fire District #5	117,061	7.056	160,161	7.333	180,000	142,611	8.170	7.629	18,068,326

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

COUNTY CLERK Seal RUSSELL CO. KANSAS

Kristi A. Whitman, County Clerk

July 31

AFFIDAVIT OF PUBLICATION

Lucas Public Library Ne

The Lucas Public Library has received more infant/toddler and toddler/preschool activity kits from the Northwest Kansas Economic Innovation Center. These are available for check out.

There is still time to sign up for the Summer Library Program. Kids can come in the library, get a schedule, and see what fun things we have planned. Read books and earn prizes!

Our Fashion Show held on June 29, 2025, was quite successful, and so much fun. 21 children participated, and there were approximately 60 people in attendance to cheer them on. There were 4 categories, and the winners were: Leann Lamb (People's Choice), Wren Walter (Best Use of Chosen Color), Willow Dorman (Best Song Choice with Chosen Color), and Blakelyn Rickle[illegible] Representation of the Rainbow).

A Cook-Off was held on July 5, 2025. 4 teams competed, and created some fantastic dishes! The judges said the points were very close. The winning team was Chelsey and Logan Koehn. Congratulations!

A pulled-pork fundraiser meal and Pitch tournament was held on July 6, 2025. Approximately 45 people attended the meal, and 8 teams participated in the Pitch tournament. The winners were Johnny and Vicki, Robert[illegible] Congratulations!

July 7 was the Summer Library Program "All About Yellow." 27 people attended the 2 sessions where the kids listened to books about the color yellow.

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2025, with th
Green." 35 pe
about the co
green books,
snacks.

Coming up
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STATE OF KANSAS, RUSSELL COUNTY, ss:

being first duly sworn, deposes and says: That she is publisher of the **Lucas-Sylvan 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 at least weekly 50 times a year; has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication thereof; has been admitted at the post office of Lucas 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 **one (1)** consecutive week(s), the first publication thereof being made as aforesaid on the **24th** day of July, 2025, with subsequent publications being made on the following dates:

_____, 2025 _____, 2025

_____, 2025 _____, 2025

Rita M Sharp

Subscribed and sworn to before me this 4th day Aug, 2025

LAREE BRETZ
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 7/16/28

Laree Bretz
Notary Public

Printer's fee	$ 157.50
Additional copies	$ _____
Total	$ 157.50

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RUSSELL COUNTY, ss:

State of Kansas
County
2026

Russell County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Russell County
will meet on September 2, 2025 at 9:15 AM 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,054,573	9.499	5,283,929	23.517	5,816,628	2,633,734	22.929
Debt Service			1,878				
Road & Bridge	2,709,512	19.253	2,845,300	10.330	3,035,300	1,403,995	12.223
Special Bridge	189,253	2.706	435,000	0.915	435,000	246,301	2.144
Noxious Weed	392,470	1.500	384,728	1.505	470,788	172,291	1.500
4-H Bldg Maintenance	70,123	0.110	85,000	0.556	85,000	54,671	0.476
Election Expense	155,791	1.132	210,000	0.829	210,000	144,959	1.262
Ambulance	1,032,722	6.110	1,064,300	5.607	1,139,300	518,293	4.512
Free Fair	25,521	0.207	50,000	0.419	25,000	20,655	0.180
Mental Health	41,291	0.340	40,364	0.324	52,203	48,851	0.425
Service for Eldery	121,000	1.000	124,617	1.000	125,421	114,842	1.000
County Health	508,618	1.852	460,120	0.132	473,334	20,031	0.174
Developmental Service	94,823	0.773	93,611	0.752	93,611	85,822	0.747
Appraiser	249,133	2.061	259,200	1.871	268,000	228,571	1.990
Special Road & Bridge	270,869	1.999	452,525	2.000	476,187	229,688	2.000
Employee Benefit	2,526,284	20.882	3,030,000	20.377	3,113,000	2,366,660	20.604
Historical Society	61,011	0.500	62,366	0.500	62,595	57,392	0.500
Hospital Board	719,702	5.898	735,525	5.900	739,085	677,720	5.900
Economic Development	250,000		250,000		250,000		
Solid Waste	586,362		603,200		604,000		
Emergency Telephone Se	55,140		119,765		194,799		
Special Alcohol	11,800		19,169		13,482		
Sheriff's Drug Fund			5,000		5,900		
Parks & Recreation	12,500		12,000		23,703		
Tourism and Convention	95,057		94,000		94,000		
Sheriff Concealed Carry			1,241		7,075		
Sheriff Offender Registrat			11,390		6,842		
Oil & Gas Trust Fund	826						
Addiction Prevention (Op			18,015		17,827		
Non-Budgeted Funds-A	662,894						
Non-Budgeted Funds-B	321,581						
Non-Budgeted Funds-C	326,263						
Totals	16,545,119	75.822	16,752,243	76.534	17,838,080	9,024,476	78.566
						Revenue Neutral Rate **	*76.436*
Less: Transfers	773,686		0		0		
Net Expenditure	15,771,433		16,752,243		17,838,080		
Total Tax Levied	8,644,251		8,760,539		xxxxxxxxxxxxxxxxx		
Assessed Valuation	114,005,317		114,707,441		114,865,325		

Outstanding Indebtedness,

January 1,	2023	2024	2025
G.O. Bonds	850,000	430,000	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	850,000	430,000	0

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*	*Revenue Neutral Rate**	July 1, 2025 Estimated Valuation
Gorham Fire District #1	145,822	9.615	182,907	4.078	182,907	137,922	7.838	*4.031*	17,584,044
Lucas Fire District #2	88,023	8.414	113,123	8.650	113,123	96,499	11,403	*8.842*	8,462,717
Waldo-Paradise Fire District #	115,567	5.080	186,746	4.225	186,746	114,984	5.427	*5.770*	21,187,964
Dorrance Fire District #4	85,770	12.302	162,133	7.312	163,123	81,339	7.355	*6.933*	11,058,685
Russell Fire District #5	112,061	7.056	160,161	7.333	180,000	147,616	8.170	*7.629*	18,068,326

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

Kristi A. Whitman, County Clerk

COUNTY CLERK Seal RUSSELL CO. KANSAS

Resolution #2025- 06

A RESOLUTION OF THE GORHAM FIRE DISTRICT 1, RUSSELL COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Gorham Fire District 1 was calculated as 4.031 mills by the Russell County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Gorham Fire District 1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

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

WHEREAS, the Governing Body of the Gorham Fire District 1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF

The Gorham Fire District 1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.031 mills.

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

ADOPTED this 2nd day of September, 2025 and SIGNED by the Governing Body.

Steve Reinhardt

Steve Reinhardt

Jason Krug

Jason Krug

Duke Strobel

Duke Strobel

Dean Haselhorst

Dean Haselhorst

Alan Kuntzsch

Alan Kuntzsch

COUNTY CLERK Seal RUSSELL CO. KANSAS

Attested:

Kristi A. Whitman

Kristi Whitman, County Clerk

Roll Call Vote

Gorham Fire #1
Hearing to Exceed Revenue Neutral Rate:
Resolution #2025- 6

Governing Body Member	Yes	No	Abstained/ Absent
Steve Reinhardt	✓		
Jason Krug	✓		
Duke Strobel	✓		
Dean Haselhorst	✓		
Alan Kuntzsch	✓		
TOTAL	5		

Attested:

COUNTY CLERK
Seal
RUSSELL CO. KANSAS

STATE OF KANSAS
RUSSELL
COUNTY SS.

Affidavit of Publication

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

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

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week, the first publication thereof being made as aforesaid on the 11 day of Sept, 2025, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: _____

Subscribed and sworn to before me this 11 day of Sept, 2025.

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

Notary Public's Signature

Publication Fee	$ 86.43
Affidavit, Notary's Fee	$ 1.00
Additional copies ___ @___	$
Total Publication Fee	$ 87.43

Legal Notice

(Published in the *Russell County News* Thursday, Sept. 11, 2025)

Resolution #2025-6

A RESOLUTION OF THE GORHAM FIRE DISTRICT 1, RUSSELL COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Gorham Fire District 1 was calculated as 4.031 mills by the Russell County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Gorham Fire District 1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

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

WHEREAS, the Governing Body of the Gorham Fire District 1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF

The Gorham Fire District 1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.031 mills.

WHEREAS, the budget proposed by the Governing Body of Gorham Fire District 1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

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

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

s/Duke Strobel
Duke Strobel, Chairman

s/Steve Reinhardt
Steve Reinhardt, Member

s/Alan Kuntzsch
Alan Kuntzsch, Member

s/Dean Haselhorst
Dean Haselhorst, Member

s/Jason Krug
Jason Krug, Member

ATTEST:
s/Kristi A. Whitman (seal)
Kristi A. Whitman, County Clerk

Sept. 11

THE HAYS DAILY NEWS

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Orange, ss:

I, Ankit Sachdeva, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of Hays Daily News, a qualified newspaper, published and of general circulation in Ellis county, State of Kansas, was published in regular edition of said paper, and that the notice of which the annexed is a copy was published on the following date(s).

Publication Dates:
- Jul 23, 2025

Advertising Fee: $179.40

Ankit Sachdeva

Agent

VERIFICATION

JESSICA GORDON-THOMPSON
Notary Public - State of Florida
Commission # HH301658
Expires on August 17, 2026

State of Florida
County of Orange

Signed or attested before me on this: 07/24/2025

Notary Public

Notarized remotely online using communication technology via Proof.

Newspaper page size: Width 10 ... Height 17.5 ...

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Gorham Fire District #1
Russell County
will meet on September 2, 2025 at 9:15 AM 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 tax to be levied and Revenue Neutral Rate
Detailed budget information is available at Russell County Clerk Office and will be available at this hearing

SUPPORTING COUNTIES
Russell County (home county) Ellis County.

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

	Prior Year Actual 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	145,822	9.615	182,907	4.078	182,907	137,822	7.838
Debt Service							
Non-Budgeted Funds	54,308						
Totals	200,130	9.615	182,907	4.078	182,907	137,822	7.838
						*Revenue Neutral Rate***	*4.051*
Less: Transfers	45,000		20,000		20,000		
Net Expenditures	155,130		162,907		162,907		
Total Tax Levied	167,171		70,880		xxxxxxxxxxxxxxxxxx		
Assessed Valuation:	17,386,082		17,379,328		17,584,044		

Outstanding Indebtedness,

Jan 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ	0	0	0
Total	0	0	0

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

Kristi A. Robinson County Clerk

COUNTY CLERK Seal RUSSELL CO. KANSAS

Published in Hays Daily News, July 23, 2025.

3679620

Lucas-Syl

PUBLIC NOTICE

(First published in *The Lucas-Sylvan News*, Thursday, (September 11, 2025)1t

Resolution #2025-6

A RESOLUTION OF THE GORHAM FIRE DISTRICT 1, RUSSELL COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Gorham Fire District 1 was calculated as 4.031 mills by the Russell County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Gorham Fire District 1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

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

WHEREAS, the Governing Body of the Gorham Fire District 1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF

The Gorham Fire District 1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 4.031 mills.

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

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

s/Duke Strobel
Duke Strobel, Chairman

s/Steve Reinhardt
Steve Reinhardt, Member

s/Alan Kuntzsch
Alan Kuntzsch, Member

s/Dean Haselhorst
Dean Haselhorst, Member

s/[illegible]

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RUSSELL COUNTY, ss:

Rita Sharp, being first duly sworn, deposes and says: That she is publisher of **The Lucas-Sylvan 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 at least weekly 50 times a year; has been so 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 Lucas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular entire issue of said newspaper for one (1) consecutive week(s), the first publication thereof being made as aforesaid on the 11th day of September, 2025, with subsequent publications being made on the following dates:

_____, 2025 _____, 2025

_____, 2025 _____, 2025

Rita Sharp

Subscribed and sworn to before me this 6th day Oct, 2025

LAREE BRETZ
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 7/16/28

LaRee Bretz
Notary Public

Printer's fee $ 45.05

Additional copies $ _____

Total $ 45.05