State of Kansas
Special District
2026

CERTIFICATE

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
Lucas Fire District #2
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.

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	113,123	96,499	11.377
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxx	113,123	96,499	
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization					

yes

	Final County Assessed Valuation	County Clerk's Use Only
Russell County		5,649,993
Osborne County		2831,585
0		
0		
0		
Nov 1, 2025 Total Assessed Valuation		8,481,578

Revenue Neutral Rate	8.842
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Gudenkauf & Malone, Inc

Address:
639 Main: PO Box 631
Russell, Ks 67665
Email:
accountants@gmbinc.net

Date Attested: October 8, 2025

County Clerk

COUNTY CLERK Seal RUSSELL CO. KANSAS

Governing Body

CPA Summary

Lucas Fire District #2
Russell County

2026

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	74,826	4,051	92	671	69	106
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	74,826	4,051	92	671	69	106

County Treas Motor Vehicle Estimate 4,051

County Treas Recreational Vehicle Estimate 92

County Treas 16/20M Vehicle Estimate 671

County Treas Commercial Vehicle Tax Estimate 69

County Treas Watercraft Tax Estimate 106

MVT Factor 0.05414

RVT Factor 0.00123

16/20M Factor 0.00897

Comm Veh Factor 0.00092

Watercraft Factor 0.00142

2026

Lucas Fire District #2
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	24.900	18.848	18.848	KSA 19-3612c
	Totals	24900	18848	18848	
	Adjustments*				
	Adjusted Totals	24900	18848	18848	

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

State of Kansas
Special District

Lucas Fire District #2
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	54,315	45,203	11,635
Receipts:			
Ad Valorem Tax	46,993	74,826	xxxxxxxxxxxxxxxx
Delinquent Tax	92		
Motor Vehicle Tax	3,460	3,852	4,051
Recreational Vehicle Tax	91	97	92
16/20M Vehicle Tax	364	594	671
Commercial Vehicle Tax	38	73	69
Watercraft Tax		113	106
Redemptions	950		
Osborne County	26,922		
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**78,910**	**79,555**	**4,989**
Resources Available:	**133,225**	**124,758**	**16,624**
Expenditures:			
Salaries	17,576	21,449	21,449
Contractual	27,789	14,000	14,000
Commodities	17,757	15,000	15,000
Transfer to Sp. Equipment	24,900	18,848	18,848
Capital Outlay	0	30,419	30,419
		13,407	13,407
Cash Forward (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**88,022**	**113,123**	**113,123**
Unencumbered Cash Balance Dec 31	45,203	11,635	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority **Amount**	99,716	113,123	113,123
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	113,123
		Tax Required	96,499
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	96,499

CPA Summary

Lucas Fire District #2

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 Cash Balance Jan 1	159,489	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 159,489
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	24,900									
Total Receipts	24,900	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	24,900
Resources Available:	184,389	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	184,389
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Clothing	47,981									
Total Expenditures	47,981	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	47,981
Cash Balance Dec 31	136,408	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	136,408 **
										136,408 **

** 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
Lucas Fire District #2
Russell County
will meet on September 2, 2015 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) Osborne 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	88,022	8.414	113,123	8.650	113,123	96,499	11.403
Debt Service							
Non-Budgeted Funds	47,981						
Totals	136,003	8.414	113,123	8.650	113,123	96,499	11.403
						*Revenue Neutral Rate***	*8.842*
Less: Transfers	24,900		18,848		18,848		
Net Expenditures	111,103		94,275		94,275		
Total Tax Levied	75,714		74,826		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	8,998,824		8,650,178		8,462,717		

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 Lucas Fire # 2 **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: 8.842

Our proposed mill levy rate is: 11.403

Our proposed ad valorem tax (dollar amount) is 96,499

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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	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	88,022	8.414	113,123	8.650	113,123	96,499	11.403
Debt Service							
Non-Budgeted Funds	47,981						
Totals	136,003	8.414	113,123	8.650	113,123	96,499	11.403
						*Revenue Neutral Rate***	*8.842*
Less: Transfers	24,900		18,848		18,848		
Net Expenditures	111,103		94,275		94,275		
Total Tax Levied	75,714		74,826		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	8,998,824		8,650,178		8,462,717		

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. Lehnherr, 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

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 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 ollowing 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

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

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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	0.536	85,000	54,671	0.476
Election Expense	155,791	1.137	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 Elderly	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	84,923	0.773	93,611	0.752	93,611	83,422	0.747
Appraisal	249,133	2.061	259,200	1.871	268,000	228,571	1.990
Special Road & Bridge	270,849	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	5.598	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		12,482		
Sheriff's Drug Fund			5,000		5,900		
Parks & Recreation	12,500		12,000		23,703		
Tourism and Convention	95,057		64,000		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		17,823		
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	9,024,570	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		xxxxxxxxxxxxxxxxxxx		
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	9.815	182,907	4.078	182,907	137,832	7.838	4.031	17,584,044
Lucas Fire District #2	88,022	8.416	115,123	5.650	113,123	96,495	11.401	8.842	8,462,717
Waldo-Paradise Fire District #	115,567	5.080	186,746	4.225	186,746	114,964	5.427	3.770	21,187,964
Dorrance Fire District #4	85,770	12.362	163,123	7.312	163,123	81,339	7.355	6.935	11,058,695
Russell Fire District #5	137,061	7.056	160,161	7.333	189,000	147,446	8.170	7.629	18,046,326

*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

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] Paradise. Congratulations!

July 7 was the Summer Library Program "All About Yellow." 37 people attended the 2 sessions where the kids listened to books about the color yellow, made yellow[illegible]

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2025, with th
Green." 35 pa
about the co
green books,
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STATE OF KANSAS, RUSSELL COUNTY, ss:

being first duly sworn, deposes and says: That she is pub-
lisher 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
said 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 publica-
tion of the attached 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 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 fol-
lowing 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 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	321,581						
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		xxxxxxxxxxxxxxxxxxx		
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	8.842	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	12.362	162,123	7.212	163,123	81,339	7.355	6.933	11,058,685
Russell Fire District #5	117,051	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

STATE OF KANSAS
Osborne
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Osborne County Farmer***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Osborne County, Kansas, with a general paid circulation on a weekly basis in Osborne 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 Downs, 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 One consecutive week, the first publication thereof being made as aforesaid on the 24th day of July, 2025, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

Signed: [signature]

Subscribed and sworn to before me this 25th day of July, 2025

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

[signature]
Notary Public's Signature

Publication Fee $ 97.56

Affidavit, Notary's Fee $ 1.00

Additional copies ___ @___ $ _____

Total Publication Fee $ 98.50

(Published Thursday, July 24, 2025 in the Osborne County Farmer)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Lucas Fire District #2
Russell County
will meet on September 2, 2015 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) Osborne 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	88,022	8.414	113,123	8.650	113,123	96,499	11.403
Debt Service							
Non-Budgeted Funds	47,981						
Totals	136,003	8.414	113,123	8.650	113,123	96,499	11.403
						*Revenue Neutral Rate***	8.842
Less: Transfers	24,900		18,848		18,848		
Net Expenditures	111,103		94,275		94,275		
Total Tax Levied	75,714		74,826		xxxxxxxxxxxxxxxxx		
Assessed Valuation:	8,998,824		8,650,178		8,462,717		

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*

[signature], County Clerk

COUNTY CLERK Seal RUSSELL CO. KANSAS

Resolution #2025- 07

A RESOLUTION OF THE LUCAS FIRE DISTRICT 2, RUSSELL COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lucas Fire District 2 was calculated as 8.842 mills by the Russell County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Lucas Fire District 2 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 Lucas Fire District 2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The Lucas Fire District 2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 8.842 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

Jason Krug

Duke Strobel

Dean Haselhorst

Alan Kuntzsch

COUNTY CLERK Seal RUSSELL CO. KANSAS

Attested:

Kristi Whitman, County Clerk

Roll Call Vote

Lucas Fire #2
Hearing to Exceed Revenue Neutral Rate:
Resolution #2025- 7

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	$ 26.43
Affidavit, Notary's Fee	$ 11.00
Additional copies ___ @___	$ _____
Total Publication Fee	$ 37.43

Legal Notice

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

Resolution #2025-7

A RESOLUTION OF THE LUCAS FIRE DISTRICT 2, RUSSELL COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

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 Lucas Fire District 2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

WHEREAS, the Revenue Neutral Rate for the Lucas Fire District 2 was calculated as 8.842 mills by the Russell County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Lucas Fire District 2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

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

The Lucas Fire District 2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 8.842 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

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

Sept. 11

AFFIDAVIT OF PUBLICATION

PUBLIC NOTICE

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

Resolution #2025-7

A RESOLUTION OF THE LUCAS FIRE DISTRICT 2, RUSSELL COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Lucas Fire District 2 was calculated as 8.842 mills by the Russell County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Lucas Fire District 2 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 Lucas Fire District 2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The Lucas Fire District 2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 8.842 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/Jason Krug
Jason Krug, Member

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

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 M Sharp

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

LAREE BRETZ
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 1/16/28

Laree Bretz
Notary Public

Printer's fee $ 45.05

Additional copies $ _____

Total $ 45.05