**CERTIFICATE**

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
**Russell County**
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

| 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 Vehicle Taxes | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 79-1946 | 6 | 5,816,628 | 2,633,734 | 22.978 |
| Debt Service | 10-113 | 7 | | | |
| Road & Bridge | 68-5,101 | 8 | 3,035,300 | 1,403,995 | 12.249 |
| Special Bridge | 69-1135 | 9 | 435,000 | 246,301 | 2.149 |
| Noxious Weed | 2-1318 | 9 | 470,788 | 172,291 | 1.503 |
| 4-H Bldg Maintenance | 2-131d | 10 | 85,000 | 54,671 | 0.477 |
| Election Expense | 25-120 | 10 | 210,000 | 144,959 | 1.265 |
| Ambulance | 65-6113 | 11 | 1,139,300 | 518,293 | 4.522 |
| Free Fair | 2-129c | 11 | 25,000 | 20,655 | 0.180 |
| Mental Health | 19-007 | 12 | 52,203 | 48,851 | 0.426 |
| Service for Eldery | 12-1680 | 12 | 125,421 | 114,842 | 1.000 |
| County Health | 65-204 | 13 | 473,334 | 20,031 | 0.175 |
| Developmental Service | 19-4011 | 13 | 93,611 | 85,822 | 0.749 |
| Appraiser | 19-436 | 14 | 268,000 | 228,571 | 1.994 |
| Special Road & Bridge | 68-5590 | 14 | 476,187 | 229,688 | 2.000 |
| Employee Benefit | 12-16,102 | 15 | 3,113,000 | 2,366,660 | 20.648 |
| Historical Society | 19-2651 | 15 | 62,595 | 57,392 | 0.500 |
| Hospital Board | 80-2516 | 16 | 739,085 | 677,720 | 5.900 |
| Economic Development | 19-4101 | 16 | 250,000 | | |
| Solid Waste | | 17 | 604,000 | | |
| Emergency Telephone Service | | 17 | 194,799 | | |
| Special Alcohol | | 18 | 13,482 | | |
| Sheriff's Drug Fund | | 18 | 5,900 | | |
| Parks & Recreation | | 19 | 23,703 | | |
| Tourism and Convention | | 19 | 94,000 | | |
| Sheriff Concealed Carry | | 20 | 7,075 | | |
| Sheriff Offender Registration | | 20 | 6,842 | | |
| Oil & Gas Trust Fund | | 21 | | | |
| Addiction Prevention (Opioid) Fund | | 21 | 17,827 | | |
| Non-Budgeted Funds-A | | 22 | | | |
| Non-Budgeted Funds-B | | 23 | | | |
| Non-Budgeted Funds-C | | 24 | | | |
| **Totals** | | xxxxx | 17,838,080 | 9,024,476 | 78.715 |
| Budget Hearing Notice | | 25 | | | |
| Budget Hearing Notice 2 | | | | | |
| Combined Rate and Budget Hearing | | 25 | | | |
| Combined Rate and Budget Hearing 2 | | 25 | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | | | | |

Yes

| County Clerk's Use Only |
|---|
| 114,903,691 |
| Nov 1, 2025 Total Assessed Valuation |

- TIF 281,738

114,621,953

| | |
|---|---|
| Revenue Neutral Rate | 76.436 |
| **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

Attest: October 8 2025
County Clerk

Governing Body

COUNTY CLERK Seal RUSSELL CO. KANSAS

| CPA Summary |
|---|
| |

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

| Budgeted Funds for 2025 | Ad Valorem Levy Tax Year 2024 | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 2,690,735 | 209,387 | 4,239 | 11,108 | 13,397 | 5,544 |
| Debt Service | | | | | | |
| Road & Bridge | 1,181,937 | 91,977 | 1,862 | 4,879 | 5,885 | 2,435 |
| Special Bridge | 104,675 | 8,146 | 165 | 432 | 521 | 216 |
| Noxious Weed | 172,231 | 13,403 | 271 | 711 | 858 | 355 |
| 4-H Bldg Maintenance | 63,591 | 4,949 | 100 | 262 | 317 | 131 |
| Election Expense | 94,859 | 7,382 | 149 | 392 | 472 | 195 |
| Ambulance | 641,508 | 49,921 | 1,011 | 2,648 | 3,194 | 1,322 |
| Free Fair | 47,966 | 3,733 | 76 | 198 | 239 | 99 |
| Mental Health | 37,021 | 2,881 | 58 | 153 | 184 | 76 |
| Service for Eldery | 114,800 | 8,934 | 181 | 474 | 572 | 237 |
| County Health | 15,095 | 1,175 | 24 | 62 | 75 | 31 |
| Developmental Service | 86,011 | 6,693 | 136 | 355 | 428 | 177 |
| Appraiser | 214,096 | 16,661 | 337 | 884 | 1,066 | 441 |
| Special Road & Bridge | 229,512 | 17,860 | 362 | 947 | 1,143 | 473 |
| Employee Benefit | 2,331,450 | 181,430 | 3,673 | 9,624 | 11,608 | 4,804 |
| Historical Society | 57,456 | 4,471 | 91 | 237 | 286 | 118 |
| Hospital Board | 677,596 | 52,730 | 1,068 | 2,797 | 3,374 | 1,396 |
| Economic Development | | | | | | |
| | | | | | | |
| | | | | | | |
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| | | | | | | |
| | | | | | | |
| | | | | | | |
| TOTAL | 8,760,539 | 681,733 | 13,803 | 36,163 | 43,619 | 18,050 |

County Treas Motor Vehicle Estimate 681,733

County Treas Recreational Vehicle Estimate 13,803

County Treas 16/20M Vehicle Estimate 36,163

County Treas Commercial Vehicle Tax Estimate 43,619

County Treas Watercraft Tax Estimate 18,050

Motor Vehicle Factor 0.07782

Recreational Vehicle Factor 0.00158

16/20M Vehicle Factor 0.00413

Commercial Vehicle Factor 0.00498

Watercraft Factor 0.00206

## 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 | Economic Development | 250,000 | | | Home Rule |
| General | Capital Improvement | 5,803 | | | KSA 19-120 |
| Special Road & Bridge | Special Hell Creek Brid | 120,000 | | | Home Rule |
| Noxious Weed | Noxious Weed Capital ( | 50,000 | | | KSA 2-1318 |
| Solid Waste | Noxious Weed | 2,000 | | | Home Rule |
| Economic Development | Economic Development | 250,000 | | | Home Rule |
| Tourism & Convention | Tourism & Convention | 95,057 | | | Home Rule |
| Oil & Gas Valuation | General | 826 | | | Home Rule |
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| | | | | | |
| | Total | 773686 | 0 | 0 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 773686 | 0 | 0 | |

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

Russell County

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issue | Beginning Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total G.O. Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Revenue Bonds: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| **Total Indebtedness** | | | | | **0** | | | **0** | **0** | **0** | **0** |

Russell County

## 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 |
|---|---|---|---|---|---|---|---|
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

**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 | 2,959,958 | 2,136,769 | 1,414,321 |
| Receipts: | | | |
| Ad Valorem Tax | 1,046,095 | 2,690,735 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 2,851 | | |
| Motor Vehicle Tax | 178,135 | 80,126 | 209,387 |
| Recreational Vehicle Tax | 3,620 | 1,556 | 4,239 |
| 16/20M Vehicle Tax | 11,754 | 4,048 | 11,108 |
| Commercial Vehicle Tax | 10,585 | 4,993 | 13,397 |
| Watercraft Tax | | 2,566 | 5,544 |
| Gross Earnings (Intangible) Tax | | | 0 |
| Mineral Production Tax | 14,980 | 27,000 | |
| Local Alcoholic Liquor - Trsfer from Sp Al | 5,147 | 6,200 | 4,494 |
| Compensating Use Tax | 1,403,336 | 218,000 | 210,232 |
| Local Sales Tax | | 800,000 | 681,616 |
| Collections | 140,830 | 150,000 | 167,357 |
| Reimbursements | 70,011 | 20,000 | |
| Hospital Sales Tax | 563,040 | 419,000 | 225,719 |
| Hospital Use Tax | 156,553 | 112,000 | 231,353 |
| Miscellaneous | 39,394 | 0 | |
| Emergency Management Grant | | 0 | |
| Reimbursement from Ellsworth - Emergency | | | |
| Federal Entitlement | | | |
| State of Kansas - Corner | | 257 | |
| Alcohol Stamps | | | |
| Candidate Registrations | | 2,000 | |
| Federal Flood | | | |
| District Court | | 23,000 | 4,127 |
| Use of Money and Property | 555,845 | | |
| Intergovernmental | 25,236 | | |
| Bond Proceeds | 3,146 | | |
| Transfer from Oil & Gas | 826 | | |
| | | | |
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| | | | |
| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **4,231,384** | **4,561,481** | **1,768,573** |
| **Resources Available:** | **7,191,342** | **6,698,250** | **3,182,894** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 7,191,342 | 6,698,250 | 3,182,894 |
| Expenditures: | | | |
| Commissioners | 63,249 | 100,600 | 100,600 |
| Clerk | 104,414 | 150,000 | 150,000 |
| Treasurer | 171,566 | 196,022 | 182,026 |
| County Attorney | 149,390 | 141,950 | 145,800 |
| Counselor | 0 | 10,000 | 10,000 |
| Juvenile Care | 2,886 | 5,000 | 5,000 |
| Coroner | 0 | 25,000 | 25,000 |
| Register of Deeds | 105,958 | 99,000 | 105,000 |
| Sheriff, Jail, Lake Patrol | 1,533,152 | 1,649,847 | 1,677,010 |
| Unified Court | 90,435 | 95,280 | 104,808 |
| Courthouse | 0 | 835,000 | 835,000 |
| Public Service/Payroll | 873,772 | 176,000 | 174,500 |
| Soil Conservation | 30,500 | 31,500 | 31,500 |
| GIS Mapping | 85,520 | 101,268 | 100,190 |
| Emergency Preparedness | 74,627 | 64,215 | 66,985 |
| Zoning | 1,898 | 19,000 | 19,000 |
| 911 | 424,845 | 468,139 | 534,298 |
| Road Improvements | 0 | 0 | 200,991 |
| Sales Tax In and Out | 1,086,408 | 860,331 | 1,348,920 |
| Capital Improvements | 0 | 0 | 0 |
| Transfer to Capital Improvement | 5,803 | 0 | 0 |
| Transfer to Economic Development | 250,000 | 255,777 | 0 |
| Miscellaneous | 150 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| **Subtotal** | 5,054,573 | 5,283,929 | 5,816,628 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **5,054,573** | **5,283,929** | **5,816,628** |
| Unencumbered Cash Balance Dec 31 | 2,136,769 | 1,414,321 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 5,421,805 | 5,484,920 | 5,816,628 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 5,816,628 |
| | | Tax Required | 2,633,734 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 2,633,734 |

**CPA Summary**

State of Kansas
County

**FUND PAGE - GENERAL DETAIL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Commissioners | | | |
| Salaries | 63.249 | 93.100 | 93.100 |
| Contractual | | 2.500 | 2.500 |
| Commodities | | 5.000 | 5.000 |
| Capital Outlay | | | |
| | | | |
| Total | 63.249 | 100.600 | 100.600 |
| Clerk | | | |
| Salaries | 104.414 | 133.000 | 132.350 |
| Contractual | | 4.000 | 2.250 |
| Commodities | | 8.000 | 5.400 |
| Capital Outlay | | 5.000 | 10.000 |
| Total | 104.414 | 150.000 | 150.000 |
| Treasurer | | | |
| Salaries | 171.566 | 171.022 | 150.604 |
| Contractual | | 22.500 | 26.422 |
| Commodities | | 2.500 | 3.000 |
| Capital Outlay | | | 2.000 |
| Total | 171.566 | 196.022 | 182.026 |
| County Attorney | | | |
| Salaries | 149.390 | 124.300 | 128.700 |
| Contractual | | 4.650 | 4.200 |
| Commodities | | 13.000 | 12.900 |
| Capital Outlay | | | |
| Total | 149.390 | 141.950 | 145.800 |
| Counselor | | | |
| Salaries | | | |
| Contractual | | 10.000 | 10.000 |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 10.000 | 10.000 |
| Juvenile Care | | | |
| Salaries | | | |
| Contractual | 2.886 | 5.000 | 5.000 |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 2.886 | 5.000 | 5.000 |
| Coroner | | | |
| Salaries | | | |
| Contractual | | 25.000 | 25.000 |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 25.000 | 25.000 |
| Register of Deeds | | | |
| Salaries | 105.958 | 91.700 | 98.000 |
| Contractual | | 3.100 | 3.100 |
| Commodities | | 4.200 | 3.900 |
| Capital Outlay | | | |
| Total | 105.958 | 99.000 | 105.000 |
| | | | |
| Total - Page 6b | **597,463** | **727,572** | **723,426** |

Russell County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Sheriff, Jail, Lake Patrol | | | |
| Salaries | 1,533,152 | 1,093,330 | 1,135,000 |
| Contractual | | 297,317 | 318,465 |
| Commodities | | 181,200 | 125,545 |
| Capital Outlay | | 78,000 | 98,000 |
| Total | 1,533,152 | 1,649,847 | 1,677,010 |
| Unified Court | | | |
| Salaries | | | |
| Contractual | 90,435 | 86,637 | 95,858 |
| Commodities | | 3,250 | 3,250 |
| Capital Outlay | | 5,393 | 5,700 |
| Total | 90,435 | 95,280 | 104,808 |
| Courthouse | | | |
| Salaries | | | |
| Contractual | | 835,000 | 835,000 |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 835,000 | 835,000 |
| Public Service/Payroll | | | |
| Salaries | 873,772 | 157,000 | 150,000 |
| Contractual | | 8,000 | 4,000 |
| Commodities | | 11,000 | 10,500 |
| Capital Outlay | | | 10,000 |
| Total | 873,772 | 176,000 | 174,500 |
| Soil Conservation | | | |
| Salaries | | | |
| Contractual | 30,500 | 31,500 | 31,500 |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 30,500 | 31,500 | 31,500 |
| GIS Mapping | | | |
| Salaries | 85,520 | 84,452 | 86,709 |
| Contractual | | 2,872 | 2,652 |
| Commodities | | 12,444 | 10,579 |
| Capital Outlay | | 1,500 | 250 |
| Total | 85,520 | 101,268 | 100,190 |
| Emergency Preparedness | | | |
| Salaries | 74,627 | 47,150 | 49,920 |
| Contractual | | 4,815 | 4,815 |
| Commodities | | 11,500 | 11,500 |
| Capital Outlay | | 750 | 750 |
| Total | 74,627 | 64,215 | 66,985 |
| Zoning | | | |
| Salaries | | | |
| Contractual | 1,898 | 19,000 | 19,000 |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 1,898 | 19,000 | 19,000 |
| | | | |
| Total - Page 6c | **2,689,904** | **2,972,110** | **3,008,993** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>General Fund - Detail Expend | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| 911 | | | |
| Salaries | 424.845 | 458.119 | 522.448 |
| Commodities | | 8.220 | 10.050 |
| Contractual | | 1.800 | 180 |
| Capital Outlay | | | 1.620 |
| | | | |
| | | | |
| Total | 424.845 | 468.139 | 534.298 |
| Road Improvements | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | 0 | 200.991 |
| Total | 0 | 0 | 200.991 |
| Sales Tax In and Out | | | |
| Cities - Sales Tax | 1.086.408 | 217.256 | 210.232 |
| Cities - Use Sales Tax | | 112.075 | 681.616 |
| Hospital - Sales Tax | | 419.000 | 225.719 |
| Hospital - Use Sales Tax | | 112.000 | 231.353 |
| Total | 1.086.408 | 860.331 | 1.348.920 |
| Capital Improvements | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Transfer to Capital Improvement | | | |
| | 5.803 | | |
| | | | |
| | | | |
| | | | |
| Total | 5.803 | 0 | 0 |
| Transfer to Economic Development | | | |
| | 250.000 | 255.777 | |
| | | | |
| | | | |
| | | | |
| Total | 250.000 | 255.777 | 0 |
| Miscellaneous | | | |
| | 150 | | |
| | | | |
| | | | |
| | | | |
| Total | 150 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Total - Page 6d | **1,767,206** | **1,584,247** | **2,084,209** |

State of Kansas
County

| | | | |
|---|---|---|---|
| Total - Page 6b | 597,463 | 727,572 | 723,426 |
| Total - Page 6c | 2,689,904 | 2,972,110 | 3,008,993 |
| Total - Page 6d | 1,767,206 | 1,584,247 | 2,084,209 |
| Total Detail Expenditures** | **5,054,573** | **5,283,929** | **5,816,628** |

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

Russell County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 1,878 | 1,878 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
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| | | | |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total F | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **1,878** | **1,878** | **0** |
| Expenditures: | | | |
| | | 1,878 | |
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| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **0** | **1,878** | **0** |
| Unencumbered Cash Balance Dec 31 | 1,878 | 0 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 0 | 1,878 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

**CPA Summary**

Russell County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Road & Bridge** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 766.733 | 1.361.182 | 661.778 |
| Receipts: | | | |
| Ad Valorem Tax | 2.094.825 | 1.181.937 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2.006 | | |
| Motor Vehicle Tax | 129,288 | 162.407 | 91,977 |
| Recreational Vehicle Tax | 2,619 | 3.151 | 1.862 |
| 16/20M Vehicle Tax | 7.278 | 8.204 | 4.879 |
| Commercial Vehicle Tax | 7.909 | 10.119 | 5.885 |
| Watercraft Tax | | 5.201 | 2.435 |
| Special City & County Highway | 354.787 | 394.877 | 394.877 |
| Collections | 114.673 | 100.000 | 63.387 |
| Reimbursements | 564.691 | 280.000 | 404.225 |
| Redemptions | 25.885 | | |
| | | | |
| | | | |
| |

Russell County 2026

**FUND PAGE - ROAD**

| Adopted Budget Road & Bridge | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 4.070.694 | 3.507.078 | 1.631.305 |
| Expenditures from detail page: | | | |
| Salaries | 848.775 | 900.000 | 900.000 |
| Contractual | 682.734 | 1.878.800 | 2.067.300 |
| Commodities | 1.174.456 | 58.500 | 60.000 |
| Capital Outlay | 3.547 | 8.000 | 8.000 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| **Subtotal** | 2.709.512 | 2.845.300 | 3.035.300 |
| Transfer to Special Machinery | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **2,709,512** | **2,845,300** | **3,035,300** |
| Unencumbered Cash Balance Dec 31 | 1.361.182 | 661.778 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 3.193.360 | 2.845.300 | 3.035.300 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 3.035.300 |
| | | Tax Required | 1.403.995 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 1.403.995 |

**CPA Summary**

**FUND PAGE - ROAD DETAIL**

| Adopted Budget **Road & Bridge Fund** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Salaries | | | |
| Salaries | 848.775 | 900.000 | 900.000 |
| | | | |
| | | | |
| | | | |
| Total | 848.775 | 900.000 | 900.000 |
| Contractual | | | |
| Contractual | 682.734 | 1.878.800 | 2.067.300 |
| | | | |
| | | | |
| | | | |
| Total | 682.734 | 1.878.800 | 2.067.300 |
| Commodities | | | |
| Commodities | 1.174.456 | 58.500 | 60.000 |
| | | | |
| | | | |
| | | | |
| Total | 1.174.456 | 58.500 | 60.000 |
| Capital Outlay | | | |
| Capital Outlay | 3.547 | 8.000 | 8.000 |
| | | | |
| | | | |
| | | | |
| Total | 3.547 | 8.000 | 8.000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 0 |
| Total Detail Expenditures** | 2.709.512 | 2.845.300 | 3.035.300 |

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

Russell County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Special Bridge** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 364,985 | 482,967 | 179,219 |
| Receipts: | | | |
| Ad Valorem Tax | 292,397 | 104,675 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 138 | | |
| Motor Vehicle Tax | 4,976 | 22,828 | 8,146 |
| Recreational Vehicle Tax | 110 | 443 | 165 |
| 16/20 M Vehicle Tax | 1,794 | 1,153 | 432 |
| Commercial Vehicle Tax | 31 | 1,422 | 521 |
| Watercraft Tax | | 731 | 216 |
| Redemptions | 7,249 | | |
| Reimbursement | 540 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **307,235** | **131,252** | **9,480** |
| **Resources Available:** | **672,220** | **614,219** | **188,699** |
| Expenditures: | | | |
| Salaries | 95,351 | 150,000 | 89,000 |
| Contractual | 88,650 | 135,000 | 146,000 |
| Commodities | 4,612 | | 50,000 |
| Capital Outlay | 640 | | |
| Transfer to Hell Creek Bridge | | 150,000 | 150,000 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **189,253** | **435,000** | **435,000** |
| Unencumbered Cash Balance Dec 31 | 482,967 | 179,219 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 435,000 | 435,000 | 435,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 435,000 |
| | | Tax Required | 246,301 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 246,301 |

| Adopted Budget **Noxious Weed** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 168,694 | 105,670 | 62,899 |
| Receipts: | | | |
| Ad Valorem Tax | 163,743 | 172,231 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 227 | | |
| Motor Vehicle Tax | 14,404 | 12,649 | 13,403 |
| Recreational Vehicle Tax | 291 | 245 | 271 |
| 16/20 M Vehicle Tax | 671 | 639 | 711 |
| Commercial Vehicle Tax | 906 | 788 | 858 |
| Watercraft Tax | | 405 | 355 |
| Collections | 144,530 | 155,000 | 200,000 |
| Reimbursements | | | 20,000 |
| Redemptions | 2,674 | | |
| Reimbursement from Solid Waste | 2,000 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **329,446** | **341,957** | **235,598** |
| **Resources Available:** | **498,140** | **447,627** | **298,497** |
| Expenditures: | | | |
| Salaries | 137,728 | 150,380 | 150,000 |
| Contractual | 13,637 | 24,496 | 29,189 |
| Commodities | 162,549 | 161,751 | 251,599 |
| Capital Outlay | 28,556 | 48,101 | 40,000 |
| Transfer to Noxious Weel Capital Outlay | 50,000 | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **392,470** | **384,728** | **470,788** |
| Unencumbered Cash Balance Dec 31 | 105,670 | 62,899 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 428,944 | 461,923 | 470,788 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 470,788 |
| | | Tax Required | 172,291 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 172,291 |

| **CPA Summary** |
|---|
| |

Russell County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **4-H Bldg Maintenance** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 85,904 | 39,342 | 21,821 |
| Receipts: | | | |
| Ad Valorem Tax | 12,731 | 63,591 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 96 | | |
| Motor Vehicle Tax | 6,738 | 935 | 4,949 |
| Recreational Vehicle Tax | 135 | 18 | 100 |
| 16/20 M Vehicle Tax | 129 | 47 | 262 |
| Commercial Vehicle Tax | 457 | 58 | 317 |
| Watercraft Tax | | 30 | 131 |
| **Redemptions** | 400 | | |
| Collections | 2,875 | 2,800 | 2,749 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **23,561** | **67,479** | **8,508** |
| **Resources Available:** | **109,465** | **106,821** | **30,329** |
| Expenditures: | | | |
| Salaries | | 30,000 | 30,000 |
| Contractual | 26,524 | 14,500 | 14,500 |
| Commodities | 22,390 | 10,000 | 10,000 |
| Capital Outlay | 21,209 | 30,500 | 30,500 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **70,123** | **85,000** | **85,000** |
| Unencumbered Cash Balance Dec 31 | 39,342 | 21,821 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 85,000 | 85,000 | 85,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 85,000 |
| | | Tax Required | 54,671 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 54,671 |

Adopted Budget

| **Election Expense** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 168,477 | 160,472 | 56,451 |
| Receipts: | | | |
| Ad Valorem Tax | 123,262 | 94,859 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 123 | | |
| Motor Vehicle Tax | 7,893 | 9,552 | 7,382 |
| Recreational Vehicle Tax | 159 | 185 | 149 |
| 16/20 M Vehicle Tax | 277 | 482 | 392 |
| Commercial Vehicle Tax | 513 | 595 | 472 |
| Watercraft Tax | | 306 | 195 |
| Redemption | 1,185 | | |
| Miscellaneous | 421 | | |
| Reimbursement | 13,953 | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **147,786** | **105,979** | **8,590** |
| **Resources Available:** | **316,263** | **266,451** | **65,041** |
| Expenditures: | | | |
| Salaries | 93,083 | 92,500 | 112,000 |
| Contractual service | 57,311 | 44,000 | 55,500 |
| Commodities | 5,063 | 73,500 | 42,500 |
| Reimbursed Expenses | 334 | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **155,791** | **210,000** | **210,000** |
| Unencumbered Cash Balance Dec 31 | 160,472 | 56,451 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 210,000 | 210,000 | 210,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 210,000 |
| | | Tax Required | 144,959 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 144,959 |

**CPA Summary**

Russell County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Ambulance** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 135,978 | 305,696 | 252,911 |
| Receipts: | | | |
| Ad Valorem Tax | 666,908 | 641,508 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 881 | | |
| Motor Vehicle Tax | 58,263 | 51,541 | 49,921 |
| Recreational Vehicle Tax | 1,177 | 1,000 | 1,011 |
| 16/20 M Vehicle Tax | 2,792 | 2,604 | 2,648 |
| Commercial Vehicle Tax | 3,652 | 3,211 | 3,194 |
| Watercraft Tax | | 1,651 | 1,322 |
| Redemptions | 9,693 | | |
| Collections | 447,188 | 310,000 | 310,000 |
| Miscellaneous | 11,886 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **1,202,440** | **1,011,515** | **368,096** |
| **Resources Available:** | **1,338,418** | **1,317,211** | **621,007** |
| Expenditures: | | | |
| Salaries | 913,856 | 870,000 | 923,215 |
| Contractual Services | 106,714 | 25,000 | 25,000 |
| Commodities | 12,152 | 141,300 | 163,085 |
| Capital Outlay | | 28,000 | 28,000 |
| Transfer to special Equip | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **1,032,722** | **1,064,300** | **1,139,300** |
| Unencumbered Cash Balance Dec 31 | 305,696 | 252,911 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 1,055,550 | 1,064,300 | 1,139,300 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,139,300 |
| | | Tax Required | 518,293 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 518,293 |

| Adopted Budget **Free Fair** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 25,521 | 47,966 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 1,747 | 3,733 |
| Recreational Vehicle Tax | | 34 | 76 |
| 16/20 M Vehicle Tax | | 88 | 198 |
| Commercial Vehicle Tax | | 109 | 239 |
| Watercraft Tax | | 56 | 99 |
| Redemption | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **25,521** | **50,000** | **4,345** |
| **Resources Available:** | **25,521** | **50,000** | **4,345** |
| Expenditures: | | | |
| Appropriations | 25,521 | 50,000 | 25,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **25,521** | **50,000** | **25,000** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 25,000 | 50,000 | 25,000 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 25,000 |
| | | Tax Required | 20,655 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 20,655 |

**CPA Summary**

Russell County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Mental Health** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 41,291 | 37,021 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 2,871 | 2,881 |
| Recreational Vehicle Tax | | 56 | 58 |
| 16/20 M Vehicle Tax | | 145 | 153 |
| Commercial Vehicle Tax | | 179 | 184 |
| Watercraft Tax | | 92 | 76 |
| Redemption | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **41,291** | **40,364** | **3,352** |
| **Resources Available:** | **41,291** | **40,364** | **3,352** |
| Expenditures: | | | |
| Appropriation | 41,291 | 40,364 | 52,203 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **41,291** | **40,364** | **52,203** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 40,980 | 40,364 | 52,203 |
| | | Non-Appropriated Balance | |
| See Tab A | | Total Expenditure/Non-Appr Balance | 52,203 |
| | | Tax Required | 48,851 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 48,851 |

| Adopted Budget **Service for Eldery** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 181 | 181 |
| Receipts: | | | |
| Ad Valorem Tax | 121,181 | 114,800 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 8,432 | 8,934 |
| Recreational Vehicle Tax | | 164 | 181 |
| 16/20 M Vehicle Tax | | 426 | 474 |
| Commercial Vehicle Tax | | 525 | 572 |
| Watercraft Tax | | 270 | 237 |
| Taxes | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **121,181** | **124,617** | **10,398** |
| **Resources Available:** | **121,181** | **124,798** | **10,579** |
| Expenditures: | | | |
| Appropriation | 121,000 | 124,617 | 125,421 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **121,000** | **124,617** | **125,421** |
| Unencumbered Cash Balance Dec 31 | 181 | 181 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 121,000 | 124,617 | 125,421 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 125,421 |
| | | Tax Required | 114,842 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 114,842 |

**CPA Summary**

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **County Health** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 467,850 | 543,543 | 333,720 |
| Receipts: | | | |
| Ad Valorem Tax | 202,078 | 15,095 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 275 | | |
| Motor Vehicle Tax | 17,334 | 15,628 | 1,175 |
| Recreational Vehicle Tax | 351 | 303 | 24 |
| 16/20 M Vehicle Tax | 911 | 789 | 62 |
| Commercial Vehicle Tax | 1,072 | 974 | 75 |
| Watercraft Tax | | 500 | 31 |
| Redemptions | 3,560 | | |
| Collections | 197,363 | 217,008 | 118,216 |
| Intergovernmental | 159,490 | | |
| Miscellaneous | 1,877 | | |
| **Interest on Idle Funds** | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **584,311** | **250,297** | **119,583** |
| **Resources Available:** | **1,052,161** | **793,840** | **453,303** |
| Expenditures: | | | |
| Salaries | 251,339 | 238,120 | 200,000 |
| Contractual Service | 90,373 | 123,500 | 28,150 |
| Commodities | 163,550 | 88,500 | 242,684 |
| Capital Outlay | 3,356 | 10,000 | 2,500 |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **508,618** | **460,120** | **473,334** |
| Unencumbered Cash Balance Dec 31 | 543,543 | 333,720 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 598,650 | 460,120 | 473,334 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 473,334 |
| | | Tax Required | 20,031 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 20,031 |

| Adopted Budget **Developmental Service** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 94,823 | 86,011 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 6,527 | 6,693 |
| Recreational Vehicle Tax | | 127 | 136 |
| 16/20 M Vehicle Tax | | 330 | 355 |
| Commercial Vehicle Tax | | 407 | 428 |
| Watercraft Tax | | 209 | 177 |
| Redemption | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **94,823** | **93,611** | **7,789** |
| **Resources Available:** | **94,823** | **93,611** | **7,789** |
| Expenditures: | | | |
| Appropriations | 94,823 | 93,611 | 93,611 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **94,823** | **93,611** | **93,611** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 93,611 | 93,611 | 93,611 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 93,611 |
| | | Tax Required | 85,822 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 85,822 |

**CPA Summary**

Russell County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Appraiser** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 34,847 | 44,902 | 20,040 |
| Receipts: | | | |
| Ad Valorem Tax | 224,781 | 214,096 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 277 | | |
| Motor Vehicle Tax | 18,146 | 17,387 | 16,661 |
| Recreational Vehicle Tax | 367 | 337 | 337 |
| 16/20 M Vehicle Tax | 880 | 878 | 884 |
| Commercial Vehicle Tax | 1,136 | 1,083 | 1,066 |
| Watercraft Tax | | 557 | 441 |
| Redemptions | 3,058 | | |
| Officer fees | 881 | | |
| Reimbursement | 9,662 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **259,188** | **234,338** | **19,389** |
| **Resources Available:** | **294,035** | **279,240** | **39,429** |
| Expenditures: | | | |
| Salaries | 213,808 | 214,000 | 225,000 |
| Contractual | 25,477 | 21,700 | 19,500 |
| Commodities | 9,133 | 18,000 | 23,500 |
| Capital Outlay | | 5,500 | |
| Operating transfers out | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | 715 | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **249,133** | **259,200** | **268,000** |
| Unencumbered Cash Balance Dec 31 | 44,902 | 20,040 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 259,200 | 259,200 | 268,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 268,000 |
| | | Tax Required | 228,571 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 228,571 |

| Adopted Budget **Special Road & Bridge** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 457,503 | 429,091 | 225,714 |
| Receipts: | | | |
| Ad Valorem Tax | 218,055 | 229,512 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 276 | | |
| Motor Vehicle Tax | 17,987 | 16,866 | 17,860 |
| Recreational Vehicle Tax | 364 | 327 | 362 |
| 16/20 M Vehicle Tax | 895 | 852 | 947 |
| Commercial Vehicle Tax | 1,121 | 1,051 | 1,143 |
| Watercraft Tax | | 540 | 473 |
| Redemptions | 3,206 | | |
| Reimbursement | 553 | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **242,457** | **249,148** | **20,785** |
| **Resources Available:** | **699,960** | **678,239** | **246,499** |
| Expenditures: | | | |
| Contractual Services | 303 | 452,525 | 402,525 |
| Commodities | 150,566 | | 23,662 |
| Capital Outlay | | | |
| Transfers Out | 120,000 | | 50,000 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **270,869** | **452,525** | **476,187** |
| Unencumbered Cash Balance Dec 31 | 429,091 | 225,714 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 496,157 | 452,525 | 476,187 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 476,187 |
| | | Tax Required | 229,688 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 229,688 |

| **CPA Summary** |
|---|
| |

Russell County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Employee Benefit** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 597,861 | 929,864 | 535,201 |
| Receipts: | | | |
| Ad Valorem Tax | 2,275,409 | 2,331,450 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,648 | | |
| Motor Vehicle Tax | 160,115 | 176,145 | 181,430 |
| Recreational Vehicle Tax | 3,225 | 3,418 | 3,673 |
| 16/20 M Vehicle Tax | 5,998 | 8,898 | 9,624 |
| Commercial Vehicle Tax | 10,340 | 109,785 | 11,608 |
| Watercraft Tax | | 5,641 | 4,804 |
| Redemptions | 31,026 | | |
| Reimbursements | 532 | | |
| Miscellaneous | 368,994 | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **2,858,287** | **2,635,337** | **211,139** |
| **Resources Available:** | **3,456,148** | **3,565,201** | **746,340** |
| Expenditures: | | | |
| Remittances | 2,526,284 | 3,030,000 | 3,113,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **2,526,284** | **3,030,000** | **3,113,000** |
| Unencumbered Cash Balance Dec 31 | 929,864 | 535,201 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 2,615,000 | 3,030,000 | 3,113,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 3,113,000 |
| | | Tax Required | 2,366,660 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 2,366,660 |

| Adopted Budget **Historical Society** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 61,011 | 57,456 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 4,217 | 4,471 |
| Recreational Vehicle Tax | | 82 | 91 |
| 16/20 M Vehicle Tax | | 213 | 237 |
| Commercial Vehicle Tax | | 263 | 286 |
| Watercraft Tax | | 135 | 118 |
| Redemption | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **61,011** | **62,366** | **5,203** |
| **Resources Available:** | **61,011** | **62,366** | **5,203** |
| Expenditures: | | | |
| Appropriations | 61,011 | 62,366 | 62,595 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **61,011** | **62,366** | **62,595** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 60,518 | 62,366 | 62,595 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 62,595 |
| | | Tax Required | 57,392 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 57,392 |

**CPA Summary**

Russell County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Hospital Board** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 719,702 | 677,596 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | 49,757 | 52,730 |
| Recreational Vehicle Tax | | 965 | 1,068 |
| 16/20 M Vehicle Tax | | 2,513 | 2,797 |
| Commercial Vehicle Tax | | 3,100 | 3,374 |
| Watercraft Tax | | 1,594 | 1,396 |
| Redemption | | | |
| Miscellaous | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **719,702** | **735,525** | **61,365** |
| **Resources Available:** | **719,702** | **735,525** | **61,365** |
| Expenditures: | | | |
| Appropriations | 719,702 | 735,525 | 739,085 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **719,702** | **735,525** | **739,085** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 714,022 | 735,525 | 739,085 |
| | | Non-Appropriated Balance | |
| **See Tab A** | | Total Expenditure/Non-Appr Balance | 739,085 |
| | | Tax Required | 677,720 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 677,720 |

| Adopted Budget **Economic Development** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 284,211 | 284,211 | 289,988 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20 M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| Transfer from General - Sales Tax | 250,000 | 255,777 | 260,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Receipts** | **250,000** | **255,777** | **260,000** |
| **Resources Available:** | **534,211** | **539,988** | **549,988** |
| Expenditures: | | | |
| Personal Services | | | |
| Transfer to Capital Improvement | | | |
| Transfer to Economic Development Board | 250,000 | 250,000 | 250,000 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total I | | | |
| **Total Expenditures** | **250,000** | **250,000** | **250,000** |
| Unencumbered Cash Balance Dec 31 | 284,211 | 289,988 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amoun | 268,036 | 250,000 | 250,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 250,000 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 0.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

**CPA Summary**

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Solid Waste** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 179.906 | 319.618 | 336.418 |
| Receipts: | | | |
| Collections | 726.074 | 620.000 | 687.400 |
| Reimbursements | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **726,074** | **620,000** | **687,400** |
| **Resources Available:** | **905,980** | **939,618** | **1,023,818** |
| Expenditures: | | | |
| Salaries | 129.156 | 120.000 | 130.000 |
| Contractual Services | 160.088 | 256.500 | 256.500 |
| Commodities | 139.353 | 126.700 | 147.500 |
| Capital Outlay | 155.765 | 100.000 | 70.000 |
| Reimburse Noxious Weed | 2.000 | | |
| Reimbursement to Special Bridge | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **586,362** | **603,200** | **604,000** |
| Unencumbered Cash Balance Dec 31 | 319.618 | 336.418 | 419.818 |
| 2024/2025/2026 Budget Authority Amoun | 670.669 | 603.200 | 604.000 |

Adopted Budget

| **Emergency Telephone Service** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 184.735 | 194.564 | 134.799 |
| Receipts: | | | |
| Collections | 64.969 | 60.000 | 60.000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **64,969** | **60,000** | **60,000** |
| **Resources Available:** | **249,704** | **254,564** | **194,799** |
| Expenditures: | | | |
| Contractual Services | 55.140 | 119.765 | 194.799 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **55,140** | **119,765** | **194,799** |
| Unencumbered Cash Balance Dec 31 | 194.564 | 134.799 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 184.970 | 119.765 | 194.799 |

**CPA Summary**

Russell County 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Special Alcohol** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 7,221 | 568 | 0 |
| Receipts: | | | |
| State of Kansas | 5,147 | 18,601 | 13,482 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **5,147** | **18,601** | **13,482** |
| **Resources Available:** | **12,368** | **19,169** | **13,482** |
| Expenditures: | | | |
| Contracual Services | 11,800 | 9,248 | 4,494 |
| Transfer to General and Parks & Recreation | | 9,921 | 8,988 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **11,800** | **19,169** | **13,482** |
| Unencumbered Cash Balance Dec 31 | 568 | 0 | 0 |
| 2024/2025/2026 Budget Authority Amount | 22,858 | 21,648 | 13,482 |

Adopted Budget

| **Sheriff's Drug Fund** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 900 | 900 | 5,900 |
| Receipts: | | | |
| Collections | 0 | 10,000 | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **0** | **10,000** | **0** |
| **Resources Available:** | **900** | **10,900** | **5,900** |
| Expenditures: | | | |
| Appropriations | 0 | 5,000 | 5,900 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **5,000** | **5,900** |
| Unencumbered Cash Balance Dec 31 | 900 | 5,900 | 0 |
| 2024/2025/2026 Budget Authority Amount | 10,520 | 10,380 | 5,900 |

**CPA Summary**

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Parks & Recreation** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 32.362 | 25.009 | 19.209 |
| Receipts: | | | |
| Transfer from Special Alcohol | 5.147 | 6.200 | 4.494 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **5,147** | **6,200** | **4,494** |
| **Resources Available:** | **37,509** | **31,209** | **23,703** |
| Expenditures: | | | |
| Recreation | 12.500 | 12.000 | 23.703 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **12,500** | **12,000** | **23,703** |
| Unencumbered Cash Balance Dec 31 | 25.009 | 19.209 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 19.358 | 24.083 | 23.703 |

Adopted Budget

| **Tourism and Convention** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 6.790 | 6.790 | 6.790 |
| Receipts: | | | |
| State of Kansas | 95.057 | 94.000 | 94.000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **95,057** | **94,000** | **94,000** |
| **Resources Available:** | **101,847** | **100,790** | **100,790** |
| Expenditures: | | | |
| Appropriations to CVB Board | 95.057 | 94.000 | 94.000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **95,057** | **94,000** | **94,000** |
| Unencumbered Cash Balance Dec 31 | 6.790 | 6.790 | 6.790 |
| 2024/2025/2026 Budget Authority Amoun | 100.790 | 94.000 | 94.000 |

| **CPA Summary** |
|---|
| |

Russell County 2026

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Sheriff Concealed Carry** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5.736 | 6.916 | 6.375 |
| Receipts: | | | |
| Collections | 1.180 | 700 | 700 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **1,180** | **700** | **700** |
| **Resources Available:** | **6,916** | **7,616** | **7,075** |
| Expenditures: | | | |
| Concealed Carry Expenditures | 0 | 1.241 | 7.075 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **1,241** | **7,075** |
| Unencumbered Cash Balance Dec 31 | 6.916 | 6.375 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 5.895 | 1.241 | 7.075 |

| Adopted Budget **Sheriff Offender Registration** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 11.260 | 13.620 | 4.730 |
| Receipts: | | | |
| Collections | 2.360 | 2.500 | 2.112 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **2,360** | **2,500** | **2,112** |
| **Resources Available:** | **13,620** | **16,120** | **6,842** |
| Expenditures: | | | |
| Safety Expense | 0 | 11.390 | 6.842 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **11,390** | **6,842** |
| Unencumbered Cash Balance Dec 31 | 13.620 | 4.730 | 0 |
| 2024/2025/2026 Budget Authority Amoun | 4.870 | 11.390 | 6.842 |

**CPA Summary**

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget **Oil & Gas Trust Fund** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 826 | 0 | 0 |
| Receipts: | | | |
| Miscellaneous | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **826** | **0** | **0** |
| Expenditures: | | | |
| Transfer to General | 826 | 0 | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **826** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2024/2025/2026 Budget Authority Amount | 2,617 | 9 | 0 |

| Adopted Budget **Addiction Prevention (Opioid) Fund** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 13,015 | 25,842 | 12,827 |
| Receipts: | | | |
| Collections | 12,827 | 5,000 | 5,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total R | | | |
| **Total Receipts** | **12,827** | **5,000** | **5,000** |
| **Resources Available:** | **25,842** | **30,842** | **17,827** |
| Expenditures: | | | |
| Appropriations | 0 | 18,015 | 17,827 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total E | | | |
| **Total Expenditures** | **0** | **18,015** | **17,827** |
| Unencumbered Cash Balance Dec 31 | 25,842 | 12,827 | 0 |
| 2024/2025/2026 Budget Authority Amount | 5,000 | 18,015 | 17,827 |

**CPA Summary**

Russell County

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-A

| (1) Fund Name: Grant Fund | | (2) Fund Name: Ambulance Special Equip | | (3) Fund Name: conomic Development Loa | | (4) Fund Name: Special Machinery | | (5) Fund Name: Landfill Closing | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 137,911 | Cash Balance Jan 1 | 24,315 | Cash Balance Jan 1 | 67,494 | Cash Balance Jan 1 | 2,002,315 | Cash Balance Jan 1 | 415,473 | 2,647,508 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Intergovernmental | 200,584 | Misc | 1,450 | Loan Repayment | 11,496 | Reimbursement | 131,333 | | | |
| | | | | Interest | 279 | | | | | |
| | | | | Miscellaneous | 553 | | | | | |
| Total Receipts | 200,584 | Total Receipts | 1,450 | Total Receipts | 12,328 | Total Receipts | 131,333 | Total Receipts | 0 | 345,695 |
| Resources Available: | 338,495 | Resources Available: | 25,765 | Resources Available: | 79,822 | Resources Available: | 2,133,648 | Resources Available: | 415,473 | 2,993,203 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Disbursed to Others | 105,565 | Commodities | 8,856 | Loans | 15,000 | Capital Outlay | 533,473 | | | |
| Total Expenditures | 105,565 | Total Expenditures | 8,856 | Total Expenditures | 15,000 | Total Expenditures | 533,473 | Total Expenditures | 0 | 662,894 |
| Cash Balance Dec 31 | 232,930 | Cash Balance Dec 31 | 16,909 | Cash Balance Dec 31 | 64,822 | Cash Balance Dec 31 | 1,600,175 | Cash Balance Dec 31 | 415,473 | **2,330,309** ** |
| | | | | | | | | | | **2,330,309** ** |

**Note: These two block figures should agree.

**CPA Summary**

Russell County

## NON-BUDGETED FUNDS (B)

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-B

| (1) Fund Name: Register of Deeds Tech Fee | | (2) Fund Name: Treasurer Tech Fees | | (3) Fund Name: Clerk Tech Fees | | (4) Fund Name: CVB Board | | (5) Fund Name: Economic Development Boar | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 39,678 | Cash Balance Jan 1 | 12,434 | Cash Balance Jan 1 | 6,928 | Cash Balance Jan 1 | 191,293 | Cash Balance Jan 1 | 192,595 | 442,928 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Fees | 10,053 | Fees | 2,686 | Fees | 2,686 | Collections | 41 | Collections | 7,449 | |
| | | | | | | Interest | 2,557 | Reimbursements | 17,387 | |
| | | | | | | Transfer in | 95,057 | Transfer In | 250,000 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 10,053 | Total Receipts | 2,686 | Total Receipts | 2,686 | Total Receipts | 97,655 | Total Receipts | 274,836 | 387,916 |
| Resources Available: | 49,731 | Resources Available: | 15,120 | Resources Available: | 9,614 | Resources Available: | 288,948 | Resources Available: | 467,431 | 830,844 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| | | | | | | Contractual Service | 86,479 | Personal Service | 139,394 | |
| | | | | | | Commodities | 1,991 | Contractual Service | 88,085 | |
| | | | | | | | | Commodities | 4,594 | |
| | | | | | | | | Capital Outlay | 1,038 | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 88,470 | Total Expenditures | 233,111 | 321,581 |
| Cash Balance Dec 31 | 49,731 | Cash Balance Dec 31 | 15,120 | Cash Balance Dec 31 | 9,614 | Cash Balance Dec 31 | 200,478 | Cash Balance Dec 31 | 234,320 | **509,263** ** |
| | | | | | | | | | | **509,263** ** |

**Note: These two block figures should agree.

**CPA Summary**

Russell County

**NON-BUDGETED FUNDS (C)**

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-C

| (1) Fund Name: Citizen Review Board | | (2) Fund Name: Animal Response Team | | (3) Fund Name: Capital Improvement | | (4) Fund Name: Special Hell Creek Bridge | | (5) Fund Name: Noxious Weed Capital Outla | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 633 | Cash Balance Jan 1 | 6,887 | Cash Balance Jan 1 | 1,939,120 | Cash Balance Jan 1 | 401,250 | Cash Balance Jan 1 | 0 | 2,347,890 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Collections | 12,056 | | | Miscellaneous | 491,243 | Transfer In | 120,000 | Transfer Inc | 50,000 | |
| | | | | Transfer In | 5,803 | | | | | |
| Total Receipts | 12,056 | Total Receipts | 0 | Total Receipts | 497,046 | Total Receipts | 120,000 | Total Receipts | 50,000 | 679,102 |
| Resources Available: | 12,689 | Resources Available: | 6,887 | Resources Available: | 2,436,166 | Resources Available: | 521,250 | Resources Available: | 50,000 | 3,026,992 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual Service | 12,052 | Miscellaneous | 2,267 | Contractual Service | 223,794 | Contractual Services | 83,500 | | | |
| | | | | Capital Outlay | 4,650 | | | | | |
| Total Expenditures | 12,052 | Total Expenditures | 2,267 | Total Expenditures | 228,444 | Total Expenditures | 83,500 | Total Expenditures | 0 | 326,263 |
| Cash Balance Dec 31 | 637 | Cash Balance Dec 31 | 4,620 | Cash Balance Dec 31 | 2,207,722 | Cash Balance Dec 31 | 437,750 | Cash Balance Dec 31 | 50,000 | **2,700,729** ** |
| | | | | | | | | | | **2,700,729** ** |

**Note: These two block figures should agree.

**CPA Summary**

Russell County

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

The governing body of
**Russell County**
will meet on September 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 Ser | 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 |

*Tax rates are expressed in mills

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

Russell County 2026

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

| 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 | 145,822 | 9.615 | 182,907 | 4.078 | 182,907 | 137,822 | 7.838 | *4.031* | 17,584,044 | **Follow procedure in KSA 79-2988 to exceed RNR** |
| Lucas Fire District #2 | 88,022 | 8.414 | 113,123 | 8.650 | 113,123 | 96,499 | 11.403 | *8.342* | 8,462,717 | **Follow procedure in KSA 79-2988 to exceed RNR** |
| Waldo-Paradise Fire District # | 115,567 | 5.080 | 186,746 | 4.225 | 186,746 | 114,984 | 5.427 | *5.179* | 21,187,964 | **Follow procedure in KSA 79-2988 to exceed RNR** |
| Dorrance Fire District #4 | 83,770 | 12.562 | 163,123 | 7.212 | 163,123 | 81,339 | 7.355 | *6.933* | 11,058,685 | **Follow procedure in KSA 79-2988 to exceed RNR** |
| Russell Fire District #5 | 117,061 | 7.056 | 160,161 | 7.333 | 180,000 | 147,616 | 8.170 | *7.629* | 18,068,326 | **Follow procedure in KSA 79-2988 to exceed RNR** |

*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** Russell County **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: 76.436

Our proposed mill levy rate is: 78.566

Our proposed ad valorem tax (dollar amount) is 9,024,476

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

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
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 | | |
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| 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 |
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*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- uptedly 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
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| Appraiser | 249,135 | 2.061 | 299,200 | 1.671 | 268,000 | 228,571 | 1.990 |
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| Emergency Telephone Se | 55,140 | | 119,765 | | 194,799 | | |
| Special Alcohol | 11,800 | | 19,169 | | 13,482 | | |
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| Sheriff Concealed Carry | | | 1,241 | | 7,075 | | |
| Sheriff Offender Registra | | | 11,398 | | 6,842 | | |
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| Addiction Prevention (Op | | | 18,015 | | 17,827 | | |
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| 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 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 114,005,317 | | 114,707,641 | | 114,865,525 | | |

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 | | | | |
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| 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 | 3.080 | 186,746 | 4.225 | 186,746 | 114,984 | 2.427 | 1.170 | 21,187,964 |
| Dorrance Fire District #4 | 85,770 | 12.362 | 163,123 | 7.212 | 163,123 | 81,339 | 7.155 | 6.931 | 11,268,685 |
| Russell Fire District #5 | 117,061 | 7.056 | 160,161 | 7.333 | 180,000 | 147,618 | 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

Lucinda 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 Ricklefs (Best 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 Roberts of 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,

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We appreci
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Bretz, Wilson
Publishing Co
Sharon Leach,
Kansas Economi

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 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 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 | 386,728 | 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 | 0.778 | 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 | | 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 | 7.858 | *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 | *5.170* | 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 #3 | 117,061 | 7.056 | 160,161 | 7.333 | 180,000 | 147,616 | 8.170 | *7.659* | 18,068,326 |

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

COUNTY CLERK Seal RUSSELL CO. KANSAS

Lucia A. Whitman, County Clerk

Resolution #2025- 05

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

WHEREAS, the Revenue Neutral Rate for the County of Russell was calculated as 76.436 mills by the Russell County Clerk; and

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

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

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

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF RUSSELL:**

The County of Russell shall levy a property tax rate exceeding the Revenue Neutral Rate of 76.436 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**

Russell County
Hearing to Exceed Revenue Neutral Rate:
Resolution #2025- 5

| 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 #2025-5

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

WHEREAS, the Revenue Neutral Rate for the County of Russell was calculated as 76.436 mills by the Russell County Clerk; and

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

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

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

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF RUSSELL:**

The County of Russell shall levy a property tax rate exceeding the Revenue Neutral Rate of 76.436 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

Sept. 11

# 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



## PUBLIC NOTICE

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

Resolution #2025-5

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

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

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

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

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE COUNTY OF RUSSELL:**

The County of Russell shall levy a property tax rate exceeding the Revenue Neutral Rate of 76.436 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