State of Kansas
Special District

CERTIFICATE

2026

To the Clerk of Russell County, State of Kansas
We, the undersigned, officers of
Russell Fire District #5

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
maximum expenditures for the various funds for the year 2026; and (3) the
Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

yes

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation MVT, RVT,16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	**K.S.A.**				
General	19-3610	5	180,000	147,616	8.151
Debt Service	10-113				
Non-Budgeted Funds		6			
Totals		xxxxxxxxx	180,000	147,616	
Budget Hearing Notice					
Combined Rate - Budget Hearing Notice		7			
RNR Hearing Notice					
Neighborhood Revitalization Rebate					

County Clerk's Use Only

18,108,878

Nov. 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	7.629
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

Steve Reinhardt

COUNTY CLERK Seal RUSSELL CO. KANSAS

CPA Summary

Russell Fire District #5
Russell County

2026

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

2025 Budgeted Funds	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	137,844	5,294	74	465	279	61
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	137,844	5,294	74	465	279	61

County Treas Motor Vehicle Estimate 5,294

County Treas Recreational Vehicle Estimate 74

County Treas 16/20M Vehicle Estimate 465

County Treas Commercial Vehicle Tax Estimate 279

County Treas Watercraft Tax Estimate 61

MVT Factor 0.03841

RVT Factor 0.00054

16/20M Factor 0.00337

Comm Veh Facto 0.00202

Watercraft Facto: 0.00044

2026

Russell Fire District #5
Russell County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Special Machinery	37.000	49.921	49.921	KSA 19-3612c
	Totals	37.000	49.921	49.921	
	Adjustments*				
	Adjusted Totals	37.000	49.921	49.921	

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

Russell Fire District #5
Russell County

2026

STATEMENT OF INDEBTEDNESS

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

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
			Total	**0**	**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	23,798	42,826	26,211
Receipts:			
Ad Valorem Tax	131,207	137,844	xxxxxxxxxxxxxxxx
Delinquent Tax	305		
Motor Vehicle Tax	3,748	4,988	5,294
Recreational Vehicle Tax	56	82	74
16/20M Vehicle Tax	360	364	465
Commercial Vehicle Tax	202	200	279
Watercraft Tax	0	68	61
Redemptions	190		
Reimbursements	21		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	**136,089**	**143,546**	**6,173**
Resources Available:	**159,887**	**186,372**	**32,384**
Expenditures:			
Salaries	29,787	35,000	35,000
Contractual	29,864	17,676	17,676
Commodities	20,410	27,308	27,308
Transfer to Sp. Equipment	37,000	49,921	4,921
Capital Outlay	0	18,345	18,345
		11,911	11,911
			64,839
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditure			
Total Expenditures	**117,061**	**160,161**	**180,000**
Unencumbered Cash Balance Dec 31	42,826	26,211	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	148,250	160,161	180,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	180,000
		Tax Required	147,616
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	147,616

CPA Summary

Russell Fire District #5

NON-BUDGETED FUNDS

2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Machinery										
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	73,865	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		73,865
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	37,000									
Total Receipts	37,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	37,000
Resources Available:	110,865	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	110,865
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	110,865	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	110,865 **
										110,865 **

** Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

The governing body of

Russell Fire District #5

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, the amount of tax to levied and the 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 2024		Current Year Estimate for 202		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	117,061	7.056	160,161	7.333	180,000	147,616	8.170
Debt Service							
Non-Budgeted Funds							
Totals	117,061	7.056	160,161	7.333	180,000	147,616	8.170
						*Revenue Neutral Rate***	*7.629*
Less: Transfers	37,000		49,921		49,921		
Net Expenditures	80,061		110,240		130,079		
Total Tax Levied	137,875		137,844		xxxxxxxxxxxxxxxx		
Assessed Valuation	19,541,738		18,795,829		18,068,326		

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

*Tax rates are expressed in mills.

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

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Russell Fire Dist #5 **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: 7.629

Our proposed mill levy rate is: 8.170

Our proposed ad valorem tax (dollar amount) is 147,616

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)



Kristi A. Whitman

Clerk or Officer of Governing Body

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

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
2026 Special District

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Russell Fire District #5

Russell County

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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 2024		Current Year Estimate for 202		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	117,061	7.056	160,161	7.333	180,000	147,616	8.170
Debt Service							
Non-Budgeted Funds							
Totals	117,061	7.056	160,161	7.333	180,000	147,616	8.170
						*Revenue Neutral Rate***	*7.629*
Less: Transfers	37,000		49,921		49,921		
Net Expenditures	80,061		110,240		130,079		
Total Tax Levied	137,875		137,844		xxxxxxxxxxxxxxxxx		
Assessed Valuation	19,541,738		18,795,829		18,068,326		

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

*Tax rates are expressed in mills.

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

Kristi A. Whitman County Clerk

COUNTY CLERK Seal RUSSELL CO. KANSAS

State of Kansas
County

Russell County

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Russell County

will meet on September 2, 2025 at 9:15 AM at Russell County Courthouse Comm Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.

Detailed budget information is available at Russell County Clerk Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	5,054,573	9.499	5,283,929	23.517	5,816,628	2,633,734	22.929
Debt Service			1,878				
Road & Bridge	2,709,512	19.253	2,845,300	10.330	3,035,300	1,403,995	12.223
Special Bridge	189,253	2.706	435,000	0.915	435,000	246,301	2.144
Noxious Weed	392,470	1.500	384,728	1.505	470,788	172,291	1.500
4-H Bldg Maintenance	70,123	0.110	85,000	0.556	85,000	54,671	0.476
Election Expense	155,791	1.132	210,000	0.829	210,000	144,959	1.262
Ambulance	1,032,722	6.110	1,064,300	5.607	1,139,300	518,293	4.512
Free Fair	25,521	0.207	50,000	0.419	25,000	20,655	0.180
Mental Health	41,291	0.340	40,364	0.324	52,203	48,851	0.425
Service for Eldery	121,000	1.000	124,617	1.000	125,421	114,842	1.000
County Health	508,618	1.852	460,120	0.132	473,334	20,031	0.174
Developmental Service	94,823	0.773	93,611	0.752	93,611	85,822	0 747
Appraiser	249,133	2.061	259,200	1.871	268,000	228,571	1.990
Special Road & Bridge	270,869	1.999	452,525	2.000	476,187	229,688	2.000
Employee Benefit	2,526,284	20.882	3,030,000	20.377	3,113,000	2,366,660	20.604
Historical Society	61,011	0.500	62,366	0.500	62,595	57,392	0.500
Hospital Board	719,702	5.898	735,525	5.900	739,085	677,720	5.900
Economic Development	250,000		250,000		250,000		
Solid Waste	586,362		603,200		604.000		
Emergency Telephone Se	55,140		119,765		194,799		
Special Alcohol	11,800		19,169		13,482		
Sheriff's Drug Fund			5,000		5,900		
Parks & Recreation	12,500		12,000		23,703		
Tourism and Convention	95,057		94,000		94,000		
Sheriff Concealed Carry			1,241		7,075		
Sheriff Offender Registrat			11,390		6,842		
Oil & Gas Trust Fund	826						
Addiction Prevention (Op			18,015		17,827		
Non-Budgeted Funds-A	662,894						
Non-Budgeted Funds-B	321,581						
Non-Budgeted Funds-C	326,263						
Totals	16,545,119	75.822	16,752,243	76.534	17,838,080	9,024,476	78.566
						Revenue Neutral Rate **	*76.436*
Less: Transfers	773,686		0		0		
Net Expenditure	15,771,433		16,752,243		17,838,080		
Total Tax Levied	8,644,251		8,760,539		xxxxxxxxxxxxxxxxx		
Assessed Valuation	114,005,317		114,707,441		114,865,325		

Outstanding Indebtedness, January 1,

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

Special District Funds	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**	July 1, 2025 Estimated Valuation
Gorham Fire District #1	145,822	9.615	182,907	4.078	182,907	137,822	7.838	*4.631*	17,584,044
Lucas Fire District #2	88,022	8.414	113,123	8.650	113,123	96,499	11.403	*8.542*	8,462,717
Waldo-Paradise Fire District #	115,567	5 080	186,746	4.225	186,746	114,984	5.427	*5.170*	21,187,964
Dorrance Fire District #4	85,770	12.362	163,123	7 212	163,123	81,339	7.355	*6.933*	11,058,685
Russell Fire District #5	117,061	7.056	160,161	7.333	180,000	147,616	8.170	*7.629*	18,068,326

*Tax rates are expressed in mills

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

COUNTY CLERK Seal RUSSELL CO. KANSAS

Lisa A. Whitman, County Clerk

'ATE OF KANSAS
JSSELL
)UNTY SS.

Affidavit of Publication

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

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

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

ewspaper for 1 consecutive week,

ıe first publication thereof being made as aforesaid on

ıe 31 day of July, 2025,

ith subsequent publications being made on the ollowing dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 4

ıy of August, 2025.

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

[signature]
Notary Public's Signature

ıblication Fee $ 169.25

ffidavit, Notary's Fee $ 1.00

ıdditional copies ___ @___ $ _____

ıtal Publication Fee $ 170.25

Legal Notice

State of Kansas
County
2026

Russell County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Russell County
will meet on September 2, 2025 at 9:15 AM at Russell County Courthouse Comm Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Russell County Clerk Office and will be available at this hearing.

BUDGET SUMMARY

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	5,016,628	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
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Employee Benefit	2,526,284	20.882	3,038,000	20.377	3,113,000	2,366,660	20.604
Historical Society	61,011	0.500	62,366	0.500	62,395	57,392	0.500
Hospital Board	719,702	5.998	735,525	5.900	739,085	677,720	5.900
Economic Development	250,000		250,000		250,000		
Solid Waste	196,362		603,200		604,000		
Emergency Telephone Se	55,140		119,765		194,799		
Special Alcohol	11,800		19,169		23,482		
Sheriff's Drug Fund			5,000		5,000		
Parks & Recreation	12,500		12,000		23,703		
Tourism and Convention	95,057		54,000		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		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	114,005,317		114,707,941		114,865,325		

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

Special District Funds	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*	Revenue Neutral Rate**	July 1, 2025 Estimated Valuation
Gorham Fire District #1	145,822	9.615	182,907	8.076	182,907	137,822	7.836	4.631	17,584,044
Lucas Fire District #2	88,022	8.416	115,123	8.650	113,123	96,499	11.403	8.642	8,462,717
Waldo-Paradise Fire District #	115,567	9.080	196,746	4.225	186,746	114,984	5.427	5.170	21,187,964
Dorrance Fire District #4	85,770	12.362	163,123	7.112	163,123	81,339	7.355	6.938	11,058,685
Russell Fire District #3	177,961	7.056	60,161	2.333	180,206	142,415	8.170	7.679	18,065,326

*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 Rickle[illegible] 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 46 people attended the meal, and 8 teams participated in the Pitch tournament. The winners were Johnny and Vicki Robert[illegible] Congratulations!

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

brary Progra
2025, with th being first duly sworn, deposes and says: That she is pub-
Green." 35 pae Lucas-Sylvan News, a weekly newspaper printed in the
about the co nsas, and published in and of general circulation in Russell
green books, nsas, with a general paid circulation on a weekly basis in
snacks.

Coming up nty, Kansas, and that said newspaper is not a trade, religious
Pre-teen overn publication.
for August 2-
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Publishing Co
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Kansas Economi

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

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

Notary Public

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

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RUSSELL COUNTY, ss:

State of Kansas
County
2026

Russell County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Russell County
will meet on September 2, 2025 at 9:15 AM at Russell County Courthouse Comm Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax and Revenue Neutral Rate.
Detailed budget information is available at Russell County Clerk Office and will be available at this hearing.

BUDGET SUMMARY

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

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

Outstanding Indebtedness,

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

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*	*Revenue Neutral Rate**	July 1, 2025 Estimated Valuation
Gorham Fire District #1	145,822	9.615	182,907	4.078	182,907	137,922	7.838	4.031	17,584,044
Lucas Fire District #2	88,022	8.414	113,123	8.650	113,123	96,499	11.403	8.642	8,462,717
Waldo-Paradise Fire District	113,567	5.080	186,746	4.225	186,746	114,984	5.427	5.170	21,187,964
Dorrance Fire District #4	85,770	12.362	163,123	7.212	163,123	81,339	7.355	6.933	11,058,685
Russell Fire District #5	117,061	7.056	160,161	7.333	180,000	147,616	8.170	7.629	18,068,326

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

COUNTY CLERK Seal RUSSELL CO. KANSAS

Kristi A. Whitman, County Clerk

Resolution #2025- 10

A RESOLUTION OF THE RUSSELL COUNTY FIRE DISTRICT #5, RUSSELL COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Russell County Fire District #5 was calculated as 7.629 mills by the Russell County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Russell County Fire District #5 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 Russell County Fire District 5, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The Russell County Fire District #5 shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.629 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 Fire #5
Hearing to Exceed Revenue Neutral Rate:
Resolution #2025- 10

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

Attested: Kristi A. Whitman

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	$ 86.40
Affidavit, Notary's Fee	$ 1.00
Additional copies ___ @___	$
Total Publication Fee	$ 87.40

Legal Notice

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

Resolution #2025-10

A RESOLUTION OF THE RUSSELL COUNTY FIRE DISTRICT #5, RUSSELL COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

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

WHEREAS, the Governing Body of the Russell County Fire District 5, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The Russell County Fire District #5 shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.629 mills.

WHEREAS, the Revenue Neutral Rate for the Russell County Fire District #5 was calculated as 7.629 mills by the Russell County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Russell County Fire District #5 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

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

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

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

hursday, September 11, 2025

PUBLIC NOTICE

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

Resolution #2025-10

A RESOLUTION OF THE RUSSELL COUNTY FIRE DISTRICT #5, RUSSELL COUNTY, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Russell County Fire District #5 was calculated as 7.629 mills by the Russell County Clerk; and

WHEREAS, the budget proposed by the Governing Body of Russell County Fire District #5 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 Russell County Fire District 5, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

The Russell County Fire District #5 shall levy a property tax rate exceeding the Revenue Neutral Rate of 7.629 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

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 $ 45.90

Additional copies $ _____

Total $ 45.90