

**TOWN OF RUSSELL**  
**2026**  
**ADOPTED**  
**BUDGET**

**Adopted on November 5, 2025**

**Darcie J Cross**

  
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**RUSSELL TOWN CLERK**

SALARIES OF ELECTED OFFICE	2023	2024	2025	2026	% change
supervisor:	\$10,867	\$11,193	\$11,529.00	\$11,875.00	3%
clerk/ tax collector	\$30,270	\$31,178.00	\$32,113.00	\$33,076.00	3%
highway superintendent	\$53,600	\$55,210	\$56,866.00	\$58,572.00	3%
municipal judge	\$11,600	\$11,950	\$12,308.00	\$12,308.00	0%
board member (each)	\$1,946	\$2,005	\$2,065.00	\$2,126.00	3%

#### SALARIES OF NON ELECTED OFFICERS

bookkeeper	\$7,350	\$7,570	\$7,797.00	\$8,031.00	3%
deputy supervisor	\$213	\$213	\$266.00	\$274.00	3%
code enforcement officer	\$10,350	\$10,660	\$10,980.00	\$11,309.00	3%
assessor	\$18,190	\$18,735	\$19,297.00	\$19,876.00	3%
dog control officer	\$5,350	\$5,510	\$5,675.00	\$5,845.00	3%
historian	\$1,300	\$1,400	\$1,442.00	\$1,485.00	3%
budget officer	\$2,890	\$3,000	\$3,090.00	\$3,183.00	3%
registrar of vital statistics	\$400	\$450	\$464.00	\$478.00	3%
dept. town clerk hourly	\$13.50	\$15.00	\$15.30	\$16.00	5%
custodian 1 hourly	\$13.50	\$15.00	\$15.30	\$16.00	5%
custodian 2 hourly	\$13.50	\$15.00	\$15.30	\$16.00	5%
court clerk hourly	\$13.50	\$15.00	\$15.30	\$16.00	5%
garage custodian hourly	\$13.50	\$15.00	\$15.30	\$16.00	5%
dept. highway sup.	\$1,050	\$1,050	\$1,313.00	\$1,352.00	3%
dept DCO	0	0			

Town of Russell 2026 Budget Summary

	appropriations	est. revenues	unexpended/surplus rev.	tax levy	
<b>General fund</b>					
general gov. Support	\$ 281,935.00	\$ -	\$ -	\$ 281,935.00	
public safety	\$ 9,745.00	\$ -	\$ -	\$ 9,745.00	
health	\$ 478.00	\$ -	\$ -	\$ 478.00	
transportation	\$ 59,072.00	\$ -	\$ -	\$ 59,072.00	
Economic assistance	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	
culture & recreation	\$ 20,400.00	\$ -	\$ -	\$ 20,400.00	
community services	\$ 15,259.00	\$ -	\$ -	\$ 15,259.00	
employee benefits	\$ 104,166.00	\$ -	\$ -	\$ 104,166.00	
debt service	\$ -	\$ -	\$ -	\$ -	
transfer to other funds	\$ -	\$ -	\$ -	\$ -	
bond anticipation note	\$ -	\$ -	\$ -	\$ -	
local source revenues	\$ -	\$ 263,035.00	\$ -	\$ 263,035.00	
appropriated fund bal:	\$ -	\$ -	\$ 14,247.00	\$ 14,247.00	
from tax stabilization r	\$ -	\$ -	\$ -	\$ -	
state aid	\$ -	\$ 35,000.00	\$ -	\$ 35,000.00	
federal aid	\$ -	\$ -	\$ -	\$ -	
<b>total</b>	<b>\$ 492,055.00</b>	<b>\$ 298,035.00</b>	<b>\$ 14,247.00</b>	<b>\$ 179,773.00</b>	
<b>Highway fund</b>					
traffic control	\$ 3,500.00	\$ -	\$ -	\$ 3,500.00	
General repairs	\$ 271,808.00	\$ -	\$ -	\$ 271,808.00	
permanent improve	\$ -	\$ -	\$ -	\$ -	
bridges	\$ 12,732.00	\$ -	\$ -	\$ 12,732.00	
machinery	\$ 165,200.00	\$ -	\$ -	\$ 165,200.00	
Garage and pit	\$ 21,800.00	\$ -	\$ -	\$ 21,800.00	
misc (brush/weeds)	\$ 17,764.00	\$ -	\$ -	\$ 17,764.00	
snow removal	\$ 190,705.00	\$ -	\$ -	\$ 190,705.00	
services for other gov	\$ 4,500.00	\$ -	\$ -	\$ 4,500.00	
Safety Program	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	
employee benefits	\$ 256,665.00	\$ -	\$ -	\$ 256,665.00	
debt service	\$ -	\$ -	\$ -	\$ -	
new equip.	\$ 100,000.00	\$ -	\$ -	\$ 100,000.00	
transfer from other fur	\$ -	\$ -	\$ -	\$ -	
local source revenues	\$ -	\$ 222,225.00	\$ -	\$ 222,225.00	
bond anticipation note	\$ -	\$ -	\$ -	\$ -	
appropriated fund bal:	\$ -	\$ -	\$ 10,621.00	\$ 10,621.00	
state aid	\$ -	\$ -	\$ -	\$ -	
federal aid	\$ -	\$ -	\$ -	\$ -	
<b>total</b>	<b>\$ 1,049,674.00</b>	<b>\$ 222,225.00</b>	<b>\$ 10,621.00</b>	<b>\$ 816,828.00</b>	
<b>Fire districts</b>					
Russell fire dept op.	\$ 55,040.00	\$ -	\$ -	\$ 55,040.00	
Russell fire dept eq.	\$ 17,315.00	\$ -	\$ -	\$ 17,315.00	
Canton Rescue	\$ 12,000.00	\$ -	\$ -	\$ 12,000.00	
Degrass fire	\$ 23,460.00	\$ -	\$ -	\$ 23,460.00	
<b>total</b>	<b>\$ 107,815.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 107,815.00</b>	
<b>Light districts</b>					
Russell lights	\$ 6,600.00	\$ -	\$ -	\$ 6,600.00	
Degrass lights	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	
<b>total</b>	<b>\$ 8,600.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 8,600.00</b>	
<b>Capital improvements</b>					
roads	\$ 191,720.00	\$ -	\$ -	\$ 191,720.00	
machinery	\$ -	\$ -	\$ -	\$ -	
town hall projects	\$ -	\$ -	\$ -	\$ -	
transfer to other funds	\$ -	\$ -	\$ -	\$ -	
local source revenues	\$ -	\$ -	\$ -	\$ -	
bond anticipation note	\$ -	\$ -	\$ -	\$ -	
transfer from other fur	\$ -	\$ -	\$ -	\$ -	
state/fed aid	\$ -	\$ 191,720.00	\$ -	\$ (191,720.00)	
appropriated fund bal:	\$ -	\$ -	\$ -	\$ -	
<b>total</b>	<b>\$ 191,720.00</b>	<b>\$ 191,720.00</b>	<b>\$ -</b>	<b>\$ -</b>	
<b>total town tax levy 2026</b>				<b>\$ 1,113,016.00</b>	
<b>total town tax levy 2025</b>				<b>\$ 1,113,016.00</b>	<b>\$1,113,017</b>
				<b>\$ 1,091,300.00</b>	<b>\$21,717</b>
		<b>% change from 2025</b>	<b>1.99%</b>		
		<b>\$ change from 2025</b>	<b>\$21,717</b>		
		<b>2025 Russell tax limit</b>	<b>2%</b>		
<b>Russell public library</b>				<b>\$ 36,500.00</b>	

2026 general fund app.

general fund acct. name	code	budgeted as of 2024	spent 2024	2025 budget	2026 budget	% change
<b>General gvt support</b>						
<b>legislative board</b>						
personal services	A1010.1	\$ 8,019.00	\$8,343.98	\$ 8,260.00	\$8,508.00	3%
equipment	A1010.2	\$ -	\$0.00	\$ -		N/A
contractual expense	A1010.4	\$ 500.00	\$0.00	\$ 500.00	\$500.00	0%
<b>total</b>	<b>A1110.0</b>	<b>\$ 8,286.00</b>	<b>\$8,343.98</b>	<b>\$ 8,760.00</b>	<b>\$9,008.00</b>	<b>6%</b>
<b>Municipal court</b>						
personal services	A1110.1	\$ 18,402.00	\$17,620.00	\$ 18,954.00	\$18,954.00	0%
equipment	A1110.2	\$ -	\$0.00	\$ -		N/A
contractual expense	A1110.4	\$ 4,616.04	\$4,616.04	\$ 4,140.00	\$4,140.00	0%
<b>total</b>	<b>A1110.0</b>	<b>\$ 22,302.00</b>	<b>\$22,236.04</b>	<b>\$ 23,094.00</b>	<b>\$23,094.00</b>	<b>0%</b>
<b>supervisor</b>						
personal services	A1220.1	\$ 18,980.00	\$18,967.00	\$ 19,550.00	\$20,137.00	3%
equipment	A1220.2	\$ 1,500.00	\$1,448.98	\$ 1,500.00	\$1,500.00	0%
contractual expense	A1220.4	\$ 1,500.00	\$910.93	\$ 1,500.00	\$1,500.00	0%
<b>total</b>	<b>A1220.0</b>	<b>\$ 21,430.00</b>	<b>\$21,326.91</b>	<b>\$ 22,550.00</b>	<b>\$23,137.00</b>	<b>5%</b>
<b>auditor</b>						
contractual expense	A1320.4	\$ 11,000.00	\$11,000.00	\$ 12,000.00	\$13,000.00	9%
<b>total</b>	<b>A1320.0</b>	<b>\$ 11,000.00</b>	<b>\$11,000.00</b>	<b>\$ 12,000.00</b>	<b>\$13,000.00</b>	<b>9%</b>
<b>budget</b>						
personal services	A1340.1	\$ 3,000.00	\$3,000.00	\$ 3,100.00	\$3,193.00	3%
contractual expense	A1340.4	\$ -	\$0.00	\$ -		N/A
<b>total</b>	<b>A1340.0</b>	<b>\$ 3,000.00</b>	<b>\$3,000.00</b>	<b>\$ 3,100.00</b>	<b>\$3,193.00</b>	<b>3%</b>
<b>assessment</b>						
personal services	A1355.1	\$ 18,735.00	\$18,735.00	\$ 19,297.00	\$19,876.00	3%
equipment	A1355.2	\$ 200.00	\$0.00	\$ 200.00	\$200.00	0%
contractual expense	A1355.4	\$ 2,400.00	\$2,169.88	\$ 2,400.00	\$2,400.00	0%
<b>total</b>	<b>A1355.0</b>	<b>\$ 21,335.00</b>	<b>\$20,904.88</b>	<b>\$ 21,897.00</b>	<b>\$22,476.00</b>	<b>3%</b>
<b>clerk</b>						
personal services	A1410.1	\$ 35,000.00	\$34,748.00	\$ 36,050.00	\$37,132.00	3%
equipment	A1410.2	\$ -	\$0.00	\$ 600.00	\$600.00	N/A
contractual expense	A1410.4	\$ 3,200.00	\$3,200.00	\$ 3,840.00	\$3,840.00	0%
<b>total</b>	<b>A1410.0</b>	<b>\$ 37,100.00</b>	<b>\$37,948.00</b>	<b>\$ 40,490.00</b>	<b>\$41,572.00</b>	<b>3%</b>
<b>law</b>						
contractual expense	A1420.4	\$ 7,085.20	\$7,085.20	\$ 4,000.00	\$4,000.00	0%
<b>total</b>	<b>A1420.0</b>	<b>\$ 7,085.20</b>	<b>\$7,085.20</b>	<b>\$ 4,000.00</b>	<b>\$4,000.00</b>	<b>0%</b>
<b>opp. Of plant/bldgs</b>						
personal services	A1620.1	\$ 24,500.00	\$22,966.50	\$ 19,055.00	\$25,055.00	24%
equipment	A1620.2	\$ -	\$0.00	\$ -		N/A
depreciation	A1620.3	\$ -	\$0.00	\$ -		N/A
contractual expense	A1620.4	\$ 34,289.20	\$34,289.20	\$ 34,000.00	\$34,000.00	0%
<b>total</b>	<b>A1620.0</b>	<b>\$ 51,000.00</b>	<b>\$57,255.70</b>	<b>\$ 53,055.00</b>	<b>\$59,055.00</b>	<b>4%</b>
<b>central communications</b>						
contractual expense	A1650.4	\$ 12,600.00	\$10,906.17	\$ 12,600.00	\$12,600.00	0%
<b>total</b>	<b>A1650.0</b>	<b>\$ 12,600.00</b>	<b>\$10,906.17</b>	<b>\$ 12,600.00</b>	<b>\$12,600.00</b>	<b>0%</b>
<b>central print/mail</b>						
contractual expense	A1670.4	\$ 4,800.00	\$2,985.99	\$ 4,800.00	\$4,800.00	0%
<b>total</b>	<b>A1670.0</b>	<b>\$ 4,800.00</b>	<b>\$2,985.99</b>	<b>\$ 4,800.00</b>	<b>\$4,800.00</b>	<b>0%</b>
<b>special items</b>						
unallocated ins.	A1910.4	\$ 53,773.00	\$53,773.00	\$ 45,000.00	\$55,000.00	22%
municipal assn. dues	A1920.4	\$ 1,000.00	\$899.00	\$ 1,000.00	\$1,000.00	0%
shared services	A1989.4	\$ -	\$0.00	\$ -		N/A
contingent acct	A1990.4	\$ 10,000.00	\$2,246.24	\$ 10,000.00	\$10,000.00	0%
<b>total</b>		<b>\$ 60,000.00</b>	<b>\$56,918.24</b>	<b>\$ 56,000.00</b>	<b>\$66,000.00</b>	<b>18%</b>
<b>general gvt. support totals</b>		<b>\$ 255,198.00</b>	<b>\$226,535.00</b>	<b>\$ 262,346.00</b>	<b>\$281,935.00</b>	<b>2%</b>

Public safety

traffic control

contractual expense	A3310.4	\$	3,500.00	\$550.40	\$	3,500.00	\$0.00	0%
total	A3310.0	\$	3,500.00	\$550.40	\$	3,500.00	\$0.00	0%

control of dogs

personal services	A3510.1	\$	5,510.00	\$5,510.00	\$	5,675.00	\$5,845.00	3%
contractual expense	A3510.4	\$	3,650.00	\$2,100.00	\$	3,650.00	\$3,650.00	0%
total	A3510.0	\$	9,000.00	\$7,610.00	\$	9,325.00	\$9,495.00	4%

safety insp.

personal services	A3620.1	\$	-	\$0.00	\$	-		N/A
contractual expense	A3620.4	\$	-	\$0.00	\$	-		N/A
total	A3620.0	\$	-	\$0.00	\$	-		N/A

other public safety

equipment	A3989.2	\$	-	\$0.00	\$	-		
contractual expense	A3989.4	\$	250.00	\$0.00	\$	250.00	\$250.00	0%
total	A3989.0	\$	250.00	\$0.00	\$	250.00	\$250.00	0%

public safety totals

		\$	12,750.00	\$10,930.00	\$	13,075.00	\$9,745.00	-25%
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Health

registrar of vital stat.

personal services	A4020.1	\$	450.00	\$450.00	\$	464.00	\$478.00	3%
total	A4020.0	\$	450.00	\$450.00	\$	464.00	\$478.00	3%

med. Health center

equipment	A4560.2	\$	-	\$0.00	\$	-		N/A
contractual expense	A4560.4	\$	-	\$0.00	\$	-		N/A
total	A4560.0	\$	-	\$0.00	\$	-		N/A

health totals

		\$	400.00	\$0.00	\$	464.00	\$478.00	3%
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Transportation

Highway adm.

personal services	A5010.1	\$	55,210.00	\$55,210.00	\$	56,866.00	\$58,572.00	3%
equipment	A5010.2	\$	-	\$0.00	\$	-		N/A
contractual expense	A5010.4	\$	500.00	\$487.02	\$	500.00	\$500.00	0%
total	A5010.0	\$	54,100.00	\$55,697.02	\$	57,366.00	\$59,072.00	6%

garage & pit

personal services	A5132.1	\$	6,000.00	\$6,000.00	\$	6,000.00	\$0.00	0%
equipment	A5132.2	\$	-	\$0.00	\$	-		N/A
contractual expense	A5132.4	\$	20,800.00	\$20,604.03	\$	20,800.00	\$0.00	0%
total	A5132.0	\$	26,800.00	\$26,604.03	\$	26,800.00	\$0.00	0%

sidewalks

contractual expense	A5410.4	\$	-	\$0.00	\$	-		N/A
total	A5410.0	\$	-	\$0.00	\$	-		N/A

other transport  
safety program

equipment	A5680.2	\$	-	\$0.00	\$	-		N/A
contractual expense	A5680.4	\$	5,000.00	\$4,362.29	\$	5,000.00	\$0.00	0%
total	A5680.0	\$	5,000.00	\$4,362.29	\$	5,000.00	\$0.00	0%

other transport  
cap. Outlay

equipment	A5989.2							
total	A5989.0							

transportation totals

		\$	85,900.00	\$81,531.00	\$	89,166.00	\$59,072.00	-36%
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**Economic assistance  
and opportunity**

**veterans services**

contractual expense	A6510.4	\$	-	\$0.00	\$	-	\$1,000.00	N/A
total	A5910.0	\$	-	\$0.00	\$	-	\$1,000.00	N/A

**programs for aging**

contractual expense	A6772.4	\$	-	\$0.00	\$	-		N/A
total	A6772.0	\$	-	\$0.00	\$	-		N/A

**economic assistance  
& opportunity totals**

		\$	-	\$0.00	\$	-	\$1,000.00	N/A
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**Culture & rec.**

**playgrounds & rec.  
centers**

personal services	A7140.1	\$	2,000.00	\$420.00	\$	2,000.00	\$2,000.00	0%
equipment	A7140.2	\$	-	\$0.00	\$	-		N/A
contractual expense	A7140.4	\$	6,094.25	\$6,094.25	\$	3,000.00	\$3,000.00	0%
total	A7140.0	\$	8,094.25	\$6,514.25	\$	5,000.00	\$5,000.00	0%

**youth programs**

personal services	A7310.1	\$	-	\$0.00	\$	-		N/A
contractual expense	A7310.4	\$	9,000.00	\$0.00	\$	10,000.00	\$10,000.00	0%
total	A7310.0	\$	9,000.00	\$0.00	\$	10,000.00	\$10,000.00	0%

**childrens rec. fund**

contractual expense	A7311.4	\$	-	\$0.00	\$	-		
total	A7311.0	\$	-	\$0.00	\$	-		

**library**

equip./cap. Outlay	A7410.2	\$	-	\$0.00	\$	-		N/A
total	A7410.0	\$	-	\$0.00	\$	-		N/A

**museum**

equipment	A7450.4	\$	-	\$0.00	\$	-		N/A
total	A7450.0	\$	-	\$0.00	\$	-		N/A

**historian**

personal services	A7510.1	\$	1,400.00	\$1,399.96	\$	1,400.00	\$1,400.00	0%
contractual expense	A7510.4	\$	500.00	\$0.00	\$	500.00	\$500.00	0%
total	A7510.0	\$	1,800.00	\$1,399.96	\$	1,900.00	\$1,900.00	0%

**celebrations**

contractual expense	A7550.4	\$	6,825.48	\$6,825.48	\$	5,400.00	\$3,500.00	-35%
total	A7550.0	\$	6,825.48	\$6,825.48	\$	5,400.00	\$3,500.00	-35%

**other culture &  
capital outlay**

personal services	A7997.1	\$	-	\$0.00	\$	-		N/A
contractual expense	A7997.4	\$	-	\$0.00	\$	-		N/A
total	A7997.0	\$	-	\$0.00	\$	-		N/A

**culture & rec. totals**

		\$	21,700.00	\$7,877.00	\$	22,300.00	\$20,400.00	5%
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**community services**

**planning**

contractual expense	A8020.4	\$	500.00	\$0.00	\$	500.00	\$500.00	0%
total	A8020.0	\$	500.00	\$0.00	\$	500.00	\$500.00	0%

**code enforcement**

personal services	A8664.1	\$	10,660.00	\$10,660.00	\$	10,980.00	\$11,309.00	3%
contractual expense	A8664.4	\$	600.00	\$0.00	\$	600.00	\$600.00	0%
total	A8664.0	\$	11,260.00	\$10,660.00	\$	11,580.00	\$11,909.00	3%

**emergency disaster  
work**

contractual expense	A8760.4	\$	-	\$0.00	\$	-		N/A
total	A8760.0	\$	-	\$0.00	\$	-		N/A

**cemeteries**

personal services	A8810.1	\$	1,500.00	\$285.00	\$	1,500.00	\$1,500.00	0%
contractual expense	A8810.4	\$	1,250.00	\$1,000.00	\$	1,250.00	\$1,350.00	7%
total	A8810.0	\$	2,350.00	\$1,285.00	\$	2,750.00	\$2,850.00	0%

community services totals		\$ 13,800.00	\$11,226.00	\$ 14,830.00	\$15,259.00	3%
<b>undistributed employee benefits</b>						
state retirement	A9010.8	\$ 18,000.00	\$14,117.00	\$ 18,000.00	\$18,000.00	0%
social security	A9030.8	\$ 18,000.00	\$17,191.00	\$ 18,000.00	\$18,540.00	3%
workers comp.	A9040.8	\$ -	\$0.00	\$ -		N/A
life ins.	A9045.8	\$ -	\$0.00	\$ -		N/A
unemployment ins.	A9050.8	\$ -	\$0.00	\$ -		N/A
disability ins.	A9055.8	\$ -	\$0.00	\$ -		N/A
hospital/med. ins.	A9060.8	\$ 65,000.00	\$61,590.82	\$ 66,300.00	\$67,626.00	2%
other employee ben.	A9089.8	\$ -		\$ -		N/A
total employee ben.	A9199.0	\$ 96,000.00	\$92,898.82	\$ 102,300.00	\$104,166.00	2%
undistributed employee ben. Totals		\$ 96,000.00	\$88,358.00	\$ 102,300.00	\$104,166.00	2%
total app. With out transfer or debt svc.		\$ 485,748.00	\$426,457.00	\$ 504,481.00	\$492,055.00	-4%
<b>transfers to other funds</b>						
to highway	A9901.8	\$ -	\$0.00	\$ -		N/A
to Russell light	A9901.9	\$ -	\$0.00	\$ -		N/A
to cap. Hwy.	A9901.903	\$ -	\$0.00	\$ -		N/A
to Russell library	A9901.904	\$ -	\$0.00	\$ -		N/A
To cap. town hall	A9950.9	\$ -	\$0.00	\$ -		N/A
transfer total	A9901.0	\$ -	\$0.00	\$ -		N/A
<b>Debt service principal</b>						
BAN (lift)	A9730.6	\$ -	\$0.00	\$ -		
total	A9730.0	\$ -	\$0.00	\$ -		#DIV/0!
<b>intrest</b>						
BAN (lift)	A9730.7	\$ -	\$0.00	\$ -		
total	A9730.0	\$ -	\$0.00	\$ -		-1%
total app. With transfer & debt srv.		\$ 485,748.00	\$426,457.00	\$ 504,481.00	\$492,055.00	4%

2026 general fund revenue

	general fund acct. name	code	2024 projected revenue	2024 actual	2025 projected revenue	2026 projected	% change
<b>local sources</b>							
<b>property tax</b>							
	property tax	A1001	\$ 218,901.00	\$218,901.00	\$ 230,005.00	\$179,773.00	-22%
<b>other tax items</b>							
	other pmts. In lieu of tax	A1081	\$ 110.00	\$0.00	\$ 110.00	\$110.00	0%
	other tax items	A1089	\$ 2,500.00	\$1,923.93	\$ 2,500.00	\$2,500.00	0%
	intrest & penalties on real property tax	A1090	\$ 5,000.00	\$4,880.55	\$ 2,750.00	\$4,000.00	0%
	non property tax distribution by county	A1120	\$ 205,000.00	\$276,771.36	\$ 209,500.00	\$240,925.00	15%
	<b>total</b>		\$ 199,610.00	\$283,575.84	\$ 210,360.00	\$247,535.00	5%
<b>departmental income</b>							
	tax collection fee	A1232	\$ -		\$ -		N/A
	clerk fees	A1255	\$ 1,500.00	\$1,322.79	\$ 1,500.00	\$1,300.00	-13%
	charges for dem.	A1570	\$ -		\$ -	\$0.00	N/A
	youth services/other gvts	A2350	\$ -		\$ -	\$0.00	N/A
	<b>total</b>		\$ 1,500.00	\$1,322.79	\$ 1,500.00	\$1,300.00	0%
<b>use of money &amp; property</b>							
	intrest/earning	A2401	\$ 75.00	\$8.67	\$ 75.00	\$75.00	0%
	property rental	A2410	\$ -		\$ -	\$0.00	
	property rental other gvts	A2412	\$ 5,780.00	\$8,250.00	\$ 5,780.00	\$7,225.00	25%
	<b>total</b>		\$ 5,855.00	\$8,258.67	\$ 5,855.00	\$7,300.00	0%
<b>licences/permits</b>							
	game of chance licence	A2530	\$ -		\$ -	\$0.00	N/A
	bingo licence	A2540	\$ -		\$ -	\$0.00	N/A
	dog licence	A2544	\$ 1,000.00	\$686.00	\$ 1,000.00	\$1,000.00	0%
	bldg. permits	A2555	\$ 500.00	\$1,675.00	\$ 500.00	\$500.00	0%
	permits other	A2590	\$ -		\$ -	\$0.00	N/A
	<b>total</b>		\$ 1,500.00	\$2,361.00	\$ 1,500.00	\$1,500.00	0%
<b>finest/forfeitures</b>							
	finest & forfeited bail	A2610	\$ 5,500.00	\$3,708.50	\$ 5,500.00	\$4,400.00	-20%
	finest & pending dog cases	A2611	\$ -		\$ -	\$0.00	N/A
	forfeiture of deposits	A2620	\$ -		\$ -	\$0.00	N/A
	<b>total</b>		\$ 5,500.00	\$3,708.50	\$ 5,500.00	\$4,400.00	0%
<b>sales of property &amp; comp. for loss</b>							
	sales of equipment	A2665	\$ -		\$ -	\$0.00	N/A
	insurance recoveries	A2680	\$ -	\$3,997.17	\$ -	\$0.00	N/A
	<b>total</b>		\$ -		\$ -	\$0.00	N/A
<b>miscellaneous</b>							
	refund of prior year exp.	A2701	\$ -	\$400.00	\$ -	\$0.00	N/A
	gifts & donations	A2705	\$ 1,000.00	\$660.00	\$ 1,000.00	\$1,000.00	0%
	childrens rec donations	A2706	\$ -		\$ -	\$0.00	N/A
	grants from local gvts	A2707	\$ -		\$ -	\$0.00	N/A
	other	A2770	\$ -	\$1,899.54	\$ -	\$0.00	N/A
	<b>total</b>		\$ 1,000.00	\$2,559.54	\$ 1,000.00	\$1,000.00	0%
<b>interfund transfers</b>							
	interfund transfers	A5031	\$ -		\$ -		N/A
<b>local source total: local source total</b>							
		A2999	\$ 214,965.00	\$296,828.00	\$ 225,715.00	\$263,035.00	2%
<b>state aid</b>							
	per capita	A3001	\$ 20,000.00	\$20,115.00	\$ 20,000.00	\$20,000.00	0%
	morgage tax	A3005	\$ 15,000.00	\$6,834.83	\$ 15,000.00	\$15,000.00	0%
	court facilities	A3021	\$ -		\$ -		N/A

7

	programs for the aging	A3772	\$	-		\$	-		N/A
	real prop. Tax admin.	A3040	\$	-		\$	-		N/A
	youth programs	A3820	\$	-		\$	-		N/A
	capital projects	A3097	\$	-		\$	-		N/A
	conservation	A3910	\$	-		\$	-		N/A
total	state aid total	A3999	\$	27,000.00	\$26,949.83	\$	35,000.00	\$35,000.00	0%
federal aid									
	gen. gvt. Capital projects	A4097	\$	-		\$	-		N/A
	public works	A4750	\$	-		\$	-		N/A
	emergency disaster	A4785	\$	-		\$	-		N/A
	fed. Aid totals	A4999	\$	-		\$	-		N/A
bond anticipation notes									
	ban	A5730	\$	-		\$	-		N/A
	total bans	A5731	\$	-		\$	-		N/A
total estimated rev.									
w/o prop tax	total est. w/o prop tax		\$	241,965.00	\$296,828.00	\$	260,715.00	\$298,035.00	2%
	total rev w/ prop. total w/prop. Tax		\$	477,163.00	\$203,783.00	\$	479,625.00	\$477,808.00	3%

2026 Highway Appropriations

highway account name	code	budgeted 2024	spent 2024	budgeted 2025	budget 2026	% cng
<b>traffic control</b>						
contractual expense	DA3310.4				\$3,500.00	
total					\$3,500.00	
<b>general repairs</b>						
personal services (include	DA5110.1	\$ 173,257.00	\$ 170,633.74	\$ 178,455.00	\$183,808.00	3%
equipment	DA5110.2	\$ -	\$ -	\$ -		N/A
contractual expense	DA5110.4	\$ 88,000.00	\$ 88,000.00	\$ 88,000.00	\$88,000.00	0%
total	DA5110.0	\$ 261,257.00	\$ 258,633.74	\$ 266,455.00	\$271,808.00	2%
<b>improvements</b>						
personal services	DA5112.1	\$ -	\$ -			
contractual expense	DA5112.4	\$ -	\$ -			
total	DA5112.0	\$ -	\$ -			
<b>bridges</b>						
personal services	DA5120.1	\$ 6,232.00	\$ 5,625.46	\$ 6,232.00	\$6,232.00	0%
equipment	DA5120.2	\$ -	\$ -	\$ -		N/A
contractual expense	DA5120.4	\$ 6,000.00	\$ 11,085.28	\$ 6,720.00	\$6,500.00	-3%
total	DA5120.0	\$ 12,232.00	\$ 16,710.74	\$ 12,952.00	\$12,732.00	-1%
<b>machinery</b>						
personal services	DA5130.1	\$ 62,872.00	\$ 59,884.76	\$ 64,758.00	\$66,700.00	3%
equipment	DA5130.2	\$ -	\$ -	\$ -		N/A
contractual expense	DA5130.4	\$ 95,000.00	\$ 93,239.99	\$ 98,500.00	\$98,500.00	0%
total	DA5130.0	\$ 157,872.00	\$ 153,124.75	\$ 163,258.00	\$165,200.00	2%
<b>Garage and Pit</b>						
Personal Service	DA5132.1	\$ -	\$ -	\$ -	\$1,000.00	
Contractual Expense	DA5132.4	\$ -	\$ -	\$ -	\$20,800.00	0%
total		\$ -	\$ -	\$ -	\$21,800.00	
<b>miscellaneous (brush/ weeds)</b>						
personal services	DA5140.1	\$ 15,708.00	\$ 15,076.48	\$ 16,179.00	\$16,664.00	3%
equipment	DA5140.2	\$ -	\$ -	\$ -		N/A
contractual expense	DA5140.4	\$ 1,100.00	\$ 807.03	\$ 1,100.00	\$1,100.00	0%
total	DA5140.0	\$ 16,808.00	\$ 15,883.51	\$ 17,279.00	\$17,764.00	3%
<b>snow removal</b>						
personal services	DA5142.1	\$ 100,580.00	\$ 97,972.41	\$ 103,598.00	\$106,705.00	3%
equipment	DA5142.2	\$ -	\$ -	\$ -		N/A
contractual expense	DA5142.4	\$ 84,000.00	\$ 73,759.88	\$ 84,000.00	\$84,000.00	0%
total	DA5142.0	\$ 184,580.00	\$ 171,732.29	\$ 187,598.00	\$190,705.00	2%
<b>services for other gvts</b>						
personal services	DA5148.1	\$ -	\$ -	\$ -		N/A
equipment	DA5148.2	\$ -	\$ -	\$ -		N/A
contractual expense	DA5148.4	\$ 4,500.00	\$ 4,469.00	\$ 4,500.00	\$4,500.00	0%
total	DA5148.0	\$ 4,500.00	\$ 4,469.00	\$ 4,500.00	\$4,500.00	0%
<b>Safety Program</b>						
Equipment	DA5680.2					
contractual expense	DA5680.4				\$5,000.00	
total					\$5,000.00	
<b>employee benefits</b>						
state retirement	DA9010.8	\$ 53,000.00	\$ 46,471.00	\$ 53,000.00	\$53,000.00	0%
social security	DA9030.8	\$ 27,500.00	\$ 26,663.56	\$ 27,500.00	\$28,050.00	2%
disability insurance	DA9055.8	\$ -	\$ -	\$ -		N/A
medical insurance	DA9060.8	\$ 155,000.00	\$ 169,197.81	\$ 159,650.00	\$175,615.00	10%
other employee benefits	DA9089.8	\$ -	\$ -	\$ -		N/A
total		\$ 235,500.00	\$ 242,332.37	\$ 240,150.00	\$256,665.00	3%
<b>new truck</b>						
new truck unexpended	5130.3	\$ 50,000.00	\$ -	\$ 50,000.00	\$50,000.00	N/A
	5130.3	\$ -	\$ 100,000.00	\$ -	\$100,000.00	N/A

Equipment DA600	5130.2		\$ 28,586.00					
equipment	5130.2	\$ 50,000.00	\$ 41,645.00	\$ 50,000.00	\$ 50,000.00	N/A		
equipment unexpended	5130.2	\$ -	\$ 50,000.00	\$ -	\$ 50,000.00	N/A		
<b>new equip totals</b>		<b>\$ 100,000.00</b>	<b>\$ 170,231.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>0%</b>		
<b>debt service principal</b>								
bond anticipation notes	DA9730.6	\$ -	\$ -	\$ -	\$ -	N/A		
total		\$ -	\$ -	\$ -	\$ -	N/A		
<b>debt service interest</b>								
bond anticipation notes	DA9730.7	\$ -	\$ -	\$ -	\$ -	N/A		
total		\$ -	\$ -	\$ -	\$ -	N/A		
<b>totals w/out transfers out</b>		<b>\$ 972,749.00</b>	<b>\$ 933,182.40</b>	<b>\$ 992,192.00</b>	<b>\$ 1,049,674.00</b>	<b>6%</b>		
<b>totals w/out transfers out</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0.00</b>	<b>0%</b>		<b>\$19,443</b>
<b>transfers to other funds</b>								
hwy capital projects	DA9950.0	\$ -		\$ -				
equipment roll over					\$ 50,000.00			
new truck roll over					\$ 100,000.00			
<b>total appropriations w/transfers</b>		<b>\$ 952,300.00</b>	<b>\$ 1,003,982.00</b>	<b>\$ 992,192.00</b>	<b>\$ 1,049,674.00</b>			

2026 Highway revenues

highway fund acct name	code	2024 projected	2024 actual revenue	2025 projected	2026 projected	% change
<b>local sources</b>						
<b>property taxes</b>						
property tax	DA1001	\$ 735,524.00	\$ 735,524.00	\$ 760,720.00	\$816,828.00	8%
<b>other items</b>						
sales tax	DA1120	\$ 215,000.00	\$ 215,000.00	\$ 215,000.00	\$215,000.00	0%
winter maint. Contracts	DA2300	\$ -	\$ -	\$ -		
roads & bridges, other gvt	DA2306	\$ 4,500.00	\$ 4,500.00	\$ 4,500.00	\$4,500.00	0%
misc. revenues, other gvt	DA2389	\$ -	\$ 4,030.33	\$ -		
intrest/earnings	DA2401	\$ 75.00	\$ -	\$ 75.00	\$75.00	0%
sale of excess materials	DA2650	\$ 150.00	\$ -	\$ 150.00	\$150.00	0%
sale other	DA2655	\$ 2,500.00	\$ 1,455.80	\$ 2,500.00	\$2,500.00	0%
sale equipment	DA2665	\$ -	\$ 25,915.00	\$ -	\$0.00	
refund prior years expens	DA5130.4					
comp. for loss	DA2680	\$ -	\$ -	\$ -	\$0.00	
misc. revenues, other gvt	DA2770	\$ -	\$ -	\$ -	\$0.00	
refund prior years expens	DA2771	\$ -	\$ -	\$ -	\$0.00	
<b>total</b>		<b>\$ 222,225.00</b>	<b>\$ 250,901.13</b>	<b>\$ 222,225.00</b>	<b>\$222,225.00</b>	<b>0%</b>
<b>local sources total</b>						
<b>state aid</b>						
chips	DA3501	\$ -	\$ -	\$ -		
<b>total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>federal aid</b>						
fema major storm aid	DA4785	\$ -	\$ -	\$ -		
<b>total</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>		
<b>federal aid total</b>						
interfund revenue	DA5031	\$ -	\$ -	\$ -		
<b>total estimated revenues w/out property tax</b>		<b>\$ 222,225.00</b>	<b>\$ 250,901.13</b>	<b>\$ 222,225.00</b>	<b>\$222,225.00</b>	<b>0%</b>
<b>total revenues w/property tax</b>		<b>\$ 940,800.00</b>	<b>\$ 943,367.00</b>	<b>\$ 957,774.00</b>	<b>\$1,039,053.00</b>	<b>8%</b>

2026 Capital improvements appropriations

capital imp. Fund code	budgeted 2024	spent 2024	budgeted 2025	budget 2026	% change
road improvements & equipment					
personal services H5112.1	\$ -	\$0.00	\$ -	\$ -	
contractual expe H5112.4	\$ 191,720.00	\$191,720.00	\$ 191,720.00	\$191,720.00	0%
spicer rd bridge c H5112.5	\$ -	\$0.00	\$ -	\$ -	
total H5112.0	\$ 191,720.00	\$191,720.00	\$ 191,720.00	\$191,720.00	0%
machinery					0%
<b>total appropriations</b>	<b>\$ 191,720.00</b>		<b>\$ 191,720.00</b>		<b>0%</b>

12



Equalized Total Assessed Value 230,680,364

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	966,136	0.42
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	5	36,880,455	15.99
13100	CO - GENERALLY	RPTL 406(1)	2	2,365,909	1.03
13500	TOWN - GENERALLY	RPTL 406(1)	16	3,433,636	1.49
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	2,594,757	1.12
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	5	1,067,955	0.46
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	2	17,360,227	7.53
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	1,061,364	0.46
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	6	575,000	0.25
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	6	58,409	0.03
28550	NOT-FOR-PROFIT HOUS CO-SR CITS	RPTL 422	1	1,217,500	0.53
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	3	223,514	0.10
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	25	283,998	0.12
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	33	650,902	0.28
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	29	914,880	0.40
41153	COLD WAR VETERANS (10%)	RPTL 458-b	5	40,000	0.02
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	63,045	0.03
41691	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	7	21,000	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	15	410,818	0.18
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	23	349,486	0.15
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	47,734	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	255,800	0.11
41803	PERSONS AGE 65 OR OVER	RPTL 467	9	196,393	0.09
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	9	314,818	0.14
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	13,636	0.01
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	8	1,040,066	0.45
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	9	1,267,189	0.55
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	14	2,415,889	1.05

Equalized Total Assessed Value 230,680,364

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	6	116,136	0.05
<b>Total Exemptions Exclusive of System Exemptions:</b>			256	76,206,652	33.04
<b>Total System Exemptions:</b>			0	0	0.00
<b>Totals:</b>			256	76,206,652	33.04

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

Client:	100120	TOWN OF RUSSELL	Phone:		
Address:	TESS EELLS PO BOX 628 RUSSELL, NY 13684 Tel: 315 347-2358				
Ad #:	19507				
Sales Rep.:	W220	Angel Spencer	Phone:	315-661-2457	
			Fax:	(315) 661-2521	
Class.:					
Publications:	Watertown Daily Times				
Class.:	ANNOUNCEMENTS --> Announcements				
Publications:	Watertown Daily Times				
Start Date:	10/28/2025		End Date:	10/28/2025	
P.O. #:					
Paid Amount:					
Total Price:	<table border="1"><tr><td>\$ 114.06</td></tr></table>				\$ 114.06
\$ 114.06					

**PREVIEW**

**LEGAL NOTICE:**

Notice is hereby given, that the Town Board, Town of Russell has completed the Preliminary Budget for the year 2026, beginning the first day of January 2026 and that it is on file in the Town Clerks Office at Russell, where it is available for inspection Monday thru Friday from 9:00am – 4:00pm.

Further notice is hereby given, that the Town Board, Town of Russell will meet, and review said Preliminary Budget and hold a public hearing there on November 5, 2025, at the Russell Town Hall @ 6:00 pm and that at such a hearing, any person may be heard in favor or against any item there it contained.

Pursuant to section 113 of the Town Law the proposed salaries of the following Town Officials are hereby specified as follows:

Supervisor:	\$ 11,875.00
Clerk / Tax Collector:	\$ 33,076.00
Highway Superintendent:	\$ 58,572.00
Municipal Judge:	\$ 12,308.00
Board Member (each):	\$ 2,126.00
Committee Chair: (each):	\$ .00
Committee Member (each):	\$ .00

The Town Board will meet at 6:00 pm and vote at 6:30 pm to finalize the proposed Preliminary Budget for the year 2026.

Darcie Cross  
Russell Town Clerk

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Darcie Cross  
Russell Town Clerk