Town of Russell 2027 Proposed Budget

		Jan-Sept 2026	Budget 2026	Projected Rev & Exp Oct-Dec 2026	Year End 2026	2027 Budget	Explainations
4-1000	**Intergovernmental Revenues**						
4-1100	State Shared Revenues	$24,104	$180,224	$153,190	$177,294	$184,009	Per State
	LRIP TRIPD Road Grant	$0	$0	$0	$0	$0	
4-1101	Pymnt for Munincipal Services	$0	$0	$0	$0	$0	
4-1110	Property Tax Income - Levy	$85,157	$132,573	$50,532	$135,688	$172,060	**Per Levy Worksheet**
4-1111	Exempt Computer Aid	$4	$4	$0	$4	$4	Per State
4-1112	Omitted Taxes	$0	$0	$0	$0	$0	None expected
4-1113	Personal Property Tax Aids	$498	$498	$0	$498	$175	Per State
4-1114	Other Tax Collections	$0	$0	$0	$0	$0	None expected
4-1115	Lottery Credit	$2,709	$4,989	$0	$2,709		**Will not have till November 20th**
4-1150	State Road Aids	$57,091	$71,439	$19,030	$76,121	$78,408	Per State estimate
4-1201	Tribal Extrodinary Services	$0	$0	$0	$0	$0	None expected
4-1210	Tripp Funding	$0	$0	$0	$0	$0	None expected
4-1225	State Excise Fuel Tax Refund	$1,073	$690	$0	$1,073	$1,073	Same as last yr actual
4-1226	State Sales Tax Retained	$0	$80	$0	$0	$0	
4-1227	Room Tax	$0	$3,500	$0	$0	$3,500	New Based on Last Year Budget
4-1250	Fire Dues	$1,852	$1,398	$0	$1,852	$1,852	Same as last yr actual
4-1300	DNR in Lieu PILT 70.113	$7	$7	$0	$7	$7	Same as last yr actual
4-1310	MFL/FC Withdrawal Fees	$0	$0	$0	$0	$0	None planned
4-1501	CF FC MFL paymnts	$0	$4,995	$0	$0	$0	
4-1550	County Forest Timber Sales	$14,224	$0	$0	$14,224	$11,000	Per Jason at the county
4-1555	County Forest Timber Law Pymnt	$0	$0	$0	$0	$0	
4-1656	County Forest Road Grant	$0	$5,500	$0	$0	$5,500	Based on last yr Budget
4-1600	Managed Forest/FC Tax Revenue	$0	$7,271	$0	$0	$0	based on last yr actual
4-1657	County Grants	$0	$0	$0	$0	$0	None expected
4-1653	State Grants	$34,200	$0	$0	$34,200	$0	None expected
4-1652	DNR Recycling Grant-Flow Thru	$8,986	$8,989	$0	$8,986	$8,986	based on last yr actual
4-1655	Federal Grants	$0	$0	$0	$0	$0	None expected
4-1650	Other Intergovernmental Revenues	$4,389	$820	$0	$4,389		
	EMS PAP					$16,585	Funding from County to help hire EMS
	Total Intergovernmental Revenues	**$234,294**	**$422,977**	**$222,753**	**$457,046**	**$483,159**	**Total Without Lottery Credit**

Town of Russell 2027 Proposed Budget

		Jan-Sept 2026	Budget 2026	Projected Rev & Exp Oct-Dec 2026	Year End 2026	2027 Budget	Explainations	
4-2000	**Licenses & Permits**							
4-2100	Liquor & Beer	$3,025	$2,600	$0	$3,025	$3,025	based on last yr actual	
4-2101	Operator	$1,000	$1,592	$82	$1,082	$1,110	based on last yr actual	
4-2102	Tobacco	$300	$300	$0	$300	$300	based on last yr actual	
4-2103	License Publication Fees	$165	$165	$0	$165	$165	based on last yr actual	
4-2200	Dog Licenses	$53	$5	$0	$53	$53	based on last yr actual	
	Total Licenses & Permits	**$4,543**	**$4,662**	**$82**	**$4,625**	**$4,653**		**-0.19%**
4-3000	**Public Charges / Services**							
4-3100	Snow Plowing	$0	$21,330	$21,782	$21,782	$0	No Plowing 2027/2028	
4-3101	Town Sales-Residents & Public	$0	$0	$0	$0	$0	None anticipated	
4-3102	Community Center Hall Rental	$311	$750	$30	$341	$300	Estimated	
4-3103	Deposits - CC Rentals	$0	$0	$0	$0	$0	None anticipated	
4-3104	Late Fees/Interest	$0	$0	$0	$0	$0	None anticipated	
4-3105	Payroll Tax Over Pay Refund	$483	$0	$0	$483	$0		
	Total Public Charges / Services	**$794**	**$22,080**	**$21,812**	**$22,606**	**$300**		**-98.64%**
4-3200	**Little Sand Bay Rec Area**							
4-3201	Campground	$131,897	$85,000	$5,027	$136,923	$135,312	Based on last yr Actual	
4-3202	Boat Ramp Daily	$3,381	$3,000	$411	$3,792	$3,736	Based on last yr Actual	
4-3203	Boat Ramp Seasonal	$664	$1,800	$0	$664	$664	Based on last yr Actual	
4-3204	Ice Sales	$1,938	$3,100	$100	$2,038	$2,023	Based on last yr Actual	
4-3205	Shower Fees	$161	$1,600	$500	$661	$161	Based on last yr Actual	
4-3206	Reservations	$17,820	$9,100	$569	$18,389	$18,199	Based on last yr Actual	
4-3207	Wood Sales	$4,784	$6,500	$0	$4,784	$4,784	Based on last yr Actual	
4-3208	LSB Sanitary Dump Station se	$0	$0	$0	$0	$0		
	Total Little Sand Bay Rec Area	**$160,645**	**$110,100**	**$6,606**	**$167,251**	**$164,879**		**49.75%**
4-5000	**Miscellaneous Income**							
4-5100	Earned Interest Income	$2,463	$2,200	$696	$3,159	$2,200	Estimated	
4-5275	Other Income	$5,500	$0	$0	$5,500	$0	Insurance money to fix road	
4-5400	Fines, forfitures, Judgements	$0	$120	$0	$0	$120	Estimated	

Town of Russell 2027 Proposed Budget

		Jan-Sept 2026	Budget 2026	Projected Rev & Exp Oct-Dec 2026	Year End 2026	2027 Budget	Explainations
4-5450	Capitol Credits	$968	$2,700	$0	$968	$968	Midland (diesel/propane) Based on last year
4-5460	Refunds	$314	$0	$0	$314	$0	None planned
4-5470	Sale of Used Equipment	$0	$0	$0	$0	$0	None planned
4-6310	Insurance Recoveries	$0	$0	$0	$0	$0	None anticipated
4-9998	Loan Proceeds	$0	$0	$0	$0	$0	None planned
4-9999	Miscellaneous Income	$10	$0	$0	$10	$0	None planned
	Total Miscellaneous Income	**$9,255**	**$5,020**	**$696**	**$9,951**	**$3,288**	
	Total Income	**$409,531**	**$564,839**	**$251,949**	**$661,478**	**$656,279**	**16.19%**
6-0000	**Expenses**						
6-1000	**Cultural & Recreation Expenses**						
6-1100	**Campground Expenses**						
6-1125	Credit Card Fees	$1,642	$0	$550	$2,192	$6,600	**Estimate**
6-1150	Repairs & Maintenance	$1,261	$9,000	$0	$1,261	$9,000	Last year plus $2500 Shower doors
6-1200	Dues and Subscriptions	$709	$800	$490	$1,199	$800	Based on last yr Budget
6-1201	Firewood	$4,500	$4,600	$750	$5,250	$5,100	Based on last yr Budget +4%
6-1203	Ice Purchases	$1,749	$2,100	$0	$1,749	$2,100	Based on last yr Budget
6-1204	Promotional Expenses	$194	$560	$490	$684	$560	Based on last yr Budget
6-1300	Equipment Rental	$1,455	$2,700	$0	$1,455	$2,700	Based on last yr Budget +4%
6-1301	Host Services	$592	$1,000	$0	$592	$1,000	**Host For The Summer??**
6-1310	Wages Campground Attendents	$11,814	$3,000	$1,530	$13,344	$0	Judy
6-1315	Payroll Tax Exp - Campgrnd	$0	$477	$0	$0	$398	Estimated
6-1400	Insurance	$747	$350	$0	$747	$747	Estimated
6-1500	Telephone-internet	$1,926	$1,600	$600	$2,526	$2,550	**More to add Starlink**
6-1501	Garbage	$2,116	$7,000	$2,389	$4,506	$7,000	Based on last year budget
6-1502	Electric	$3,050	$4,200	$1,100	$4,150	$4,370	Based on last yr Budget + 4%
6-1503	Septic Pumping	$0	$290	$0	$0	$290	Based on last yr Budget + 4%
6-1600	Signs	$513	$150	$0	$513	$150	Based on last yr Budget
6-1650	Sales Tax Due LSB	$0	$0	$0	$0	$0	
6-1660	Refunds & Funds Exchange	$3,962	$1,200	$640	$4,602	$4,600	Based on last yr Actual
6-1670	Capital Improvements	$29	$0	$0	$29	$0	None planned

Town of Russell 2027 Proposed Budget

		Jan-Sept 2026	Budget 2026	Projected Rev & Exp Oct-Dec 2026	Year End 2026	2027 Budget	Explainations
	Total Campground Expenses	**$36,259**	**$39,027**	**$8,539**	**$44,798**	**$47,965**	**22.90%**
	General Governmental Expenses						
	Clerk / Treasurer Expenses						
6-1800	Legal and Accounting	$356	$0	$0	$356	$0	None planned
6-1900	License Fee	$121	$0	$0	$121	$0	None Planned
6-2000	Maintenance and Repairs	$0	$0	$0	$0	$0	None Planned
6-2100	Media Bookings	$52	$0	$0	$0	$52	Ashland Daily Press Liquor License
6-2110	Wages & Salaries Clerk	$15,470	$23,500	$5,077	$16,823	$25,000	Nancy
6-2111	Wages & Salaries Deputy Clerk	$13,464	$13,500	$0	$13,464	$0	No Deputy Clerk
6-2112	Wages & Salaries Treasurer	$4,065		$3,300	$3,300	$14,300	Lynnette
6-2120	Payroll Tax Expenses - Clerk	$1,676	$3,525	$454	$2,130	$1,840	Based on payroll
6-2115	Payroll Tax Expenses - Deputy Clerk	$318	$2,025	$0	$318	$0	No Deputy Clerk
	Payroll Tax Expenses - Treasurer	$318		$262	$0	$1,050	Based on Payroll
6-2121	Clerk Mileage and Expenses	$0	$1,600	$0	$0	$1,600	2 election, training
6-2127	Office Supplies	$1,785	$1,000	$200	$1,985	$1,000	Same as last yr budget
6-2128	Computer/Software Expense	$2,988	$2,100	$345	$3,333	$3,600	Virus/Office/Adobe/Account Edge Quick Books $150-$250 a month
6-2129	Checks/Forms/Envelopes	$753	$600	$0	$753	$600	Check envelopes, AR Statements
6-2130	IT Expenses	$0	$0	$0	$0	$0	None anticipated
6-2131	Website Expenses	$0	$2,700	$4,928	$4,928	$5,000	Hosting/Domain Reg only .gov change
6-2132	Copier Expense	$1,891	$1,500	$150	$2,041	$2,300	paper, service contract, toners, ink + 4%
6-2133	Telephone - internet	$1,456	$1,200	$519	$1,975	$2,100	This year yr actual + 4%
6-2140	Bank Fees	$20	$100	$30	$50	$120	Based on last Year Budget
6-2150	Postage & Delivery Expense	$1,795	$1,500	$195	$1,990	$2,000	780 just to lease the machine 195 quartly
6-2160	Training & Training Expense	$335	$0	$24	$359	$0	None anticipated
6-2170	Discounts & Late Fees	$0	$0	$0	$0	$0	None anticipated
	Total Clerk / Treasurer	**$46,862**	**$54,850**	**$15,484**	**$53,926**	**$60,562**	**10.41%**
6-2300	**Board Member Expenses**						

Town of Russell 2027 Proposed Budget

		Jan-Sept 2026	Budget 2026	Projected Rev & Exp Oct-Dec 2026	Year End 2026	2027 Budget	Explainations	
6-2310	Stipends Board	$5,910	$11,820	$5,910	$11,820	$11,820	Based on last yr Budget	
6-2320	Payroll Tax Expenses - Board	$0	$904	$904	$904	$904	Based on last yr Budget	
6-2340	Board Training & Expenses	$55	$100	$0	$55	$100	Board of Review	
	Total Board Member Expenses	**$5,965**	**$12,824**	**$6,814**	**$12,779**	**$12,824**		**0.00%**
6-2400	**Town Garage Expenses**							
6-2410	Improvements - TG	$0	$0	$0	$0	$2,000	Windows in Clerks Office	
6-2420	License and fees	$0	$40	$40	$40	$40	Water test	
6-2430	Repairs & Maintenance - TG	$36,576	$0	$0	$36,576	$0	None anticipated	
6-2440	Supplies - TG	$1,492	$500	$0	$1,492	$1,500	Estimated	
6-2450	Utilities - TG Electric	$5,111	$3,000	$600	$5,711	$5,711	Same as last yr actual	
6-2451	Utilties - TG Propane	$2,535	$5,400	$5,175	$7,707	$7,000	Estimated	
6-2452	Utilities - TG Garbage	$75	$200	$0	$75	$200	Estimated	
6-2453	Utilities - TG Security	$600	$600	$0	$0	$600	Monitoring	
6-2454	Utilities - TG Septic	$1,160	$1,200	$0	$1,160	$1,200	Based on last yr actual	
6-2455	Pest Control - TG	$433	$425	$0	$0	$433	Same as last yr actual	
	Total Town Garage Expenses	**$47,981**	**$11,365**	**$5,815**	**$52,761**	**$18,684**		**64.40%**
6-2500	**Community Center**							
6-2510	Supplies - CC	$123	$600	$0	$123	$600	Same as last yr budget	
6-2520	Repairs and Maintenance - CC		$0	$0	$0	$0	None planned	
6-2529	Telephone -CC	$752	$1,630	$72	$824	$860	Based on last yr actual + 4%	
6-2530	Utilties - CC Electric	$1,175	$2,400	$300	$1,475	$1,600	Based on last yr actual + 4%	
6-2531	Utilities - CC Propane	$3,930	$4,200	$1,725	$5,655	$5,655	Based on last yr actual	
6-2532	Utilities - CC Security	$600	$1,000	$400	$1,000	$1,000	Same as last yr budget	
6-2533	Capital Improvements - CC	$0	$0	$0	$0	$0	None planned	
6-2534	Pest Control - CC	$425	$400	$0	$425	$450	Same as last yr actual + 4%	
6-2535	Garbage - CC	$0	$25	$25	$25	$25	Estimated	
6-2550	License & Fees - CC	$428	$400	$0	$428	$400	Estimated	
6-2560	Promotional Expenses-CC	$0	$320	$0	$0	$320	Estimated	
	Shooting Range							
6-2570	Shooting Range	$0	$0	$0	$0	$0	None planned	

Town of Russell 2027 Proposed Budget

		Jan-Sept 2026	Budget 2026	Projected Rev & Exp Oct-Dec 2026	Year End 2026	2027 Budget	Explainations	
	Total Community Center & Shooting Range	**$7,434**	**$10,975**	**$2,522**	**$9,956**	**$10,910**		**-0.59%**
6-2600	**Assessor Exp**							
	Assessor Contract Fees	$9,500	$8,742	$0	$9,500	$9,500	No increase	
	Supplies & Postage	$577	$30	$0	$577	$577	No increase	
	Total Assessor Exp	**$10,077**	**$8,772**	**$0**	**$10,077**	**$10,077**		**14.88%**
6-2700	**General Township Expenses**							
	Custodial Cleaning					$5,000		
6-2705	General Town Expenses	$2,236	$1,000	$0	$2,236	$1,000	Same as last year budget	
6-2706	Loan Payments	$55,821	$65,570	$13,230	$69,051	$93,577	All loans	
6-2707	Capital Improvements/Repairs Fund	$0	$0	$0	$0	$0	Board Action	
6-2708	Property Tax Refunds	$0	$0	$0	$0	$0	None planned	
	Rescinded taxes paid to County	$0	$0	$0	$29	$0		
6-2709	Recycling Contribution	$1,177	$1,200	$0	$1,177	$1,284	7% increase	
6-2715	Contributions	$0	$0	$0	$0	$0	None planned	
6-2720	Dog License Fees	$0	$0	$0	$0	$0	None planned	
6-2725	Grant Flow Thru BRB	$8,986	$8,961	$0	$8,986	$8,986	Based on last year	
6-2750	Bus/Prop/Liab Insurance	$921	$1,000	$14,356	$15,277	$15,912	4% inflatiion	
6-2760	Legal / Professional Fees	$1,545	$500	$0	$1,545	$500	Same as last year budget	
6-2761	Legal Advertising	$0	$1,100	$0	$0	$1,100	Same as last yr budget	
6-2770	Dues	$1,759	$1,371	$0	$1,759	$1,760	Estimated	
6-2771	Property Surveys	$0	$0	$0	$0	$0	None planned	
6-2775	Town Audit	$7,000	$8,500	$0	$7,000	$8,500	Based on contract	
6-2789	Credit Card Service Fees	$93	$200	$0	$93	$200	Estimated	
6-2790	Bad Debts	$0	$0	$0	$0	$0	None planned	
6-2795	Small Balance Charge-offs	$0	$0	$0	$0	$0	None planned	
	Total General Township	**$79,537**	**$89,402**	**$27,586**	**$107,152**	**$137,819**		**54.16%**
6-2800	**Election Expenses**							
6-2805	Election Training & Expenses	$0	$100	**$0**	$0	$100	Same as last year	

Town of Russell 2027 Proposed Budget

		Jan-Sept 2026	Budget 2026	Projected Rev & Exp Oct-Dec 2026	Year End 2026	2027 Budget		Explainations
6-2810	Election Ads, Printing, Misc	$650	$1,000	$0	$650	$1,000		Same as last year
6-2820	Election Wages & Salaries	$3,124	$2,500	$1,564	$4,688	$1,400		One Election
	Total Election Expenses	**$3,774**	**$3,600**	**$1,564**	**$5,338**	**$2,500**		**-30.56%**
	Total General Government	**$201,631**	**$191,788**	**$59,785**	**$251,988**	**$253,375**		**32.11%**
	Public Works							
	Road Maintenance Expense							
	Major Road Construction	$0	$0	$0	$0	$0		None planned
	Engineering Services	$0	$0	$0	$0	$0		None planned
6-5220	Contract Services	$0	$0	$0	$0	$0		None planned
6-5224	Motor & Hyd Oil	$2,235	$1,000	$0	$2,235	$2,300		Based on last year actual
6-5225	Diesel Fuel	$13,354	$35,000	$3,277	$16,631	$25,650		Based on last yr actual plus 4%
6-5226	Gasoline	$4,561	$4,200	$1,666	$6,227	$7,000		Based on last yr actual plus 4%
6-5227	Diesel Fuel Tax	$1,089	$0	$150	$1,239	$0	?	
6-5247	Erosin Control Materials	$0	$0	$0	$0	$0		None planned
6-5248	Rock & Rip Rap	$0	$0	$0	$0	$0		None planned
6-5250	Sand & Pit Run & Screening	$0	$0	$0	$0	$0		None planned
6-5251	Gravel	$11,801	$20,000	$0	$11,801	$20,000		500 cu yd
6-5252	Salt	$0	$7,000	$7,324	$7,324	$7,000		Estimated
6-5253	Blacktop Patching/Cold Mix	$0	$0	$0	$0	$0		None planned
6-5254	Culverts	$0	$0	$0	$0	$0		None planned
6-5255	Patch/Crack Sealing	$0	$0	$0	$0	$0		None planned
6-5256	Line Painting	$0	$4,000	$0	$0	$10,500	?	E Old K - Turner based off quote from Washburn County
6-5257	Dust Control	$3,968	$3,600	$0	$3,968	$4,000		Based on last yr actual
6-5258	Road Repair	$7,593	$0	$0	$7,593	$0		Fix Gator Road
6-5400	Road Signs	$95	$250	$0	$95	$250		Based on last yr budget
6-5601	Employee Bonus	$0	$750	$0	$0	$750		Same as last yr actual
6-5610	Advertising / Notices/Printing	$0	$150	$0	$0	$150		Load Limits Spring
6-5615	Employee Drug - CDL Checks	$0	$130	$0	$0	$130		Required by law
6-5625	Education/Training	$0	$0	$0	$0	$0		None planned
6-5700	Equipment Rental	$0	$0	$0	$0	$0		None planned

Town of Russell 2027 Proposed Budget

		Jan-Sept 2026	Budget 2026	Projected Rev & Exp Oct-Dec 2026	Year End 2026	2027 Budget		Explainations	
6-5760	Equipment Purchases	$0	$0	$0	$0	$0		None planned	
6-5800	Repair Parts	$35,327	$5,000	$530	$35,856	$5,000	?	Estimated	
6-5801	Repair Services	$12,563	$8,749	$1,222	$13,786	$8,749	?	Estimated	
6-5805	Small Tools & Equipment	$266	$550	$66	$332	$550	?	Estimated	
6-5810	Shop Materials & Fastners	$251	$2,400	$411	$662	$2,400	?	Estimated	
6-5850	Roads Office Expenses	$0	$0	$0	$0	$0		None planned	
6-5825	Radio/Telephone Communications	$0	$0	$0	$0	$0		None planned	
6-5851	Telephone & Internet - Roads	$1,456	$1,200	$480	$1,936	$2,013		Last year actual plus 4%	
	Total Road Maintenance	**$94,559**	**$93,979**	**$15,127**	**$109,686**	**$96,442**			**2.62%**
6-6000	**Direct Road Maintenance**								
6-6100	Wages & Salaries	$77,508	$124,000	$46,492	$124,000	$118,160			
6-6200	Payroll Tax Expenses - Roads	$9,348	$23,000		$9,348	$8,711			
6-6300	Employee Pension	$10,579	$11,000	$421	$11,000	$11,000			
6-6320	Unemployment	$0	$4,400	$4,400	$4,400	$4,400		Estimated	
6-6400	Workman's Comp Insurance	$0	$3,600	$3,082	$3,082	$3,600		Estimated	
	Total Direct Road Maintenance	**$97,435**	**$166,000**	**$54,395**	**$151,830**	**$145,871**			**-12.13%**
	Total Public Works	**$191,994**	**$259,979**	**$69,522**	**$261,515**	**$242,313**			**-6.79%**
6-9200	**Public Safety**								
	EMS PAP					$16,585			
6-9225	Ambulance Services	$0	$31,895	$31,895	$31,895	$33,490		contract pending	
6-9235	Fire Department Services	$18,625	$42,250	$18,625	$37,250	**$37,250**			
	Total Public Safety	**$18,625**	**$74,145**	**$50,520**	**$69,145**	**$87,325**			**17.78%**
	Ecomonic Development	$0	$0	$0	$0			None planned	
6-9999	Miscellaneous Expenses	$263	$0	$0	$263			None expected	
	Total Expenditures	**$448,771**	**$564,939**	**$188,366**	**$627,709**	**$630,978**			**11.69%**