Town of Russell
2027 Budget
November 4,2026

Darcie Cross

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Russell Town Clerk

November 4,2026

SALARIES OF ELECTED OFFICERS	2024	2025	2026	2027	% change	
supervisor:	11,193.00	$11,529.00	$11,875.00	$12,231.00	3%	
clerk/ tax collector	31,178.00	$32,113.00	$33,076.00	$34,068.00	3%	
highway superintendent	55,210.00	$56,866.00	$58,572.00	$60,329.00	3%	
municipal judge	11,950.00	$12,308.00	$12,308.00	$12,677.00	3%	
board member (each)	2,004.75	$2,065.00	$2,126.00	$2,189.00	3%	
SALARIES OF NON ELECTED OFFICERS						
bookkeeper	7,570.00	$7,797.00	$8,031.00	$8,272.00	3%	
deputy supervisor	213.00	$266.00	$274.00	$282.00	3%	
code enforcement officer	10,660.00	$10,980.00	$11,309.00	$11,648.00	3%	
assessor	18,735.00	$19,297.00	$19,876.00	$20,472.00	3%	
dog control officer	5,510.00	$5,675.00	$5,845.00	$6,020.00	3%	
historian	1,400.00	$1,442.00	$1,485.00	$1,530.00	3%	
budget officer	3,000.00	$3,090.00	$3,183.00	$3,278.00	3%	
registar of vital statistics	450.00	$464.00	$478.00	$492.00	3%	
dept. town clerk hourly	15.00	$15.30	$16.00	$16.30	2%	
custodian 1 hourly	15.00	$15.30	$16.00	$16.30	2%	
custodian 2 hourly	15.00	$15.30	$16.00	$16.30	2%	
court clerk hourly	15.00	$15.30	$16.00	$16.30	2%	
garage custodian hourly	15.00	$15.30	$16.00	$16.30	2%	
dept. highway sup.	1,050.00	$1,313.00	$1,352.00	$1,392.00	3%	
dept DCO	0					
			$169,870.00	$174,961.50		$5,091.50

Town of Russell 2027 Budget Summary

		appropriations	est. revenues	unexpended/surplus rev.	tax levy
General fund					
	general gvt. Support	$ 288,340.00	$ -	$ -	$ 288,340.00
	public safety	$ 9,970.00	$ -	$ -	$ 9,970.00
	health	$ 492.00	$ -	$ -	$ 492.00
	transportation	$ 60,829.00	$ -	$ -	$ 60,829.00
	Economic assistance	$ 1,000.00	$ -	$ -	$ 1,000.00
	culture & recreation	$ 26,030.00	$ -	$ -	$ 26,030.00
	community services	$ 15,598.00	$ -	$ -	$ 15,598.00
	employee benefits	$ 106,040.00	$ -	$ -	$ 106,040.00
	debt service	$ -	$ -	$ -	$ -
	transfer to other funds	$ -	$ -	$ -	$ -
	bond anticipation note	$ -	$ -	$ -	$ -
	local source revenues	$ -	$ 304,030.00	$ -	$ 304,030.00
	appropriated fund bal	$ -	$ -	$ 14,335.00	$ 14,335.00
	from tax stabilization r	$ -	$ -	$ -	$ -
	state aid	$ -	$ 35,000.00	$ -	$ 35,000.00
	federal aid	$ -	$ -	$ -	$ -
	total	$ 508,299.00	$ 339,030.00	$ 14,335.00	$ 154,934.00
Highway fund					
	trafic control	$ 3,500.00			$ 3,500.00
	General repairs	$ 289,322.00	$ -	$ -	$ 289,322.00
	permanent improveme	$ -	$ -	$ -	$ -
	bridges	$ 12,732.00	$ -	$ -	$ 12,732.00
	machinery	$ 178,701.00	$ -	$ -	$ 178,701.00
	Garage and pit	$ 21,800.00			$ 21,800.00
	misc (brush/weeds)	$ 18,243.00	$ -	$ -	$ 18,243.00
	snow removal	$ 205,406.00	$ -	$ -	$ 205,406.00
	services for other gvt	$ 5,500.00	$ -	$ -	$ 5,500.00
	Safety Program	$ 5,500.00			$ 5,500.00
	employee benefits	$ 271,567.00	$ -	$ -	$ 271,567.00
	debt service	$ -	$ -	$ -	$ -
	new equip.	$ 100,000.00	$ -	$ -	$ 100,000.00
	transfer from other fur	$ -	$ -	$ -	$ -
	local source revenues	$ -	$ 243,225.00	$ -	$ 243,225.00
	bond anticipation note	$ -	$ -	$ -	$ -
	appropriated fund bal	$ -	$ -	$ 9,115.00	$ 9,115.00
	state aid	$ -	$ -	$ -	$ -
	federal aid	$ -	$ -	$ -	$ -
	total	$ 1,112,271.00	$ 243,225.00	$ 9,115.00	$ 859,931.00
Fire districts					
	Russell fire dept op.	$ 55,262.00	$ -	$ -	$ 55,262.00
	Russell fire dept eq.	$ 17,666.00	$ -	$ -	$ 17,666.00
	Canton Rescue	$ 12,000.00	$ -		$ 12,000.00
	Degrass fire	$ 23,936.00	$ -	$ -	$ 23,936.00
	total	$ 108,864.00	$ -	$ -	$ 108,864.00
Light districts					
	Russell lights	$ 9,000.00	$ -	$ -	$ 9,000.00
	Degrasse lights	$ 3,000.00	$ -	$ -	$ 3,000.00
	total	$ 12,000.00	$ -	$ -	$ 12,000.00
Capital improvements					
	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	$ -	$ -	$ -	$ -
	total	$ 191,720.00	$ 191,720.00	$ -	$ -
total town tax levy 2027					$ 1,135,729.00
total town tax levy 2026		$ 1,113,016.00		1.99%	$ 1,135,729.00 2027 $22,713
					$ -

% change from 2026	1.9999%
$ change from2026	$22,713
2027 Russell tax limit	1.9999%

Russell public library $ 36,500.00

2027 general fund app.

general fund acct. name	code	2025 budget	spent 2025	2026 budget	2027 budget	% change
		done	done	done	temp	
General gvt support						
legislative board						
personal services	A1010.1	$ 8,260.00	$8,260.00	$8,508.00	$8,763.00	3%
equipment	A1010.2	$ -	$0.00			N/A
contractual expense	A1010.4	$ 500.00	$0.00	$500.00	$500.00	0%
total	A1110.0	$ 8,760.00	$8,260.00	$9,008.00	$9,263.00	3%
Municipal court						
personal services	A1110.1	$ 18,954.00	$18,366.80	$18,954.00	$19,523.00	3%
equipment	A1110.2	$ -	$0.00			N/A
contractual expense	A1110.4	$ 4,140.00	$3,175.13	$4,140.00	$4,140.00	0%
total	A1110.0	$ 23,094.00	$21,541.93	$23,094.00	$23,663.00	0%
supervisor						
personal services	A1220.1	$ 19,550.00	$19,592.00	$20,137.00	$20,741.00	3%
equipment	A1220.2	$ 1,500.00	$1,448.98	$1,500.00	$1,500.00	0%
contractual expense	A1220.4	$ 1,500.00	$1,102.95	$1,500.00	$1,500.00	0%
total	A1220.0	$ 22,550.00	$22,143.93	$23,137.00	$23,741.00	3%
auditor						
contractual expense	A1320.4	$ 12,000.00	$11,000.00	$13,000.00	$13,000.00	8%
total	A1320.0	$ 12,000.00	$11,000.00	$13,000.00	$13,000.00	8%
budget						
personal services	A1340.1	$ 3,100.00	$3,090.00	$3,193.00	$3,289.00	3%
contractual expense	A1340.4	$ -	$0.00			N/A
total	A1340.0	$ 3,100.00	$3,090.00	$3,193.00	$3,289.00	3%
assessment						
personal services	A1355.1	$ 19,297.00	$19,295.00	$19,876.00	$20,472.00	3%
equipment	A1355.2	$ 200.00	$0.00	$200.00	$200.00	0%
contractual expense	A1355.4	$ 2,400.00	$2,042.92	$2,400.00	$2,400.00	0%
total	A1355.0	$ 21,897.00	$21,337.92	$22,476.00	$23,072.00	3%
clerk						
personal services	A1410.1	$ 36,050.00	$35,019.11	$37,132.00	$38,246.00	3%
equipment	A1410.2	$ 600.00	$0.00	$600.00	$600.00	N/A
contractual expense	A1410.4	$ 3,840.00	$2,793.82	$3,840.00	$3,840.00	0%
total	A1410.0	$ 40,490.00	$37,812.93	$41,572.00	$42,686.00	3%
law						
contractual expense	A1420.4	$ 4,000.00	$3,039.82	$4,000.00	$4,000.00	0%
total	A1420.0	$ 4,000.00	$3,039.82	$4,000.00	$4,000.00	0%
opp. Of plant/bldgs						
personal services	A1620.1	$ 19,055.00	$19,840.05	$25,055.00	$25,556.00	2%
equipment	A1620.2	$ -	$0.00			N/A
depreciation	A1620.3	$ -	$0.00			N/A
contractual expense	A1620.4	$ 34,000.00	$34,433.64	$34,000.00	$35,020.00	3%
total	A1620.0	$ 53,055.00	$54,273.69	$59,055.00	$60,576.00	3%
central communications						
contractual expense	A1650.4	$ 12,600.00	$10,611.93	$12,600.00	$12,600.00	0%
total	A1650.0	$ 12,600.00	$10,611.93	$12,600.00	$12,600.00	0%
central print/mail						
contractual expense	A1670.4	$ 4,800.00	$1,777.40	$4,800.00	$4,800.00	0%
total	A1670.0	$ 4,800.00	$1,777.40	$4,800.00	$4,800.00	0%
special items						
unallocated ins.	A1910.4	$ 45,000.00	$55,167.88	$55,000.00	$56,650.00	3%
municipal assn. dues	A1920.4	$ 1,000.00	$1,225.00	$1,000.00	$1,000.00	0%
shared services	A1989.4	$ -	$0.00			N/A
contingent acct	A1990.4	$ 10,000.00	$10,000.00	$10,000.00	$10,000.00	0%
total		$ 56,000.00	$66,392.88	$66,000.00	$67,650.00	18%
general gvt. support totals		$ 262,346.00	$226,535.00	$281,935.00	$288,340.00	2%

Public safety							
traffic control							
	contractual expense	A3310.4	$ 3,500.00	$2,463.11	$0.00	$0.00	-100%
	total	A3310.0	$ 3,500.00	$2,463.11	$0.00	$0.00	-100%
control of dogs							
	personal services	A3510.1	$ 5,675.00	$5,767.60	$5,845.00	$6,020.00	3%
	contractual expense	A3510.4	$ 3,650.00	$3,101.52	$3,650.00	$3,700.00	2%
	total	A3510.0	$ 9,325.00	$8,869.12	$9,495.00	$9,720.00	2%
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			$ 13,075.00	$10,930.00	$9,745.00	$9,970.00	-25%
Health							
registrar of vital stat.							
	personal services	A4020.1	$ 464.00	$464.00	$478.00	$492.00	3%
	total	A4020.0	$ 464.00	$464.00	$478.00	$492.00	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			$ 464.00	$0.00	$478.00	$492.00	3%
Transportation							
Highway adm.							
	personal services	A5010.1	$ 56,866.00	$56,864.00	$58,572.00	$60,329.00	3%
	equipment	A5010.2	$ -	$0.00			N/A
	contractual expense	A5010.4	$ 500.00	$351.43	$500.00	$500.00	0%
	total	A5010.0	$ 57,366.00	$57,215.43	$59,072.00	$60,829.00	3%
garage & pit							
	personal services	A5132.1	$ 6,000.00	$785.05	$0.00	$0.00	0%
	equipment	A5132.2	$ -	$0.00			N/A
	contractual expense	A5132.4	$ 20,800.00	$23,805.57	$0.00	$0.00	0%
	total	A5132.0	$ 26,800.00	$24,590.62	$0.00	$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	$4,375.56	$0.00	$0.00	0%
	total	A5680.0	$ 5,000.00	$4,375.56	$0.00	$0.00	0%
other transport cap. Outlay							
	equipment	A5989.2					
	total	A5989.0					
transportation totals			$ 89,166.00	$81,531.00	$59,072.00	$60,829.00	0%

Economic assistance and opportunity							
veterans services							
	contractual expense	A6510.4	$ 1,000.00	$933.43	$1,000.00	$1,000.00	N/A
	total	A5910.0	$ -	$0.00	$1,000.00	$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	$1,000.00	N/A
Culture & rec.							
playgrounds & rec. centers							
	personal services	A7140.1	$ 2,000.00	$1,307.65	$2,000.00	$2,000.00	0%
	equipment	A7140.2	$ -	$0.00			N/A
	contractual expense	A7140.4	$ 3,000.00	$1,495.58	$3,000.00	$5,000.00	40%
	total	A7140.0	$ 5,000.00	$2,803.23	$5,000.00	$7,000.00	29%
youth programs							
	personal services	A7310.1	$ -	$0.00			N/A
	contractual expense	A7310.4	$ 10,000.00	$9,095.00	$10,000.00	$10,000.00	0%
	total	A7310.0	$ 10,000.00	$9,095.00	$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	$1,381.92	$1,442.00	$1,530.00	3%
	contractual expense	A7510.4	$ 500.00	$540.00	$500.00	$1,500.00	67%
	total	A7510.0	$ 1,900.00	$1,921.92	$1,942.00	$3,030.00	0%
celebrations							
	contractual expense	A7550.4	$ 5,400.00	$4,979.85	$3,500.00	$6,000.00	0%
	total	A7550.0	$ 5,400.00	$4,979.85	$3,500.00	$6,000.00	31%
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			$ 22,300.00	$7,877.00	$20,442.00	$26,030.00	5%
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	$ 10,980.00	$10,980.00	$11,309.00	$11,648.00	3%
	contractual expense	A8664.4	$ 600.00	$0.00	$600.00	$600.00	0%
	total	A8664.0	$ 11,580.00	$10,980.00	$11,909.00	$12,248.00	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	$688.50	$1,500.00	$1,500.00	0%
	contractual expense	A8810.4	$ 1,250.00	$1,000.00	$1,350.00	$1,350.00	0%
	total	A8810.0	$ 2,750.00	$1,688.50	$2,850.00	$2,850.00	0%

community services totals		$ 14,830.00	$11,226.00	$15,259.00	$15,598.00	3%
undistributed						
employee benefits						
state retirement	A9010.8	$ 18,000.00	$14,188.77	$18,000.00	$18,000.00	0%
social security	A9030.8	$ 18,000.00	$17,409.57	$18,540.00	$19,062.00	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	$ 66,300.00	$64,800.00	$67,626.00	$68,978.00	2%
other employee ben.	A9089.8	$ -				N/A
total employee ben.	A9199.0	$ 102,300.00	$96,398.34	$104,166.00	$106,040.00	2%
undistributed						
employee ben. Totals		$ 102,300.00	$88,358.00	$104,166.00	$106,040.00	2%
total app. With out						
transfer or debt svc.		$ 504,481.00	$426,457.00	$492,097.00	$508,299.00	-4%
transfers to other funds						
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
Debt service principal						
BAN (lift)	A9730.6	$ -	$0.00			
total	A9730.0	$ -	$0.00			#DIV/0!
intrest						
BAN (lift)	A9730.7	$ -	$0.00			
total	A9730.0	$ -	$0.00			-1%
total app. With						
transfer & debt srv.		$ 504,481.00	$426,457.00	$492,097.00	$508,299.00	-2%

2027 general fund revenue

	general fund acct. name	code	done 2025 projected revenue	done 2025 actual	done 2026 projected	temp 2027 projected	% change
local sources property tax							
	property tax	A1001	$ 230,005.00	$230,005.00	$179,773.00	$154,934.00	-13%
other tax items							
	other pmts. In liew of taxe	A1081	$ 110.00	$3,050.42	$110.00	$110.00	0%
	other tax items	A1089	$ 2,500.00	$4,137.57	$2,500.00	$2,500.00	0%
	intrest & penalities on real property tax	A1090	$ 2,750.00	$6,067.17	$4,000.00	$4,000.00	0%
	non property tax distribution by county	A1120	$ 209,500.00	$302,225.53	$240,925.00	$280,145.00	14%
	total		$ 210,360.00	$315,480.69	$247,535.00	$286,755.00	18%
departmental income							
	tax collection fee	A1232	$ -				N/A
	clerk fees	A1255	$ 1,500.00	$1,788.80	$1,300.00	$1,300.00	0%
	charges for dem.	A1570	$ -		$0.00	$0.00	N/A
	youth services/other gvts	A2350	$ -		$0.00	$0.00	N/A
	total		$ 1,500.00	$1,788.80	$1,300.00	$1,300.00	-13%
use of money & property							
	intrest/earning	A2401	$ 75.00	$39.99	$75.00	$75.00	0%
	property rental	A2410			$0.00	$0.00	
	property rental other gvts	A2412	$ 9,000.00	$9,000.00	$7,225.00	$9,000.00	20%
	total		$ 9,075.00	$9,039.99	$7,300.00	$9,075.00	19%
licences/permits							
	game of chance licence	A2530	$ -		$0.00	$0.00	N/A
	bingo licence	A2540	$ -		$0.00	$0.00	N/A
	dog licence	A2544	$ 1,000.00	$539.00	$1,000.00	$1,000.00	0%
	bldg. permits	A2555	$ 500.00	$775.00	$500.00	$500.00	0%
	permits other	A2590	$ -		$0.00	$0.00	N/A
	total		$ 1,500.00	$1,314.00	$1,500.00	$1,500.00	0%
fines/forfeitures							
	fines & forfeited bail	A2610	$ 5,500.00	$3,639.00	$4,400.00	$4,400.00	-20%
	fines & pending dog cases	A2611	$ -		$0.00	$0.00	N/A
	forfeiture of deposits	A2620	$ -		$0.00	$0.00	N/A
	total		$ 5,500.00	$3,639.00	$4,400.00	$4,400.00	0%
sales of property & comp. for loss							
	sales of equipment	A2665	$ -		$0.00	$0.00	N/A
	insurance recoveries	A2680		$13,053.02	$0.00	$0.00	N/A
	total		$ -		$0.00	$0.00	N/A
miscellaneous							
	refund of prior year exp.	A2701	$ -	$400.00	$0.00	$0.00	N/A
	gifts & donations	A2705	$ 1,000.00	$85.50	$1,000.00	$1,000.00	0%
	childrens rec donations	A2706	$ -		$0.00	$0.00	N/A
	grants from local gvts	A2707	$ -		$0.00	$0.00	N/A
	other	A2770	$ -	$600.00	$0.00	$0.00	N/A
	total		$ 1,000.00	$685.50	$1,000.00	$1,000.00	0%
interfund transfers							
	interfund transfers	A5031	$ -				N/A
local source total:	local source total	A2999	$ 228,935.00	$456,870.00	$263,035.00	$304,030.00	2%
state aid							
	per capita	A3001	$ 20,000.00	$0.00	$20,000.00	$20,000.00	0%
	morgage tax	A3005	$ 15,000.00	$10,488.82	$15,000.00	$15,000.00	0%
	court facilities	A3021	$ -				N/A

	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	$	35,000.00	$10,488.82	$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		$	263,935.00	$467,358.82	$298,035.00	$339,030.00	3%
total rev w/ prop.	total w/prop. Tax		$	493,940.00	$697,363.82	$477,808.00	$493,964.00	3%

2027 Highway Appropriations		done	done	done	temp	
highway account name	code	budgeted 2025	spent 2025	budget 2026	budget 2027	% cng
trafic control						
contractual expense	DA3310.4		$ 2,463.11	$3,500.00	$3,500.00	
total				$3,500.00	$3,500.00	
general repairs						
personal services (include	DA5110.1	$ 178,455.00	$ 177,581.80	$183,808.00	$189,322.00	3%
equipment	DA5110.2	$ -	$ -			N/A
contractual expense	DA5110.4	$ 88,000.00	$ 87,999.40	$88,000.00	$100,000.00	12%
total	DA5110.0	$ 266,455.00	$ 265,581.20	$271,808.00	$289,322.00	6%
improvements						
personal services	DA5112.1		$ -			
contractual expense	DA5112.4		$ -			
total	DA5112.0		$ -			
bridges						
personal services	DA5120.1	$ 6,232.00	$ 5,721.60	$6,232.00	$6,232.00	0%
equipment	DA5120.2	$ -	$ -			N/A
contractual expense	DA5120.4	$ 6,720.00	$ 6,720.00	$6,500.00	$6,500.00	0%
total	DA5120.0	$ 12,952.00	$ 12,441.60	$12,732.00	$12,732.00	0%
machinery						
personal services	DA5130.1	$ 64,758.00	$ 61,567.20	$66,700.00	$68,701.00	3%
equipment	DA5130.2	$ -	$ -			N/A
contractual expense	DA5130.4	$ 98,500.00	$ 105,220.00	$98,500.00	$110,000.00	11%
total	DA5130.0	$ 163,258.00	$ 166,787.20	$165,200.00	$178,701.00	8%
Garage and Pit						
Personal Service	DA5132.1	$ -	$ 785.05	$1,000.00	$1,000.00	
Contractual Expence	DA5132.4	$ -	$ 23,805.57	$20,800.00	$20,800.00	0%
total		$ -	$ 24,590.62	$21,800.00	$21,800.00	
miscellaneous (brush/ weeds)						
personal services	DA5140.1	$ 16,179.00	$ 17,975.00	$16,664.00	$17,143.00	3%
equipment	DA5140.2	$ -	$ -			N/A
contractual expense	DA5140.4	$ 1,100.00	$ 1,100.00	$1,100.00	$1,100.00	0%
total	DA5140.0	$ 17,279.00	$ 19,075.00	$17,764.00	$18,243.00	3%
snow removal						
personal services	DA5142.1	$ 103,598.00	$ 102,052.44	$106,705.00	$109,906.00	3%
equipment	DA5142.2	$ -	$ -			N/A
contractual expense	DA5142.4	$ 84,000.00	$ 86,295.17	$84,000.00	$95,500.00	12%
total	DA5142.0	$ 187,598.00	$ 188,347.61	$190,705.00	$205,406.00	7%
services for other gvts						
personal services	DA5148.1	$ -	$ -			N/A
equipment	DA5148.2	$ -	$ -			N/A
contractual expense	DA5148.4	$ 4,500.00	$ 4,500.00	$4,500.00	$5,500.00	0%
total	DA5148.0	$ 4,500.00	$ 4,500.00	$4,500.00	$5,500.00	19%
Safety Program						
Equipment	DA5680.2					
contractual expense	DA5680.4		$ 4,375.56	$5,000.00	$5,500.00	
total				$5,000.00	$5,500.00	
employee benefits						
state retirement	DA9010.8	$ 53,000.00	$ 46,707.23	$53,000.00	$54,060.00	2%
social security	DA9030.8	$ 27,500.00	$ 27,561.31	$28,050.00	$28,611.00	2%
disability insurance	DA9055.8	$ -	$ -			N/A
medical insurance	DA9060.8	$ 159,650.00	$ 184,143.12	$175,615.00	$188,896.00	7%
other employee benefits	DA9089.8	$ -	$ -			N/A
total		$ 240,150.00	$ 258,411.66	$256,665.00	$271,567.00	3%
new truck	5130.3	$ 50,000.00	$ -	$50,000.00	$50,000.00	N/A
new truck unexpended	5130.3	$ -	$ 50,000.00	$50,000.00	$0.00	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	$94,565.00	N/A	
new equip totals		$ 100,000.00	$ 120,231.00	$100,000.00	$100,000.00	0%	
debt service principal							
bond anticipation notes	DA9730.6	$ -	$ -			N/A	
total		$ -	$ -			N/A	
debt service intrest							
bond anticipation notes	DA9730.7	$ -	$ -			N/A	
total		$ -	$ -			N/A	
totals w/out transfers out		$ 992,192.00	$ 1,010,030.89	$1,049,674.00	$1,112,271.00	5%	$57,597
totals w/out transfers out		$ -	$ -	$0.00	$0.00	0%	
transfers to other funds							
hwy capital projects	DA9950.0	$ -					
equipment roll over				$0.00	$94,565.00		
new truck roll over				$0.00	$0.00		
total appropriations w/transfers		$ 992,192.00	$ 1,003,982.00	$1,049,674.00	$1,107,271.00		

2027 Highway revenues

highway fund acct name	code	done 2025 projected	done 2025 actual revenue	done 2026 projected	temp 2027 projected	% change
local sources						
property taxes						
property tax	DA1001	$ 760,720.00	$ 760,720.00	$816,828.00	$859,931.00	5%
other items						
sales tax	DA1120	$ 215,000.00	$ 215,000.00	$215,000.00	$235,000.00	9%
winter mait. Contracts	DA2300	$ -	$ -			
roads & bridges, other gv	DA2306	$ 4,500.00	$ 4,500.00	$4,500.00	$5,500.00	18%
misc. revenues, other gvt	DA2389	$ -	$ 1.00			
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	$ 2,307.49	$2,500.00	$2,500.00	0%
sale equipment	DA2665	$ -	$ -	$0.00	$0.00	
refund prior years expens	DA5130.4					
comp. for loss	DA2680	$ -	$ -	$0.00	$0.00	
misc. revenues, other gvt	DA2770	$ -	$ -	$0.00	$0.00	
refund prior years expens	DA2771	$ -		$0.00	$0.00	
total		$ 222,225.00	$ 221,808.49	$222,225.00	$243,225.00	9%
local sources total						
state aid						
chips	DA3501	$ -	$ -			
total		$ -	$ -			
federal aid						
fema major storm aid	DA4785	$ -	$ -			
total		$ -	$ -			
federal aid total						
interfund revenue	DA5031	$ -	$ -			
total estimated revenues w/out property tax		$ 222,225.00	$ 250,901.13	$222,225.00	$243,225.00	9%
total revenues w/property tax		$ 957,774.00	$ 943,367.00	$1,039,053.00	$1,103,156.00	6%

2027 Capital improvements appropriations

capital imp. Fund	code	budgeted 2024	spent 2025	budgeted 2026	budget 2027	% 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%
total appropriations		$ 191,720.00		$ 191,720.00		0%

RP-495 PILOT (9/08)

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

Date: 10/10/25

Taxing Jurisdiction: Russell

Fiscal Year Begining: 2026

Total equalized value in taxing jurisdiction: $ 230,680,364

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)
12360	NYPA	412	1	$122.09
49500	Solar&Wind Energy System	487	1	$2,919.34
		Totals	2	$3041.43

NYS - Real Property System
County of St Lawrence
Town of Russell
SWIS Code - 407800

Assessor's Report - 2025 - Prior Year File
S495 Exemption Impact Report
Town Detail Report

RPS221/V04/L001
Date/Time - 9/9/2025 08:52:21

Total Assessed Value 101,499,360
Uniform Percentage 44.00

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 - EDUCL(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

Total Assessed Value 101,499,360
Uniform Percentage 44.00

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
Total Exemptions Exclusive of System Exemptions:			**256**	**76,206,652**	**33.04**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**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: _____

Darcie Cross
Russell Town Clerk
PO Box 628
Russell, NY 13684

LEGAL NOTICE:

Notice is hereby given, that the Town Board, Town of Russell has completed the preliminary budget for the year 2027, beginning the first day of January 2027 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 4, 2026, at the Russell Town Hall @ 05:00 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:	$12,231.00
Clerk / Tax Collector:	$34,068.00
Highway Superintendent:	$60,329.00
Municipal Judge:	$12,677.00
Board Member (each):	$2,189.00
Committee Chair: (each):	$.00
Committee Member (each):	$.00

The Town Board will meet at 5:00 pm to finalize the proposed preliminary budget for the year 2027.

Darcie Cross
Russell Town Clerk

NORTH COUNTRY THIS WEEK

Invoice

North Country This Week
PO Box 975
4 Clarkson Ave.
Potsdam, NY 13676
help.column.us

Bill to
Town of Russell Town Clerk (NYPA)

Invoice number	0KBLVWIY-0014
Notice ID	iREUAgi00tQ5aYILjW00
Publisher	North Country This Week
Date of issue	Oct 9, 2026
Date due	Nov 9, 2026
Amount due	**$72.98**

Description	Qty	Unit price	Amount
10/23/2026: 1. Public Notice - With Affidavit Notice	1	52.98	52.98
Affidavit Fee	1	20.00	20.00

Net Subtotal	$72.98
Tax	0.00
Amount due	$72.98

=== Notes ===
Notice Name: 2027 preliminary budget meeting

=== How to pay this invoice ===
Column Software PBC accepts online payment via credit or debit card, or ACH bank transfers. Please click here to pay online:
https://www.column.us/invoices/zE5bsTnf4o4abdQQBwlH/pay

Please note that, once paid, the merchant name on your billing statements will be Column Software PBC.

Select organizations may also pay via check. Checks will result in processing delays and should not be used if your notice requires upfront payment. Please pay the exact amount due, write your invoice number 0KBLVWIY-0014 on the memo, include a printed copy of your Invoice PDF, make the check payable to North Country This Week, and mail to the address above.

RUSSELL
NOTICE OF PRELIMINARY BUDGET HEARING

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Board Member (each):
$2,189.00

Committee Chair (each): $.00

Committee Member (each):
$.00

The Town Board will meet at 5:00 pm to finalize the proposed preliminary budget for the year 2027.

Darcie Cross
Russell Town Clerk

Russell
2027 BUDGET SUMMARY

GENERAL:	APPROPRIATIONS	LESS ESTIMATED REVENUE	LESS UNEXPENDED BALANCE	AMOUNT TO BE RAISED BY TAX
A - GENERAL FUND	$508,299.00	$339,030.00	$14,335.00	$154,934.00
B - GENERAL OUTSIDE				$0.00
DA - HIGHWAY TOWNWIDE				$0.00
DB - HIGHWAY OUTSIDE	$1,112,271.00	$243,225.00	$9,115.00	$859,931.00
L -- PUBLIC LIBRARY				$0.00
				$0.00
SUBTOTALS	$1,620,570.00	$582,255.00	$23,450.00	$1,014,865.00
SPECIAL DISTRICTS:				
Russell Fire Prot	$108,864.00			$108,864.00
	$12,000.00			$12,000.00
Select Special District				$0.00
Select Special District				$0.00
Select Special District				$0.00
Select Special District				$0.00
Select Special District				$0.00
Select Special District				$0.00
				$0.00
SUBTOTALS	$120,864.00	$0.00	$0.00	$120,864.00
TOTALS	$1,741,434.00	$582,255.00	$23,450.00	$1,135,729.00
RELEVIES:				
UW001 UNPAID WATER				$0.00
US001 UNPAID SEWER				$0.00
U0001 UNPAID OTHER				$0.00
				$0.00
			TOTAL	$1,135,729.00

REVENUE:	2027
1120 - Sales Tax Revenue	$280,145.00
2750 - AIM related payments	
3001 - Estimated State Aid	$20,000.00
3005 - Mortgage Tax Revenue	$15,000.00
3089 - Other State Aid	
3501 - CHIPS	$191,720.00
3820 - Youth Program (State)	
Other State Aid	
Do not list other non-state revenue	
Total Estimated Revenue	**$506,865.00**
Total State AID (for tax bill)	***$226,720.00***

Town Clerk Signature

Date 11/6/2026

RPShare/Town Budget Summary Sheet/Town Budget Summary Sheet.xlsx