CERTIFICATE

To the Clerk of Rush County, State of Kansas
We, the undersigned, officers of
Rush County
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	4,740,989	3,283,046	
Debt Service	10-113	7	534,943	479,316	
Road & Bridge	68-5,101	8	3,125,000	1,505,297	
Special Bridge	68-1135	9	534,921		
Health	65-204	9	313,712	171,785	
Noxious Weed	2-1318	10	430,000	59,674	
Appraiser's Cost	19-436	10	152,900	135,131	
Mental Health	19-4011	11	29,713	20,275	
Intellectual Disability	19-4011	11	19,000	10,171	
Special Parks and Recreation		12	400		
Special Alcohol		12	8,494		
Noxious Weed Capital Outlay		13	116,491		
Solid Waste		13	170,000		
Wireless 911		14	187,181		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Totals		xxxxxxx	10,363,744	5,664,695	

Budget Hearing Notice	
Budget Hearing Notice 2	
Combined Rate and Budget Hearing	28
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	29

County Clerk's Use Only
Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	103.081
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
ADAMS BROWN, LLC
Address:

Email:

Attest: August 26 2024
Tacy A. Keener
County Clerk

Governing Body

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

CPA Summary	No assurance is provided. Substantially all disclosures omitted.

Rush County

2025

CERTIFICATE (2)

Table of Contents:			2025 Proposed budget			
		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	November 1st Valuation	Final Tax Rate (County Clerk's Use Only)
Fund	K.S.A.					
Fire District #1 General	19-3601	18	39,000	27,186		
Fire District #2 General	19-3601	19	29,850	20,430		
Fire District #3 General	19-3601	20	30,000	19,454		
Fire District #4 General	19-3601	21	82,743	69,816		
Fire District #5 General	19-3601	22	33,935	31,294		
Fire District #6 General	19-3601	23	19,034	18,148		
Fire District #7 General	19-3601	24	45,500	25,522		
Fire District #8 General	19-3601	25	51,380	25,467		
Fire District #1 Special	19-3612c					
Fire District #2 Special	19-3612c					
Fire District #3 Special	19-3612c					
Fire District #4 Special	19-3612c					
Fire District #5 Special	19-3612c					
Fire District #6 Special	19-3612c					
Fire District #7 Special	19-3612c					
Fire District #8 Special	19-3612c					

Rush County 2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,217,609	199,068	4,822	30,064	10,672	2,141
Debt Service	488,749	30,238	733	4,567	1,621	325
Road & Bridge	1,057,029	65,397	1,584	9,876	3,506	703
Special Bridge	186,233	11,522	279	1,740	618	124
Health	151,317	9,362	227	1,414	502	101
Noxious Weed	291,522	18,036	437	2,724	967	194
Appraiser's Cost	130,998	8,105	196	1,224	434	87
Mental Health	19,307	1,194	29	180	64	13
Intellectual Disability	11,079	685	17	104	37	7
TOTAL	5,553,843	343,607	8,324	51,893	18,421	3,695

County Treas Motor Vehicle Estimate 343,607

County Treas Recreational Vehicle Estimate 8,324

County Treas 16/20M Vehicle Estimate 51,893

County Treas Commercial Vehicle Tax Estimate 18,421

County Treas Watercraft Tax Estimate 3,695

Motor Vehicle Factor 0.06187

Recreational Vehicle Factor 0.00150

16/20M Vehicle Factor 0.00934

Commercial Vehicle Factor 0.00332

Watercraft Factor 0.00067

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Capital Improvement Reserve Fund	100,000	100,000	100,000	KSA 19-120
General Fund	Equipment Reserve Fund	250,000	214,800	200,000	KSA 19-119
General Fund	Solid Waste Fund	26,000	35,200	75,000	Commission
General Fund	Health Care Reserve Fund	1,032,000	1,032,000	1,090,000	Commission
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	15,000	15,000	15,000	KSA 2-1318q
Special Motor Vehicle Fund	General Fund	8,065	-	-	KSA 8-145
Total for County		**1,431,065**	**1,397,000**	**1,480,000**	
Fire District #1 General	Fire District #1 Special	10,100	10,100	10,100	KSA 19-3612c
Fire District #2 General	Fire District #2 Special	6,000	6,000	6,000	KSA 19-3612c
Fire District #3 General	Fire District #3 Special	5,000	5,000	5,000	KSA 19-3612c
Fire District #4 General	Fire District #4 Special	3,818	3,818	3,818	KSA 19-3612c
Fire District #5 General	Fire District #5 Special	784	784	784	KSA 19-3612c
Fire District #6 General	Fire District #6 Special	-	-	-	KSA 19-3612c
Fire District #7 General	Fire District #7 Special	3,099	3,099	3,099	KSA 19-3612c
Fire District #8 General	Fire District #8 Special	15,380	15,380	15,380	KSA 19-3612c
Total for Fire Districts		**44,181**	**44,181**	**44,181**	
	Total	1,475,246	1,441,181	1,524,181	
	Adjustments*				
	Adjusted Totals	1,475,246	1,441,181	1,524,181	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012A - Rush County	4/5/2012	12/1/2026	1.875-2.5	1,135,000	490,000	6/1	12/1	11,850	160,000	8,250	165,000
Series 2013A - Hospital	7/10/2013	12/1/2024	2.375-4	2,060,000	145,000	6/1	12/1	4,712	145,000	0	0
Series 2016B - Rush County	3/30/2016	12/1/2034	1.75-4	1,925,000	1,195,000	6/1	12/1	37,138	105,000	35,300	100,000
Series 2021 Refunding	4/1/2021	12/1/2034	.4 - 2.15	1,970,000	1,880,000	6/1	12/1	31,568	25,000	31,393	175,000
Fire Districts #1 through #8											
None											
Total G.O. Bonds					**3,710,000**			**85,268**	**435,000**	**74,943**	**440,000**
Revenue Bonds:											
None											
Fire Districts #1 through #8											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Fire Districts #1 through #8											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,710,000**			**85,268**	**435,000**	**74,943**	**440,000**

Rush County

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
John Deere Loader	8/12/2019	60	3.40	179,000	37,613	39,010	0
Diesel Engine Bucket Truck	8/9/2021	60	1.80	276,895	112,539	57,817	57,817
2 John Deere Graders	7/9/2021	36	1.90	267,465	90,953	94,362	0
2 John Deere Graders	3/21/2022	48	2.30	299,180	182,718	63,773	63,772
2 John Deere Tractors and Mowers	10/2/2023	60	4.75	244,196	192,306	53,925	53,925
2 John Deere Graders	10/30/2023	60	4.96	305,000	305,000	70,378	70,378
Total for County					**921,129**	**379,265**	**245,892**
Fire Districts #1 through #8							
(2) 2020 Ford F350 Trucks	9/8/2020	75	2.72	62,184	27,449	9,965	9,734
Total for Fire Districted #1 through #8					**27,449**	**9,965**	**9,734**
				Totals	**948,578**	**389,230**	**255,626**

***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 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,672,907	1,860,352	992,842
Receipts:			
Ad Valorem Tax	3,178,031	3,153,257	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	29,533	0	0
Motor Vehicle Tax	212,238	203,174	199,068
Recreational Vehicle Tax	5,265	5,056	4,822
16/20M Vehicle Tax	0	25,881	30,064
Commercial Vehicle Tax	11,146	11,440	10,672
Watercraft Tax		1,464	2,141
Gross Earnings (Intangible) Tax		0	0
Escaped Tax	205	0	0
Mineral Production Tax	4,452	0	0
Mortgage Registration fees	26,324	8,000	8,000
Game Licenses	172	200	200
County Offices	12,509	4,000	4,000
Antique Motor Vehicle Regist. Fees	3,485	900	900
Cereal Malt Bev. And Club License	0	0	0
Interest on Taxes	37,399	10,000	10,000
Interest on Investments	320,717	75,000	75,000
Dispatch Fees	30	0	0
Oil Royalty	0	0	0
Rents and Leases	5,438	2,000	2,000
Senior Citizens	56,020	15,000	15,000
PILOT	118,825	110,000	110,000
State Aid	3,302	0	0
Transfers In	8,065	0	0
Economic Development	49,125	0	0
Federal Aid	141,291	0	0
Neighborhood Revitalization Rebate	-14,565	-11,509	-6,766
Miscellaneous	86,379	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,295,386**	**3,613,863**	**465,101**
Resources Available:	**5,968,293**	**5,474,215**	**1,457,943**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	5,968,293	5,474,215	1,457,943
Expenditures:			
County Commission	66,825	62,810	69,800
County Clerk	124,914	130,500	137,000
County Treasurer	155,831	161,554	169,377
County Attorney	143,055	135,075	155,500
Register of Deeds	79,657	90,000	93,500
Sheriff	867,284	933,501	958,718
Unified Court	56,480	61,524	61,524
Courthouse General	376,887	460,000	480,000
Custodian	37,928	52,000	52,000
Emergency Preparedness	18,764	26,239	26,280
Appropriations	63,679	64,079	63,553
Economic Development	55,141	29,150	43,650
Airport Maintenance	4,730	24,500	24,500
Election	27,876	72,000	72,000
Employee Benefits	1,489,212	1,680,000	1,808,000
Service for the Elderly	158,678	143,441	145,587
Western Kansas Child Advocacy Center	5,000	5,000	5,000
Transfers Out	376,000	350,000	375,000
Subtotal	4,107,941	4,481,373	4,740,989
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,107,941**	**4,481,373**	**4,740,989**
Unencumbered Cash Balance Dec 31	1,860,352	992,842	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	4,360,926	4,481,373	4,740,989
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,740,989
		Tax Required	3,283,046
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	3,283,046

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
County Commission			
Salaries	56,494	54,810	60,000
Contractual	10,313	7,200	9,000
Commodities	18	300	300
Capital Outlay		500	500
Total	66,825	62,810	69,800
County Clerk			
Salaries	108,889	114,500	121,000
Contractual	6,809	7,000	7,000
Commodities	9,216	7,000	7,000
Capital Outlay		2,000	2,000
Total	124,914	130,500	137,000
County Treasurer			
Salaries	145,931	147,754	155,577
Contractual	9,900	9,800	9,800
Commodities		4,000	4,000
Total	155,831	161,554	169,377
County Attorney			
Salaries	117,288	104,075	137,500
Contractual	5,934	4,000	6,000
Commodities	5,771	6,000	7,000
Capital Outlay	14,062	7,000	5,000
Diversion Cost	0	14,000	0
Total	143,055	135,075	155,500
Register of Deeds			
Salaries	77,789	83,000	86,500
Contractual	1,436	5,000	5,000
Commodities	432	2,000	2,000
Capital Outlay			0
Total	79,657	90,000	93,500
Sheriff			
Salaries	629,066	717,241	738,758
Contractual	98,211	99,660	103,360
Commodities	140,007	111,600	111,600
Capital Outlay	0	5,000	5,000
Total	867,284	933,501	958,718
Unified Court			
Salaries			
Contractual	45,990	35,284	54,282
Commodities	7,900	22,740	7,242
Capital Outlay	2,590	3,500	0
Total	56,480	61,524	61,524
Courthouse General			
Contractual	261,953	205,000	225,000
Commodities	107,905	75,000	75,000
Capital Outlay	2,202	135,000	135,000
Computer Program	3,300	45,000	45,000
Treasurer	1,527	0	
Total	376,887	460,000	480,000
Total - Page 6b	**1,870,933**	**2,034,964**	**2,125,419**

Rush County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Custodian			
Salaries	30,795	40,000	40,000
Contractual	954	2,500	5,000
Commodities	6,179	8,500	6,000
Capital Outlay	0	1,000	1,000
Total	37,928	52,000	52,000
Emergency Preparedness			
Salaries	7,930	8,109	8,150
Contractual	9,707	10,300	10,300
Commodities	1,127	2,680	2,680
Capital Outlay		5,150	5,150
Total	18,764	26,239	26,280
Appropriations			
Elderly Companion	4,275	4,275	1,000
County Fair	12,000	12,000	13,000
Historical Society	16,750	17,150	18,900
CKLEPG	5,654	5,654	5,653
Soil Conservation	25,000	25,000	25,000
Total	63,679	64,079	63,553
Economic Development			
Principal	2,514	2,900	2,900
Interest	52,627	1,800	1,800
Commission	0	7,850	7,850
Rent		3,600	3,600
Personal Services		10,000	21,500
ROZ Payments		3,000	6,000
Total	55,141	29,150	43,650
Airport Maintenance			
Contractual	4,730	24,500	24,500
Total	4,730	24,500	24,500
Election			
Salaries	7,451	18,500	18,500
Contractual	19,532	30,000	30,000
Commodities	893	22,500	22,500
Capital Outlay		1,000	1,000
Total	27,876	72,000	72,000
Employee Benefits			
Payroll Taxes	179,750	240,000	220,000
KPERS	218,510	310,000	400,000
Work Comp and Unenemployment Insurance	58,952	98,000	98,000
Health Insurance	0	0	0
Transfer to Health Reserve Fund	1,032,000	1,032,000	1,090,000
Total	1,489,212	1,680,000	1,808,000
Service for the Elderly			
Salaries	84,441	66,141	68,287
Contractual	0	1,000	1,000
Commodities	0	4,000	4,000
Appropriations	57,300	57,300	57,300
Senior Citizens Transportation	16,937	15,000	15,000
Total	158,678	143,441	145,587
Total - Page 6c	**1,856,008**	**2,091,409**	**2,235,570**

Rush County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Western Kansas Child Advocacy Center			
Appropriations	5,000	5,000	5,000
Total	5,000	5,000	5,000
Transfers Out			
Capital Improvements Reserve Fund	100,000	100,000	100,000
Equipment Reserve Fund	250,000	214,800	200,000
Solid Waste Fund	26,000	35,200	75,000
Total	376,000	350,000	375,000
Total - Page 6d	381,000	355,000	380,000
Total - Page 6b	1,870,933	2,034,964	2,125,419
Total - Page 6c	1,856,008	2,091,409	2,235,570
Total Detail Expenditures**	**4,107,941**	**4,481,373**	**4,740,989**

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

Rush County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	111,728	30,724	19,131
Receipts:			
Ad Valorem Tax	406,279	478,974	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,589	0	0
Motor Vehicle Tax	27,244	25,867	30,238
Recreational Vehicle Tax	682	644	733
16/20M Vehicle Tax	0	3,295	4,567
Commercial Vehicle Tax	1,419	1,457	1,621
Watercraft Tax	0	186	325
2021 Bond Proceeds	0	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-1,854	-1,748	-988
Miscellaneous	5		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**439,364**	**508,675**	**36,496**
Resources Available:	**551,092**	**539,399**	**55,627**
Expenditures:			
Series 2021 Refunding - Principal	25,000	25,000	175,000
Series 2021 Refunding - Interest	31,693	31,568	31,393
Series 2012 A - Principal	160,000	160,000	165,000
Series 2012 A - Interest	15,450	11,850	8,250
Hospital 2013 Series A - Principal	145,000	145,000	0
Hospital Series 2013 A - Interest	9,425	4,712	0
Series 2016 B - Principal	95,000	105,000	100,000
Series 2016 B - Interest	38,800	37,138	35,300
Cash Reserve (2025 column)	0	0	20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**520,368**	**520,268**	**534,943**
Unencumbered Cash Balance Dec 31	30,724	19,131	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	540,369	540,268	534,943
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	534,943
		Tax Required	479,316
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	479,316

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Rush County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,682,873	1,974,986	1,247,037
Receipts:			
Ad Valorem Tax	1,227,992	1,035,888	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	14,125	0	0
Motor Vehicle Tax	82,192	78,337	65,397
Recreational Vehicle Tax	2,049	1,950	1,584
16/20M Vehicle Tax	0	9,979	9,876
Commercial Vehicle Tax	4,298	4,411	3,506
Watercraft Tax	0	565	703
Special City & County Highway	347,980	294,702	294,702
Reimbursements	53,442	0	0
Interest on Idle Funds	0	0	0
Federal Aid	192,789	0	0
State Aid	5,064	0	0
Neighborhood Revitalization Rebate	-5,616	-3,781	-3,102
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,924,315**	**1,422,051**	**372,666**
Resources Available:	**3,607,188**	**3,397,037**	**1,619,703**
Expenditures:			
Personal Services	729,409	850,000	900,000
Commodities	678,892	1,000,000	1,000,000
Contractual Services	196,012	200,000	225,000
Capital Outlay	27,889	0	100,000
Road Repairs	0	0	700,000
Transfer to Special Machinery Fund	0	100,000	200,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,632,202**	**2,150,000**	**3,125,000**
Unencumbered Cash Balance Dec 31	1,974,986	1,247,037	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,656,000	2,300,000	3,125,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,125,000
		Tax Required	1,505,297
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	1,505,297

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Rush County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	370,345	528,715	520,638
Receipts:			
Ad Valorem Tax	129,516	182,508	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,192	0	0
Motor Vehicle Tax	8,637	8,292	11,522
Recreational Vehicle Tax	214	206	279
16/20 M Vehicle Tax	0	1,056	1,740
Commercial Vehicle Tax	454	467	618
Watercraft Tax	0	60	124
Reimbursements	1,727	0	0
Prior Year Cancelled Encumbrances	19,000	0	0
Neighborhood Revitalization Rebate	-594	-666	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**160,146**	**191,923**	**14,283**
Resources Available:	**530,491**	**720,638**	**534,921**
Expenditures:			
Capital Outlay	1,776	200,000	534,921
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,776**	**200,000**	**534,921**
Unencumbered Cash Balance Dec 31	528,715	520,638	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	450,000	400,000	534,921
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	534,921
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	143,475	142,811	90,675
Receipts:			
Ad Valorem Tax	153,315	148,291	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,414	0	0
Motor Vehicle Tax	10,035	9,605	9,362
Recreational Vehicle Tax	249	239	227
16/20 M Vehicle Tax	0	1,223	1,414
Commercial Vehicle Tax	527	541	502
Watercraft Tax	0	69	101
Federal Aid	83,474	15,000	15,000
State Aid	13,170	5,000	5,000
Fees	48,074	20,000	20,000
Budget Credit	-67,144	0	0
Neighborhood Revitalization Rebate	-688	-541	-354
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**242,426**	**199,427**	**51,252**
Resources Available:	**385,901**	**342,238**	**141,927**
Expenditures:			
Personal Services	145,301	142,628	158,512
Contractual	62,725	51,150	63,200
Commodities	88,292	47,785	80,000
Capital Outlay	13,916	10,000	12,000
Budget Credit	-67,144	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**243,090**	**251,563**	**313,712**
Unencumbered Cash Balance Dec 31	142,811	90,675	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	248,006	251,563	313,712
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	313,712
		Tax Required	171,785
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	171,785

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Rush County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	260,374	369,417	298,091
Receipts:			
Ad Valorem Tax	157,931	285,692	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,694	0	0
Motor Vehicle Tax	10,641	10,010	18,036
Recreational Vehicle Tax	269	249	437
16/20 M Vehicle Tax	0	1,275	2,724
Commercial Vehicle Tax	549	564	967
Watercraft Tax	0	72	194
Chemical Sales	169,036	50,000	50,000
Neighborhood Revitalization Rebate	-718	-1,043	-123
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**340,402**	**346,819**	**72,235**
Resources Available:	**600,776**	**716,236**	**370,326**
Expenditures:			
Personal Services	98,475	114,145	118,000
Contractual	19,822	20,000	22,000
Commodities	33,062	22,000	25,000
Capital Outlay	0	0	0
Chemical Treatment	0	65,000	65,000
Chemicals	65,000	182,000	185,000
Transfers Out	15,000	15,000	15,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**231,359**	**418,145**	**430,000**
Unencumbered Cash Balance Dec 31	369,417	298,091	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	512,145	418,145	430,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	430,000
		Tax Required	59,674
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	59,674

Adopted Budget

Appraiser's Cost	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,836	22,523	8,001
Receipts:			
Ad Valorem Tax	125,024	128,378	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,206	0	0
Motor Vehicle Tax	8,352	7,989	8,105
Recreational Vehicle Tax	208	199	196
16/20 M Vehicle Tax	0	1,018	1,224
Commercial Vehicle Tax	438	450	434
Watercraft Tax	0	58	87
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-573	-469	-278
Miscellaneous	1,938	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**136,593**	**137,623**	**9,768**
Resources Available:	**164,429**	**160,146**	**17,769**
Expenditures:			
Personal Services	105,086	125,145	128,900
Commodities	2,595	4,500	4,000
Contractual	20,865	20,000	20,000
Capital Outlay	13,360	2,500	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**141,906**	**152,145**	**152,900**
Unencumbered Cash Balance Dec 31	22,523	8,001	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	146,000	152,145	152,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	152,900
		Tax Required	135,131
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	135,131

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Rush County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	19,616	18,921	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	210		
Motor Vehicle Tax	1,312	1,252	1,194
Recreational Vehicle Tax	32	31	29
16/20 M Vehicle Tax	0	160	180
Commercial Vehicle Tax	69	71	64
Watercraft Tax	0	9	13
Other	0	8,000	8,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-90	-69	-42
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**21,149**	**28,375**	**9,438**
Resources Available:	**21,149**	**28,375**	**9,438**
Expenditures:			
Appropriations	21,149	20,375	21,713
Other	0	8,000	8,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**21,149**	**28,375**	**29,713**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	31,118	30,761	29,713
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,713
		Tax Required	20,275
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	20,275

Adopted Budget **Intellectual Disability**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	10,475	10,857	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	112		
Motor Vehicle Tax	700	669	685
Recreational Vehicle Tax	17	17	17
16/20 M Vehicle Tax	0	85	104
Commercial Vehicle Tax	37	38	37
Watercraft Tax	0	5	7
Other	0	8,000	8,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-48	-40	-21
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,293**	**19,631**	**8,829**
Resources Available:	**11,293**	**19,631**	**8,829**
Expenditures:			
Appropriations	11,293	5,853	5,000
Sunflower Child Care	0	5,778	6,000
Other	0	8,000	8,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**11,293**	**19,631**	**19,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	21,353	21,853	19,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,000
		Tax Required	10,171
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	10,171

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Other	0	400	400
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**400**	**400**
Resources Available:	**0**	**400**	**400**
Expenditures:			
Contractual Services	0	400	400
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**400**	**400**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	400	400	400

Adopted Budget

Special Alcohol	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,353	7,694	8,094
Receipts:			
Private Club Liquor Tax	341	400	400
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**341**	**400**	**400**
Resources Available:	**7,694**	**8,094**	**8,494**
Expenditures:			
Contractual Services	0	0	8,494
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**8,494**
Unencumbered Cash Balance Dec 31	7,694	8,094	0
2023/2024/2025 Budget Authority Amount:	7,653	8,153	8,494

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Noxious Weed Capital Outlay**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	71,114	86,491	101,491
Receipts:			
Transfers In	15,000	15,000	15,000
Prior Year Cancelled Encumbrances	377	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,377**	**15,000**	**15,000**
Resources Available:	**86,491**	**101,491**	**116,491**
Expenditures:			
Capital Outlay	0	0	116,491
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**116,491**
Unencumbered Cash Balance Dec 31	86,491	101,491	0
2023/2024/2025 Budget Authority Amount:	86,114	50,000	116,491

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,661	2,321	80
Receipts:			
Landfill Fees	89,865	95,000	95,000
Transfers In	26,000	35,200	75,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**115,865**	**130,200**	**170,000**
Resources Available:	**121,526**	**132,521**	**170,080**
Expenditures:			
Personal Services	62,964	75,000	90,000
Commodities	20,341	25,000	28,000
Contractual Services	35,900	25,000	35,000
Capital Outlay		7,441	17,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**119,205**	**132,441**	**170,000**
Unencumbered Cash Balance Dec 31	2,321	80	80
2023/2024/2025 Budget Authority Amount:	120,220	132,441	170,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wireless 911**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	124,376	117,181	112,181
Receipts:			
Collections	60,537	75,000	75,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**60,537**	**75,000**	**75,000**
Resources Available:	**184,913**	**192,181**	**187,181**
Expenditures:			
Capital Outlay	67,732	80,000	187,181
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**67,732**	**80,000**	**187,181**
Unencumbered Cash Balance Dec 31	117,181	112,181	0
2023/2024/2025 Budget Authority Amount:	240,588	219,376	187,181

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

Rush County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Special Machinery		Capital Improvement Reserve		Equipment Reserve		Recycling		Micro Loan		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	736,775	Cash Balance Jan 1	796,155	Cash Balance Jan 1	808,013	Cash Balance Jan 1	1,227	Cash Balance Jan 1	71,568	2,413,738
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	0	Transfers In	100,000	Transfers In	250,000	Collections	1,217	Loan Repayments	3,941	
				Federal Aid	54,783					
				Prior Year Cancelled Encum	12,915					
Total Receipts	0	Total Receipts	100,000	Total Receipts	317,698	Total Receipts	1,217	Total Receipts	3,941	422,856
Resources Available:	736,775	Resources Available:	896,155	Resources Available:	1,125,711	Resources Available:	2,444	Resources Available:	75,509	2,836,594
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	280,962	Capital Outlay	164,215	Capital Outlay	40,934	Capital Outlay	0	Contractual Services	793	
Total Expenditures	280,962	Total Expenditures	164,215	Total Expenditures	40,934	Total Expenditures	0	Total Expenditures	793	486,904
Cash Balance Dec 31	455,813	Cash Balance Dec 31	731,940	Cash Balance Dec 31	1,084,777	Cash Balance Dec 31	2,444	Cash Balance Dec 31	74,716	**2,349,690**
										2,349,690

**Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

Rush County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Register of Deeds Technology		Special Motor Vehicle		Sheriff's Equipment		Clerk's Technology		Treasurer's Technology		
Unencumbered Cash Balance Jan 1	35,261	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	4,653	Unencumbered Cash Balance Jan 1	9,387	Unencumbered Cash Balance Jan 1	13,090	62,391
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	6,732	Collections	34,575	Collections	7,838	Collections	1,249	Collections	1,249	
		Interest Income	133							
Total Receipts	6,732	Total Receipts	34,708	Total Receipts	7,838	Total Receipts	1,249	Total Receipts	1,249	51,776
Resources Available:	41,993	Resources Available:	34,708	Resources Available:	12,491	Resources Available:	10,636	Resources Available:	14,339	114,167
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	6,272	Personal Services	6,654	Capital Outlay	6,771					
		Commodities	11,143							
		Contractual Services	4,112							
		Capital Outlay	4,734							
		Transfers Out	8,065							
Total Expenditures	6,272	Total Expenditures	34,708	Total Expenditures	6,771	Total Expenditures	0	Total Expenditures	0	47,751
Cash Balance Dec 31	35,721	Cash Balance Dec 31	0	Cash Balance Dec 31	5,720	Cash Balance Dec 31	10,636	Cash Balance Dec 31	14,339	**66,416** **
										66,416 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Rush County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-C

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Oil and Gas Valuation		Presecuting Attorney Training		Federal Funds Fund		Health Care Reserve				
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	727,628	Cash Balance Jan 1	8,296	Cash Balance Jan 1	35,481	Cash Balance Jan 1	16,413	Cash Balance Jan 1	0	787,818
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	6,184	Collections	272	Federal Aid - ARPA	0	Employee Contributions	1,066,784			
				Interest on Investments	200	Transfers In	1,032,000			
Total Receipts	6,184	Total Receipts	272	Total Receipts	200	Total Receipts	2,098,784	Total Receipts	0	2,105,440
Resources Available:	733,812	Resources Available:	8,568	Resources Available:	35,681	Resources Available:	2,115,197	Resources Available:	0	2,893,258
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities	131	ARPA Expenses	31,036	Health Insurance Premiums	1,792,818			
Total Expenditures	0	Total Expenditures	131	Total Expenditures	31,036	Total Expenditures	1,792,818	Total Expenditures	0	1,823,985
Cash Balance Dec 31	733,812	Cash Balance Dec 31	8,437	Cash Balance Dec 31	4,645	Cash Balance Dec 31	322,379	Cash Balance Dec 31	0	**1,069,273** **
										1,069,273 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Rush County
Special District Name: Fire District #1 General

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	21,896	23,926	10,589
Ad Valorem Tax	32,514	19,750	xxxxxxxxxxxxxxx
Delinquent Tax	72	0	0
Motor Vehicle Tax	1,057	1,021	712
Recreational Vehicle Tax	0	15	12
16/20M Vehicle Tax	0	357	485
Commercial Vehicle Tax	0	16	11
Watercraft Tax	0	4	5
LAVTR	0	0	0
Miscellaneous	600	0	0
Total Receipts	**34,243**	**21,163**	**1,225**
Resources Available:	**56,139**	**45,089**	**11,814**
Expenditures:			
Personal Services	4,625	5,000	5,000
Commodities	10,231	6,500	6,500
Contractual Services	7,257	9,500	10,000
Capital Outlay	0	5,500	5,500
Transfer for Fire District #1 Special	10,100	8,000	12,000
Cash Forward (2025 column)	0	0	0
Total Expenditures	**32,213**	**34,500**	**39,000**
Unencumbered Cash Balance, Dec 31	23,926	10,589	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	39,000
		Tax Required	27,186
	Delinquency Computation % Rate	0.000%	0
		Amount of 2024 Ad Valorem Tax	27,186

CPA summary

No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Fund Names	Ad Valorem Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	20,153	712	12	485	11	5
Total	20,153	712	12	485	11	5

County Treas MVT Estimate	712
County Treas RVT Estimate	12
County Treas 16/20M Estimate	485
County Treas Commercial Vehicle Tax Estimate	11
County Treas Watercraft Tax Estimate	5

MVT Factor	0.03533
RVT Factor	0.00060
16/20M Factor	0.02407
Commercial Vehicle Factor	0.00055
Watercraft Factor	0.00025

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Rush County
Special District Name: Fire District #2 General

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	12,478	16,518	8,020
Ad Valorem Tax	19,624	18,058	xxxxxxxxxxxxxxx
Delinquent Tax	70	0	0
Motor Vehicle Tax	1,290	1,159	1,092
Recreational Vehicle Tax	0	31	19
16/20M Vehicle Tax	0	286	276
Commercial Vehicle Tax	0	17	10
Watercraft Tax	0	1	3
LAVTR	0	0	0
Miscellaneous	0	0	0
Total Receipts	**20,984**	**19,552**	**1,400**
Resources Available:	**33,462**	**36,070**	**9,420**
Expenditures:			
Commodities	1,322	4,000	5,000
Contractual Services	9,622	8,000	7,000
Capital Outlay	0	1,000	1,000
Other	0	4,850	4,850
Transfers Out	6,000	10,200	12,000
Cash Forward (2025 column)	0	0	0
Total Expenditures	**16,944**	**28,050**	**29,850**
Unencumbered Cash Balance, Dec 31	16,518	8,020	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	29,850
		Tax Required	20,430
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	20,430

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	18,427	1092	19	276	10	3
Total	18,427	1,092	19	276	10	3

County Treas MVT Estimate	1,092				
County Treas RVT Estimate		19			
County Treas 16/20M Estimate			276		
County Treas Commercial Vehicle Tax Estimate				10	
County Treas Watercraft Tax Estimate					3

MVT Factor	0.05926				
RVT Factor		0.00103			
16/20M Factor			0.01498		
Commercial Vehicle Factor				0.00054	
Watercraft Factor					0.00016

CONSOLIDATED METHOD FUND PAGE 2025

County Name Rush County
Special District Name Fire District #3 General

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	22,388	24,133	9,680
Ad Valorem Tax	19,898	13,146	xxxxxxxxxxxxxxx
Delinquent Tax	307	0	0
Motor Vehicle Tax	1,350	1,038	584
Recreational Vehicle Tax	0	26	14
16/20M Vehicle Tax	0	111	168
Commercial Vehicle Tax	0	220	96
Watercraft Tax	0	6	4
LAVTR	0	0	0
Miscellaneous	251	0	0
Total Receipts	**21,806**	**14,547**	**866**
Resources Available:	**44,194**	**38,680**	**10,546**
Expenditures:			
Personal Services	1,950	0	0
Commodities	2,691	8,000	9,000
Contractual Services	10,420	9,500	9,500
Capital Outlay	0	6,500	6,500
Transfers Out	5,000	5,000	5,000
Cash Forward (2025 column)			
Total Expenditures	**20,061**	**29,000**	**30,000**
Unencumbered Cash Balance, Dec 31	24,133	9,680	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	30,000
		Tax Required	19,454
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	19,454

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	13,414	584	14	168	96	4
Total	13,414	584	14	168	96	4

County Treas MVT Estimate	584
County Treas RVT Estimate	14
County Treas 16/20M Estimate	168
County Treas Commercial Vehicle Tax Estimate	96
County Treas Watercraft Tax Estimate	4

MVT Factor	0.04354
RVT Factor	0.00104
16/20M Factor	0.01252
Commercial Vehicle Factor	0.00716
Watercraft Factor	0.00030

CONSOLIDATED METHOD FUND PAGE 2025

County Name Rush County

Special District Name Fire District #4 General

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	35,165	27,937	7,054
Ad Valorem Tax	48,188	50,509	xxxxxxxxxxxxxxx
Delinquent Tax	911	0	0
Motor Vehicle Tax	6,034	5,377	5,058
Recreational Vehicle Tax	0	115	106
16/20M Vehicle Tax	0	279	293
Commercial Vehicle Tax	0	374	374
Watercraft Tax	0	36	42
LAVTR	0	0	0
Miscellaneous	152	0	0
Interest on Idle Funds			
Total Receipts	**55,285**	**56,690**	**5,873**
Resources Available:	**90,450**	**84,627**	**12,927**
Expenditures:			
Personal Services	11,790	0	0
Commodities	7,375	17,255	17,755
Contractual Services	39,530	25,000	25,500
Capital Outlay	0	27,500	28,000
Transfers Out	3,818	3,818	4,318
Other	0	4,000	7,170
Cash Forward (2025 column)			
Total Expenditures	**62,513**	**77,573**	**82,743**
Unencumbered Cash Balance, Dec 31	27,937	7,054	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	82,743
		Tax Required	69,816
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	69,816

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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

		Allocation for Year 2025				
Budgeted Fund Names	Ad Valorem Tax Levy for 2023	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	51,540	5,058	106	293	374	42
Total	51,540	5,058	106	293	374	42

County Treas MVT Estimate	5,058				
County Treas RVT Estimate		106			
County Treas 16/20M Estimate			293		
County Treas Commercial Vehicle Tax Estimate				374	
County Treas Watercraft Tax Estimate					42

MVT Factor	0.09814				
RVT Factor		0.00206			
16/20M Factor			0.00568		
Commercial Vehicle Factor				0.00726	
Watercraft Factor					0.00081

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Rush County
Special District Name: Fire District #5 General

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	2,692	8,531	744
Ad Valorem Tax	31,602	23,650	xxxxxxxxxxxxxxx
Delinquent Tax	141	0	0
Motor Vehicle Tax	1,741	1,832	1,631
Recreational Vehicle Tax	0	37	40
16/20M Vehicle Tax	0	97	210
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	0	16
LAVTR	0	0	0
Miscellaneous	250	0	0
Total Receipts	**33,734**	**25,616**	**1,897**
Resources Available:	**36,426**	**34,147**	**2,641**
Expenditures:			
Personal Services	2,900	3,500	3,500
Commodities	10,314	10,200	10,200
Contractual Services	13,897	9,000	9,000
Capital Outlay	0	10,703	11,235
Other	0	0	0
Transfers Out	784	0	0
Cash Forward (2025 column)			
Total Expenditures	**27,895**	**33,403**	**33,935**
Unencumbered Cash Balance, Dec 31	8,531	744	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	33,935
		Tax Required	31,294
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	31,294

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	32,149	1631	40	210	0	16
Total	32,149	1,631	40	210	0	16

County Treas MVT Estimate	1,631				
County Treas RVT Estimate		40			
County Treas 16/20M Estimate			210		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					16

MVT Factor	0.05073				
RVT Factor		0.00124			
16/20M Factor			0.00653		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00050

CONSOLIDATED METHOD FUND PAGE 2025

County Name Rush County
Special District Name Fire District #6 General

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	7,753	6,608	0
Ad Valorem Tax	16,840	11,171	xxxxxxxxxxxxxx
Delinquent Tax	325	0	0
Motor Vehicle Tax	1,085	954	663
Recreational Vehicle Tax	0	20	14
16/20M Vehicle Tax	0	204	189
Commercial Vehicle Tax	0	49	17
Watercraft Tax	0	2	3
LAVTR	0	0	0
Miscellaneous	0	0	0
Interest on Idle Funds			
Total Receipts	**18,250**	**12,400**	**886**
Resources Available:	**26,003**	**19,008**	**886**
Expenditures:			
Personal Services	600	600	600
Commodities	9,123	3,779	3,779
Contractual Services	9,672	3,600	3,600
Capital Outlay	0	11,029	11,055
Transfers Out	0	0	0
Cash Forward (2025 column)	0	0	0
Total Expenditures	**19,395**	**19,008**	**19,034**
Unencumbered Cash Balance, Dec 31	6,608	0	xxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	19,034
		Tax Required	18,148
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	18,148

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	11,399	663	14	189	17	3
Total	11,399	663	14	189	17	3

County Treas MVT Estimate 663
County Treas RVT Estimate 14
County Treas 16/20M Estimate 189
County Treas Commercial Vehicle Tax Estimate 17
County Treas Watercraft Tax Estimate 3

MVT Factor 0.05816
RVT Factor 0.00123
16/20M Factor 0.01658
Commercial Vehicle Factor 0.00149
Watercraft Factor 0.00026

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Rush County
Special District Name: Fire District #7 General

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	44,683	40,527	18,919
Ad Valorem Tax	23,049	16,631	xxxxxxxxxxxxxxx
Delinquent Tax	294	0	0
Motor Vehicle Tax	1,180	953	693
Recreational Vehicle Tax	0	26	25
16/20M Vehicle Tax	0	242	295
Commercial Vehicle Tax	0	26	30
Watercraft Tax	0	14	16
LAVTR	0	0	0
Miscellaneous	300	0	0
Interest on Idle Funds			
Total Receipts	**24,823**	**17,892**	**1,059**
Resources Available:	**69,506**	**58,419**	**19,978**
Expenditures:			
Personal Services	3,395	1,500	1,500
Commodities	11,518	3,000	3,000
Contractual Services	10,967	10,000	10,000
Capital Outlay	0	12,000	15,000
Other	0	5,000	8,000
Transfers Out	3,099	8,000	8,000
Cash Forward (2025 column)			
Total Expenditures	**28,979**	**39,500**	**45,500**
Unencumbered Cash Balance, Dec 31	40,527	18,919	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	45,500
		Tax Required	25,522
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	25,522

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	16,970	693	25	295	30	16
Total	16,970	693	25	295	30	16

County Treas MVT Estimate	693
County Treas RVT Estimate	25
County Treas 16/20M Estimate	295
County Treas Commercial Vehicle Tax Estimate	30
County Treas Watercraft Tax Estimate	16

MVT Factor	0.04084
RVT Factor	0.00147
16/20M Factor	0.01738
Commercial Vehicle Factor	0.00177
Watercraft Factor	0.00094

CONSOLIDATED METHOD FUND PAGE 2025

County Name: Rush County
Special District Name: Fire District #8 General

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2023	Current Year Estimate 2024	Proposed Budget Year 2025
Unencumbered Cash Balance, Jan. 1	59,854	59,408	24,817
Ad Valorem Tax	25,705	15,196	xxxxxxxxxxxxxxx
Delinquent Tax	99	0	0
Motor Vehicle Tax	1,377	1,331	858
Recreational Vehicle Tax	0	47	26
16/20M Vehicle Tax	0	176	181
Commercial Vehicle Tax	0	24	14
Watercraft Tax	0	15	17
LAVTR	0	0	0
Miscellaneous	6,760	0	0
Total Receipts	**33,941**	**16,789**	**1,096**
Resources Available:	**93,795**	**76,197**	**25,913**
Expenditures:			
Personal Services	1,220	4,000	4,000
Commodities	2,362	7,000	7,000
Contractual Services	12,517	10,000	10,000
Capital Outlay	2,908	15,000	15,000
Transfers Out	15,380	15,380	15,380
Cash Forward (2025 column)	0	0	0
Total Expenditures	**34,387**	**51,380**	**51,380**
Unencumbered Cash Balance, Dec 31	59,408	24,817	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	51,380
		Tax Required	25,467
	Delinquency Computation % Rate		0
		Amount of 2024 Ad Valorem Tax	25,467

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Fund Names	Ad Valorem Tax Levy for 2023	Allocation for Year 2025 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	15,506	858	26	181	14	17
Total	15,506	858	26	181	14	17

County Treas MVT Estimate	858
County Treas RVT Estimate	26
County Treas 16/20M Estimate	181
County Treas Commercial Vehicle Tax Estimate	14
County Treas Watercraft Tax Estimate	17

MVT Factor	0.05533
RVT Factor	0.00168
16/20M Factor	0.01167
Commercial Vehicle Factor	0.00090
Watercraft Factor	0.00110

Rush County

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is to be shown)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire District #1 Special		Fire District #2 Special		Fire District #3 Special		Fire District #4 Special		Fire District #5 Special		
Unencumbered Cash Balance Jan 1	42,373	Unencumbered Cash Balance Jan 1	14,909	Unencumbered Cash Balance Jan 1	64,892	Unencumbered Cash Balance Jan 1	54,148	Unencumbered Cash Balance Jan 1	26,963	Total 203,285
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	10,100	Transfer In	6,000	Transfer In	5,000	Transfer In	3,818	Transfer In	784	
				Donations	0	Federal Aid	15,000			
Total Receipts	10,100	Total Receipts	6,000	Total Receipts	5,000	Total Receipts	18,818	Total Receipts	784	40,702
Resources Available:	52,473	Resources Available:	20,909	Resources Available:	69,892	Resources Available:	72,966	Resources Available:	27,747	243,987
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	2,901			Capital Outlay	3,357	Capital Outlay	55,930	Capital Outlay	0	
Total Expenditures	2,901	Total Expenditures	0	Total Expenditures	3,357	Total Expenditures	55,930	Total Expenditures	0	62,188
Cash Balance Dec 31	49,572	Cash Balance Dec 31	20,909	Cash Balance Dec 31	66,535	Cash Balance Dec 31	17,036	Cash Balance Dec 31	27,747	181,799 **
										181,799 **

** Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

Rush County

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is to be shown)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire District #6 Special		Fire District #7 Special		Fire District #8 Special						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	5,272	Cash Balance Jan 1	68,047	Cash Balance Jan 1	168,961	Cash Balance Jan 1		Cash Balance Jan 1		242,280
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	0	Transfer In	3,099	Transfer In	15,380					
		Miscellaneous	0	Miscellaneous	0					
Total Receipts	0	Total Receipts	3,099	Total Receipts	15,380	Total Receipts	0	Total Receipts	0	18,479
Resources Available:	5,272	Resources Available:	71,146	Resources Available:	184,341	Resources Available:	0	Resources Available:	0	260,759
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Capital Outlay	0	Capital Outlay	0					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	5,272	Cash Balance Dec 31	71,146	Cash Balance Dec 31	184,341	Cash Balance Dec 31	0	Cash Balance Dec 31	0	260,759 **
										260,759 **

** Note: These two block figures should agree.

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

State of Kansas
County

Rush County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Rush County
will meet on August 26, 2024 at 10 A.M. at Rush County Courthouse, 715 Elm, LaCrosse, Kansas 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 Rush County Courthouse, 715 Elm, LaCrosse, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,107,941	61.968	4,481,373	58.592	4,740,989	3,283,046	60.934
Debt Service	520,368	7.890	520,268	8.900	534,943	479,316	8.896
Road & Bridge	1,632,202	23.893	2,150,000	19.248	3,125,000	1,505,297	27.939
Special Bridge	1,776	2.529	200,000	3.391	534,921		
Health	243,090	2.929	251,563	2.756	313,712	171,785	3.188
Noxious Weed	231,359	3.053	418,145	5.309	430,000	59,674	1.108
Appraiser's Cost	141,906	2.437	152,145	2.385	152,900	135,131	2.508
Mental Health	21,149	0.382	28,375	0.352	29,713	20,275	0.376
Intellectual Disability	11,293	0.204	19,631	0.202	19,000	10,171	0.189
Special Parks and Recreation			400		400		
Special Alcohol					8,494		
Noxious Weed Capital Outlay					116,491		
Solid Waste	119,205		132,441		170,000		
Wireless 911	67,732		80,000		187,181		
Non-Budgeted Funds-A	486,904						
Non-Budgeted Funds-B	47,751						
Non-Budgeted Funds-C	1,823,985						
Totals	9,456,661	105.285	8,434,341	101.135	10,363,744	5,664,695	105.138
						Revenue Neutral Rate **	*103.081*
Less: Transfers	1,475,246		1,441,181		1,524,181		
Net Expenditure	7,981,415		6,993,160		8,839,563		
Total Tax Levied	5,430,185		5,553,843		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	51,576,379		54,915,497		53,878,920		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	4,540,000	4,135,000	3,710,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	705,752	698,165	948,578
Total	5,245,752	4,833,165	4,658,578

*Tax rates are expressed in mills

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

Tacy Keener
County Clerk

Rush County 2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025					
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	July 1, 2024 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	
Fire District #1 General	32,213	7.000	34,500	4.565	39,000	27,186	3,922,037	6.932	5.138	Follow procedure in KSA 79-2988 to exceed RNR
Fire District #2 General	16,944	6.623	28,050	5.943	29,850	20,430	2,930,396	6.972	6.288	Follow procedure in KSA 79-2988 to exceed RNR
Fire District #3 General	20,061	3.232	29,000	1.711	30,000	19,454	7,567,349	2.571	1.773	Follow procedure in KSA 79-2988 to exceed RNR
Fire District #4 General	62,513	4.158	77,573	3.800	82,743	69,816	13,970,619	4.997	3.689	Follow procedure in KSA 79-2988 to exceed RNR
Fire District #5 General	27,895	5.000	33,403	4.922	33,935	31,294	6,450,613	4.851	4.909	
Fire District #6 General	19,395	7.891	19,008	5.256	19,034	18,148	2,079,288	8.728	5.482	Follow procedure in KSA 79-2988 to exceed RNR
Fire District #7 General	28,979	4.398	39,500	2.770	45,500	25,522	5,962,983	4.280	2.846	Follow procedure in KSA 79-2988 to exceed RNR
Fire District #8 General	34,387	2.663	51,380	1.785	51,380	25,467	8,626,023	2.952	1.798	Follow procedure in KSA 79-2988 to exceed RNR
Fire District #1 Special	0		0		0	0				
Fire District #2 Special	0		0		0	0				
Fire District #3 Special	0		0		0	0				
Fire District #4 Special	0		0		0	0				
Fire District #5 Special	0		0		0	0				
Fire District #6 Special	0		0		0	0				
Fire District #7 Special	0		0		0	0				
Fire District #8 Special	0		0		0	0				

*Tax rates are expressed in mills

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

Clerk

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE

The governing body of

Rush County

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to revenue neutral rate and proposed tax rate, as required by KSA 79-2988.

Revenue Neutral Rate*	103.081	Proposed Tax Rate	105.138

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Rush County 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	3,276,280	60.808	6,766
Debt Service	478,328	8.878	988
Road & Bridge	1,502,195	27.881	3,102
Special Bridge	0		0
Health	171,431	3.182	354
Noxious Weed	59,551	1.105	123
Appraiser's Cost	134,853	2.503	278
Mental Health	20,233	0.376	42
Intellectual Disability	10,150	0.188	21
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	5,653,021	104.921	11,674

2024 July 1 Valuation: 53,878,920

Valuation Factor: 53,878.920

Neighborhood Revitalization Subj to Rebate: 111,268

Neighborhood Revitalization factor: 111.268

**This information comes from the 2025 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF Rush County, HEREBY NOTIFIES THE RUSH COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 105.138.

The date of our hearing is 8/26/2024 at 10:00 AM/PM and will be held at Rush County Courthouse, 715 Elm address in LaCrosse, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on July 15, 20 24.

(Seal) RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Tracy A. Keener

Clerk or Officer of Governing Body

Rush County

Tax District

Please include a copy of your Budget Summary Page.

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

State of Kansas
County

Rush County

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Rush County

will meet on August 26, 2024 at 10 A.M. at Rush County Courthouse, 715 Elm, LaCrosse, Kansas 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 Rush County Courthouse, 715 Elm, LaCrosse, Kansas and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	4,107,941	61.958	4,487,373	58.592	4,740,989	3,283,046	60.834
Debt Service	620,368	7.890	620,268	8.900	534,943	479,316	8.896
Road & Bridge	1,632,202	23.893	2,150,000	19.248	3,125,000	1,505,297	27.939
Special Bridge	1,776	2.525	200,000	3.381	534,921		
Health	243,090	2.929	251,563	2.758	313,712	171,785	3.186
Noxious Weed	231,359	3.053	418,145	5.309	430,000	50,674	1.108
Appraiser's Cost	141,906	2.437	152,146	2.386	152,900	135,131	2.508
Mental Health	21,149	0.382	28,375	0.352	29,213	20,275	0.376
Intellectual Disability	11,293	0.204	19,631	0.262	19,000	10,171	0.189
Special Parks and Recreation			400		400		
Special Alcohol					8,494		
Noxious Weed Capital Outlay					116,491		
Solid Waste	119,205		132,441		170,000		
Wireless 911	67,732		90,000		187,181		
Non-Budgeted Funds-A	466,604						
Non-Budgeted Funds-B	47,751						
Non-Budgeted Funds-C	1,523,865						
Totals	9,466,561	105.285	8,434,341	101.136	10,363,744	6,664,695	105.139
					Revenue Neutral Rate**		103.087
Less: Transfers	1,476,246		1,441,191		1,524,181		
Net Expenditure	7,881,445		6,993,150		8,839,563		
Total Tax Levied	5,430,105		6,553,843		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	51,576,379		54,915,497		53,678,920		

Outstanding Indebtedness, January 1,

	2022	2023	2024
G.O. Bonds	4,640,000	4,135,000	3,710,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase	705,752	698,155	948,578
Total	5,345,752	4,833,155	4,658,578

*Tax rates are expressed in mills

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

Tacy Keener
County Clerk

Page No. 28

Rush County

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	July 1, 2024 Assessed Valuation	Proposed Estimated Tax Rate*	Revenue Neutral Rate*
Fire District #1 General	22,245	7.000	32,500	7.595	39,000	27,195	3,623,037	6.933	6.138
Fire District #2 General	16,844	6.623	28,060	5.843	28,860	20,450	3,650,548	6.072	6.288
Fire District #3 General	29,061	8.239	29,000	12.741	30,000	19,454	1,587,349	2.571	7.771
Fire District #4 General	62,561	7.165	77,673	8.500	82,745	59,816	11,670,819	4.667	5.668
Fire District #5 General	27,895	5.000	30,455	5.402	33,000	31,294	6,460,613	4.551	4.509
Fire District #6 General	18,356	7.861	19,000	8.268	19,014	9,148	2,079,289	5.728	5.402
Fire District #7 General	26,678	4.368	39,500	3.770	46,500	26,807	6,982,353	4.286	2.846
Fire District #8 General	24,187	2.280	51,380	1.785	51,380	28,467	15,920,023	1.788	1.709
Fire District #1 Special	0		0		0	0			
Fire District #2 Special	0		0		0	0			
Fire District #3 Special	0		0		0	0			
Fire District #4 Special	0		0		0	0			
Fire District #5 Special	0		0		0	0			
Fire District #6 Special	0		0		0	0			
Fire District #7 Special	0		0		0	0			
Fire District #8 Special	0		0		0	0			

Follow procedure in KSA 79-2988 to exceed RNR
Follow procedure in KSA 79-2988 to exceed RNR
Follow procedure in KSA 79-2988 to exceed RNR
Follow procedure in KSA 79-2988 to exceed RNR
Follow procedure in KSA 79-2988 to exceed RNR
Follow procedure in KSA 79-2988 to exceed RNR
Follow procedure in KSA 79-2988 to exceed RNR
Follow procedure in KSA 79-2988 to exceed RNR

*Tax rates are expressed in mills

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

Clerk

Page No. 29

Affidavit of Publication

State of Kansas, }SS.

TIM ENGEL, being first duly sworn, Deposes and says: That he is Publisher of The Rush County News, a weekly newspaper, published and printed in La Crosse, State of Kansas, and published in and of general circulation in Rush County, Kansas, with a general paid circulation on a weekly basis in Rush County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is published weekly at least 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 La Crosse in said County as periodical mail matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week(s) the first publication thereof being made as aforesaid on the 14th day of August, 2024, with subsequent publications being made on the following date(s):

2025 PROPOSED BUDGET

_____, 2024

_____, 2024

Tim Engel
Publisher

Subscribed and sworn to before me this 14th day of August 2024.

Melissa Jay
Notary Public

My commission expires: 4-5-26

NOTARY PUBLIC, State of Kansas
MELISSA JAY
My Appt. Exp. 4-5-26

Printer's Fee $_____

Additional copies $_____

Approved this _____ day of _____, 20_____

_____

Roll Call Vote

A Roll Call Vote of Rush County To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on 8/26/2024
Resolution No. 2024-02

Governing Body Member	Yes	No	No Vote
Richard T. Luft, Chairman	X		
Leslie Rogers, Vice-Chairman	X		
Mitchell Blackburn, Member	X		
TOTAL			

Certified:

Tacy A. Keener
Rush County Clerk

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Resolution No. 2024-02

A RESOLUTION OF RUSH COUNTY, KANSAS TO EXCEED THE REVENUE NEUTRAL RATE IN ITS PROPERTY TAX LEVY FOR THE TAX YEAR OF 2025;

WHEREAS, the Rush County Board of County Commissioners is statutorily required to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the Rush County Clerk provided notice of the hearing on the Revenue Neutral Rate on August 14th, 2024; and

WHEREAS, the Revenue Neutral Rate for tax year 2024 for Rush County was calculated as 103.081 mills by the County Clerk; and

WHEREAS, the budget proposed by the Rush County Board of County Commissioners for tax year 2022 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Rush County Board of County Commissioners held a hearing on August 26th, 2024 allowing all interested taxpayers an opportunity to be heard at the hearing; and

WHEREAS, the Rush County Board of County Commissioners having heard testimony, have determined that it is in the best interests of Rush County to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE RUSH COUNTY BOARD OF COUNTY COMMISSIONERS:

Rush County shall levy a property tax rate exceeding the Revenue Neutral Rate of 103.081 mills for Tax Year 2025.

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 Rush County Board of County Commissioners.

ADOPTED this 26th day of August, 2024

Richard T. Luft

Chairman, Board of County Commissioners

Attested:

Tacy A. Keener

County Clerk

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Roll Call Vote

A Roll Call Vote of Rush County Fire District #1 To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on 8/26/2024
Resolution No. SP 24-01

Governing Body Member	Yes	No	No Vote
Lance Morgan, Board Member			X
Lee Allen Showalter, Board Member	X		
Kirk Wells, Board Member	X		
TOTAL			

Certified:

Tacy A. Keener

Tacy A. Keener
Rush County Clerk

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Resolution No. SP 24-01

A RESOLUTION OF FIRE DISTRICT #1, RUSH COUNTY KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for FIRE DISTRICT #1 was calculated as 5.138 mills by the RUSH County Clerk; and

WHEREAS, the budget proposed by the Governing Body of FIRE DISTRICT #1 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on AUGUST 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of FIRE DISTRICT #1, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF FIRE DISTRICT #1**:**

FIRE DISTRICT #1 shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.138 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 26th day of AUGUST, 2024 and **SIGNED** by the Governing Body.

_____

Lance Morgan, Board Member

Lee Allen Showalter, Board Member

Kirk Wells, Board Member

Roll Call Vote

A Roll Call Vote of Rush County Fire District #2 To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on 8/26/2024
Resolution No. SP 24-02

Governing Body Member	Yes	No	No Vote
James Jecha, Board Member	X		
Randy Tammen, Board Member	X		
Lenard Krehbiel, Board Member	X		
TOTAL			

Certified:

Tacy A. Keegner
Rush County Clerk

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Resolution No. SP 24-02

A RESOLUTION OF FIRE DISTRICT #2, RUSH COUNTY KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for FIRE DISTRICT #2 was calculated as 6.288 mills by the RUSH County Clerk; and

WHEREAS, the budget proposed by the Governing Body of FIRE DISTRICT #2 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on AUGUST 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of FIRE DISTRICT #2, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF FIRE DISTRICT #2**:**

FIRE DISTRICT #2 shall levy a property tax rate exceeding the Revenue Neutral Rate of 6.288 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 26th day of AUGUST, 2024 and **SIGNED** by the Governing Body.

James Jecha, Board Member

Randy Tammen, Board Member

Lenard Krehbiel, Board Member

Roll Call Vote

A Roll Call Vote of Rush County Fire District #3 To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on 8/26/2024
Resolution No. SP 24-03

Governing Body Member	Yes	No	No Vote
Kevin Appel, Board Member	X		
Tom Keener, Board Member	X		
Dale Tammen, Board Member			X
TOTAL			

Certified:

Tacy A. Keener

Tacy A. Keener
Rush County Clerk

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Resolution No. SP 24-03

A RESOLUTION OF FIRE DISTRICT #3, RUSH COUNTY KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for FIRE DISTRICT #3 was calculated as 1.773 mills by the RUSH County Clerk; and

WHEREAS, the budget proposed by the Governing Body of FIRE DISTRICT #3 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on AUGUST 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of FIRE DISTRICT #3, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF FIRE DISTRICT #3**:**

FIRE DISTRICT #3 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.773 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 23RD day of AUGUST, 2021 and **SIGNED** by the Governing Body.

Kevin Appel, Board Member

Tom Keener, Board Member

Dale Tammen, Board Member

Roll Call Vote

A Roll Call Vote of Rush County Fire District #4 To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on 8/26/2024
Resolution No. SP 24-04

Governing Body Member	Yes	No	No Vote
Alan Miller, Board Member			X
Fred L. Lohrey, Board Member	X		
Leroy Penka, Board Member	X		
TOTAL			

Certified:

Tacy A. Keener

Tacy A. Keener
Rush County Clerk

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Resolution No. SP 24-04

A RESOLUTION OF FIRE DISTRICT #4, RUSH COUNTY KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for FIRE DISTRICT #4 was calculated as 3.689 mills by the RUSH County Clerk; and

WHEREAS, the budget proposed by the Governing Body of FIRE DISTRICT #4 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on AUGUST 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of FIRE DISTRICT #4, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF FIRE DISTRICT #4**:**

FIRE DISTRICT #4 shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.689 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 26th day of AUGUST, 2024 and **SIGNED** by the Governing Body.

Alan Miller, Board Member

Fred Lohrey, Board Member

Leroy Penka, Board Member

Roll Call Vote

A Roll Call Vote of Rush County Fire District #6 To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on 8/26/2024
Resolution No. SP 24-05

Governing Body Member	Yes	No	No Vote
Mark Robinson, Board Member	X		
John Georg, Board Member	X		
Darold Randa, Board Member	X		
TOTAL			

Certified:

Tacy A. Keener

Tacy A. Keener
Rush County Clerk

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Resolution No. SP 24-05

A RESOLUTION OF FIRE DISTRICT #6, **RUSH COUNTY KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

WHEREAS, the Revenue Neutral Rate for FIRE DISTRICT #6 was calculated as 5.482 mills by the RUSH County Clerk; and

WHEREAS, the budget proposed by the Governing Body of FIRE DISTRICT #6 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on AUGUST 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of FIRE DISTRICT #6, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF FIRE DISTRICT #6**:**

FIRE DISTRICT #6 shall levy a property tax rate exceeding the Revenue Neutral Rate of 5.482 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 26th day of AUGUST, 2024 and **SIGNED** by the Governing Body.

Mark Robertson, Board Member

John Georg, Board Member

Darold Randa, Board Member

Roll Call Vote

A Roll Call Vote of Rush County Fire District #7 To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on 8/26/2024
Resolution No. SP 24-06

Governing Body Member	Yes	No	No Vote
Michael Greenway, Board Member	X		
Ted North, Board Member	X		
Chase Rogers, Board Member	X		
TOTAL			

Certified:

Tacy A. Keener

Tacy A. Keener
Rush County Clerk

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Resolution No. SP 24-06

A RESOLUTION OF FIRE DISTRICT #7, RUSH COUNTY KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for FIRE DISTRICT #7 was calculated as 2.846 mills by the RUSH County Clerk; and

WHEREAS, the budget proposed by the Governing Body of FIRE DISTRICT #7 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on AUGUST 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of FIRE DISTRICT #7, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF FIRE DISTRICT #7**:**

FIRE DISTRICT #7 shall levy a property tax rate exceeding the Revenue Neutral Rate of 2.846 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 26th day of AUGUST, 2024 and **SIGNED** by the Governing Body.

Michael Greenway, Board Member

Ted North, Board Member

Chase Rogers, Board Member

Roll Call Vote

A Roll Call Vote of Rush County Fire District #8 To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on 8/26/2024
Resolution No. SP 24-07

Governing Body Member	Yes	No	No Vote
Roger Mohr, Board Member	X		
Mike Crotinger, Board Member			X
Lance Hoopingarner, Board Member			X
Duane Romeiser, Board Member	X		
Brian Maier, Board Member	X		
TOTAL			

Certified:

Tacy A. Keener

Tacy A. Keener
Rush County Clerk

SEAL

Resolution No. SP 24-07

A RESOLUTION OF FIRE DISTRICT #8, RUSH COUNTY KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for FIRE DISTRICT #8 was calculated as 1.798 mills by the RUSH County Clerk; and

WHEREAS, the budget proposed by the Governing Body of FIRE DISTRICT #8 will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on AUGUST 26, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of FIRE DISTRICT #8, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF FIRE DISTRICT #8**:**

FIRE DISTRICT #8 shall levy a property tax rate exceeding the Revenue Neutral Rate of 1.798 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 26th day of AUGUST, 2024 and **SIGNED** by the Governing Body.

Roger Mohr, Board Member

Mike Crotinger, Board Member

Lance Hoopingarner, Board Member

Duane Romeiser, Board Member

Brian Maier, Board Member