

CERTIFICATE

To the Clerk of Rush County, State of Kansas
We, the undersigned, officers of
City of Rush Center

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 expenditures for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations

			2020 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Allocation of MVT, RVT, and 16/20M Vehicle Tax	3				
Schedule of Transfers	4				
Statement of Indebtedness	5				
Statement of Lease-Purchases	6				
Fund		K.S.A.			
General		12-101a	99,600	37,592	
Special Highway	8		7,546		
Water Fund	8		31,714		
Sewer Fund	9		46,630		
Non-Budgeted Funds-A	10				
Totals	xxxxxx		185,490	37,592	
					County Clerk's Use Only
Budget Summary	11				
Neighborhood Revitalization Rebate					
					Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold and Election?

37,592
NO

Assisted by:
Adams, Brown, beran & Ball, Chtd.

Address:
PO Box 1186
Hays, KS 67601
Email:
mromme@abbb.com

Attest: August 26th, 2019
Jacyl Keener Deputy
County Clerk

Jacyl Keener MAYOR
Kathy Felder

Governing Body -

CPA Summary

No assurance is provided. Substantially all disclosures omitted.



City of Rush Center

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ <u>36,991</u>
2. Library levy in 2019 budget	- \$ <u>0</u>
Other tax entity levy in 2019 budget	- \$ <u>0</u>
3. Net tax levy	\$ <u>36,991</u>

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ <u>1,370</u>	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ <u>57,467</u>	
5b. Personal property 2018	- <u>82,391</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2019 :	+ <u>501</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>0</u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>1,871</u>	
11. Total estimated valuation July 1, 2019	<u>1,502,508</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)	<u>0.0012</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>46</u>	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	<u>1.50%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>555</u>	
16. Total Percentage Adjustments	\$ <u>601</u>	

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
Other tax entity levy - 2020 budget:	+	<u>0</u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u>0</u>
30. Total Computed Tax Levy		<u>37,592</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	29,285	
2017 Tax Levy (Less Levy for other Governmental Units)	35,504	None
2018 Tax Levy (Less Levy for other Governmental Units)	36,299	
2019 Tax Levy (Less Levy for other Governmental Units)	36,991	None
Average Tax Levy (last three years)	36,265	
CPI Adjustment of 0.025	907	
Average Tax Levy Adjusted by CPI	37,171	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	37,592	

Exemption from Election Requirement **No**

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Other Tests - Lost Valuation Test

Assessed Valuation Loss	114,846.000	
2020 Tax Levy (Less Levy for other Governmental Units)	37,592	
2019 Tax Levy (Less Levy for other Governmental Units)	36,991	
Change in Levy	601	
CPI Adjustment		555
2020 Mill Rate (Less Mills for other Governmental Units)	25.020	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>2.873</u>
Total Adjustment for Loss of Assessed Valuation		3,428

Exemption from Election Requirement **Yes**

City of Rush Center

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2019	Payments Due 2019	Payments Due 2020
None							
Totals					0	0	0

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

City of Rush Center

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	610	876	3,206
Receipts:			
State of Kansas Gas Tax	4,313	4,330	4,340
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,313	4,330	4,340
Resources Available:	4,923	5,206	7,546
Expenditures:			
Street Repair and Maintenance	4,047	2,000	7,546
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,047	2,000	7,546
Unencumbered Cash Balance Dec 31	876	3,206	0
2018/2019/2020 Budget Authority Amount:	5,191	6,160	7,546

Adopted Budget

Water Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	12,319	8,714	6,214
Receipts:			
Water Fees	17,903	25,000	25,000
WPF - Clean Water Fee	161	0	0
Sales Tax	163	0	0
Late Charges	972	500	500
Reconnect Fees	500	0	0
Meter Money	390	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	20,089	25,500	25,500
Resources Available:	32,408	34,214	31,714
Expenditures:			
Personal Services	9,499	12,000	11,000
Contractual Services	2,943	3,500	5,000
Commodities	3,303	2,500	4,000
Capital Outlay	0	0	2,714
General Expense	7,899	10,000	9,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	50	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	23,694	28,000	31,714
Unencumbered Cash Balance Dec 31	8,714	6,214	0
2018/2019/2020 Budget Authority Amount:	40,256	40,819	31,714

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Rush Center

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Fund	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	20,833	31,967	39,337
Receipts:			
Fees	41,671	45,000	45,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	41,671	45,000	45,000
Resources Available:	62,504	76,967	84,337
Expenditures:			
Sewer Expense	5,137	6,000	15,000
Debt Payments	25,380	31,630	31,630
Cash Forward (2020 column)	0	0	0
Miscellaneous	20	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	30,537	37,630	46,630
Unencumbered Cash Balance Dec 31	31,967	39,337	37,707
2018/2019/2020 Budget Authority Amount:	74,433	69,204	46,630

CPA Summary	No assurance is provided. Substantially all disclosures omitted.
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City of Rush Center

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		Equipment Reserve								Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	99,838	Cash Balance Jan 1	33,666	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		133,504
Receipts		Receipts		Receipts		Receipts		Receipts		
Interest	591	Interest	209							
Transfer from General	30,000	Transfer from Money Market	11,700							
Total Receipts	30,591	Total Receipts	11,909	Total Receipts	0	Total Receipts	0	Total Receipts	0	42,500
Resources Available	130,429	Resources Available	45,575	Resources Available	0	Resources Available	0	Resources Available	0	176,004
Expenditures		Expenditures		Expenditures		Expenditures		Expenditures		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	130,429	Cash Balance Dec 31	45,575	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	176,004
										176,004

**Note: These two block figures should agree.

CPA Summary	No assurance is provided. Substantially all disclosures omitted.
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NOTICE OF BUDGET HEARING

The governing body of
City of Rush Center
will meet on _____ at _____ at Fire Station in Rush Center, KS 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
Detailed budget information is available at Fire Station in Rush Center, KS and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	89,282	21.912	109,100	22.871	99,600	37,592	25.020
Special Highway	4,047		2,000		7,546		
Water Fund	23,694		28,000		31,714		
Sewer Fund	30,537		37,630		46,630		
Non-Budgeted Funds-A							
Totals	147,560	21.912	176,730	22.871	185,490	37,592	25.020
Less: Transfers	41,700		57,000		45,000		
Net Expenditure	105,860		119,730		140,490		
Total Tax Levied	36,299		36,991		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	1,656,602		1,617,354		1,502,508		
Outstanding Indebtedness, January 1,	2017		2018		2019		
G O. Bonds	770,146		507,769		495,064		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	770,146		507,769		495,064		

*Tax rates are expressed in mills

City of Rush Center

City Official Title City Clerk

No assurance is provided

Affidavit of Publication

State of Kansas, }
Rush County, }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, the first publication thereof being made as aforesaid on the 21st day of August, 2019, with subsequent publications being made on the following date:

_____, 2019

_____, 2019

Tim Engel

Publisher

**BUDGET HEARING NOTICE
FOR 2020 PROPOSED BUDGET
PUBLISHED AUGUST 21, 2019**

Subscribed and sworn to before me this 21st day of August 2019.

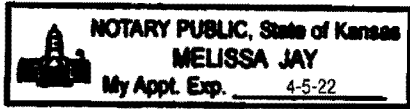
Melissa Jay

Notary Public

My commission expires: 4-5-22

Printer's Fee \$ _____

Additional copies \$ _____



Approved this _____ day of _____, 20____

NOTICE OF BUDGET HEARING

The governing body of
City of Rush Center
 will meet on _____ at _____ at Fire Station in Rush Center, KS 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
 Detailed budget information is available at Fire Station in Rush Center, KS and will be available at this hearing

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget
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FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	89,282	21.912	109,100	22.871	99,600	37,592	25.020
Special Highway	4,047		2,000		7,546		
Water Fund	23,694		28,000		31,714		
Sewer Fund	30,537		37,630		46,630		
Non-Budgeted Funds-A							
Totals	147,560	21.912	176,730	22.871	185,490	37,592	25.020
Less Transfers	41,700		57,000		45,000		
Net Expenditure	105,860		119,730		140,490		
Total Tax Levied	36,299		36,991		XXXXXXXXXXXXXXXX		
Assessed Valuation	1,656,602		1,617,354		1,502,508		
Outstanding Indebtedness,							
January 1,	2017		2018		2019		
G O Bonds	770,146		507,769		495,064		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	770,146		507,769		495,064		

*Tax rates are expressed in mills

City of Rush Center

City Official Title: _____ City Clerk