## **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

(2)	(-, -: = -: -: -:		2020 Adopted Budget					
				County				
		Page	Budget Authority	2019 Ad	Clerk's			
Table of Contents:		No.	for Expenditures	Valorem Tax	Use Only			
Computation to Determine Limit for	2020	2						
Allocation of MVT, RVT, and 16/20	M Vehicle Tax	3						
Schedule of Transfers		4						
Statement of Indebtedness		5						
Statement of Lease-Purchases		6						
Fund	K.S.A.							
General	12-101a	7	99,600	37,592				
Special Highway	.=	8	7,546	21,1-2-				
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.	Jeffery & Keener MAYOR
Address:	IN INT
PO Box 1186	10:11
Hays, KS 67601	and the same
Email:	2/2-1/21 Office of all a
mromme@abbb.com	Change Silling
Attest: August 26 2019	
Jacya, Keene Deputy	
County Clerk	Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

## Computation to Determine Limit for 2020

	·		Amount of Levy
	Total tax levy amount in 2019 budget +	\$	36,991
2.	Library levy in 2019 budget	\$	0
_	Other tax entity levy in 2019 budget	\$	0
3.	Net tax levy	\$	36,991
	2020 Budget Percentage Adjustments		
4.	New improvements, Remodeling and Renovations for 2019: +		
5.	Increase in personal property for 2019 :		
	5a. Personal property 2019 + 57.467		
	5b. Personal property 2018 - 82,391		
	5c. Increase in personal property (5a minus 5b) + 0		
_	(Use Only if > 0)		
6.	Valuation of annexed territory for 2019 :		
	6a. Real estate + 0		
	6b. State assessed + 0		
	6c. New improvements + 0		
	6d. Total adjustment (sum of 6a, 6b, and 6c) + 0		
7.	Valuation of property that has changed in use during 2019: + +		
8.	Expiration of property tax abatements +0		
9	Expiration of TIF, Rural Housing, and NR Districts + 0		
•	(Incremental assessed value over base)		
10.	Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		
11.	Total estimated valuation July 1, 2019 1,502,508		
12.	Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0012		
13.	Percentage adjustment increase (12 times 3) +	s	46
	<b>3</b>	_	
14.	Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		1.50%
15	Consumer Price Index adjustment (Line 3 times Line 14)	s	555
16	. Total Percentage Adjustments	<u> </u>	601
10	s a constant a second a section of the second and second as second	<b>"</b>	

## 2020 Revenue Adjustments

17.	Property tax revenues for debt service in 2020 budget: Property tax revenues for debt service in 2019 budget: Increase property tax revenues spent on debt service	÷ -	0 0 0
18.	Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+ _	0
	Property tax revenues spent for public building commission and lease payments in the 2018 budget: Increase property tax revenues spent on public building commission and lease payments	٠ -	0
19.	Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)	+ _	0
20.	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget	: +_	0
21.	Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:	+ _	0
22.	Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:	+ _	0
23.	Law enforcement expenses - 2020 budget: + 0 Law enforcement expenses - 2019 budget: - 0 CPI adjustment 1.50% 0 Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)	+ -	0
24.	Fire protection expenses - 2020 budget: + 0 Fire protection expenses - 2019 budget: - 0 CPI adjustment 1.50% 0 Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)	+ _	0
25.	Emergency medical expenses - 2020 budget: + 0 Emergency medical expenses - 2019 budget: - 0 CPI adjustment 1.50% 0 Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)	+ -	0
26.	Total Revenue Adjustments		0

No assurance is provided. Page No. 2a

## Levies on Behalf of Another Political or Governmental Subdivision

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

## Other Tests - Property Tax Decline

**Exemption from Election Requirment** 

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) 2017 Tax Levy (Less Levy for other Governmental Units) 2018 Tax Levy (Less Levy for other Governmental Units) 2019 Tax Levy (Less Levy for other Governmental Units)	29,285 35,504 36,299 36,991	None None
Average Tax Levy (last three years) CPI Adjustment of 0.025	36,265 907	
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	
н		
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) Change in Levy	36,991 601	
Sharge in 2007	•••	
CPI Adjustment 2020 Mill Rate (Less Mills for other Governmental Units)	25.020	555
	23.020	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate Total Adjustment for Loss of Assessed Valuation		2.873 3.428
A Chail Englandment for Moso of Francisco Anthonorit		5,720

Yes

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

Budgeted Funds	Ad Valorem Levy		Al	location for Year 2	2020	
for 2019	Tax Year 2018	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	36,991	4,149	9	0	1,381	0
OTAL	36,991	4,149	9	0	1,381	0
ounty Treas Motor Veh		4,149				
ounty Treas Recreation ounty Treas 16/20M Vo		•		<u> </u>		
County Treas Commerci	al Vehicle Tax Estimate				1,381	•
County Treas Watercraft	Tax Estimate					
Motor Vehicle Factor	_	0.11216				
	Recreational Vehicle F	actor 16/20M Vehicle	0.00024	0.00000		
				Vehicle Factor	0.03733	
				Watercraft Fact		0.0000

## Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General Fund	Capital Improvement Fund	30,000	30,000	30,000	K.S.A. 12-1.118
General Fund	Capital Equipment Fund	11,700	27,000	15,000	K S A. 12-1,117
				,	
	Totals	41,700	57,000	45,000	
	Adjustments*				
	Adjusted Totals	41,700	57,000	45,000	

<sup>\*</sup>Note. Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund

## STATEMENT OF INDEBTEDNESS

Debt   Issue   Retirement   %   Issued   Jan 1,2019   Interest   Principal   Interest   P	Type of	Date of	Date of	Interest Rate	Amount	Beginning Amount Outstanding	Dat	e Due		unt Due	Amo 20	unt Due
General Obligation: USDA - Sewer Project USDA - Sew	Debt				Issued	Jan 1,2019						
USDA - Sewer Project 12/1/2014 12/81/2054 2.50 794,000 495,064 12/1 12/1 18,626 13,004 12.377 19,253	General Obligation:											
Revenue Bonds:  Total Revenue Bonds  Description:  Total Revenue Bonds	USDA - Sewer Project	12/1/2014	12/81/2054	2.50	794,000	495,064	12/1	12/1	18,626	13,004	12.377	19,253
Revenue Bonds:  Totai Revenue Bonds  Description:  Totai Revenue Bonds		<b>-</b>										
Revenue Bonds:  Total Revenue Bonds  Description:  Total Revenue Bonds:  Description:												
Revenue Bonds:  Total Revenue Bonds  Description:  Total Revenue Bonds:  Description:												
Revenue Bonds:  Totai Revenue Bonds  Description:  Totai Revenue Bonds												
Revenue Bonds:  Totai Revenue Bonds  Description:  Totai Revenue Bonds												
Revenue Bonds:  Totai Revenue Bonds  Description:  Totai Revenue Bonds		<del> </del>										
Revenue Bonds:  Totai Revenue Bonds  Description:  Totai Revenue Bonds												
Totai Revenue Bonds  O O O O O	Total G.O. Bonds					495,064			18,626	13,004	12,377	19,253
	Revenue Bonds:											
		<u> </u>				<del> </del>	***************************************					
							****					
			ļ									
					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							
		<u> </u>					**********					
		<del> </del>										
	Total Revenue Bonds					0			0	0	0	0
	Other:											
						<u> </u>						
	····	<u> </u>				-		<u> </u>				
(T-14) Other	Total Other								Δ			
Total Other         0         0         0         0         0           Total Indebtedness         495,064         18,626         13,004         12,377         19,253	Total Indehtedness	<del> </del>	-		~~~	495.064			18 626			

## 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	Date	(Working)	76	(Beginning i Interput)	Jan 1 2017	2017	2020
THORE							
					**		
				2.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1			
					<b></b>		
				water as the same			
l'otals					0	0	0

<sup>\*\*\*</sup>If you are merely 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	Prior Year	Current Year	Proposed Budget
General	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	72.223	73,486	31,880
Receipts:			
Ad Valorem Tax	44,828	35,881	XXXXXXXXXXXXXX
Delinquent Tax	1,083	0	
Motor Vehicle Tax	4,149	4,665	4,149
Recreational Vehicle Tax	9	24	9
16/20M Vehicle Tax	0	322	0
Commercial Vehicle Tax	1,381	2,095	1,381
Watercraft Tax	0	0	V
Gross Earning (Intangible) Tax	0	1,507	1,447
LAVTR	0	0	
City and County Revenue Sharing	0	0	
Franchise Tax	13,373	8,000	8,000
Licenses and Permits	552	0	
Solid Waste Fees	20,748	15,000	15,000
Other Income	1,066	0	
Capital Credit	528	0	
Rent	2,400	0	
Interest on Idle Funds	428	0	
Neighborhood Revitalization Rebate	0	0	
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	90,545	67,494	
Resources Available:	162,768	140,980	62,008
Expenditures:			
General Government	24,931	27,000	
Solid Waste Department	21,219	25,100	
Capital Outlay	0	0	
Transfer to Capital Improvement Reserve	30,000	30,000	
Transfer to Equipment Reserve	11,700	27,000	15,000
Cash Forward (2020 column)	0	0	
Miscellaneous	1,432	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	89,282	109,100	
Unencumbered Cash Balance Dec 31	73.486		XXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	85,938	119,365	99,600
•		-Appropriated Balance	
See Tab A	Total Expendit	ure/Non-Appr Balance	99,600
		Tax Required	37,592
	Delinquent Comp Rate:	0.0%	0
	Amount of	2019 Ad Valorem Tax	37,592

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

V MD V I		
Prior Year	Current Year	Proposed Budget
Actual for 2018	Estimate for 2019	Year for 2020
610	876	3,206
4,313	4,330	4,340
0	0	0
0	0	0
4,313	4,330	4,340
4,923	5,206	7,546
4,047	2,000	7,546
0	0	0
0	Ō	0
4,047	2,000	7,546
876	3,206	0
5,191	6,160	7,546
	Prior Year Actual for 2018  610  4,313  0  4,313  4,923  4,047  0  4,047  876	Prior Year Actual for 2018  610  610  876  4,313  4,330  0  0  0  0  4,313  4,330  4,330  4,330  4,330  4,330  4,923  5,206  4,047  2,000  0  0  4,047  2,000  4,047  2,000  876  3,206

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Water Fund	Actual for 2018	Estimate for 2019	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	Ō
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		0
2018/2019/2020 Budget Authority Amount:	40,256	40,819	31,714

## **CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

## FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Sewer Fund	Actual for 2018	Estimate for 2019	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	Summa	гу	
l			No s

No assurance is provided. Substantially all disclosures omitted.

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

(1) Fund Name: Capital Improvement Jnencumbered		(2) Fund Name:									
				(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		_	
Inencumbered		Equipment Reserve								1	
		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	٦
Tash Balance Jan 1	99,838	Cash Balance Jan I	33,666	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan I		133,504	٦
Receipts		Receipts		Receipts		Recespts		Receipts		_	
nterest	<b>59</b> 1	Interest	209							1	
Frasnfor from General	30,000	Transfer from Money Market	11,700							]	
										1	
										1	
						-				1	
										1	
										1	
										1	
Total Receipts	30,591	Total Receipts	11,909	Total Receipts	0	Total Receipts	0	Total Receipts	0	42,500	٦
Resources Available	130,429	Resources Available	45,575	Resources Avadable	0	Resources Available	0	Resources Available	0	176,004	٦
Expenditures.		Expenditures		Expenditures		Expenditures		Expenditures			
	-								······	1	
										1	
										1	
										1	
										1	
									***************************************	1	
										1	
										1	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0	٦
Cash Bolonce 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	٦,
•		•		•		•				176,004	٦*

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

## 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.

	Prior Year Actual	for 2018	Current Year Estima	ate for 2019	Propos		
		Actual		Actual	Budget Authority	Amount of 2019	Estimate
FUND	Expenditures	Tax Rate *	Expenditures	Tax Rate *	for Expenditures	Ad Valorem Tax	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		XXXXXXXXXXXXXXXXX		
Assessed							
Valuation	1,656,602		1,617,354		1,502,508		
Outstanding Indebtedness,		_				•	
January I,	2017	_	2018		2019	-	
G O. Bonds	770,146	[	507,769		495,064		
Revenue Bonds	0	Γ	0		0		
Other	0		0		0		
Lease Purchase Principal	0	. [	0		0	i	
Total	770,146	Ī	507,769		495,064		
*Tax rates are expressed in n	nills	•				•	

City of Rush Center
Official Title City Clerk City Official Title

No assurance is provided

Page No

# **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 <u>one</u> consecutive
week, the first publication thereof being made as aforesaid on
the <u>21st</u> day of <u>August</u> , 2019, with subsequent
publications being made on the following date:
, 2019
hi Engel
Publisher
Publisher  Subscribed and sworn to before me this <u>21st</u> day of
Subscribed and sworn to before me this <u>21st</u> day of
Subscribed and sworn to before me this 21st day of August 2019 .
Subscribed and sworn to before me this 21st day of  August 2019  My commission expires: 4-5-22  Printer's Fee \$ NOTARY PUBLIC, State of Kansas
Subscribed and sworn to before me this <u>21st</u> day of August 2019  My commission expires: <u>4-5-22</u>
Subscribed and sworn to before me this 21st day of  August 2019  My commission expires: 4-5-22  Printer's Fee \$

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

#### NOTICE OF BUDGET HEARING

The governing body of

City of Rush Center
at Fire Station in Rush Center, KS for the purpose of will meet on

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

	Prior Year Actual (	for 2018	Current Year Estima	rte for 2019	Propose	Proposed Budget for 2020		
		Actual		Actual	Budget Authority	Amount of 2019	Estimate	
FUND	Expenditures	Tax Rate *	Expenditures	Tax Rate *	for Expenditures	Ad Valorem Tax	Tax Rate *	
General	89,282	21.912	109,100	22.871	99,600		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	1	140,490	1		
Total Tax Levied	36,299	Ì	36,991	١ ,	XXXXXXXXXXXXXXXXXXXX	1		
Assessed		1		1		]		
Valuation	1,656,602		1,617,354	1	1,502,508	1		
Outstanding Indebtedness,				-				
January 1,	2017		2018		2019	1		
G O. Bonds	770,146	1	507,769	Ţ	495,064			
Revenue Bonds	0	1	0		0			
Other	0	١,	0		0			
Lease Purchase Principal	0	1,	0	1	0			
Total	770,146	1	507,769		495,064	1		
*Tax rates are expressed in m		•		-		<del></del>		

City of Rush Center
City Official Title: C

City Clerk