State of Kansas
City

2023

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 expenditure for the various funds for the year 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	212,000	37,605	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	8,500		
Water Fund		7	44,000		
Sewer Fund		8	92,000		
Non-Budgeted Funds		9			
Totals		xxxxxx	356,500	37,605	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 27.084

Assisted by:
VonFeldt, Bauer & VonFeldt, Chtd.
Certified Public Accountants
Address:
PO Box 127
Larned, KS 67550
Email:
adk@cpavbv.com

Jeffery S. Keener MAYOR
Chairman
Chad Folkert COUNCIL MEMBER
Council member
Kathy Felder Council Member

Governing Body

Date Attested: October 6 2022

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Kristen Wheller, Deputy
County Clerk

City of Rush Center

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	37,605	4,337	52	133	1,446	12
Debt Service						
Library						
TOTAL	37,605	4,337	52	133	1,446	12

County Treas Motor Vehicle Estimate 4,337

County Treas Recreational Vehicle Estimate 52

County Treas 16/20M Vehicle Estimate 133

County Treas Commercial Vehicle Tax Estimate 1,446

County Treas Watercraft Tax Estimate 12

Motor Vehicle Factor 0.11533

Recreational Vehicle Factor 0.00138

16/20 Vehicle Factor 0.00354

Commercial Vehicle Factor 0.03845

Watercraft Factor 0.00032

City of Rush Center 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General	Capital Improvement	-	30,000	30,000	K.S.A. 12-1,118
General	Equipment Reserve	-	15,000	15,000	K.S.A. 12-1,117
Equipment Reserve	Water	24,700	-	-	K.S.A. 12-1,117
	Totals	24,700	45,000	45,000	
	Adjustments*				
	Adjusted Totals	24,700	45,000	45,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Rush Center

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2014	12/1/2014	12/1/2054	2.50	794,000	455,092	12/1	12/1	11,377	14,003	11,027	14,353
Total G.O. Bonds					**455,092**			**11,377**	**14,003**	**11,027**	**14,353**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**455,092**			**11,377**	**14,003**	**11,027**	**14,353**

City of Rush Center

2023

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 As Beginning of 2022	Payments Due 2022	Payments Due 2023
None							
				Totals	**0**	**0**	**0**

*****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 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	114,539	158,269	128,853
Receipts:			
Ad Valorem Tax	41,859	37,605	xxxxxxxxxxxxxxxxx
Delinquent Tax	200	200	200
Motor Vehicle Tax	4,149	5,629	4,337
Recreational Vehicle Tax	9	40	52
16/20M Vehicle Tax	133	135	133
Commercial Vehicle Tax	1,381	1,578	1,446
Watercraft Tax	12	16	12
Gross Earning (Intangible) Tax	1,447	1,291	1,312
LAVTR			0
City and County Revenue Sharing			0
Franchise Tax	12,718	12,000	12,000
Licenses and Permits	910	500	500
Solid Waste Fees	24,520	23,000	23,000
Reimbursed Expense	21,722		
Rent	2,400	2,400	2,400
Interest on Idle Funds	170	150	150
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**111,630**	**84,544**	**45,542**
Resources Available:	**226,169**	**242,813**	**174,395**
Expenditures:			
General Government	45,118	45,960	50,000
Solid Waste Department	22,782	23,000	23,000
Capital Outlay			
Transfer to Capital Improvement		30,000	30,000
Transfer to Equipment Reserve		15,000	15,000
Cash Forward (2023 column)			94,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**67,900**	**113,960**	**212,000**
Unencumbered Cash Balance Dec 31	158,269	128,853	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount	69,600	209,000	212,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	212,000
		Tax Required	37,605
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**37,605**

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	108	1,594	5,689
Receipts:			
State of Kansas Gas Tax	4,486	4,300	4,370
County Transfers Gas		0	0
Reimbursed Expense			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,486**	**4,300**	**4,370**
Resources Available:	**4,594**	**5,894**	**10,059**
Expenditures:			
Street Repair and Maintenance	3,000	205	8,500
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**3,000**	**205**	**8,500**
Unencumbered Cash Balance Dec 31	1,594	5,689	1,559
2021/2022/2023 Budget Authority Amount	3,000	6,000	8,500

Adopted Budget **Water Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,520	25,073	24,000
Receipts:			
Water Fees	20,877	20,000	20,000
Reconnect Fees	500		
Transfer from Equipment Reserve	24,700		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**46,077**	**20,000**	**20,000**
Resources Available:	**59,597**	**45,073**	**44,000**
Expenditures:			
Personal Services	13,053	13,314	14,000
Contractual Services	11,185	3,573	5,000
Commodities	2,430	3,817	4,000
Capital Outlay	7,501		1,000
General Expense	355	369	1,000
Cash Forward (2023 column)			19,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**34,524**	**21,073**	**44,000**
Unencumbered Cash Balance Dec 31	25,073	24,000	0
2021/2022/2023 Budget Authority Amount	35,728	38,000	44,000

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Rush Center 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	27,075	40,710	52,000
Receipts:			
Sewer Fees	42,186	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**42,186**	**40,000**	**40,000**
Resources Available:	**69,261**	**80,710**	**92,000**
Expenditures:			
Sewer Expense	3,171	3,330	24,950
Debt Payments	25,380	25,380	25,380
Cash Forward (2023 column)			41,670
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**28,551**	**28,710**	**92,000**
Unencumbered Cash Balance Dec 31	40,710	52,000	0
2021/2022/2023 Budget Authority Amoun	44,000	52,000	92,000

Adopted Budget **0**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2021/2022/2023 Budget Authority Amoun	0	0	0

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

City of Rush Center

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Equipment Reserve**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	137,422	Cash Balance Jan 1	45,896	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		183,318
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	370	Interest	124							
Total Receipts	370	Total Receipts	124	Total Receipts	0	Total Receipts	0	Total Receipts	0	494
Resources Available:	137,792	Resources Available:	46,020	Resources Available:	0	Resources Available:	0	Resources Available:	0	183,812
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	3,811	Capital Outlay	32,051							
Total Expenditures	3,811	Total Expenditures	32,051	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	35,862
Cash Balance Dec 31	133,981	Cash Balance Dec 31	13,969	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	147,950 **
										147,950 **

** Note: These two block figures should agree.

CPA Summary - no assurance provided. See accompanying significant budget assumptions.

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
City of Rush Center
will meet on August 8, 2022 at 7:00 PM at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	67,900	26.368	113,960	26.986	212,000	37,605	27.084
Debt Service							
Library							
Special Highway	3,000		205		8,500		
Water Fund	34,524		21,073		44,000		
Sewer Fund	28,551		28,710		92,000		
Non-Budgeted Funds	35,862						
Totals	169,837	26.368	163,948	26.986	356,500	37,605	27.084
						*Revenue Neutral Rate***	*27.084*
Less: Transfers	24,700		45,000		45,000		
Net Expenditure	145,137		118,948		311,500		
Total Tax Levied	37,605		37,605		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,426,189		1,393,484		1,388,459		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	463,434	468,753	455,092
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	463,434	468,753	455,092

*Tax rates are expressed in mills

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

Megan Felder
City Official Title: City Clerk

CPA Summary of Assumptions

GENERAL ASSUMPTIONS:

The forecasts in this document are based on past trends, current policies and assumptions about future conditions based on reasonable expectations.

In establishing revenue and expenditure assumptions, data from a variety of governmental agencies, industry associations and other sources was reviewed.

Property valuations for the budget year are obtained from the July 1, 2022 County Clerk estimates. Prior year valuations are obtained from values certified by the County Clerk.

REVENUE ASSUMPTIONS:

Overall revenues are expected to increase slightly compared to the prior fiscal year.

Ad Valorem property tax is computed based on the statutorily imposed revenue neutral rate. Individual fund tax levies will vary depending on Management's decisions but the overall tax levy is expected to remain relatively flat compared to the current fiscal year.

Motor vehicle, 16/20M vehicle, recreational vehicle and commercial vehicle taxes are budgeted based on estimates obtained from the County Treasurer.

Other revenues are estimated based on historical information and emerging trends.

EXPENDITURES ASSUMPTIONS:

Overall expenditures are expected to be flat or increase slightly compared to the prior fiscal year.

Budgeted expenditures are computed based on a legal maximum budget, i.e. all anticipated available funds are budgeted.

Salary/Wages and Benefits expenditures are expected to increase approximately 2%-3% compared to the prior fiscal year.

Operating expenditures are expected to increase approximately 1%-3% compared to the prior fiscal year.

Capital expenditures are budgeted based on Management's expected future capital needs.

2023

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

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	67,900	26.368	113,960	26.986	212,000	37,605	27.084
Debt Service							
Library							
Special Highway	3,000		205		8,500		
Water Fund	34,524		21,073		44,000		
Sewer Fund	28,551		28,710		92,000		
Non-Budgeted Funds	35,862						
Totals	169,837	26.368	163,948	26.986	356,500	37,605	27.084
						*Revenue Neutral Rate***	*27.084*
Less: Transfers	24,700		45,000		45,000		
Net Expenditure	145,137		118,948		311,500		
Total Tax Levied	37,605		37,605		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,426,189		1,393,484		1,388,459		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	463,434	468,753	455,092
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	463,434	468,753	455,092

*Tax rates are expressed in mills

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

Megan Felder

City Official Title: City Clerk

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 27th day of July, 2022, with subsequent publications being made on the following date:

BUDGET NOTICE

_____, 2022

_____, 2022

Tim Engel
Publisher

Subscribed and sworn to before me this 27th day of July, 2022.

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_____

OFFICE OF THE RUSH COUNTY CLERK
PO Box 220 LaCrosse, KS 67556

INDICATION OF REVENUE NEUTRAL RATE INTENT
PURSUANT TO K.S.A. 79-1460, 79-1801, 79-2024, 79-2925c

Entity/District Name: City of Rush Center

Budget Year: 2023

Please indicate below your Revenue Neutral Rate intent for the budget year listed above.

☐ Yes, we intend to exceed the Revenue Neutral Rate and will certify a budget with taxes levied to the County Clerk on or before October 1.

Our proposed mill levy is: _____

USDs Only:

General Fund: _____
Other Funds: _____
Special Capital Outlay Fund: _____
Recreation Commission Fund: _____

Public Hearing information:
Hearing must be held between August 20 and September 20

Date: _____ Time: _____

Location:

RECEIVED
JUL 20 2022
RUSH CO. CLERK

☒ No, we do not intend to exceed the Revenue Neutral Rate and will certify our budget to the County Clerk on or before August 25.

Megan Zeller 7-20-2022
Signature Date

City Clerk
Title

State of Kansas
City

2023

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Debt Service							
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Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	463,434	468,753	455,092

*Tax rates are expressed in mills

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

Megan Felder
City Official Title: City Clerk