State of Kansas
City

2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	225,000	37,557	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	7,000		
Water Fund		7	37,000		
Sewer Fund		8	109,000		
Non-Budgeted Funds-A		9			
Totals		xxxxxxx	378,000	37,557	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	23.821
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC

Address:
818 Broadway * PO Box 127
Larned, KS 67550

Email:
akoehn@adamsbrowncpa.com

Attest: September 12, 2025
Tracy A. Reese
County Clerk

Governing Body

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Rush Center

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	37,557	2,842	33	112	817	36
Debt Service						
Library						
TOTAL	37,557	2,842	33	112	817	36

County Treas Motor Vehicle Estimate 2,842
County Treas Recreational Vehicle Estimate 33
County Treas 16/20M Vehicle Estimate 112
County Treas Commercial Vehicle Tax Estimate 817
County Treas Watercraft Tax Estimate 36

Motor Vehicle Factor 0.07567
Recreational Vehicle Factor 0.00088
16/20M Vehicle Factor 0.00298
Commercial Vehicle Factor 0.02175
Watercraft Factor 0.00096

City of Rush Center

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fur

City of Rush Center

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2014	12/1/2014	12/1/2054	2.50	794,000	412,025	12/1	12/1	10,301	15,079	9,924	15,456
Total G.O. Bonds					**412,025**			**10,301**	**15,079**	**9,924**	**15,456**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**412,025**			**10,301**	**15,079**	**9,924**	**15,456**

State of Kansas
City

City of Rush Center

2026

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, 2025	Payments Due 2025	Payments Due 2026
None							
Totals					0	0	0

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

City of Rush Center 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	182,264	156,451	144,096
Receipts:			
Ad Valorem Tax	37,422	37,557	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	196	200	
Motor Vehicle Tax	5,081	4,232	2,842
Recreational Vehicle Tax	69	85	33
16/20M Vehicle Tax		120	112
Commercial Vehicle Tax	1,445	1,562	817
Watercraft Tax		32	36
Gross Earning (Intangible) Tax	5,284	860	2,007
Franchise Tax	12,773	12,000	12,000
Licenses and Permits		500	500
Solid Waste Fees	25,425	25,000	25,000
Reimbursed Expense			
Rent	2,400		
Interest on Idle Funds	2,225		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**92,320**	**82,148**	**43,347**
Resources Available:	**274,584**	**238,599**	**187,443**
Expenditures:			
General Government	65,596	54,503	55,000
Solid Waste Department	28,601	30,000	30,000
Capital Outlay	23,315	10,000	10,000
Transfer to Capital Improvement			20,000
Transfer to Equipment Reserve			10,000
Cash Reserve (2026 column)			100,000
Miscellaneous	621		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**118,133**	**94,503**	**225,000**
Unencumbered Cash Balance Dec 31	156,451	144,096	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	191,000	230,000	225,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	225,000
		Tax Required	37,557
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	37,557

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Rush Center

2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	536	224	2,740
Receipts:			
State of Kansas Gas Tax	3,749	4,260	4,260
County Transfers Gas		0	0
Reimbursed Expense	500		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,249**	**4,260**	**4,260**
Resources Available:	**4,785**	**4,484**	**7,000**
Expenditures:			
Street Repair and Maint	4,561	1,744	7,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,561**	**1,744**	**7,000**
Unencumbered Cash Balance Dec 31	224	2,740	0
2024/2025/2026 Budget Authority Amount:	8,000	7,000	7,000

Adopted Budget

Water Fund	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,957	12,167	12,000
Receipts:			
Water Fees	21,960	23,000	25,000
Reconnect Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**21,960**	**23,000**	**25,000**
Resources Available:	**30,917**	**35,167**	**37,000**
Expenditures:			
Personal Services	10,433	11,167	12,000
Contractual Services	7,699	8,000	8,000
Commodities	618	4,000	5,000
Capital Outlay			
Cash Reserve (2026 column)			12,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**18,750**	**23,167**	**37,000**
Unencumbered Cash Balance Dec 31	12,167	12,000	0
2024/2025/2026 Budget Authority Amount:	41,000	37,000	37,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Rush Center 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	53,757	63,353	71,000
Receipts:			
Sewer Fees	37,820	38,000	38,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,820**	**38,000**	**38,000**
Resources Available:	**91,577**	**101,353**	**109,000**
Expenditures:			
Sewer Expenses	2,844	4,973	20,000
Bond Principal	14,712	15,079	15,456
Bond Interest	10,668	10,301	9,924
Cash Reserve (2026 column)			63,620
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**28,224**	**30,353**	**109,000**
Unencumbered Cash Balance Dec 31	63,353	71,000	0
2024/2025/2026 Budget Authority Amount:	90,000	92,000	109,000

Adopted Budget

0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount:	0	0	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Rush Center

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement		**Equipment Reserve**		0		0		0		
Unencumbered Cash Balance Jan 1	195,759	Unencumbered Cash Balance Jan 1	15,269	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 211,028
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Int on Idle Funds	2,591	Int on Idle Funds	864							
Total Receipts	2,591	Total Receipts	864	Total Receipts	0	Total Receipts	0	Total Receipts	0	3,455
Resources Available:	198,350	Resources Available:	16,133	Resources Available:	0	Resources Available:	0	Resources Available:	0	214,483
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Improvements	30,000	None								
Total Expenditures	30,000	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	30,000
Cash Balance Dec 31	168,350	Cash Balance Dec 31	16,133	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**184,483**
										184,483

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Rush Center
will meet on September 8, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	118,133	27.736	94,503	25.970	225,000	37,557	23.820
Debt Service							
Library							
Special Highway	4,561		1,744		7,000		
Water Fund	18,750		23,167		37,000		
Sewer Fund	28,224		30,353		109,000		
Non-Budgeted Funds-A	30,000						
Totals	199,668	27.736	149,767	25.970	378,000	37,557	23.820
						*Revenue Neutral Rate***	*23.821*
Less: Transfers	0		0		0		
Net Expenditure	199,668		149,767		378,000		
Total Tax Levied	37,557		37,557		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,354,104		1,446,184		1,576,674		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	441,089	426,736	412,025
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	441,089	426,736	412,025

*Tax rates are expressed in mills

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

Marcia Seltmann
Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

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

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.
*** Copy of "Notice of Hearing" from budget must be attached to this form when submitted to the county clerk(s).**

__X__ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on 7-14, 2025

(Seal)

Clerk or Officer of Governing Body