Rush County

2024

State of Kansas
County

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Taxes		2			
Schedule of Transfers		3		use ↓	
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	4,481,373	3,217,609	58.592 ✓
Debt Service	10-113	7	540,268	488,749	8.900 ✓
Road & Bridge	68-5,101	8	2,300,000	1,057,029	19.248 ✓
Special Bridge	68-1135	9	400,000	186,233	3.391 ✓
Health	65-204	9	251,563	151,317	2.7586 ✓
Noxious Weed	2-1318	10	418,145	291,522	5.309 ✓
Appraiser's Cost	19-436	10	152,145	130,998	2.385 ✓
Mental Health	19-4011	11	30,761	19,307	.352 ✓
Intellectual Disability	19-4011	12	21,853	11,079	.202 ✓
No Fund Warrants	19-4011	12			
Special Parks and Recreation		13	400		
Special Alcohol		13	8,153		
Noxious Weed Capital Outlay		14	50,000		
Solid Waste		14	132,441		
Hospital Revenue Bond		15			
Wireless 911		15	219,376		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxxx	9,006,478	5,553,843	101.1345

Budget Hearing Notice	29	County Clerk's Use Only
Budget Hearing Notice 2		
Combined Rate and Budget Hearing	29	÷ 54,915,497 = Final tax rate
Combined Rate and Budget Hearing 2		
RNR Hearing Notice	29b	Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization	30	

Revenue Neutral Rate: 107.813

Step 49 Values Only

proposed 110.267 ✓

Assisted by:
AdamsBrown, LLC
Address:
718 Main St., Suite 224
Hays, KS 67601
Email:
mromme@adamsbrowncpa.com

Attest: August 28 2023

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Tracy A. Keener
County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Rush County 2024

CERTIFICATE

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County

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Appraiser's Cost	19-436	10	152,145	130,998	
Mental Health	19-4011	11	30,761	19,307	
Intellectual Disability	19-4011	12	21,853	11,079	
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Special Parks and Recreation		13	400		
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Non-Budgeted Funds-B		17			
Non-Budgeted Funds-C		18			
Totals		xxxxxx	9,006,478	5,553,843	

Budget Hearing Notice	29	County Clerk's Use Only
Budget Hearing Notice 2		
Combined Rate and Budget Hearing	29	
Combined Rate and Budget Hearing 2		
RNR Hearing Notice	29b	Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization	30	

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Assisted by:
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Address:
718 Main St., Suite 224
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Attest: August 28 2023
Tracy A. Keener
County Clerk

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Rush County

2024

CERTIFICATE (2)

Table of Contents:		Page No.	2024 Adopted Budget			
			Expenditures	Amount of 2023 Ad Valorem Tax	County Clerk's Use Only	
					Nov. 1 Final Assessed Valuation	Final Tax Rate*
Fund	K.S.A.					
Fire District #1 General	19-3601	19	38,500	20,153		
Fire District #2 General	19-3601	20	29,850	18,427		
Fire District #3 General	19-3601	21	29,000	13,414		
Fire District #4 General	19-3601	22	80,243	51,540		
Fire District #5 General	19-3601	23	33,935	32,149		
Fire District #6 General	19-3601	24	19,034	11,399		
Fire District #7 General	19-3601	25	45,500	16,970		
Fire District #8 General	19-3601	26	51,380	15,506		
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					

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	3,196,065	203,174	5,056	25,881	11,440	1,464
Debt Service	406,915	25,867	644	3,295	1,457	186
Road & Bridge	1,232,305	78,337	1,950	9,979	4,411	565
Special Bridge	130,447	8,292	206	1,056	467	60
Health	151,090	9,605	239	1,223	541	69
Noxious Weed	157,471	10,010	249	1,275	564	72
Appraiser's Cost	125,667	7,989	199	1,018	450	58
Hospital Maintenance						
Mental Health	19,700	1,252	31	160	71	9
Intellectual Disability	10,525	669	17	85	38	5
No Fund Warrants						
TOTAL	**5,430,185**	**345,195**	**8,591**	**43,972**	**19,439**	**2,488**

County Treas Motor Vehicle Estimate 345,195

County Treas Recreational Vehicle Estimate 8,591

County Treas 16/20M Vehicle Estimate 43,972

County Treas Commercial Vehicle Tax Estimate 19,439

County Treas Watercraft Tax Estimate 2,488

Motor Vehicle Factor 0.06357

Recreational Vehicle Factor 0.00158

16/20M Vehicle Factor 0.00810

Commercial Vehicle Factor 0.00358

Watercraft Factor 0.00046

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	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	200,000	250,000	KSA 19-119
General Fund	Health Care Reserve Fund	-	1,032,000	1,032,000	
Road & Bridge Fund	Special Machinery Fund	200,000	200,000	100,000	KSA 68-141g
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	15,000	15,000	15,000	KSA 2-1318q
Special Motor Vehicle Fund	General Fund	8,937	-	-	KSA 8-145
Co Hospital No Fund Warrant	General Fund	2,828	-	-	Commission Approved
Total for County		**576,765**	**1,547,000**	**1,497,000**	
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	1,991	1,991	1,991	KSA 19-3612c
Fire District #5 General	Fire District #5 Special	-	-	-	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		**41,570**	**41,570**	**41,570**	
	Total	**618,335**	**1,588,570**	**1,538,570**	
	Adjustments*				
	Adjusted Totals	**618,335**	**1,588,570**	**1,538,570**	

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

Rush County

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issue	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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	650,000	6/1	12/1	15,450	160,000	11,850	160,000
Series 2013A - Hospital	7/10/2013	12/1/2034	2.375-4	2,060,000	290,000	6/1	12/1	9,426	145,000	4,712	145,000
Series 2016B - Rush County	3/30/2016	12/1/2034	1.75-4	1,925,000	1,290,000	6/1	12/1	38,800	95,000	37,138	105,000
Series 2021 Refunding	4/1/2021	12/1/2034	.4 - 2.15	1,970,000	1,905,000	6/1	12/1	31,693	25,000	31,568	25,000
Total G.O. Bonds					**4,135,000**			**95,369**	**425,000**	**85,268**	**435,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**4,135,000**			**95,369**	**425,000**	**85,268**	**435,000**

State of Kansas
County
2024

Rush County

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						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	650,000	6/1	12/1	15,450	160,000	11,850	160,000
Series 2013A - Hospital	7/10/2013	12/1/2034	2.375-4	2,060,000	290,000	6/1	12/1	9,426	145,000	4,712	145,000
Series 2016B - Rush County	3/30/2016	12/1/2034	1.75-4	1,925,000	1,290,000	6/1	12/1	38,800	95,000	37,138	105,000
Series 2021 Refunding	4/1/2021	12/1/2034	.4 - 2.15	1,970,000	1,905,000	6/1	12/1	31,693	25,000	31,568	25,000
Total G.O. Bonds					**4,135,000**			**95,369**	**425,000**	**85,268**	**435,000**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**4,135,000**			**95,369**	**425,000**	**85,268**	**435,000**

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,739,398	1,672,907	858,158
Receipts:			
Ad Valorem Tax	2,827,713	3,100,183	xxxxxxxxxxxxxxxxxx
Delinquent Tax	38,943	0	0
Motor Vehicle Tax	193,726	182,394	203,174
Recreational Vehicle Tax	4,982	4,504	5,056
16/20M Vehicle Tax	0	24,507	25,881
Commercial Vehicle Tax	10,750	9,749	11,440
Watercraft Tax	0	1,209	1,464
Gross Earnings (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	5,379	0	0
Mortgage Registration fees	34,797	8,000	8,000
Game Licenses	228	200	200
County Offices	4,234	4,000	4,000
Antique Motor Vehicle Regist. Fees	3,430	900	900
Cereal Malt Bev. And Club License	75	0	0
Interest on Taxes	21,672	10,000	10,000
Interest on Investments	79,243	20,000	20,000
Dispatch Fees	40	0	0
Oil Royalty	0	0	0
Rents and Leases	5,239	2,000	2,000
Senior Citizens	49,814	15,000	15,000
PILOT	116,492	110,000	110,000
State Aid	3,320	0	0
Transfers In	11,765	0	0
Neighborhood Revitalization Rebate	-11,760	-11,269	-11,509
Miscellaneous	57,703	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,457,785**	**3,481,377**	**405,606**
Resources Available:	**5,197,183**	**5,154,284**	**1,263,764**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	5,197,183	5,154,284	1,263,764
Expenditures:			
County Commission	53,220	62,810	62,810
County Clerk	119,158	122,000	130,500
County Treasurer	145,382	154,378	161,554
County Attorney	123,297	135,075	135,075
Register of Deeds	75,993	84,000	90,000
Sheriff	869,593	917,465	933,501
Unified Court	67,905	56,174	61,524
Courthouse General	309,078	460,000	460,000
Custodian	39,842	57,700	52,000
Emergency Preparedness	16,399	25,875	26,239
Appropriations	58,304	63,679	64,079
Economic Development	2,095	29,150	29,150
Airport Maintenance	3,772	19,600	24,500
Election	45,856	48,375	72,000
Employee Benefits	1,082,976	1,620,000	1,680,000
Service for the Elderly	156,406	134,845	143,441
Western Kansas Child Advocacy Center	5,000	5,000	5,000
Transfers Out	350,000	300,000	350,000
Subtotal	3,524,276	4,296,126	4,481,373
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,524,276**	**4,296,126**	**4,481,373**
Unencumbered Cash Balance Dec 31	1,672,907	858,158	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	4,035,544	4,360,926	4,481,373
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,481,373
		Tax Required	3,217,609
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	3,217,609

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Rush County 2024

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
County Commission			
Salaries	47,954	52,810	54,810
Contractual	5,266	9,200	7,200
Commodities	0	300	300
Capital Outlay	0	500	500
Total	**53,220**	**62,810**	**62,810**
County Clerk			
Salaries	106,737	109,000	114,500
Contractual	6,885	7,000	7,000
Commodities	5,536	4,000	7,000
Capital Outlay	0	2,000	2,000
Total	**119,158**	**122,000**	**130,500**
County Treasurer			
Salaries	136,009	140,578	147,754
Contractual	9,373	9,800	9,800
Commodities	0	4,000	4,000
Total	**145,382**	**154,378**	**161,554**
County Attorney			
Salaries	113,112	104,075	104,075
Contractual	2,187	4,000	4,000
Commodities	7,998	6,000	6,000
Capital Outlay	0	7,000	7,000
Diverson Cost	0	14,000	14,000
Total	**123,297**	**135,075**	**135,075**
Register of Deeds			
Salaries	74,636	78,000	83,000
Contractual	1,284	4,000	5,000
Commodities	73	2,000	2,000
Total	**75,993**	**84,000**	**90,000**
Sheriff			
Salaries	649,509	701,205	717,241
Contractual	97,449	88,660	99,660
Commodities	73,670	122,600	111,600
Capital Outlay	48,965	5,000	5,000
Total	**869,593**	**917,465**	**933,501**
Unified Court			
Contractual	60,681	28,934	35,284
Commodities	4,438	22,740	22,740
Capital Outlay	2,786	4,500	3,500
Total	**67,905**	**56,174**	**61,524**
Courthouse General			
Contractual	292,117	205,000	205,000
Commodities	11,178	75,000	75,000
Capital Outlay	350	135,000	135,000
Computer Program	3,300	45,000	45,000
Treasurer	2,133	0	0
Total	**309,078**	**460,000**	**460,000**
Total - Page 6b	**1,763,626**	**1,991,902**	**2,034,964**

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
Custodian			
Salaries	33,395	44,700	40,000
Contractual	175	4,500	2,500
Commodities	6,272	7,500	8,500
Capital Outlay	0	1,000	1,000
Total	**39,842**	**57,700**	**52,000**
Emergency Preparedness			
Salaries	8,029	8,085	8,109
Contractual	7,851	10,200	10,300
Commodities	519	2,640	2,680
Capital Outlay	0	4,950	5,150
Total	**16,399**	**25,875**	**26,239**
Appropriations			
Elderly Companion	0	4,275	4,275
County Fair	12,000	12,000	12,000
Historical Society	15,650	16,750	17,150
CKLEPG	5,654	5,654	5,654
Soil Conservation	25,000	25,000	25,000
Total	**58,304**	**63,679**	**64,079**
Economic Development			
Principal	1,100	2,900	2,900
Interest	795	1,800	1,800
Commission	200	7,850	7,850
Rent	0	3,600	3,600
Personal Services	0	10,000	10,000
ROZ Payments	0	3,000	3,000
Total	**2,095**	**29,150**	**29,150**
Airport Maintenance			
Contractual	3,772	19,600	24,500
Total	**3,772**	**19,600**	**24,500**
Election			
Salaries	9,254	7,875	18,500
Contractual	20,829	34,500	30,000
Commodities	15,773	5,000	22,500
Capital Outlay	0	1,000	1,000
Total	**45,856**	**48,375**	**72,000**
Employee Benefits			
Payroll Taxes	177,908	250,000	240,000
KPERS	216,611	250,000	310,000
Work Comp and Unenemployment Insurance	51,715	88,000	98,000
Health Insurance	636,742	0	0
Transfer to Health Reserve Fund	0	1,032,000	1,032,000
Total	**1,082,976**	**1,620,000**	**1,680,000**
Service for the Elderly			
Salaries	83,401	57,045	66,141
Contractual	0	1,000	1,000
Commodities	0	4,500	4,000
Appropriations	57,300	57,300	57,300
Senior Citizens Transportation	15,705	15,000	15,000
Total	**156,406**	**134,845**	**143,441**
Total - Page 6c	**1,405,650**	**1,999,224**	**2,091,409**

Rush County 2024

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
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	200,000	250,000
Total	**350,000**	**300,000**	**350,000**
Total - Page 6b	1,763,626	1,991,902	2,034,964
Total - Page 6c	1,405,650	1,999,224	2,091,409
Total - Page 6d	355,000	305,000	355,000
Total Detail Expenditures**	**3,524,276**	**4,296,126**	**4,481,373**

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

No assurance is provided. Substantially all disclosures omitted.

Rush County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	114,423	111,728	21,818
Receipts:			
Ad Valorem Tax	472,009	394,708	xxxxxxxxxxxxxxxxxx
Delinquent Tax	6,330	0	0
Motor Vehicle Tax	28,885	30,502	25,867
Recreational Vehicle Tax	742	754	644
16/20M Vehicle Tax	0	4,098	3,295
Commercial Vehicle Tax	1,605	1,630	1,457
Watercraft Tax	0	202	186
2021 Bond Proceeds	0	0	0
Neighborhood Revitalization Rebate	-1,967	-1,435	-1,748
Miscellaneous	4,875	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**512,479**	**430,459**	**29,701**
Resources Available:	**626,902**	**542,187**	**51,519**
Expenditures:			
Series 2021 Refunding - Principal	25,000	25,000	25,000
Series 2021 Refunding - Interest	31,805	31,693	31,568
Series 2012 A - Principal	155,000	160,000	160,000
Series 2012 A - Interest	23,425	15,450	11,850
Hospital 2013 Series A - Principal	5,000	145,000	145,000
Hospital Series 2013 A - Interest	9,544	9,426	4,712
Series 2016 B - Principal	220,000	95,000	105,000
Series 2016 B - Interest	45,400	38,800	37,138
Cash Basis Reserve (2024 column)		0	20,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**515,174**	**520,369**	**540,268**
Unencumbered Cash Balance Dec 31	111,728	21,818	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	604,206	540,369	540,268
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	540,268
		Tax Required	488,749
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	488,749

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Rush County 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,733,147	1,682,873	856,808
Receipts:			
Ad Valorem Tax	1,308,098	1,195,336	xxxxxxxxxxxxxxxxxx
Delinquent Tax	18,224	0	0
Motor Vehicle Tax	92,111	84,454	78,337
Recreational Vehicle Tax	2,368	2,087	1,950
16/20M Vehicle Tax	0	11,347	9,979
Commercial Vehicle Tax	5,119	4,514	4,411
Watercraft Tax	0	560	565
Special City & County Highway	351,976	279,982	294,702
Reimbursements	223,631	0	0
Neighborhood Revitalization Rebate	-5,445	-4,345	-3,781
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,996,082**	**1,573,935**	**386,163**
Resources Available:	**3,729,229**	**3,256,808**	**1,242,971**
Expenditures from detail page:			
Expenditures:			
Personal Services	780,690	900,000	900,000
Commodities	908,568	1,000,000	1,000,000
Contractual Services	146,741	200,000	200,000
Capital Outlay	10,357	100,000	100,000
Transfer to Special Machinery Fund	200,000	200,000	100,000
Cash Forward (2024 column)		0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,046,356**	**2,400,000**	**2,300,000**
Unencumbered Cash Balance Dec 31	1,682,873	856,808	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	2,657,245	2,656,000	2,300,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,300,000
		Tax Required	1,057,029
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	1,057,029

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	456,768	370,345	204,352
Receipts:			
Ad Valorem Tax	102,232	126,534	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,869	0	0
Motor Vehicle Tax	6,324	6,507	8,292
Recreational Vehicle Tax	164	161	206
16/20 M Vehicle Tax	0	874	1,056
Commercial Vehicle Tax	343	348	467
Watercraft Tax	0	43	60
Federal Aid	237,769	0	0
Neighborhood Revitalization Rebate	-420	-460	-666
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**348,281**	**134,007**	**9,415**
Resources Available:	**805,049**	**504,352**	**213,767**
Expenditures:			
Capital Outlay	434,704	300,000	400,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**434,704**	**300,000**	**400,000**
Unencumbered Cash Balance Dec 31	370,345	204,352	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	450,000	450,000	400,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	400,000
		Tax Required	186,233
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	186,233

Adopted Budget **Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	58,367	143,475	71,389
Receipts:			
Ad Valorem Tax	150,681	146,557	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,459	0	0
Motor Vehicle Tax	8,949	9,757	9,605
Recreational Vehicle Tax	230	241	239
16/20 M Vehicle Tax	0	1,311	1,223
Commercial Vehicle Tax	499	522	541
Watercraft Tax	0	65	69
Federal Aid	120,804	5,000	5,000
State Aid	19,992	5,000	5,000
Fees	30,014	8,000	7,721
Neighborhood Revitalization Rebate	-629	-533	-541
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**331,999**	**175,920**	**28,857**
Resources Available:	**390,366**	**319,395**	**100,246**
Expenditures:			
Personal Services	135,605	140,506	142,628
Contractual	52,584	49,000	51,150
Commodities	80,704	48,500	47,785
Capital Outlay	7,409	10,000	10,000
Cash Forward (2024 column)	0	0	0
Budget Credit	-29,411	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**246,891**	**248,006**	**251,563**
Unencumbered Cash Balance Dec 31	143,475	71,389	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	246,891	248,006	251,563
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	251,563
		Tax Required	151,317
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	151,317

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	310,804	260,374	20,496
Receipts:			
Ad Valorem Tax	255,168	152,747	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,191	0	0
Motor Vehicle Tax	19,572	16,467	10,010
Recreational Vehicle Tax	502	407	249
16/20 M Vehicle Tax	0	2,212	1,275
Commercial Vehicle Tax	1,091	880	564
Watercraft Tax	0	109	72
Chemical Sales	116,019	100,000	95,000
Neighborhood Revitalization Rebate	-1,062	-555	-1,043
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**394,481**	**272,267**	**106,127**
Resources Available:	**705,285**	**532,641**	**126,623**
Expenditures:			
Personal Services	104,576	112,145	114,145
Contractual	22,879	18,000	20,000
Commodities	302,168	20,000	22,000
Capital Outlay	288	0	0
Chemical Treatment	0	65,000	65,000
Chemicals	0	282,000	182,000
Transfers Out	15,000	15,000	15,000
Cash Forward (2024 column)		0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**444,911**	**512,145**	**418,145**
Unencumbered Cash Balance Dec 31	260,374	20,496	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	496,845	512,145	418,145
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	418,145
		Tax Required	291,522
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	291,522

Adopted Budget

Appraiser's Cost	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	43,242	27,836	11,902
Receipts:			
Ad Valorem Tax	109,575	121,897	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,638	0	0
Motor Vehicle Tax	7,638	7,063	7,989
Recreational Vehicle Tax	197	175	199
16/20 M Vehicle Tax	0	949	1,018
Commercial Vehicle Tax	423	378	450
Watercraft Tax	0	47	58
Neighborhood Revitalization Rebate	-455	-443	-469
Miscellaneous	1,642	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**120,658**	**130,066**	**9,245**
Resources Available:	**163,900**	**157,902**	**21,147**
Expenditures:			
Personal Services	101,994	121,500	125,145
Commodities	5,172	4,500	4,500
Contractual	28,898	20,000	20,000
Capital Outlay	0	0	2,500
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**136,064**	**146,000**	**152,145**
Unencumbered Cash Balance Dec 31	27,836	11,902	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	146,462	146,000	152,145
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	152,145
		Tax Required	130,998
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	130,998

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	19,377	19,109	xxxxxxxxxxxxxxxxx
Delinquent Tax	276		
Motor Vehicle Tax	1,340	1,249	1,252
Recreational Vehicle Tax	35	31	31
16/20 M Vehicle Tax	0	168	160
Commercial Vehicle Tax	74	67	71
Watercraft Tax	0	8	9
Neighborhood Revitalization Rebate	-81	-105	-69
Other	0	10,000	10,000
Miscellaneous	0		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**21,021**	**30,527**	**11,454**
Resources Available:	**21,021**	**30,527**	**11,454**
Expenditures:			
Appropriations	21,021	20,527	20,761
Other	0	10,000	10,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**21,021**	**30,527**	**30,761**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	30,976	31,118	30,761
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,761
		Tax Required	19,307
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	19,307

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Intellectual Disability**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	10,964	10,209	xxxxxxxxxxxxxxxxxx
Delinquent Tax	137		
Motor Vehicle Tax	706	709	669
Recreational Vehicle Tax	18	18	17
16/20 M Vehicle Tax	0	95	85
Commercial Vehicle Tax	40	38	38
Watercraft Tax	0	5	5
Other	0	10,000	10,000
Neighborhood Revitalization Rebate	-45	-37	-40
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,820**	**21,037**	**10,774**
Resources Available:	**11,820**	**21,037**	**10,774**
Expenditures:			
Appropriations	11,820	5,537	5,853
Sunflower Child Care	0	5,500	6,000
Other	0	10,000	10,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**11,820**	**21,037**	**21,853**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	21,850	21,353	21,853
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	21,853
		Tax Required	11,079
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	11,079

Adopted Budget **No Fund Warrants**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,828	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0		
Recreational Vehicle Tax	0		
16/20 M Vehicle Tax	0		
Commercial Vehicle Tax	0		
Watercraft Tax	0		
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**2,828**	**0**	**0**
Expenditures:			
Principal	0	0	0
Interest	0	0	0
Transfers Out	2,828	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**2,828**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	5,000		0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	0

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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	400
Receipts:			
Other	0	400	400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**400**	**400**
Resources Available:	**0**	**400**	**800**
Expenditures:			
Contractual Services	0	0	400
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**400**
Unencumbered Cash Balance Dec 31	0	400	400
2022/2023/2024 Budget Authority Amount	400	400	400

Adopted Budget **Special Alcohol**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	7,353	7,353	7,753
Receipts:			
Private Club Liquor Tax	0	400	400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**400**	**400**
Resources Available:	**7,353**	**7,753**	**8,153**
Expenditures:			
Contractual Services	0	0	8,153
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**8,153**
Unencumbered Cash Balance Dec 31	7,353	7,753	0
2022/2023/2024 Budget Authority Amount	7,463	7,653	8,153

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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	56,114	71,114	86,114
Receipts:			
Transfers In	15,000	15,000	15,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,000**	**15,000**	**15,000**
Resources Available:	**71,114**	**86,114**	**101,114**
Expenditures:			
Capital Outlay	0	0	50,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**50,000**
Unencumbered Cash Balance Dec 31	71,114	86,114	51,114
2022/2023/2024 Budget Authority Amount	117,585	86,114	50,000

Adopted Budget **Solid Waste**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	34,494	5,661	7,441
Receipts:			
Landfill Fees	121,314	122,000	125,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**121,314**	**122,000**	**125,000**
Resources Available:	**155,808**	**127,661**	**132,441**
Expenditures:			
Personal Services	91,832	85,000	75,000
Commodities	23,460	20,000	25,000
Contractual Services	34,855	15,220	25,000
Capital Outlay	0	0	7,441
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**150,147**	**120,220**	**132,441**
Unencumbered Cash Balance Dec 31	5,661	7,441	0
2022/2023/2024 Budget Authority Amount	114,274	120,220	132,441

See Tab A

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 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	125,588	124,376	134,376
Receipts:			
Collections	59,896	70,000	70,000
Other	0	15,000	15,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**59,896**	**85,000**	**85,000**
Resources Available:	**185,484**	**209,376**	**219,376**
Expenditures:			
Capital Outlay	61,108	75,000	219,376
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**61,108**	**75,000**	**219,376**
Unencumbered Cash Balance Dec 31	124,376	134,376	0
2022/2023/2024 Budget Authority Amount	252,925	240,588	219,376

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Rush County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name: Special Machinery		(2) Fund Name: Capital Improvement Reserve		(3) Fund Name: Equipment Reserve		(4) Fund Name: Recycling		(5) Fund Name: Micro Loan		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	980,147	Cash Balance Jan 1	700,773	Cash Balance Jan 1	789,418	Cash Balance Jan 1	1,227	Cash Balance Jan 1	62,191	2,533,756
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	200,000	Transfers In	100,000	Transfers In	250,000			Loan Repayments	10,330	
Total Receipts	200,000	Total Receipts	100,000	Total Receipts	250,000	Total Receipts	0	Total Receipts	10,330	560,330
Resources Available:	1,180,147	Resources Available:	800,773	Resources Available:	1,039,418	Resources Available:	1,227	Resources Available:	72,521	3,094,086
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	443,372	Capital Outlay	4,618	Capital Outlay	231,405			Contractual Services	953	
Total Expenditures	443,372	Total Expenditures	4,618	Total Expenditures	231,405	Total Expenditures	0	Total Expenditures	953	680,348
Cash Balance Dec 31	736,775	Cash Balance Dec 31	796,155	Cash Balance Dec 31	808,013	Cash Balance Dec 31	1,227	Cash Balance Dec 31	71,568	**2,413,738** **
										2,413,738 **

**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 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name: Register of Deeds Technology		(2) Fund Name: Special Motor Vehicle		(3) Fund Name: Sheriff's Equipment		(4) Fund Name: Clerk's Technology		(5) Fund Name: Treasurer's Technology		
Unencumbered Cash Balance Jan 1	40,709	Unencumbered Cash Balance Jan 1	0	Unencumbered Cash Balance Jan 1	4,543	Unencumbered Cash Balance Jan 1	8,105	Unencumbered Cash Balance Jan 1	11,808	Total 65,165
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	5,284	Collections	34,636	Collections	110	Collections	1,282	Collections	1,282	
		Interest Income	41							
Total Receipts	5,284	Total Receipts	34,677	Total Receipts	110	Total Receipts	1,282	Total Receipts	1,282	42,635
Resources Available:	45,993	Resources Available:	34,677	Resources Available:	4,653	Resources Available:	9,387	Resources Available:	13,090	107,800
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	10,732	Personal Services	6,648							
		Commodities	5,341							
		Contractual Services	9,453							
		Capital Outlay	4,298							
		Transfers Out	8,937							
Total Expenditures	10,732	Total Expenditures	34,677	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	45,409
Cash Balance Dec 31	35,261	Cash Balance Dec 31	0	Cash Balance Dec 31	4,653	Cash Balance Dec 31	9,387	Cash Balance Dec 31	13,090	**62,391** **
										62,391 **

**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 2022 is reported)

2024

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						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	726,175	Cash Balance Jan 1	8,168	Cash Balance Jan 1	294,905	Cash Balance Jan 1		Cash Balance Jan 1		1,029,248
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	1,453	Collections	299	Federal Aid - ARPA	294,854					
				Interest on Investments	254					
Total Receipts	1,453	Total Receipts	299	Total Receipts	295,108	Total Receipts	0	Total Receipts	0	296,860
Resources Available:	727,628	Resources Available:	8,467	Resources Available:	590,013	Resources Available:	0	Resources Ava	0	1,326,108
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities	171	ARPA Expenses	554,532					
Total Expenditures	0	Total Expenditures	171	Total Expenditures	554,532	Total Expenditures	0	Total Expenditu	0	554,703
Cash Balance Dec 31	727,628	Cash Balance Dec 31	8,296	Cash Balance Dec 31	35,481	Cash Balance Dec 31	0	Cash Balance [	0	**771,405** **
										771,405 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

CONSOLIDATED METHOD FUND PAGE 2024

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	8,181	21,896	16,934
Ad Valorem Tax	32,631	31,549	xxxxxxxxxxxxxxx
Delinquent Tax	105	0	0
Motor Vehicle Tax	927	1,127	1,021
Recreational Vehicle Tax	0	15	15
16/20M Vehicle Tax	0	312	357
Commercial Vehicle Tax	0	31	16
Watercraft Tax	0	4	4
LAVTR	0	0	0
Miscellaneous	9,588	0	0
Total Receipts	**43,251**	**33,038**	**1,413**
Resources Available:	**51,432**	**54,934**	**18,347**
Expenditures:			
Personal Services	4,800	5,000	5,000
Commodities	5,139	6,500	6,500
Contractual Services	9,497	9,000	9,500
Capital Outlay	0	5,500	5,500
Transfer for Fire District #1 Special	10,100	12,000	12,000
Cash Forward (2024 column)	0	0	0
Total Expenditures	**29,536**	**38,000**	**38,500**
Unencumbered Cash Balance, Dec 31	21,896	16,934	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	38,500
		Tax Required	20,153
		Delinquency Computation % Rate 0.000%	0
		Amount of 2023 Ad Valorem Tax	20,153

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 2024				
Budgeted Fund Names	Ad Valorem Levy for 2022	MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	32,525	1021	15	357	16	4
Total	32,525	1,021	15	357	16	4

County Treas MVT Estimate	1,021				
County Treas RVT Estimate		15			
County Treas 16/20M Estimate			357		
County Treas Commercial Vehicle Tax Estimate				16	
County Treas Watercraft Tax Estimate					4

MVT Factor	0.03139				
RVT Factor		0.00046			
16/20M Factor			0.01098		
Commercial Vehicle Factor				0.00049	
Watercraft Factor					0.00012

CONSOLIDATED METHOD FUND PAGE 2024

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	7,914	12,478	9,929
Ad Valorem Tax	19,683	19,048	xxxxxxxxxxxxxxx
Delinquent Tax	286	0	0
Motor Vehicle Tax	1,283	1,027	1,159
Recreational Vehicle Tax	0	22	31
16/20M Vehicle Tax	0	191	286
Commercial Vehicle Tax	0	12	17
Watercraft Tax	0	1	1
LAVTR	0	0	0
Miscellaneous	42	0	0
Total Receipts	**21,294**	**20,301**	**1,494**
Resources Available:	**29,208**	**32,779**	**11,423**
Expenditures:			
Commodities	3,660	4,000	4,000
Contractual Services	7,070	7,000	8,000
Capital Outlay	0	1,000	1,000
Other	0	4,850	4,850
Transfers Out	6,000	6,000	12,000
Cash Forward (2024 column)	0	0	0
Total Expenditures	**16,730**	**22,850**	**29,850**
Unencumbered Cash Balance, Dec 31	12,478	9,929	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	29,850
		Tax Required	18,427
		Delinquency Computation % Rate	0
		Amount of 2023 Ad Valorem Tax	18,427

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 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	19,637	1159	31	286	17	1
Total	19,637	1,159	31	286	17	1

County Treas MVT Estimate	1,159
County Treas RVT Estimate	31
County Treas 16/20M Estimate	286
County Treas Commercial Vehicle Tax Estimate	17
County Treas Watercraft Tax Estimate	1

MVT Factor	0.05902
RVT Factor	0.00158
16/20M Factor	0.01456
Commercial Vehicle Factor	0.00087
Watercraft Factor	0.00005

CONSOLIDATED METHOD FUND PAGE 2024

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	24,820	22,388	14,185
Ad Valorem Tax	12,403	19,834	xxxxxxxxxxxxxxx
Delinquent Tax	202	0	0
Motor Vehicle Tax	1,350	678	1,038
Recreational Vehicle Tax	0	14	26
16/20M Vehicle Tax	0	132	111
Commercial Vehicle Tax	0	135	220
Watercraft Tax	0	4	6
LAVTR	0	0	0
Miscellaneous	484	0	0
Total Receipts	**14,439**	**20,797**	**1,401**
Resources Available:	**39,259**	**43,185**	**15,586**
Expenditures:			
Personal Services	3,400	0	0
Commodities	2,845	9,000	8,000
Contractual Services	5,626	8,500	9,500
Capital Outlay	0	6,500	6,500
Transfers Out	5,000	5,000	5,000
Cash Forward (2024 column)			
Total Expenditures	**16,871**	**29,000**	**29,000**
Unencumbered Cash Balance, Dec 31	22,388	14,185	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	29,000
		Tax Required	13,414
		Delinquency Computation % Rate	0
		Amount of 2023 Ad Valorem Tax	13,414

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 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	20,447	1038	26	111	220	6
Total	20,447	1,038	26	111	220	6

County Treas MVT Estimate	1,038				
County Treas RVT Estimate		26			
County Treas 16/20M Estimate			111		
County Treas Commercial Vehicle Tax Estimate				220	
County Treas Watercraft Tax Estimate					6

MVT Factor	0.05077				
RVT Factor		0.00127			
16/20M Factor			0.00543		
Commercial Vehicle Factor				0.01076	
Watercraft Factor					0.00029

CONSOLIDATED METHOD FUND PAGE 2024

County Name: Rush County
Special District Name: Fire District #4 General

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	28,412	35,165	22,522
Ad Valorem Tax	54,640	46,904	xxxxxxxxxxxxxxx
Delinquent Tax	1,226	0	0
Motor Vehicle Tax	6,459	6,248	5,377
Recreational Vehicle Tax	0	127	115
16/20M Vehicle Tax	0	358	279
Commercial Vehicle Tax	0	422	374
Watercraft Tax	0	41	36
LAVTR	0	0	0
Miscellaneous	6,131	0	0
Interest on Idle Funds			
Total Receipts	**68,456**	**54,100**	**6,181**
Resources Available:	**96,868**	**89,265**	**28,703**
Expenditures:			
Personal Services	500	0	0
Commodities	21,655	12,255	17,255
Contractual Services	37,557	20,000	25,000
Capital Outlay	0	24,000	27,500
Transfers Out	1,991	3,818	3,818
Other	0	6,670	6,670
Cash Forward (2024 column)			
Total Expenditures	**61,703**	**66,743**	**80,243**
Unencumbered Cash Balance, Dec 31	35,165	22,522	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	80,243
		Tax Required	51,540
		Delinquency Computation % Rate	0
		Amount of 2023 Ad Valorem Tax	51,540

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 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	48,355	5,377	115	279	374	36
Total	48,355	5,377	115	279	374	36

County Treas MVT Estimate	5,377				
County Treas RVT Estimate		115			
County Treas 16/20M Estimate			279		
County Treas Commercial Vehicle Tax Estimate				374	
County Treas Watercraft Tax Estimate					36

MVT Factor	0.11120				
RVT Factor		0.00238			
16/20M Factor			0.00577		
Commercial Vehicle Factor				0.00773	
Watercraft Factor					0.00074

CONSOLIDATED METHOD FUND PAGE 2024

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	1,300	2,675	0
Ad Valorem Tax	31,024	30,761	xxxxxxxxxxxxxxx
Delinquent Tax	144	0	0
Motor Vehicle Tax	1,590	1,531	1,543
Recreational Vehicle Tax	0	45	37
16/20M Vehicle Tax	0	214	195
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	10	11
LAVTR	0	0	0
Interest on Idle Funds	0	0	0
Total Receipts	**32,758**	**32,561**	**1,786**
Resources Available:	**34,058**	**35,236**	**1,786**
Expenditures:			
Personal Services	0	3,500	3,500
Commodities	6,751	10,200	10,200
Contractual Services	23,332	9,000	9,000
Capital Outlay	1,300	11,389	11,235
Other	0	1,111	0
Transfers Out	0	36	0
Cash Forward (2024 column)			
Total Expenditures	**31,383**	**35,236**	**33,935**
Unencumbered Cash Balance, Dec 31	2,675	0	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	33,935
		Tax Required	32,149
		Delinquency Computation % Rate	0
		Amount of 2023 Ad Valorem Tax	32,149

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 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	31,712	1543	37	195	0	11
Total	31,712	1,543	37	195	0	11

County Treas MVT Estimate	1,543
County Treas RVT Estimate	37
County Treas 16/20M Estimate	195
County Treas Commercial Vehicle Tax Estimate	0
County Treas Watercraft Tax Estimate	11

MVT Factor	0.04866
RVT Factor	0.00117
16/20M Factor	0.00615
Commercial Vehicle Factor	0.00000
Watercraft Factor	0.00035

CONSOLIDATED METHOD FUND PAGE 2024

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	842	7,753	6,406
Ad Valorem Tax	17,424	16,328	xxxxxxxxxxxxxxx
Delinquent Tax	436	0	0
Motor Vehicle Tax	1,188	1,057	954
Recreational Vehicle Tax	0	13	20
16/20M Vehicle Tax	0	279	204
Commercial Vehicle Tax	0	10	49
Watercraft Tax	0	0	2
LAVTR	0	0	0
Miscellaneous	446	0	0
Interest on Idle Funds			
Total Receipts	**19,494**	**17,687**	**1,229**
Resources Available:	**20,336**	**25,440**	**7,635**
Expenditures:			
Personal Services	150	600	600
Commodities	2,875	3,779	3,779
Contractual Services	9,558	3,600	3,600
Capital Outlay	0	11,055	11,055
Transfers Out	0	0	0
Cash Forward (2024 column)	0	0	0
Total Expenditures	**12,583**	**19,034**	**19,034**
Unencumbered Cash Balance, Dec 31	7,753	6,406	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	19,034
		Tax Required	11,399
		Delinquency Computation % Rate	0
		Amount of 2023 Ad Valorem Tax	11,399

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 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	16,833	954	20	204	49	2
Total	16,833	954	20	204	49	2

County Treas MVT Estimate	954				
County Treas RVT Estimate		20			
County Treas 16/20M Estimate			204		
County Treas Commercial Vehicle Tax Estimate				49	
County Treas Watercraft Tax Estimate					2

MVT Factor	0.05667				
RVT Factor		0.00119			
16/20M Factor			0.01212		
Commercial Vehicle Factor				0.00291	
Watercraft Factor					0.00012

CONSOLIDATED METHOD FUND PAGE 2024

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	24,142	44,683	27,269
Ad Valorem Tax	35,332	22,158	xxxxxxxxxxxxxxx
Delinquent Tax	544	0	0
Motor Vehicle Tax	1,558	1,671	953
Recreational Vehicle Tax	0	57	26
16/20M Vehicle Tax	0	438	242
Commercial Vehicle Tax	0	38	26
Watercraft Tax	0	24	14
LAVTR	0	0	0
Miscellaneous	39	0	0
Interest on Idle Funds			
Total Receipts	**37,473**	**24,386**	**1,261**
Resources Available:	**61,615**	**69,069**	**28,530**
Expenditures:			
Personal Services	0	1,300	1,500
Commodities	3,928	2,500	3,000
Contractual Services	9,905	8,000	10,000
Capital Outlay	0	14,500	15,000
Other	0	8,000	8,000
Transfers Out	3,099	7,500	8,000
Cash Forward (2024 column)			
Total Expenditures	**16,932**	**41,800**	**45,500**
Unencumbered Cash Balance, Dec 31	44,683	27,269	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	45,500
		Tax Required	16,970
	Delinquency Computation % Rate		0
		Amount of 2023 Ad Valorem Tax	16,970

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 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	22,844	953	26	242	26	14
Total	22,844	953	26	242	26	14

County Treas MVT Estimate	953
County Treas RVT Estimate	26
County Treas 16/20M Estimate	242
County Treas Commercial Vehicle Tax Estimate	26
County Treas Watercraft Tax Estimate	14

MVT Factor	0.04172
RVT Factor	0.00114
16/20M Factor	0.01059
Commercial Vehicle Factor	0.00114
Watercraft Factor	0.00061

CONSOLIDATED METHOD FUND PAGE 2024

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2022	Current Year Estimate 2023	Proposed Budget Year 2024
Unencumbered Cash Balance, Jan. 1	71,345	59,854	34,281
Ad Valorem Tax	13,425	24,958	xxxxxxxxxxxxxxx
Delinquent Tax	151	0	0
Motor Vehicle Tax	1,778	642	1,331
Recreational Vehicle Tax	0	24	47
16/20M Vehicle Tax	0	166	176
Commercial Vehicle Tax	0	11	24
Watercraft Tax	0	6	15
LAVTR	0	0	0
Miscellaneous	12,324	0	0
Total Receipts	**27,678**	**25,807**	**1,593**
Resources Available:	**99,023**	**85,661**	**35,874**
Expenditures:			
Personal Services	2,870	4,000	4,000
Commodities	3,592	7,000	7,000
Contractual Services	9,826	10,000	10,000
Capital Outlay	7,501	15,000	15,000
Transfers Out	15,380	15,380	15,380
Cash Forward (2024 column)	0	0	0
Total Expenditures	**39,169**	**51,380**	**51,380**
Unencumbered Cash Balance, Dec 31	59,854	34,281	xxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	51,380
		Tax Required	15,506
	Delinquency Computation % Rate		0
		Amount of 2023 Ad Valorem Tax	15,506

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 2022	Allocation for Year 2024 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	25,730	1331	47	176	24	15
Total	25,730	1,331	47	176	24	15

County Treas MVT Estimate	1,331				
County Treas RVT Estimate		47			
County Treas 16/20M Estimate			176		
County Treas Commercial Vehicle Tax Estimate				24	
County Treas Watercraft Tax Estimate					15

MVT Factor	0.05173				
RVT Factor		0.00183			
16/20M Factor			0.00684		
Commercial Vehicle Factor				0.00093	
Watercraft Factor					0.00058

Rush County

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is to be shown)

2024

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	38,113	Unencumbered Cash Balance Jan 1	8,909	Unencumbered Cash Balance Jan 1	59,117	Unencumbered Cash Balance Jan 1	82,317	Unencumbered Cash Balance Jan 1	50,244	Total 238,700
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	10,100	Transfer In	6,000	Transfer In	5,000	Transfer In	1,991			
				Donations	775	Miscellaneous	0			
Total Receipts	10,100	Total Receipts	6,000	Total Receipts	5,775	Total Receipts	1,991	Total Receipts	0	23,866
Resources Available:	48,213	Resources Available:	14,909	Resources Available:	64,892	Resources Available:	84,308	Resources Available:	50,244	262,566
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	5,840					Capital Outlay	30,160	Capital Outlay	23,281	
Total Expenditures	5,840	Total Expenditures	0	Total Expenditures	0	Total Expenditures	30,160	Total Expenditures	23,281	59,281
Cash Balance Dec 31	42,373	Cash Balance Dec 31	14,909	Cash Balance Dec 31	64,892	Cash Balance Dec 31	54,148	Cash Balance Dec 31	26,963	203,285 **
										203,285 **

** 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 2022 is to be shown)

2024

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	11,486	Cash Balance Jan 1	82,102	Cash Balance Jan 1	183,581	Cash Balance Jan 1		Cash Balance Jan 1		277,169
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Miscellaneous	52	Transfer In	3,099	Transfer In	15,380					
		Miscellaneous	2,819	Miscellaneous	15,000					
Total Receipts	52	Total Receipts	5,918	Total Receipts	30,380	Total Receipts	0	Total Receipts	0	36,350
Resources Available:	11,538	Resources Available:	88,020	Resources Available:	213,961	Resources Available:	0	Resources Available:	0	313,519
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	6,266	Capital Outlay	19,973	Capital Outlay	45,000					
Total Expenditures	6,266	Total Expenditures	19,973	Total Expenditures	45,000	Total Expenditures	0	Total Expenditures	0	71,239
Cash Balance Dec 31	5,272	Cash Balance Dec 31	68,047	Cash Balance Dec 31	168,961	Cash Balance Dec 31	0	Cash Balance Dec 31	0	242,280 **
										242,280 **

** Note: These two block figures should agree.

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

Rush County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Rush County
will meet on August 28, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,524,276	55.882	4,296,126	61.968	4,481,373	3,217,609	63.883
Debt Service	515,174	9.345	520,369	7.890	540,268	488,749	9.704
Road & Bridge	2,046,356	25.875	2,400,000	23.893	2,300,000	1,057,029	20.986
Special Bridge	434,704	1.994	300,000	2.529	400,000	186,233	3.698
Health	246,891	2.989	248,006	2.929	251,563	151,317	3.004
Noxious Weed	444,911	5.045	512,145	3.053	418,145	291,522	5.788
Appraiser's Cost	136,064	2.164	146,000	2.437	152,145	130,998	2.601
Mental Health	21,021	0.383	30,527	0.382	30,761	19,307	0.383
Intellectual Disability	11,820	0.217	21,037	0.204	21,853	11,079	0.220
No Fund Warrants	2,828						
Special Parks and Recreation					400		
Special Alcohol					8,153		
Noxious Weed Capital Outlay					50,000		
Solid Waste	150,147		120,220		132,441		
Wireless 911	61,108		75,000		219,376		
Non-Budgeted Funds-A	680,348						
Non-Budgeted Funds-B	45,409						
Non-Budgeted Funds-C	554,703						
Totals	8,875,760	103.894	8,669,430	105.285	9,006,478	5,553,843	110.267
						*Revenue Neutral Rate ** *	*107.813*
Less: Transfers	618,335		1,588,570		1,538,570		
Net Expenditure	8,257,425		7,080,860		7,467,908		
Total Tax Levied	5,288,668		5,430,185		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	50,904,646		51,576,379		50,367,198		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	4,705,000	4,540,000	4,135,000
Revenue Bonds	0	0	0
Other	202,500	0	0
Lease Pur. Princ.	142,938	705,752	698,165
Total	5,050,438	5,245,752	4,833,165

*Tax rates are expressed in mills

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

Tacy Keener
County Clerk

Rush County 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

	Prior Year Actual 2022		Current Yr Estimate 2023		Proposed Budget Year 2024					
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	July 1, 2023 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	
Fire District #1 General	29,536	6.988	38,000	7.000	38,500	20,153	4,414,352	4.565	7.364	
Fire District #2 General	16,730	6.996	22,850	6.623	29,850	18,427	3,100,702	5.943	6.333	
Fire District #3 General	16,871	1.984	29,000	3.232	29,000	13,414	6,154,928	2.179	3.322	
Fire District #4 General	61,703	4.888	66,743	4.158	80,243	51,540	12,237,374	4.212	3.951	**Follow procedure in KSA 79-2988 to exceed RNR**
Fire District #5 General	31,383	4.939	35,236	5.000	33,935	32,149	6,429,860	5.000	4.922	**Follow procedure in KSA 79-2988 to exceed RNR**
Fire District #6 General	12,583	8.020	19,034	7.891	19,034	11,399	2,161,634	5.273	7.787	
Fire District #7 General	16,932	6.984	41,800	4.398	45,500	16,970	4,615,211	3.677	4.950	
Fire District #8 General	39,169	1.408	51,380	2.663	51,380	15,506	8,677,335	1.787	2.965	
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

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*	107.813	Proposed Tax Rate	110.267

Tax Rates are expressed in mills

* Revenue Netural Rate as defined by KSA 79-2988

Rush County 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	3,206,100	63.655	11,509
Debt Service	487,001	9.669	1,748
Road & Bridge	1,053,248	20.911	3,781
Special Bridge	185,567	3.684	666
Health	150,776	2.994	541
Noxious Weed	290,479	5.767	1,043
Appraiser's Cost	130,529	2.592	469
Hospital Maintenance	0		0
Mental Health	19,238	0.382	69
Intellectual Disability	11,039	0.219	40
			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	5,533,977	109.873	19,866

2023 July 1 Valuation: 50,367,198

Valuation Factor: 50,367.198

Neighborhood Revitalization Subj to Rebate: 180,797

Neighborhood Revitalization factor: 180.797

**This information comes from the 2024 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.

State of Kansas
County
2024

Rush County

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Rush County
will meet on August 28, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,524,276	55.882	4,296,126	61.968	4,481,373	3,217,609	63.883
Debt Service	515,174	9.345	520,369	7.890	540,268	488,749	9.704
Road & Bridge	2,046,356	25.875	2,400,000	23.893	2,300,000	1,057,029	20.986
Special Bridge	434,704	1.994	300,000	2.529	400,000	186,233	3.698
Health	246,891	2.989	248,006	2.929	251,563	151,317	3.004
Noxious Weed	444,911	5.045	512,145	3.053	418,145	291,522	5.788
Appraiser's Cost	136,064	2.164	146,000	2.437	152,145	130,998	2.601
Mental Health	21,021	0.383	30,527	0.382	30,761	19,307	0.383
Intellectual Disability	11,820	0.217	21,037	0.204	21,853	11,079	0.220
No Fund Warrants	2,828						
Special Parks and Recreation					400		
Special Alcohol					8,153		
Noxious Weed Capital Outlay					50,000		
Solid Waste	150,147		120,220		132,441		
Wireless 911	61,108		75,000		219,376		
Non-Budgeted Funds-A	680,348						
Non-Budgeted Funds-B	45,409						
Non-Budgeted Funds-C	554,703						
Totals	8,875,760	103.894	8,669,430	105.285	9,006,478	5,553,843	110.267
						Revenue Neutral Rate **	*107.813*
Less: Transfers	618,335		1,588,570		1,538,570		
Net Expenditure	8,257,425		7,080,860		7,467,908		
Total Tax Levied	5,288,668		5,430,185		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	50,904,646		51,576,379		50,367,198		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	4,705,000	4,540,000	4,135,000
Revenue Bonds	0	0	0
Other	202,500	0	0
Lease Pur. Princ.	142,938	705,752	698,165
Total	5,050,438	5,245,752	4,833,165

*Tax rates are expressed in mills

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

Tacy Keener
County Clerk

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 weeks, the first publication thereof being made as aforesaid on the 16th day of August, 2023, with subsequent publications being made on the following date:

2024 PROPOSED BUDGET

_____, 2023

_____, 2023

Tim Engel
Publisher

Subscribed and sworn to before me this 16th day of August, 2023.

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_____

Rush County 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

	Prior Year Actual 2022		Current Yr Estimate 2023		Proposed Budget Year 2024					
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	July 1, 2023 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***	
Fire District #1 General	29,536	6.988	38,000	7.000	38,500	20,153	4,414,352	4.565	7.364	
Fire District #2 General	16,730	6.996	22,850	6.623	29,850	18,427	3,100,702	5.943	6.333	
Fire District #3 General	16,871	1.984	29,000	3.232	29,000	13,414	6,154,928	2.179	3.322	
Fire District #4 General	61,703	4.888	66,743	4.158	80,243	51,540	12,237,374	4.212	3.951	**Follow procedure in KSA 79-2988 to exceed RNR**
Fire District #5 General	31,383	4.939	35,236	5.000	33,935	32,149	6,429,860	5.000	4.922	**Follow procedure in KSA 79-2988 to exceed RNR**
Fire District #6 General	12,583	8.020	19,034	7.891	19,034	11,399	2,161,634	5.273	7.787	
Fire District #7 General	16,932	6.984	41,800	4.398	45,500	16,970	4,615,211	3.677	4.950	
Fire District #8 General	39,169	1.408	51,380	2.663	51,380	15,506	8,677,335	1.787	2.965	
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