State of Kansas
City

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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	230,000	37,557	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	7,000		
Water Fund		7	37,000		
Sewer Fund		8	92,000		
Non-Budgeted Funds		9			
Totals		xxxxxxx	366,000	37,557	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	26.070
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

Date Attested: 10-18-, 2024

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Tracy A. Keener
County Clerk

Governing Body



City of Rush Center

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	37,557	4,232	85	120	1,562	32
Debt Service						
Library						
TOTAL	37,557	4,232	85	120	1,562	32

County Treas Motor Vehicle Estimate 4,232

County Treas Recreational Vehicle Estimate 85

County Treas 16/20M Vehicle Estimate 120

County Treas Commercial Vehicle Tax Estimate 1,562

County Treas Watercraft Tax Estimate 32

Motor Vehicle Factor 0.11268

Recreational Vehicle Factor 0.00226

16/20 Vehicle Factor 0.00320

Commercial Vehicle Factor 0.04159

Watercraft Factor 0.00085

City of Rush Center 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Capital Improvement	-	-	20,000	12-1,1118
General	Equipment Reserve	-	-	10,000	12-1,1117
	Totals	0	0	30,000	
	Adjustments*				
	Adjusted Totals	0	0	30,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Rush Center 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2014	12/1/2014	12/1/2054	2.50	794,000	426,736	12/1	12/1	10,668	14,712	10,301	15,079
Total G.O. Bonds					426,736			10,668	14,712	10,301	15,079
Revenue Bonds:											
None											
Total Revenue Bonds					0			0	0	0	0
Other:											
NONE											
Total Other					0			0	0	0	0
Total Indebtedness					426,736			10,668	14,712	10,301	15,079

State of Kansas
City

City of Rush Center 2025

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 2024	Payments Due 2024	Payments Due 2025
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 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	107,461	137,039	146,852
Receipts:			
Ad Valorem Tax	40,608	37,557	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	200	200	200
Motor Vehicle Tax	4,337	4,008	4,232
Recreational Vehicle Tax	52	63	85
16/20M Vehicle Tax	133	115	120
Commercial Vehicle Tax	1,446	1,497	1,562
Watercraft Tax	12	17	32
Gross Earning (Intangible) Tax	1,312	1,768	860
Franchise Tax	12,656	12,000	12,000
Licenses and Permits	875	500	500
Solid Waste Fees	20,954	25,000	25,000
Reimbursed Expense	12,566		
Rent	1,200		
Interest on Idle Funds	2,018	2,000	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**98,369**	**84,725**	**45,591**
Resources Available:	**205,830**	**221,764**	**192,443**
Expenditures:			
General Government	46,821	49,912	55,000
Solid Waste Department	21,970	25,000	25,000
Capital Outlay			10,000
Transfer to Capital Improvement			20,000
Transfer to Equipment Reserve			10,000
Cash Reserve (2025 column)			110,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**68,791**	**74,912**	**230,000**
Unencumbered Cash Balance Dec 31	137,039	146,852	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	212,000	191,000	230,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	230,000
		Tax Required	37,557
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**37,557**

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Rush Center 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	227	536	2,750
Receipts:			
State of Kansas Gas Tax	3,839	4,250	4,250
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,839**	**4,250**	**4,250**
Resources Available:	**4,066**	**4,786**	**7,000**
Expenditures:			
Street Repair and Maint	3,530	2,036	7,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**3,530**	**2,036**	**7,000**
Unencumbered Cash Balance Dec 31	536	2,750	0
2023/2024/2025 Budget Authority Amount:	8,500	8,000	7,000

Adopted Budget **Water Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,187	8,957	12,000
Receipts:			
Water Fees	25,572	25,000	25,000
Reconnect Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**25,572**	**25,000**	**25,000**
Resources Available:	**29,759**	**33,957**	**37,000**
Expenditures:			
Personal Services	11,004	11,325	12,000
Contractual Services	6,162	6,475	7,000
Commodities	3,636	4,157	5,000
Capital Outlay			
Cash Reserve (2025 column)			13,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**20,802**	**21,957**	**37,000**
Unencumbered Cash Balance Dec 31	8,957	12,000	0
2023/2024/2025 Budget Authority Amount:	44,000	41,000	37,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Rush Center 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	43,394	53,757	63,000
Receipts:			
Sewer Fees	39,274	39,000	39,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**39,274**	**39,000**	**39,000**
Resources Available:	**82,668**	**92,757**	**102,000**
Expenditures:			
Sewer Expenses	3,531	4,377	20,000
Bond Principal	14,353	14,712	15,079
Bond Interest	11,027	10,668	10,301
Cash Reserve (2025 column)			46,620
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**28,911**	**29,757**	**92,000**
Unencumbered Cash Balance Dec 31	53,757	63,000	10,000
2023/2024/2025 Budget Authority Amount:	92,000	90,000	92,000

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Rush Center

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

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	195,190	Cash Balance Jan 1	14,372	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		209,562
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Int on Idle Funds	2,692	Int on Idle Funds	897							
Total Receipts	2,692	Total Receipts	897	Total Receipts	0	Total Receipts	0	Total Receipts	0	3,589
Resources Available:	197,882	Resources Available:	15,269	Resources Available:	0	Resources Available:	0	Resources Available:	0	213,151
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Improvements	2,123									
Total Expenditures	2,123	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	2,123
Cash Balance Dec 31	195,759	Cash Balance Dec 31	15,269	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	211,028 **
										211,028 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Rush Center
will meet on August 12, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	68,791	27.084	74,912	27.736	230,000	37,557	26.070
Debt Service							
Library							
Special Highway	3,530		2,036		7,000		
Water Fund	20,802		21,957		37,000		
Sewer Fund	28,911		29,757		92,000		
Non-Budgeted Funds	2,123						
Totals	124,157	27.084	128,662	27.736	366,000	37,557	26.070
						*Revenue Neutral Rate***	*26.070*
Less: Transfers	0		0		30,000		
Net Expenditure	124,157		128,662		336,000		
Total Tax Levied	37,558		37,557		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,386,713		1,354,104		1,440,625		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	455,092	441,089	426,736
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	455,092	441,089	426,736

*Tax rates are expressed in mills

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

Marcia Seltmann
City Official Title: City Clerk

2025

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

Marcia Seltmann
City Official Title: City 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 week(s) the first publication thereof being made as aforesaid on the 14th day of August, 2024, with subsequent publications being made on the following date(s):

2025 PROPOSED BUDGET

_____, 2024

_____, 2024

Tim Engel

Publisher

Subscribed and sworn to before me this 14th day of August 2024.

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____