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 30th day of July, 2025, with subsequent publications being made on the following date(s):

_____, 2025

_____, 2025

Tim Engel

Publisher

Subscribed and sworn to before me this 30th day of July 2025.

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_____

_____

NOTICE OF BUDGET HEARING

Rush County 2026

NOTICE OF BUDGET HEARING

The governing body of
Rush County
will meet on August 11, 2025 at 10:00 am 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.
Detailed budget information is available at Rush County Courthouse, 715 Elm, LaCrosse, Kansas 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 Year 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	4,399,898	58.592	4,725,989	60.897	4,592,055	2,979,923	54.276
Debt Service	520,268	8.900	514,943	8.891	506,980	451,370	8.221
Road & Bridge	1,792,529	19.248	3,125,000	27.922	2,910,000	1,867,813	34.020
Special Bridge		3.391			737,886		
Health	306,277	2.756	102,028	3.186	328,688		
Noxious Weed	299,000	5.309	365,000	1.107	397,000	134,523	2.450
Appraiser's Cost	155,290	2.385	152,900	2.507	160,900	151,933	2.767
Mental Health	20,846	0.352	29,713	0.376	35,499	26,501	0.483
Intellectual Disability	12,033	0.202	19,000	0.189	19,853	11,350	0.207
Special Parks and Recreatic					800		
Special Alcohol					9,056		
Noxious Weed Capital Outla					136,491		
Solid Waste	117,495		153,000		158,215		
Wireless 911	44,674		80,000		175,338		
Non-Budgeted Funds-A	484,900						
Non-Budgeted Funds-B	53,363						
Non-Budgeted Funds-C	2,130,123						
Totals	10,336,696	101.135	9,267,573	105.075	10,168,741	5,623,413	102.424
						Revenue Neutral Rate **	103.177
Less: Transfers	1,961,930		1,709,181		1,418,000		
Net Expenditure	8,374,766		7,558,392		8,750,741		
Total Tax Levied	5,553,843		5,664,695		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	54,915,497		53,911,467		54,903,386		

Outstanding Indebtedness, January 1.

	2023	2024	2025
G.O. Bonds	4,135,000	3,710,000	3,275,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	698,165	948,578	595,785
Total	4,833,165	4,658,578	3,870,785

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988*

Tacy Keener
County Clerk

NOTICE OF BUDGET AND RATE HEARING

	Prior Year Actual 2024		Current Yr Estimate 2025		Proposed Budget Year 2026				
Special District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2026 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate**
Fire District #1 General	29,450	4.565	39,000	6.932	39,000	23,457	3,939,138	5.955	6.902
Fire District #2 General	15,720	5.943	28,850	6.972	31,650	18,617	2,992,996	6.220	6.826
Fire District #3 General	18,688	1.711	30,000	2.570	30,000	16,444	7,655,895	2.148	2.541
Fire District #4 General	70,678	3.800	75,573	4.998	92,675	69,816	14,964,568	4.659	4.659
Fire District #5 General	23,199	4.922	33,935	4.839	50,010	14,448	6,248,349	2.313	5.010
Fire District #6 General	8,952	5.256	19,034	6.678	19,034	7,407	2,067,891	3.582	6.775
Fire District #7 General	15,086	2.770	45,500	4.280	45,500	18,855	5,857,810	3.219	4.357
Fire District #8 General	36,430	1.785	51,380	2.953	44,683	25,467	8,574,184	2.970	2.970
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

Rush County 2026 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 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 Vehicle Taxes		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	4,592,055	2,979,923	
Debt Service	10-113	7	506,980	451,370	
Road & Bridge	68-5,101	8	2,910,000	1,867,813	
Special Bridge	68-1135	9	737,866		
Health	65-204	9	328,688		
Noxious Weed	2-1318	10	397,000	134,523	
Appraiser's Cost	19-436	10	160,900	151,933	
Mental Health	19-4011	11	35,499	26,501	
Intellectual Disability	19-4011	11	19,853	11,350	
Special Parks and Recreation		12	800		
Special Alcohol		12	9,056		
Noxious Weed Capital Outlay		13	136,491		
Solid Waste		13	158,215		
Wireless 911		14	175,338		
		14			
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Non-Budgeted Funds-C		17			
Totals		xxxxxxx	10,168,741	5,623,413	

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Combined Rate and Budget Hearing	
Combined Rate and Budget Hearing 2	
RNR Hearing Notice	
Neighborhood Revitalization	29

County Clerk's Use Only
Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	103.177
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC
Address:
718 Main St
Hays, KS 67601
Email:

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

Attest: August 11, 2025
Tracy L. Keener
County Clerk

Governing Body

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

State of Kansas
County Special District

Rush County

2026

CERTIFICATE (2)

Table of Contents:			2026 Adopted Budget					
					County Clerk's Use Only			
Special District/Fund	K.S.A.	Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Nov. 1 Final Assessed Valuation	Final Tax Rate*	Revenue Neutral Rate	Does budget require a resoluiton to exceed RNR?
Fire District #1 General	19-3601	18	39,000	23,457			6.902	NO
Fire District #2 General	19-3601	19	31,850	18,617			6.826	NO
Fire District #3 General	19-3601	20	30,000	16,444			2.541	NO
Fire District #4 General	19-3601	21	92,675	69,816			4.659	NO
Fire District #5 General	19-3601	22	50,010	14,448			5.010	NO
Fire District #6 General	19-3601	23	19,034	7,407			8.776	NO
Fire District #7 General	19-3601	24	45,500	18,855			4.357	NO
Fire District #8 General	19-3601	25	44,683	25,467			2.970	NO
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							

Attest: _____ 2025

_____
County Clerk

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	3,283,046	125,952	2,662	31,209	6,934	2,288
Debt Service	479,316	18,389	389	4,557	1,012	334
Road & Bridge	1,505,297	57,750	1,221	14,310	3,179	1,049
Special Bridge						
Health	171,785	6,590	139	1,633	363	120
Noxious Weed	59,674	2,289	48	567	126	42
Appraiser's Cost	135,131	5,184	110	1,285	285	94
Mental Health	20,275	778	16	193	43	14
Intellectual Disability	10,171	390	8	97	21	7
TOTAL	5,664,695	217,322	4,593	53,851	11,963	3,948

County Treas Motor Vehicle Estimate 217,322

County Treas Recreational Vehicle Estimate 4,593

County Treas 16/20M Vehicle Estimate 53,851

County Treas Commercial Vehicle Tax Estimate 11,963

County Treas Watercraft Tax Estimate 3,948

Motor Vehicle Factor 0.03836

Recreational Vehicle Factor 0.00081

16/20M Vehicle Factor 0.00951

Commercial Vehicle Factor 0.00211

Watercraft Factor 0.00070

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
General Fund	Capital Improvement Reserve Fund	100,000	100,000	-	KSA 19-120
General Fund	Equipment Reserve Fund	250,000	200,000	-	KSA 19-119
General Fund	Solid Waste Fund	45,000	60,000	60,000	Commission
General Fund	Health Reserve Operating Fund	956,222	1,090,000	1,090,000	Commission
Road and Bridge Fund	Special Machinery Fund	100,000	200,000	200,000	KSA 68-141g
Noxious Weed Fund	Noxious Weed Capital Outlay Fund	15,000	15,000	15,000	KSA 2-1318
Health Reserve Operating Fur	Health Reserve Fund	440,709	-	-	Commission
Special Motor Vehicle Fund	General Fund	13,429	-	-	KSA 8-145
Total for County					
Fire District #1 General	Fire District #1 Special	10,100	10,100	12,000	KSA 19-3612c
Fire District #2 General	Fire District #2 Special	6,000	6,000	12,000	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	3,818		KSA 19-3612c
Fire District #5 General	Fire District #5 Special	-	784		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	8,000	KSA 19-3612c
Fire District #8 General	Fire District #8 Special	15,380	15,380	16,000	KSA 19-3612c
Total for Fire Districts					
	Total	1,961,930	1,709,181	1,418,000	
	Adjustments*				
	Adjusted Totals	1,961,930	1,709,181	1,418,000	

*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, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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	330,000	6/1	12/1	8,250	165,000	4,125	165,000
Series 2016B - Rush County	3/30/2016	12/1/2034	1.75-4	1,925,000	1,090,000	6/1	12/1	35,300	100,000	33,300	100,000
Series 2021 Refunding	4/1/2021	12/1/2034	.4 - 2.15	1,970,000	1,855,000	6/1	12/1	31,393	175,000	29,555	175,000
Fire Districts #1 through #8											
None											
Total G.O. Bonds					**3,275,000**			**74,943**	**440,000**	**66,980**	**440,000**
Revenue Bonds:											
None											
Fire Districts #1 through #8											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Fire Districts #1 through #8											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**3,275,000**			**74,943**	**440,000**	**66,980**	**440,000**

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 On Jan 1, 2025	Payments Due 2025	Payments Due 2026
Diesel Engine Bucket Truck	8/9/2021	60	1.80	276,895	56,781	57,817	0
2 John Deere Graders	3/21/2022	48	2.30	299,180	123,218	63,772	63,772
2 John Deere Tractors and Mowers	10/2/2023	60	4.75	244,196	147,516	53,925	53,924
2 John Deere Graders	10/30/2023	60	4.96	305,000	249,747	70,378	70,378
1 JD Wheel Loader + 1 JD Bucket	4/7/2025	60	4.48	272,233	0	0	61,379
Total for County							
Fire Districts #1 through #8							
(2) 2020 Ford F350 Trucks	9/8/2020	75	2.72	62,184	18,523	9,685	9,685
Total for Fire Districted #1 through #8							
				Totals	**595,785**	**255,577**	**259,138**

***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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,860,352	1,731,010	988,168
Receipts:			
Ad Valorem Tax	3,196,839	3,283,046	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	38,224	-	0
Motor Vehicle Tax	213,491	199,068	125,952
Recreational Vehicle Tax	4,450	4,822	2,662
16/20M Vehicle Tax	-	30,064	31,209
Commercial Vehicle Tax	11,838	10,672	6,934
Watercraft Tax	-	2,141	2,288
Gross Earnings (Intangible) Tax	-	-	0
Escaped Tax	192	-	-
Mineral Production Tax	5,962	-	-
Mortgage Registration fees	28,349	8,000	8,000
Game Licenses	165	200	200
County Offices	9,327	4,000	4,000
Antique Motor Vehicle Regist. Fees	3,320	900	900
Cereal Malt Bev. And Club License	75	-	-
Interest on Taxes	23,126	10,000	10,000
Interest on Investments	433,967	300,000	300,000
Dispatch Fees	12	-	-
Rents and Leases	5,401	2,000	2,000
Senior Citizens	48,413	25,000	25,000
PILOT	121,209	110,000	110,000
State Aid	56,030	-	-
Transfers In	13,429	-	-
PY Cancelled Encumbrances	14,062	-	-
Neighborhood Revitalization Rebate	(10,593)	(6,766)	(5,181)
Miscellaneous	53,268	-	-
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**4,270,556**	**3,983,147**	**623,964**
Resources Available:	**6,130,908**	**5,714,157**	**1,612,132**

State of Kansas
County

Rush County 2026

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	6,130,908	5,714,157	1,612,132
Expenditures:			
County Commission	71,673	69,800	72,300
County Clerk	128,620	137,000	142,000
County Treasurer	170,450	169,377	173,100
County Attorney	154,650	155,500	159,500
Register of Deeds	87,204	93,500	97,000
Sheriff	948,840	958,718	1,099,221
Unified Court	54,616	61,524	61,524
Courthouse General	477,020	480,000	480,000
Custodian	24,072	52,000	52,000
Emergency Preparedness	30,242	26,280	27,579
Appropriations	64,079	63,553	63,553
Economic Development	9,240	43,650	34,150
Airport Maintenance	56,530	24,500	24,500
Election	60,665	72,000	85,000
Employee Benefits	566,644	718,000	718,648
Service for the Elderly	139,131	145,587	146,980
Western Kansas Child Advocacy Center	5,000	5,000	5,000
Transfers Out	1,351,222	1,450,000	1,150,000
Subtotal	4,399,898	4,725,989	4,592,055
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**4,399,898**	**4,725,989**	**4,592,055**
Unencumbered Cash Balance Dec 31	1,731,010	988,168	xxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	4,481,373	4,740,989	4,592,055
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,592,055
		Tax Required	2,979,923
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,979,923

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
County Commission			
Salaries	57,456	60,000	61,500
Contractual	14,101	9,000	10,000
Commodities	116	300	300
Capital Outlay	0	500	500
Total	71,673	69,800	72,300
County Clerk			
Salaries	118,698	121,000	126,000
Contractual	6,166	7,000	8,000
Commodities	3,756	7,000	6,000
Capital Outlay	0	2,000	2,000
Total	128,620	137,000	142,000
County Treasurer			
Salaries	154,740	155,577	155,300
Contractual	15,593	9,800	13,800
Commodities	117	4,000	4,000
Total	170,450	169,377	173,100
County Attorney			
Salaries	135,662	137,500	141,500
Contractual	16,878	6,000	6,000
Commodities	2,110	7,000	7,000
Capital Outlay	0	5,000	5,000
Total	154,650	155,500	159,500
Register of Deeds			
Salaries	85,294	86,500	90,000
Contractual	1,729	5,000	5,000
Commodities	181	2,000	2,000
Total	87,204	93,500	97,000
Sheriff			
Salaries	662,312	738,758	859,261
Contractual	157,195	103,360	123,360
Commodities	96,529	111,600	111,600
Capital Outlay	32,804	5,000	5,000
Total	948,840	958,718	1,099,221
Unified Court			
Salaries	42,018	54,282	54,282
Contractual	6,349	7,242	7,242
Commodities	0	0	0
Capital Outlay	6,249	0	0
Total	54,616	61,524	61,524
Courthouse General			
Contractual	290,658	225,000	300,000
Commodities	139,893	75,000	75,000
Capital Outlay	0	135,000	60,000
Computer Program	45,469	45,000	45,000
Treasurer	1,000	0	0
Total	477,020	480,000	480,000
Total - Page 6b	**2,093,073**	**2,125,419**	**2,284,645**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Custodian			
Salaries	12,646	40,000	40,000
Contractual	4,297	5,000	2,500
Commodities	7,129	6,000	8,500
Capital Outlay	0	1,000	1,000
Total	24,072	52,000	52,000
Emergency Preparedness			
Salaries	8,042	8,150	8,313
Contractual	15,253	10,300	10,690
Commodities	6,947	2,680	3,216
Capital Outlay	0	5,150	5,360
Total	30,242	26,280	27,579
Appropriations			
Elderly Companion	4,275	1,000	1,000
County Fair	12,000	13,000	13,000
Historical Society	17,150	18,900	18,900
CKLEPG	5,654	5,653	5,653
Soil Conservation	25,000	25,000	25,000
Total	64,079	63,553	63,553
Economic Development			
Salaries personnel	1,823	21,500	12,000
Contractual contract.	2,858	0	4,700
Commodities commod.	139	7,850	7,850
Principal personnel	0	2,900	0
Interest contract.	0	1,800	0
Rent contract.	2,275	3,600	3,600
ROZ Payments contract.	2,145	6,000	6,000
Total	9,240	43,650	34,150
Airport Maintenance			
Contractual	56,530	24,500	24,500
Total	56,530	24,500	24,500
Election			
Salaries	15,417	18,500	19,000
Contractual	38,900	30,000	40,000
Commodities	6,348	22,500	25,000
Capital Outlay	0	1,000	1,000
Total	60,665	72,000	85,000
Employee Benefits			
Payroll Taxes	179,341	220,000	220,000
KPERS and KP&F	302,212	400,000	400,000
Work Comp and Unemployment Insurance	85,091	98,000	98,648
Total	566,644	718,000	718,648
Service for the Elderly			
Salaries	71,914	68,287	69,930
Contractual	7,896	1,000	750
Commodities	2,021	4,000	4,000
Appropriations	57,300	57,300	57,300
Senior Citizens Transportation	0	15,000	15,000
Total	139,131	145,587	146,980
Total - Page 6c	**950,603**	**1,145,570**	**1,152,410**

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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	0
Equipment Reserve Fund	250,000	200,000	0
Solid Waste Fund	45,000	60,000	60,000
Health Reserve Operating Fund	956,222	1,090,000	1,090,000
Total	1,351,222	1,450,000	1,150,000
Total - Page 6b	2,093,073	2,125,419	2,284,645
Total - Page 6c	950,603	1,145,570	1,152,410
Total - Page 6d	1,356,222	1,455,000	1,155,000
Total Detail Expenditures**	**4,399,898**	**4,725,989**	**4,592,055**

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

Rush County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,724	30,845	31,714
Receipts:			
Ad Valorem Tax	486,060	479,316	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,848	0	0
Motor Vehicle Tax	27,182	30,238	18,389
Recreational Vehicle Tax	567	733	389
16/20M Vehicle Tax	0	4,567	4,557
Commercial Vehicle Tax	1,507	1,621	1,012
Watercraft Tax	0	325	334
Escaped Tax	29	0	0
Neighborhood Revitalization Rebate	-1,609	-988	-785
Miscellaneous	805	0	0
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**520,389**	**515,812**	**23,896**
Resources Available:	**551,113**	**546,657**	**55,610**
Expenditures:			
Series 2012 A - Principal	160,000	165,000	165,000
Series 2012 A - Interest	11,850	8,250	4,125
Hospital 2013 Series A - Principal	145,000	0	0
Hospital Series 2013 A - Interest	4,712	0	0
Series 2016 B - Principal	105,000	100,000	100,000
Series 2016 B - Interest	37,138	35,300	33,300
Series 2021 Refunding - Principal	25,000	175,000	175,000
Series 2021 Refunding - Interest	31,568	31,393	29,555
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**520,268**	**514,943**	**506,980**
Unencumbered Cash Balance Dec 31	30,845	31,714	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	540,268	534,943	506,980
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	506,980
		Tax Required	451,370
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	451,370

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
County

Rush County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,974,986	1,918,642	672,414
Receipts:			
Ad Valorem Tax	1,053,994	1,505,297	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	17,164	0	0
Motor Vehicle Tax	82,316	65,397	57,750
Recreational Vehicle Tax	1,716	1,584	1,221
16/20M Vehicle Tax	0	9,876	14,310
Commercial Vehicle Tax	4,564	3,506	3,179
Watercraft Tax	0	703	1,049
Special City & County Highway	300,702	295,511	295,511
Reimbursements	37,155	0	0
Escaped Tax	63	0	0
State Aid	241,991	0	0
Neighborhood Revitalization Rebate	-3,480	-3,102	-3,247
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**1,736,185**	**1,878,772**	**369,773**
Resources Available:	**3,711,171**	**3,797,414**	**1,042,187**
Expenditures:	3,711,171	3,797,414	1,042,187
Personal Services	692,133	900,000	800,000
Commodities	654,419	1,000,000	800,000
Contractual Services	330,112	225,000	235,000
Capital Outlay	15,865	100,000	100,000
Road Repairs	0	700,000	775,000
Transfer to Special Machinery Fund	100,000	200,000	200,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**1,792,529**	**3,125,000**	**2,910,000**
Unencumbered Cash Balance Dec 31	1,918,642	672,414	xxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,300,000	3,125,000	2,910,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,910,000
		Tax Required	1,867,813
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	1,867,813

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Rush County 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Special Bridge**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	528,715	723,583	737,866
Receipts:			
Ad Valorem Tax	184,396	0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,639	0	0
Motor Vehicle Tax	8,713	11,522	
Recreational Vehicle Tax	182	279	
16/20 M Vehicle Tax	0	1,740	
Commercial Vehicle Tax	483	618	
Watercraft Tax	0	124	
Escaped Tax	11	0	0
Neighborhood Revitalization Rebate	-613	0	0
Miscellaneous	57	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**194,868**	**14,283**	**0**
Resources Available:	**723,583**	**737,866**	**737,866**
Expenditures:			
Capital Outlay	0	0	737,866
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**737,866**
Unencumbered Cash Balance Dec 31	723,583	737,866	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	400,000	534,921	737,866
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	737,866
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Health**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	142,811	238,480	319,843
Receipts:			
Ad Valorem Tax	150,555	171,785	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,763	0	0
Motor Vehicle Tax	10,091	9,362	6,590
Recreational Vehicle Tax	210	227	139
16/20 M Vehicle Tax	0	1,414	1,633
Commercial Vehicle Tax	560	502	363
Watercraft Tax	0	101	120
Escaped Tax	9	0	0
Federal Aid	138,832	0	0
State Aid	13,192	0	0
Fees	87,232	0	0
Neighborhood Revitalization Rebate	-498	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**401,946**	**183,391**	**8,845**
Resources Available:	**544,757**	**421,871**	**328,688**
Expenditures:			
Personal Services	159,556	21,035	0
Contractual	62,506	78,772	0
Commodities	84,215	2,221	0
Appropriations	0	0	328,688
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**306,277**	**102,028**	**328,688**
Unencumbered Cash Balance Dec 31	238,480	319,843	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	251,563	313,712	328,688
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	328,688
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	0

"See Tab A" Note: Budget credits of $142,024 were available and used for 2024.

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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	369,417	442,730	209,639
Receipts:			
Ad Valorem Tax	289,698	59,674	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,918	0	0
Motor Vehicle Tax	10,519	18,036	2,289
Recreational Vehicle Tax	219	437	48
16/20 M Vehicle Tax	0	2,724	567
Commercial Vehicle Tax	583	967	126
Watercraft Tax	0	194	42
Escaped Tax	17	0	0
Chemical Sales	69,319	50,000	50,000
Neighborhood Revitalization Rebate	-960	-123	-234
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**372,313**	**131,909**	**52,838**
Resources Available:	**741,730**	**574,639**	**262,477**
Expenditures:			
Personal Services	121,581	118,000	150,000
Contractual	27,136	22,000	22,000
Commodities	23,438	25,000	25,000
Chemical Treatment	0	0	0
Chemicals	111,845	185,000	185,000
Transfers Out	15,000	15,000	15,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**299,000**	**365,000**	**397,000**
Unencumbered Cash Balance Dec 31	442,730	209,639	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	418,145	430,000	397,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	397,000
		Tax Required	134,523
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	134,523

Adopted Budget

Appraiser's Cost	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,523	10,274	2,273
Receipts:			
Ad Valorem Tax	130,073	135,131	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,565	0	0
Motor Vehicle Tax	8,395	8,105	5,184
Recreational Vehicle Tax	175	196	110
16/20 M Vehicle Tax	0	1,224	1,285
Commercial Vehicle Tax	466	434	285
Watercraft Tax	0	87	94
Escaped Tax	8	0	0
Neighborhood Revitalization Rebate	-431	-278	-264
Miscellaneous	2,790	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**143,041**	**144,899**	**6,694**
Resources Available:	**165,564**	**155,173**	**8,967**
Expenditures:			
Personal Services	111,625	128,900	135,900
Commodities	1,892	4,000	4,000
Contractual	41,773	20,000	21,000
Capital Outlay			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**155,290**	**152,900**	**160,900**
Unencumbered Cash Balance Dec 31	10,274	2,273	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	152,145	152,900	160,900
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	160,900
		Tax Required	151,933
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	151,933

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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	19,231	20,275	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	262	0	0
Motor Vehicle Tax	1,316	1,194	778
Recreational Vehicle Tax	27	29	16
16/20 M Vehicle Tax	0	180	193
Commercial Vehicle Tax	73	64	43
Watercraft Tax	0	13	14
Escaped Tax	1	0	0
Other	0	8,000	8,000
Neighborhood Revitalization Rebate	-64	-42	-46
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**20,846**	**29,713**	**8,998**
Resources Available:	**20,846**	**29,713**	**8,998**
Expenditures:			
Appropriations	20,846	21,713	27,499
Other	0	8,000	8,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**20,846**	**29,713**	**35,499**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	30,761	29,713	35,499
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	35,499
		Tax Required	26,501
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	26,501

Adopted Budget **Intellectual Disability**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	11,035	10,171	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	138	0	0
Motor Vehicle Tax	843	685	390
Recreational Vehicle Tax	15	17	8
16/20 M Vehicle Tax	0	104	97
Commercial Vehicle Tax	39	37	21
Watercraft Tax	0	7	7
Other	0	8,000	8,000
Neighborhood Revitalization Rebate	-37	-21	-20
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**12,033**	**19,000**	**8,503**
Resources Available:	**12,033**	**19,000**	**8,503**
Expenditures:			
Appropriations	12,033	5,000	5,853
Sunflower Child Care	0	6,000	6,000
Other	0	8,000	8,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**12,033**	**19,000**	**19,853**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	21,853	19,000	19,853
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	19,853
		Tax Required	11,350
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	11,350

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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	0	400
Receipts:			
Other	0	400	400
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**400**	**400**
Resources Available:	**0**	**400**	**800**
Expenditures:			
Contractual Services	0	0	800
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**800**
Unencumbered Cash Balance Dec 31	0	400	0
2024/2025/2026 Budget Authority Amount:	400	400	800

Adopted Budget

Special Alcohol	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,694	8,185	8,585
Receipts:			
Private Club Liquor Tax	491	400	471
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**491**	**400**	**471**
Resources Available:	**8,185**	**8,585**	**9,056**
Expenditures:			
Contractual Services	0	0	9,056
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**9,056**
Unencumbered Cash Balance Dec 31	8,185	8,585	0
2024/2025/2026 Budget Authority Amount:	8,153	8,494	9,056

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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	86,491	101,491	116,491
Receipts:			
Transfers In	15,000	15,000	15,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**15,000**	**15,000**	**15,000**
Resources Available:	**101,491**	**116,491**	**131,491**
Expenditures:			
Capital Outlay	0	0	136,491
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**136,491**
Unencumbered Cash Balance Dec 31	101,491	116,491	-5,000
2024/2025/2026 Budget Authority Amount:	50,000	116,491	136,491

See Tab E

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,321	1,215	3,215
Receipts:			
Landfill Fees	71,389	95,000	95,000
Transfers In	45,000	60,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**116,389**	**155,000**	**155,000**
Resources Available:	**118,710**	**156,215**	**158,215**
Expenditures:			
Personal Services	78,230	90,000	90,000
Commodities	12,585	28,000	20,000
Contractual Services	26,680	35,000	35,000
Capital Outlay	0	0	13,215
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**117,495**	**153,000**	**158,215**
Unencumbered Cash Balance Dec 31	1,215	3,215	0
2024/2025/2026 Budget Authority Amount:	132,441	170,000	158,215

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 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	117,181	135,338	115,338
Receipts:			
Collections	62,831	60,000	60,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**62,831**	**60,000**	**60,000**
Resources Available:	**180,012**	**195,338**	**175,338**
Expenditures:			
Capital Outlay	44,674	80,000	175,338
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**44,674**	**80,000**	**175,338**
Unencumbered Cash Balance Dec 31	135,338	115,338	0
2024/2025/2026 Budget Authority Amount:	219,376	187,181	175,338

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Rush County

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:		
Special Machinery		Capital Improvement Reserve		Equipment Reserve		Recycling		Micro Loan		
Unencumbered Cash Balance Jan 1	455,813	Unencumbered Cash Balance Jan 1	731,940	Unencumbered Cash Balance Jan 1	1,084,777	Unencumbered Cash Balance Jan 1	2,444	Unencumbered Cash Balance Jan 1	74,716	2,349,690
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	100,000	Transfers In	100,000	Transfers In	250,000	Collections	4,633			
Total Receipts	100,000	Total Receipts	100,000	Total Receipts	250,000	Total Receipts	4,633	Total Receipts	0	454,633
Resources Available:	555,813	Resources Available:	831,940	Resources Available:	1,334,777	Resources Available:	7,077	Resources Available:	74,716	2,804,323
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	345,507	Capital Outlay	5,614	Capital Outlay	59,063			Contractual Services	74,716	
Total Expenditures	345,507	Total Expenditures	5,614	Total Expenditures	59,063	Total Expenditures	0	Total Expenditures	74,716	484,900
Cash Balance Dec 31	210,306	Cash Balance Dec 31	826,326	Cash Balance Dec 31	1,275,714	Cash Balance Dec 31	7,077	Cash Balance Dec 31	0	**2,319,423** **
										2,319,423 **

**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 2024 is reported)

2026

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Register of Deeds Technology		Special Motor Vehicle		Sheriff's Equipment		Clerk's Technology		Treasurer's Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	35,721	Cash Balance Jan 1	0	Cash Balance Jan 1	5,720	Cash Balance Jan 1	10,636	Cash Balance Jan 1	14,339	66,416
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Fees	5,693	Collections	34,464	Collections	10,560	Collections	1,256	Collections	1,256	
		Interest Income	140							
Total Receipts	5,693	Total Receipts	34,604	Total Receipts	10,560	Total Receipts	1,256	Total Receipts	1,256	53,369
Resources Available:	41,414	Resources Available:	34,604	Resources Available:	16,280	Resources Available:	11,892	Resources Available	15,595	119,785
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Services	5,722	Personal Services	6,653	Capital Outlay	8,855	Capital Outlay	4,182			
		Commodities	3,976							
		Contractual Services	10,546							
		Transfers Out	13,429							
Total Expenditures	5,722	Total Expenditures	34,604	Total Expenditures	8,855	Total Expenditures	4,182	Total Expenditures	0	53,363
Cash Balance Dec 31	35,692	Cash Balance Dec 31	0	Cash Balance Dec 31	7,425	Cash Balance Dec 31	7,710	Cash Balance Dec 3	15,595	**66,422** **
										66,422 **

**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 2024 is reported)

2026

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		Health Reserve Operating		Health Reserve		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	733,812	Cash Balance Jan 1	8,437	Cash Balance Jan 1	4,645	Cash Balance Jan 1	322,379	Cash Balance Jan 1	0	1,069,273
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest Income	7,372	Collections	277	Interest Income	2	Employee Contributions	1,081,935	Transfers In	440,709	
						Transfers In	956,222			
Total Receipts	7,372	Total Receipts	277	Total Receipts	2	Total Receipts	2,038,157	Total Receipts	440,709	2,486,517
Resources Available:	741,184	Resources Available:	8,714	Resources Available:	4,647	Resources Available:	2,360,536	Resources Available:	440,709	3,555,790
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Commodities	140	ARPA Expenses	4,647	Health Insurance Premiums	1,684,627			
						Transfer Out	440,709			
Total Expenditures	0	Total Expenditures	140	Total Expenditures	4,647	Total Expenditures	2,125,336	Total Expenditures	0	2,130,123
Cash Balance Dec 31	741,184	Cash Balance Dec 31	8,574	Cash Balance Dec 31	0	Cash Balance Dec 31	235,200	Cash Balance Dec 31	440,709	**1,425,667** **
										1,425,667 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

CONSOLIDATED METHOD FUND PAGE 2026

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	23,926	25,145	14,556
Ad Valorem Tax	20,775	27,186	xxxxxxxxxxxxxxxxx
Delinquent Tax	150	0	
Motor Vehicle Tax	1,143	712	613
Recreational Vehicle Tax	0	12	9
16/20M Vehicle Tax	0	485	350
Commercial Vehicle Tax	0	11	10
Watercraft Tax	0	5	5
State Aid	5,616	0	0
Miscellaneous	2,985	0	0
Total Receipts	**30,669**	**28,411**	**987**
Resources Available:	**54,595**	**53,556**	**15,543**
Expenditures:			
Personal Services	3,950	5,000	5,000
Commodities	5,252	6,500	6,500
Contractual Services	7,712	10,000	10,000
Capital Outlay	2,436	5,500	5,500
Transfer for Fire District #1 Special	10,100	12,000	12,000
Cash Reserve (2026 column)			
Total Expenditures	**29,450**	**39,000**	**39,000**
Unencumbered Cash Balance, Dec 31	25,145	14,556	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	39,000
		Tax Required	23,457
		Delinquency Computation % Rate 0.000%	0
		Amount of 2025 Ad Valorem Tax	23,457

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 Levy for 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	27,186	613	9	350	10	5
Total	27,186	613	9	350	10	5

County Treas MVT Estimate	613
County Treas RVT Estimate	9
County Treas 16/20M Estimate	350
County Treas Commercial Vehicle Tax Estimate	10
County Treas Watercraft Tax Estimate	5

MVT Factor	0.02255
RVT Factor	0.00033
16/20M Factor	0.01287
Commercial Vehicle Factor	0.00037
Watercraft Factor	0.00018

CONSOLIDATED METHOD FUND PAGE 2026

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	16,518	20,257	12,237
Ad Valorem Tax	18,092	20,430	xxxxxxxxxxxxxxxxx
Delinquent Tax	95	0	
Motor Vehicle Tax	1,155	1,092	727
Recreational Vehicle Tax	0	19	11
16/20M Vehicle Tax	0	276	234
Commercial Vehicle Tax	0	10	19
Watercraft Tax	0	3	5
Miscellaneous	117	0	0
Total Receipts	**19,459**	**21,830**	**996**
Resources Available:	**35,977**	**42,087**	**13,233**
Expenditures:			
Commodities	1,035	5,000	6,000
Contractual Services	8,685	7,000	8,000
Capital Outlay	0	1,000	1,000
Transfer for Fire District #2 Special	6,000	12,000	4,850
Other	0	4,850	12,000
Cash Reserve (2026 column)			
Total Expenditures	**15,720**	**29,850**	**31,850**
Unencumbered Cash Balance, Dec 31	20,257	12,237	xxxxxxxxxxxxxxxxx

Non-Appropriated Balance		
Total Expenditures and Non-Appropriated Balance		31,850
Tax Required		18,617
Delinquency Computation % Rate	0.00	0
Amount of 2025 Ad Valorem Tax		18,617

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 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	20,430	727	11	234	19	5
Total	20,430	727	11	234	19	5

County Treas MVT Estimate	727
County Treas RVT Estimate	11
County Treas 16/20M Estimate	234
County Treas Commercial Vehicle Tax Estimate	19
County Treas Watercraft Tax Estimate	5

MVT Factor	0.03558
RVT Factor	0.00054
16/20M Factor	0.01145
Commercial Vehicle Factor	0.00093
Watercraft Factor	0.00024

CONSOLIDATED METHOD FUND PAGE 2026

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	24,133	22,458	12,778
Ad Valorem Tax	13,385	19,454	xxxxxxxxxxxxxxxxx
Delinquent Tax	360	0	
Motor Vehicle Tax	1,448	584	577
Recreational Vehicle Tax	0	14	12
16/20M Vehicle Tax	0	168	100
Commercial Vehicle Tax	0	96	81
Watercraft Tax	0	4	8
Miscellaneous	1,820	0	0
Total Receipts	**17,013**	**20,320**	**778**
Resources Available:	**41,146**	**42,778**	**13,556**
Expenditures:			
Personal Services	3,455	0	0
Commodities	5,189	9,000	9,000
Contractual Services	5,044	9,500	9,500
Capital Outlay	0	6,500	6,500
Transfer for Fire District #3 Special	5,000	5,000	5,000
Cash Reserve (2026 column)			
Total Expenditures	**18,688**	**30,000**	**30,000**
Unencumbered Cash Balance, Dec 31	22,458	12,778	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	30,000
		Tax Required	16,444
		Delinquency Computation % Rate 0.000%	0
		Amount of 2025 Ad Valorem Tax	16,444

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 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	19,454	577	12	100	81	8
Total	19,454	577	12	100	81	8

County Treas MVT Estimate	577				
County Treas RVT Estimate		12			
County Treas 16/20M Estimate			100		
County Treas Commercial Vehicle Tax Estimate				81	
County Treas Watercraft Tax Estimate					8

MVT Factor	0.02966				
RVT Factor		0.00062			
16/20M Factor			0.00514		
Commercial Vehicle Factor				0.00416	
Watercraft Factor					0.00041

CONSOLIDATED METHOD FUND PAGE 2026

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	27,937	18,057	18,173
Ad Valorem Tax	50,842	69,816	xxxxxxxxxxxxxxxxx
Delinquent Tax	778	0	
Motor Vehicle Tax	6,083	5,058	3,945
Recreational Vehicle Tax	0	106	73
16/20M Vehicle Tax	0	293	333
Commercial Vehicle Tax	0	374	278
Watercraft Tax	0	42	57
Miscellaneous	3,093	0	0
Total Receipts	**60,796**	**75,689**	**4,686**
Resources Available:	**88,733**	**93,746**	**22,859**
Expenditures:			
Personal Services	10,575	0	14,190
Commodities	26,292	17,755	18,285
Contractual Services	31,818	25,500	26,000
Capital Outlay	0	28,000	28,500
Transfer for Fire District #4 Special	1,991	4,318	5,700
Other	0	0	0
Cash Reserve (2026 column)			
Total Expenditures	**70,676**	**75,573**	**92,675**
Unencumbered Cash Balance, Dec 31	18,057	18,173	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	92,675
		Tax Required	69,816
	Delinquency Computation % Rate	0.000%	0
		Amount of 2025 Ad Valorem Tax	69,816

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 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	69,816	3945	73	333	278	57
Total	69,816	3,945	73	333	278	57

County Treas MVT Estimate	3,945				
County Treas RVT Estimate		73			
County Treas 16/20M Estimate			333		
County Treas Commercial Vehicle Tax Estimate				278	
County Treas Watercraft Tax Estimate					57

MVT Factor	0.05651				
RVT Factor		0.00105			
16/20M Factor			0.00477		
Commercial Vehicle Factor				0.00398	
Watercraft Factor					0.00082

CONSOLIDATED METHOD FUND PAGE 2026

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	8,531	34,940	34,196
Ad Valorem Tax	31,671	31,294	xxxxxxxxxxxxxxxxx
Delinquent Tax	115	0	
Motor Vehicle Tax	1,747	1,631	1,061
Recreational Vehicle Tax	0	40	26
16/20M Vehicle Tax	0	210	265
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	16	14
Sale of Assets	16,075	0	0
Total Receipts	**49,608**	**33,191**	**1,366**
Resources Available:	**58,139**	**68,131**	**35,562**
Expenditures:			
Personal Services	2,340	3,500	3,500
Commodities	1,286	10,200	10,200
Contractual Services	19,573	9,000	9,000
Capital Outlay	0	11,235	11,235
Transfer for Fire District #5 Special	0	0	16,075
Cash Reserve (2026 column)			
Total Expenditures	**23,199**	**33,935**	**50,010**
Unencumbered Cash Balance, Dec 31	34,940	34,196	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	50,010
		Tax Required	14,448
	Delinquency Computation % Rate	0.000%	0
		Amount of 2025 Ad Valorem Tax	14,448

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 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	31,294	1061	26	265	0	14
Total	31,294	1,061	26	265	0	14

County Treas MVT Estimate	1,061				
County Treas RVT Estimate		26			
County Treas 16/20M Estimate			265		
County Treas Commercial Vehicle Tax Estimate				0	
County Treas Watercraft Tax Estimate					14

MVT Factor	0.03390				
RVT Factor		0.00083			
16/20M Factor			0.00847		
Commercial Vehicle Factor				0.00000	
Watercraft Factor					0.00045

CONSOLIDATED METHOD FUND PAGE 2026

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	6,608	10,896	10,896
Ad Valorem Tax	11,405	18,148	xxxxxxxxxxxxxxxxx
Delinquent Tax	256	0	
Motor Vehicle Tax	936	663	560
Recreational Vehicle Tax	0	14	11
16/20M Vehicle Tax	0	189	129
Commercial Vehicle Tax	0	17	25
Watercraft Tax	0	3	6
Miscellaneous	643	0	0
Interest on Idle Funds			
Total Receipts	**13,240**	**19,034**	**731**
Resources Available:	**19,848**	**29,930**	**11,627**
Expenditures:			
Personal Services	600	600	600
Commodities	1,693	3,779	3,779
Contractual Services	6,659	3,600	3,600
Capital Outlay	0	11,055	11,055
Cash Reserve (2026 column)			
Total Expenditures	**8,952**	**19,034**	**19,034**
Unencumbered Cash Balance, Dec 31	10,896	10,896	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	19,034
		Tax Required	7,407
		Delinquency Computation % Rate 0.000%	0
		Amount of 2025 Ad Valorem Tax	7,407

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 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	18,148	560	11	129	25	6
Total	18,148	560	11	129	25	6

County Treas MVT Estimate	560
County Treas RVT Estimate	11
County Treas 16/20M Estimate	129
County Treas Commercial Vehicle Tax Estimate	25
County Treas Watercraft Tax Estimate	6

MVT Factor	0.03086
RVT Factor	0.00061
16/20M Factor	0.00711
Commercial Vehicle Factor	0.00138
Watercraft Factor	0.00033

CONSOLIDATED METHOD FUND PAGE 2026

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	40,527	44,668	25,749
Ad Valorem Tax	17,245	25,522	xxxxxxxxxxxxxxxxx
Delinquent Tax	611	0	
Motor Vehicle Tax	1,276	693	631
Recreational Vehicle Tax	0	25	19
16/20M Vehicle Tax	0	295	168
Commercial Vehicle Tax	0	30	55
Watercraft Tax	0	16	23
Miscellaneous	95	0	0
Total Receipts	**19,227**	**26,581**	**896**
Resources Available:	**59,754**	**71,249**	**26,645**
Expenditures:			
Personal Services	0	1,500	1,800
Commodities	2,407	3,000	5,000
Contractual Services	9,580	10,000	10,000
Capital Outlay	0	15,000	13,000
Transfer for Fire District #7 Special	3,099	8,000	8,000
Other	0	8,000	7,700
Cash Reserve (2026 column)			
Total Expenditures	**15,086**	**45,500**	**45,500**
Unencumbered Cash Balance, Dec 31	44,668	25,749	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	45,500
		Tax Required	18,855
	Delinquency Computation % Rate	0.000%	0
		Amount of 2025 Ad Valorem Tax	18,855

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 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	25,522	631	19	168	55	23
Total	25,522	631	19	168	55	23

County Treas MVT Estimate	631				
County Treas RVT Estimate		19			
County Treas 16/20M Estimate			168		
County Treas Commercial Vehicle Tax Estimate				55	
County Treas Watercraft Tax Estimate					23

MVT Factor	0.02472				
RVT Factor		0.00074			
16/20M Factor			0.00658		
Commercial Vehicle Factor				0.00216	
Watercraft Factor					0.00090

CONSOLIDATED METHOD FUND PAGE 2026

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

FUND PAGE

Adopted Budget for **GENERAL FUND**	Prior Year Actual 2024	Current Year Estimate 2025	Proposed Budget Year 2026
Unencumbered Cash Balance, Jan. 1	59,408	42,894	18,077
Ad Valorem Tax	15,385	25,467	xxxxxxxxxxxxxxxxx
Delinquent Tax	358	0	
Motor Vehicle Tax	1,373	858	932
Recreational Vehicle Tax	0	26	24
16/20M Vehicle Tax	0	181	138
Commercial Vehicle Tax	0	14	14
Watercraft Tax	0	17	31
Miscellaneous	2,800	0	0
Total Receipts	**19,916**	**26,563**	**1,139**
Resources Available:	**79,324**	**69,457**	**19,216**
Expenditures:			
Personal Services	790	4,000	4,000
Commodities	4,267	7,000	7,000
Contractual Services	9,411	10,000	10,000
Capital Outlay	6,582	15,000	15,000
Transfer for Fire District #8 Special	15,380	15,380	8,683
Cash Reserve (2026 column)			
Total Expenditures	**36,430**	**51,380**	**44,683**
Unencumbered Cash Balance, Dec 31	42,894	18,077	xxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditures and Non-Appropriated Balance	44,683
		Tax Required	25,467
	Delinquency Computation % Rate	0.000%	0
		Amount of 2025 Ad Valorem Tax	25,467

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 2024	Allocation for Year 2026 MVT Alloc	RVT Alloc	16/20M Veh Alloc	Commercial Veh Alloc	Watercraft Alloc
General	25,467	932	24	138	14	31
Total	25,467	932	24	138	14	31

County Treas MVT Estimate	932
County Treas RVT Estimate	24
County Treas 16/20M Estimate	138
County Treas Commercial Vehicle Tax Estimate	14
County Treas Watercraft Tax Estimate	31

MVT Factor	0.03660
RVT Factor	0.00094
16/20M Factor	0.00542
Commercial Vehicle Factor	0.00055
Watercraft Factor	0.00122

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

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	49,572	Unencumbered Cash Balance Jan 1	20,909	Unencumbered Cash Balance Jan 1	66,535	Unencumbered Cash Balance Jan 1	17,036	Unencumbered Cash Balance Jan 1	27,747	Total 181,799
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	10,100	Transfer In	6,000	Transfer In	5,000	Transfer In	1,991			
				Donations	25	Miscellaneous	50			
Total Receipts	10,100	Total Receipts	6,000	Total Receipts	5,025	Total Receipts	2,041	Total Receipts	0	23,166
Resources Available:	59,672	Resources Available:	26,909	Resources Available:	71,560	Resources Available:	19,077	Resources Available:	27,747	204,965
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	20,488									
Total Expenditures	20,488	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	20,488
Cash Balance Dec 31	39,184	Cash Balance Dec 31	26,909	Cash Balance Dec 31	71,560	Cash Balance Dec 31	19,077	Cash Balance Dec 31	27,747	184,477 **
										184,477 **

** 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 2024 is reported)

2026

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 Cash Balance Jan 1	5,272	Unencumbered Cash Balance Jan 1	71,146	Unencumbered Cash Balance Jan 1	184,341	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 260,759
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Transfer In	3,099	Transfer In	15,380					
Total Receipts	0	Total Receipts	3,099	Total Receipts	15,380	Total Receipts	0	Total Receipts	0	18,479
Resources Available:	5,272	Resources Available:	74,245	Resources Available:	199,721	Resources Availal	0	Resources Availal	0	279,238
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	5,272	Cash Balance Dec 31	74,245	Cash Balance Dec 31	199,721	Cash Balance Dec	0	Cash Balance Dec	0	279,238 **
										279,238 **

** Note: These two block figures should agree.

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

State of Kansas
County

Rush County 2026

NOTICE OF BUDGET HEARING

The governing body of
Rush County
will meet on August 11, 2025 at 10:00 am 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.
Detailed budget information is available at Rush County Courthouse, 715 Elm, LaCrosse, Kansas 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 Year 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	4,399,898	58.592	4,725,989	60.897	4,592,055	2,979,923	54.276
Debt Service	520,268	8.900	514,943	8.891	506,980	451,370	8.221
Road & Bridge	1,792,529	19.248	3,125,000	27.922	2,910,000	1,867,813	34.020
Special Bridge		3.391			737,866		
Health	306,277	2.756	102,028	3.186	328,688		
Noxious Weed	299,000	5.309	365,000	1.107	397,000	134,523	2.450
Appraiser's Cost	155,290	2.385	152,900	2.507	160,900	151,933	2.767
Mental Health	20,846	0.352	29,713	0.376	35,499	26,501	0.483
Intellectual Disability	12,033	0.202	19,000	0.189	19,853	11,350	0.207
Special Parks and Recreatic					800		
Special Alcohol					9,056		
Noxious Weed Capital Outla					136,491		
Solid Waste	117,495		153,000		158,215		
Wireless 911	44,674		80,000		175,338		
Non-Budgeted Funds-A	484,900						
Non-Budgeted Funds-B	53,363						
Non-Budgeted Funds-C	2,130,123						
Totals	10,336,696	101.135	9,267,573	105.075	10,168,741	5,623,413	102.424
						*Revenue Neutral Rate ** *	*103.177*
Less: Transfers	1,961,930		1,709,181		1,418,000		
Net Expenditure	8,374,766		7,558,392		8,750,741		
Total Tax Levied	5,553,843		5,664,695		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	54,915,497		53,911,467		54,903,386		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	4,135,000	3,710,000	3,275,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	698,165	948,578	595,785
Total	4,833,165	4,658,578	3,870,785

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988*

Tacy Keener
County Clerk

State of Kansas
County Special District

Rush County

2026

NOTICE OF BUDGET AND RATE HEARING

Special District Funds	Prior Year Actual 2024		Current Yr Estimate 2025		Proposed Budget Year 2026				
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	July 1, 2025 Estimated Valuation	Proposed Estimted Tax Rate*	*Revenue Neutral Rate***
Fire District #1 General	29,450	4.565	39,000	6.932	39,000	23,457	3,939,136	5.955	6.902
Fire District #2 General	15,720	5.943	29,850	6.972	31,850	18,617	2,992,996	6.220	6.826
Fire District #3 General	18,688	1.711	30,000	2.570	30,000	16,444	7,655,895	2.148	2.541
Fire District #4 General	70,676	3.800	75,573	4.996	92,675	69,816	14,984,568	4.659	4.659
Fire District #5 General	23,199	4.922	33,935	4.839	50,010	14,448	6,246,349	2.313	5.010
Fire District #6 General	8,952	5.256	19,034	8.678	19,034	7,407	2,067,891	3.582	8.776
Fire District #7 General	15,086	2.770	45,500	4.280	45,500	18,855	5,857,610	3.219	4.357
Fire District #8 General	36,430	1.785	51,380	2.953	44,683	25,467	8,574,164	2.970	2.970
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

Rush County

2026

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General	2,974,742	54.181	5,181
Debt Service	450,585	8.207	785
Road & Bridge	1,864,566	33.961	3,247
Special Bridge	0		0
Health	0		0
Noxious Weed	134,289	2.446	234
Appraiser's Cost	151,669	2.762	264
Mental Health	26,455	0.482	46
Intellectual Disability	11,330	0.206	20
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	5,613,636	102.246	9,777

2025 July 1 Valuation: 54,903,386

Valuation Factor: 54,903.386

Neighborhood Revitalization Subj to Rebate: 95,621

Neighborhood Revitalization factor: 95.621

**This information comes from the 2026 Budget Summary page. See instructions step #12 for completing the Neighborhood Revitalization Rebate table.