State of Kansas
City

2024

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 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 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	191,000	37,558	27.736
Debt Service	10-113				
Library	12-1220				
Special Highway		7	8,000		
Water Fund		7	41,000		
Sewer Fund			90,000		
Non-Budgeted Funds					
Totals		xxxxxx	330,000	37,558	27.736
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,354,184
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate 27.736

27.736
Y

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

Jeffery S Keener Mayor
Chairman
Chad Tolbert Council Member
Kathy Fedde Council Member

Date Attested: October 2 2023

Tracy A. Keener
County Clerk

Governing Body

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

State of Kansas
City

2024

CERTIFICATE

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City of Rush Center
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Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 27.736

Assisted by:
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Date Attested: October 2 2023

Tracy A. Keener
County Clerk

Governing Body

RUSH COUNTY, KANSAS SEAL COUNTY CLERK

City of Rush Center

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	37,558	4,008	63	115	1,497	16
Debt Service						
Library						
TOTAL	37,558	4,008	63	115	1,497	16

County Treas Motor Vehicle Estimate 4,008

County Treas Recreational Vehicle Estimate 63

County Treas 16/20M Vehicle Estimate 115

County Treas Commercial Vehicle Tax Estimate 1,497

County Treas Watercraft Tax Estimate 16

Motor Vehicle Factor 0.10671

Recreational Vehicle Factor 0.00168

16/20 Vehicle Factor 0.00306

Commercial Vehicle Factor 0.03986

Watercraft Factor 0.00043

City of Rush Center 2024

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	Capital Improvement	60,000	20,000	20,000	12-1,118
General	Equipment Reserve	-	10,000	10,000	12-1,117
	Totals	60,000	30,000	30,000	
	Adjustments*				
	Adjusted Totals	60,000	30,000	30,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

State of Kansas
City

City of Rush Center

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2014	12/1/2014	12/1/2054	2.50	794,000	441,089	12/1	12/1	11,027	14,353	10,668	14,712
Total G.O. Bonds					**441,089**			**11,027**	**14,353**	**10,668**	**14,712**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**441,089**			**11,027**	**14,353**	**10,668**	**14,712**

City of Rush Center

2024

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 2023	Payments Due 2023	Payments Due 2024
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 2024

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	158,269	107,461	105,575
Receipts:			
Ad Valorem Tax	36,130	37,558	xxxxxxxxxxxxxxxx
Delinquent Tax	200	200	200
Motor Vehicle Tax	5,629	4,337	4,008
Recreational Vehicle Tax	40	52	63
16/20M Vehicle Tax	135	133	115
Commercial Vehicle Tax	1,578	1,446	1,497
Watercraft Tax	16	12	16
Gross Earning (Intangible) Tax	1,291	1,312	1,768
LAVTR			0
City and County Revenue Sharing			0
Franchise Tax	13,131	12,000	12,000
Licenses and Permits	425	400	400
Solid Waste Fees	20,379	25,000	25,000
Reimbursed Expense	15,070		
Rent	2,400	2,400	2,400
Interest on Idle Funds	549	500	400
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**96,973**	**85,350**	**47,867**
Resources Available:	**255,242**	**192,811**	**153,442**
Expenditures:			
General Government	28,659	32,236	35,000
Solid Waste Department	22,330	25,000	25,000
Capital Outlay	36,792		10,000
Transfer to Capital Improvement	60,000	20,000	20,000
Transfer to Equipment Reserve		10,000	10,000
Cash Forward (2024 column)			91,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**147,781**	**87,236**	**191,000**
Unencumbered Cash Balance Dec 31	107,461	105,575	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	209,000	212,000	191,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	191,000
		Tax Required	37,558
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	**37,558**

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

City of Rush Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,594	227	3,750
Receipts:			
State of Kansas Gas Tax	4,000	4,280	4,250
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,000**	**4,280**	**4,250**
Resources Available:	**5,594**	**4,507**	**8,000**
Expenditures:			
Street Repair and Maint	5,367	757	8,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,367**	**757**	**8,000**
Unencumbered Cash Balance Dec 31	227	3,750	0
2022/2023/2024 Budget Authority Amoun	6,000	8,500	8,000

Adopted Budget **Water Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	25,073	4,187	16,000
Receipts:			
Water Fees	16,713	25,000	25,000
Reconnect Fees	200		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**16,913**	**25,000**	**25,000**
Resources Available:	**41,986**	**29,187**	**41,000**
Expenditures:			
Personal Services	11,811	6,401	13,000
Contractual Services	24,082	6,133	7,000
Commodities	506	653	1,000
Capital Outlay	1,400		1,000
Cash Forward (2024 column)			19,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,799**	**13,187**	**41,000**
Unencumbered Cash Balance Dec 31	4,187	16,000	0
2022/2023/2024 Budget Authority Amoun	38,000	44,000	41,000

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

City of Rush Center 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	40,710	43,394	50,000
Receipts:			
Sewer Fees	37,403	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**37,403**	**40,000**	**40,000**
Resources Available:	**78,113**	**83,394**	**90,000**
Expenditures:			
Sewer Expense	9,339	8,014	20,000
Debt Payments	25,380	25,380	25,380
Cash Forward (2024 column)			44,620
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**34,719**	**33,394**	**90,000**
Unencumbered Cash Balance Dec 31	43,394	50,000	0
2022/2023/2024 Budget Authority Amount	52,000	92,000	90,000

Adopted Budget **0**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

City of Rush Center

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

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	133,981	Cash Balance Jan 1	13,969	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		147,950
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Trf from General	60,000	Int on Idle Funds	403							
Int on Idle Funds	1,209									
Total Receipts	61,209	Total Receipts	403	Total Receipts	0	Total Receipts	0	Total Receipts	0	61,612
Resources Available:	195,190	Resources Available:	14,372	Resources Available:	0	Resources Available:	0	Resources Available:	0	209,562
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		None								
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	195,190	Cash Balance Dec 31	14,372	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	209,562 **
										209,562 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Rush Center

will meet on September 11, 2023 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, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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 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	147,781	26.986	87,236	27.084	191,000	37,558	27.736
Debt Service							
Library							
Special Highway	5,367		757		8,000		
Water Fund	37,799		13,187		41,000		
Sewer Fund	34,719		33,394		90,000		
Non-Budgeted Funds							
Totals	225,666	26.986	134,574	27.084	330,000	37,558	27.736
						*Revenue Neutral Rate***	*27.736*
Less: Transfers	60,000		30,000		30,000		
Net Expenditure	165,666		104,574		300,000		
Total Tax Levied	37,605		37,558		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,393,484		1,386,713		1,354,105		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	468,753	455,092	441,089
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	468,753	455,092	441,089

*Tax rates are expressed in mills

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

Marcia Seltmann

City Official Title: City Clerk

Resolution No. 2023-2

A RESOLUTION OF THE CITY OF RUSH CENTER, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Rush Center was calculated as 27.736 mills by the Rush County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Rush Center will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 11, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Rush Center, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF RUSH CENTER:

The City of Rush Center shall levy a property tax rate exceeding the Revenue Neutral Rate of 27.736 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 11th day of September 2023 and **SIGNED** by the Mayor.

Jeffery S. Keene

Mayor

Attested:

Marcia Seltmann

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Rush Center To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 11, 2023
Resolution No. 2023-2

Governing Body Member	Yes	No	No Vote
Chris Long	✓		
Chad Folkerts	✓		
Kathy Felder	✓		
Clinton Kershner	✓		
TOTAL			

Certified:
Marcia Seltmann
City Clerk

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of City
of Rush Center
will meet on September 11, 2023 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, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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 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	147,781	26.986	87,236	27.084	191,000	37,558	27.736
Debt Service							
Library							
Special Highway	5,367		757		8,000		
Water Fund	37,799		13,187		41,000		
Sewer Fund	34,719		33,394		90,000		
Non-Budgeted Funds							
Totals	225,666	26.986	134,574	27.084	330,000	37,558	27.736
						Revenue Neutral Rate**	27.736
Less: Transfers	60,000		30,000		30,000		
Net Expenditure	165,666		104,574		300,000		
Total Tax Levied	37,605		37,558		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,393,484		1,386,713		1,354,105		
Outstanding Indebtedness, January 1,						2021	2022	2023
G.O. Bonds	468,753		455,092		441,089		
Revenue Bonds	0		0		0		
Other							
Lease Purchase Principal	0		0		0		
Total	0		0		0		
*Tax rates are expressed in mills	468,753		455,092		441,089		

** 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, the first publication thereof being made as aforesaid on the 30th 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 30th 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_____