STATE OF KANSAS
CITY OF MOSCOW
2022

CERTIFICATE

TO THE CLERK OF STEVENS COUNTY, STATE OF KANSAS
WE, THE UNDERSIGNED OFFICERS OF
CITY OF MOSCOW

CERTIFY THAT: (1) THE HEARING MENTIONED IN THE ATTACHED PUBLICATION WAS HELD; (2) AFTER THE BUDGET HEARING THIS BUDGET WAS DULY APPROVED AND ADOPTED MAXIMUM EXPENDITURES FOR THE VARIOUS FUNDS FOR THE YEAR 2022: AND (3) THE AMOUNT OF 2021 AD VALOREM TAX ARE WITHIN STATUTORY LIMITATIONS FOR THE 2022 BUDGET.

			2022 ADOPTED BUDGET		
TABLE OF CONTENTS:		PAGE NO.	EXPENDITURES	AMOUNT OF 2021 AD VALOREM TAX	COUNTY CLERK'S USE ONLY
ALLOCATIONS OF MVT, RVT, 16/20M VEH, & COMM VEH		2			
SCHEDULE OF TRANSFERS		2			
STATEMENT OF INDEBTEDNESS		3			
FUND	K.S.A.				
GENERAL	12-101A	4	186,646	73,077	
ECONOMIC DEVELOPMENT	19-402	5	2,400	752	
SPECIAL HIGHWAY	14-535	6	70,036		
WATER UTILITY		7	137,015		
UTILITY RESERVE		8	68,681		
SEWER UTILITY		9	124,411		
TRASH REVENUE		10	58,764		
EQUIPMENT MAINTENANCE	12-1-117	11	30,187		
SPECIAL PARKS AND RECREATION		12	5,961		
TOTALS			684,101	73,829	
PUBLICATION					
FINAL ASSESSED VALUATION					

LIST ANY RESOLUTION OR ORDINANCE SETTING A FUND LEVY LIMIT:

STATE USE ONLY
RECEIVED _____
REVIEWED BY _____
FOLLOW UP: YES____ NO____

ATTEST: 8/25, 2021
Antonia Crawford
COUNTY CLERK

ASSISTED BY:

HAY - RICE & ASSOCIATES, CHARTERED

P O BOX 2707

LIBERAL KS 67905-2707

William Bell

GOVERNING BODY

CITY OF MOSCOW SEAL STATE OF KANSAS

ALLOCATION OF MOTOR VEHICLE TAX (MVT), RECREATIONAL VEHICLE TAX (RVT) , 16/20M VEHICLE TAX & COMMERCIAL VEHICLE TAX

2021 BUDGETED FUND NAMES	AD VALOREM LEVY TAX YEAR 2021	COUNTY TREASURER'S ESTIMATE FOR YEAR 2022			
		MVT	RVT	16/20M VEH TAX	COMM VEH
GENERAL	64,325	18,542	276	330	321
ECONOMIC DEVELOPMENT	518	149	2	3	3
TOTAL	64,843	18,691	278	333	324

0.288250
MVT FACTOR

0.004287
RVT FACTOR

0.005135
16/20M FACTOR

0.004997
COMM VEH

SCHEDULE OF TRANSFERS

FUND TRANSFERRED FROM:	FUND TRANSFERRED TO	2020 AMOUNT	2021 AMOUNT	2022 AMOUNT	STATUTE
GENERAL	EQUIP/MAINT RESERVE	10,000	10,000	10,000	12-1,117
TRASH UTILITY	UTILITY RESERVE	10,000	10,000	10,000	12-1,117
WATER UTILITY	UTILITY RESERVE	10,000	10,000	10,000	12-1,117
		30,000	30,000	30,000	

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STATEMENT OF INDEBTEDNESS

TYPE OF DEBT	ISSUE DATE	INT RATE %	AMOUNT ISSUED	AMOUNT OF OUTSTAND. 1/1/2021	DATE DUE		AMOUNT DUE 2021		AMOUNT DUE 2022	
					INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
OTHER:										
REVENUE BONDS										
KDHE - SEWER PONDS	11/29/2016	1.81%	575,594	499,324	2-28,8-31	2-28,8-31	8,958	25,133	8,500	25,591
TOTAL				499,324			8,958	25,133	8,500	25,591

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ADOPTED BUDGET

GENERAL FUND	PRIOR YEAR ACTUAL 2020	CURRENT YEAR ESTIMATE 2021	PROPOSED BUDGET YEAR 2022
UNENCUMBERED CASH BALANCE, JANUARY 1	35,905	20,658	915
RECEIPTS			
AD VALOREM TAX	61,370	64,325	XXXXXXXXXXXXXX
DELINQUENT TAX	3,835	2,000	3,000
MOTOR VEHICLE TAX	18,216	17,220	18,542
RECREATIONAL VEHICLE TAX	281	197	276
16/20 M VEHICLE TAX	333	228	330
COMMERCIAL VEHICLE TAX	353	364	321
COMPENSATING USE TAX	19,904	539	15,000
LOCAL ALCOHOLIC LIQUOR	2,711	3,000	2,500
LOCAL SALES TAX	49,643	61,210	50,000
FRANCHISE TAX	12,724	16,000	12,000
LICENSES	75	100	100
BUILDING PERMITS	115	100	100
REIMB 4TH OF JULY	2,425	2,400	2,400
ROYALTIES	1,026	2,000	1,000
MUNICIPAL COURT FEES	0	1,000	1,000
DIVIDENDS - CAPITAL CREDITS	5,436	2,800	2,800
REFUNDS AND REIMBURSEMENTS	17,882	1,600	1,600
INTEREST ON IDLE FUNDS	180	185	185
MISCELLANEOUS	420	1,500	1,500
DONATIONS	10,000	0	0
			XXXXXXXXXXXXXX
		XXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL RECEIPTS	206,929	176,768	112,654
RESOURCES AVAILABLE	242,834	197,426	113,569

ADOPTED BUDGET

GENERAL FUND - CONT'D	PRIOR YEAR ACTUAL 2020	CURRENT YEAR ESTIMATE 2021	PROPOSED BUDGET YEAR 2022
RESOURCES AVAILABLE	242,834	197,426	113,569
EXPENDITURES:			
SALARIES & WAGES	90,046	95,000	93,000
EMPLOYEE BENEFITS	12,608	4,000	6,000
PAYROLL TAX	14,599	6,000	6,000
UTILITIES	5,618	7,500	5,700
REPAIRS & MAINTENANCE	15,750	8,491	8,000
SUPPLIES	7,013	1,500	2,500
INSURANCE	7,000	8,000	8,000
STREET LIGHTING	10,000	10,500	10,000
PROFESSIONAL FEES	14,321	4,500	4,500
MOWING & NOXIOUS WEED	4,035	100	146
OFFICE EXPENSE	11,157	10,000	9,000
PROPERTY & SALES TAX	741	300	500
DUES, FEES AND ADVERTISING	1,803	3,000	1,800
MUNICIPAL COURT EXPENSE	400	1,200	1,000
DONATIONS	0	420	500
TRAINING, TRAVEL, CONTINUING ED	1,791	4,000	2,000
4TH OF JULY	4,000	6,500	4,000
BUILDING RENT	3,260	5,500	4,000
EQUIPMENT RENT	0	7,000	7,000
MISCELLANEOUS	8,034	3,000	3,000
TRANSFER TO EQUIP/MAINT RESERVE	10,000	10,000	10,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	222,176	196,511	186,646
UNENCUMBERED CASH BALANCE, DECEMBER 31	20,658	915	XXXXXXXXXXXXXX
		NON-APPROPRIATED BALANCE	
		TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE	186,646
		TAX REQUIRED	73,077
		DELINQUENCY COMPUTATION	0
		AMOUNT OF 2021 AD VALOREM TAX	73,077

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ECONOMIC DEVELOPMENT	PRIOR YEAR ACTUAL 2020	CURRENT YEAR ESTIMATE 2021	PROPOSED BUDGET YEAR 2022
UNENCUMBERED CASH BALANCE, JANUARY 1	911	1,560	1,461
RECIEPTS:			
AD VALOREM TAX	463	518	XXXXXXXXXXXXXX
DELINQUENT TAX	30	30	30
MOTOR VEHICLE TAX	149	146	149
RECREATIONAL VEHICLE TAX	2	2	2
16/20 M VEHICLE TAX	2	2	3
COMMERCIAL VEHICLE TAX	3	3	3
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	649	701	187
RESOURCES AVAILABLE	1,560	2,261	1,648
EXPENDITURES:			
ECONOMIC DEVELOPMENT	0	800	2,400
CAPITAL OUTLAY			
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	0	800	2,400
UNENCUMBERED CASH BALANCE, DECEMBER 31	1,560	1,461	XXXXXXXXXXXXXX
		NON-APPROPRIATED BALANCE	
		TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE	2,400
		TAX REQUIRED	752
		DELINQUENCY COMPUTATION	
		AMOUNT OF 2021 AD VALOREM TAX	752

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SPECIAL HIGHWAY	PRIOR YEAR ACTUAL 2020	CURRENT YEAR ESTIMATE 2021	PROPOSED BUDGET YEAR 2022
UNENCUMBERED CASH BALANCE, JANUARY 1	55,025	62,036	61,036
RECIEPTS:			
STATE OF KANSAS GAS TAX	7,861	9,000	9,000
COUNTY TRANSFERS GAS			
DONATIONS			
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	7,861	9,000	9,000
RESOURCES AVAILABLE	62,886	71,036	70,036
EXPENDITURES:			
STREET REPAIR AND MAINTENANCE	850	10,000	70,036
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	850	10,000	70,036
UNENCUMBERED CASH BALANCE, DECEMBER 31	62,036	61,036	0

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WATER UTILITY	PRIOR YEAR ACTUAL 2020	CURRENT YEAR ESTIMATE 2021	PROPOSED BUDGET YEAR 2022
UNENCUMBERED CASH BALANCE, JANUARY 1	24,156	13,535	33,375
RECIEPTS:			
CHARGES TO CUSTOMERS - WATER	90,417	100,000	100,000
MISCELLANEOUS	1,640	1,640	1,640
CONNECTION FEES	2,850	2,000	2,000
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	94,907	103,640	103,640
RESOURCES AVAILABLE	119,063	117,175	137,015
EXPENDITURES:			
SALARIES AND WAGES	7,681	10,000	10,000
PAYROLL TAX AND EMPLOYEE BENEFITS	3,493	2,000	3,500
REPAIRS AND MAINTENANCE	1,993	5,000	5,000
UTILITIES	11,874	8,000	10,000
AUTO EXPENSE	0	3,700	1,000
OFFICE EXPENSE	7,500	9,000	9,000
INSURANCE DUES & FEES	5,682	6,000	6,000
PROFESSIONAL FEES	30	1,600	1,600
DONATION	250	0	0
EQUIPMENT AND IMPROVEMENTS	40,000	10,000	75,415
MISCELLANEOUS	1,570	15,000	2,000
SUPPLIES	15,334	3,000	3,000
PEST CONTROL	121	500	500
TRANSFER TO UTILITY RESERVE	10,000	10,000	10,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	105,528	83,800	137,015
UNENCUMBERED CASH BALANCE, DECEMBER 31	13,535	33,375	0

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UTILITY RESERVE	PRIOR YEAR ACTUAL 2020	CURRENT YEAR ESTIMATE 2021	PROPOSED BUDGET YEAR 2022
UNENCUMBERED CASH BALANCE, JANUARY 1	33,681	33,681	48,681
RECIEPTS:			
TRANSFER IN	20,000	20,000	20,000
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	20,000	20,000	20,000
RESOURCES AVAILABLE	53,681	53,681	68,681
EXPENDITURES:			
EQUIPMENT AND IMPROVEMENTS	20,000	5,000	68,681
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	20,000	5,000	68,681
UNENCUMBERED CASH BALANCE, DECEMBER 31	33,681	48,681	0

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SEWER UTILITY	PRIOR YEAR ACTUAL 2020	CURRENT YEAR ESTIMATE 2021	PROPOSED BUDGET YEAR 2022
UNENCUMBERED CASH BALANCE, JANUARY 1	70,618	66,002	62,911
RECIEPTS:			
CHARGES TO CUSTOMERS - SEWER	56,511	60,000	60,000
MISCELLANEOUS	1,346	1,500	1,500
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	57,857	61,500	61,500
RESOURCES AVAILABLE	128,475	127,502	124,411
EXPENDITURES:			
SALARIES AND WAGES	7,681	10,000	10,000
PAYROLL TAX AND EMPLOYEE BENEFITS	3,493	1,500	3,000
REPAIRS AND MAINTENANCE	0	2,500	2,500
UTILITIES	932	3,500	3,500
OFFICE EXPENSE	7,500	500	500
INSURANCE DUES & FEES	6,135	4,300	4,300
PROFESSIONAL FEES	247	200	200
EQUIPMENT AND IMPROVEMENTS	2,395	5,000	63,320
MISCELLANEOUS	0	2,000	2,000
SUPPLIES	0	1,000	1,000
KDHE DEBT PAYAMENT	34,090	34,091	34,091
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	62,473	64,591	124,411
UNENCUMBERED CASH BALANCE, DECEMBER 31	66,002	62,911	0

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TRASH UTILITY	PRIOR YEAR ACTUAL 2020	CURRENT YEAR ESTIMATE 2021	PROPOSED BUDGET YEAR 2022
UNENCUMBERED CASH BALANCE, JANUARY 1	16,545	14,364	3,764
RECIEPTS:			
CHARGES TO CUSTOMERS - TRASH	48,770	55,000	55,000
MISCELLANEOUS	0	0	0
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	48,770	55,000	55,000
RESOURCES AVAILABLE	65,315	69,364	58,764
EXPENDITURES:			
SALARIES AND WAGES	4,681	9,000	6,000
PAYROLL TAX AND EMPLOYEE BENEFITS	396	1,300	1,300
COLLECTION EXPENSE	34,394	35,000	35,000
UTILITIES	0	1,500	1,500
INSURANCE DUES & FEES	0	4,300	2,400
EQUIPMENT AND IMPROVEMENTS	0	0	64
PROFESSIONAL FEES	40	2,000	2,000
TRANSFER TO UTILITY RESERVE	10,000	10,000	10,000
MISCELLANEOUS	1,440	2,500	500
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	50,951	65,600	58,764
UNENCUMBERED CASH BALANCE, DECEMBER 31	14,364	3,764	(0)

ADOPTED BUDGET

EQUIPMENT/MAINTENANCE RESERVE	PRIOR YEAR ACTUAL 2020	CURRENT YEAR ESTIMATE 2021	PROPOSED BUDGET YEAR 2022
UNENCUMBERED CASH BALANCE, JANUARY 1	29,697	20,187	20,187
RECIEPTS:			
TRANSFER FROM GENERAL FUND	10,000	10,000	10,000
INTEREST ON IDLE FUNDS			
MISCELLANEOUS			
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	10,000	10,000	10,000
RESOURCES AVAILABLE	39,697	30,187	30,187
EXPENDITURES:			
EQUIPMENT AND IMPROVEMENTS	19,510	10,000	30,187
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	19,510	10,000	30,187
UNENCUMBERED CASH BALANCE, DECEMBER 31	20,187	20,187	0

ADOPTED BUDGET

SPECIAL PARKS AND RECREATION	PRIOR YEAR ACTUAL 2020	CURRENT YEAR ESTIMATE 2021	PROPOSED BUDGET YEAR 2022
UNENCUMBERED CASH BALANCE, JANUARY 1	4,990	4,961	4,961
RECEIPTS:			
STATE OF KANSAS PARKS & REC	0	1,000	1,000
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	0	1,000	1,000
RESOURCES AVAILABLE	4,990	5,961	5,961
EXPENDITURES:			
PARKS AND REC	29	1,000	5,961
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	29	1,000	5,961
UNENCUMBERED CASH BALANCE, DECEMBER 31	4,961	4,961	0

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

THE GOVERNING BODY OF THE CITY OF MOSCOW WILL MEET ON THE 25TH DAY OF AUGUST, 2021 AT 6:30PM, AT CITY OFFICES AT 125 MAIN STREET IN MOSCOW, KS FOR THE PURPOSE OF HEARING AND ANSWERING OBJECTIONS OF TAXPAYERS RELATING TO THE REVENUE NEUTRAL RATE AND THE AMOUNT OF AD VALOREM TAX AND THE PROPOSED USE OF ALL FU

DETAILED BUDGET INFORMATION IS AVAILABLE AT MOSCOW CITY HALL AND WILL BE AVAILABLE AT THIS HEARING.

BUDGET SUMMARY

PROPOSED BUDGET 2022 EXPENDITURES AND AMOUNT OF CURRENT YEAR ESTIMATE FOR 2021 AD VALOREM TAX ESTABLISH THE MAXIMUM LIMITS OF THE 2022 BUDGET. PROPOSED TAX RATE IS SUBJECT TO CHANGE DEPENDENT ON THE FINAL ASSESSED VALUAT

	2020		2021		PROPOSED BUDGET 2022		
FUND	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	EXPENDITURES	AMOUNT OF 2021 AD VALOREM TAX	EST TAX RATE*
GENERAL	222,176	74.68	196,511	79.62	186,646	73,077	83.400
ECNOMIC DEVELOPMENT	0	0.56	800	0.64	2,400	752	0.860
SPECIAL HIGHWAY	850		10,000		70,036		
WATER UTILITY	105,528		83,800		137,015		
WATER UTILITY RESERVE	20,000		5,000		68,681		
SEWER UTIL;ITY	62,473		64,591		124,411		
TRASH SERVICE	50,951		65,600		58,764		
EQUIP/MAINT RESERVE	19,510		10,000		30,187		
SPECIAL PARKS AND RECREAT	29		1,000		5,961		
TOTALS	481,517	75.24	437,302	80.26	684,101	73,829	84.260
Revenue Neutral Rate**							73.999
LESS: TRANSFERS	(30,000)		(30,000)		(30,000)		
NET EXPENDITURES	451,517		407,302		654,101		
TOTAL TAX LEVIED	63,696		64,843		XXXXXXXXXXX		
ASSESSED VALUATION	846,575		807,884		876,257		

OUTSTANDING INDEBTEDNESS, JANUARY 1,

	2019	2020	2021
OTHER -SEWER PROJECT	124,094	503,529	499,324
			0
TOTAL	124,094	503,529	499,324

*TAX RATES ARE EXPRESSED IN MILLS.
**REVENUE NEUTRAL RATE AS DEFINED BY 2021 KANSAS SENATE BILL 13.

CLERK

Resolution No. 2021-04

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

WHEREAS, the Revenue Neutral Rate for the City of Moscow was calculated as 73.999 mills by the Stevens County Clerk; and

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

WHEREAS, the Governing Body held a hearing on August 25, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Moscow, 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 MOSCOW:

The City of Moscow shall levy a property tax rate exceeding the Revenue Neutral Rate of 73.999 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 25th day of August 2021 and **SIGNED** by the Mayor.

William Bell

Mayor

Attested:

Antonia N Crawford

City Clerk

SEAL