2023

CERTIFICATE

To the Clerk of Atchison County, State of Kansas
We, the undersigned, officers of
City of Muscotah
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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	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	97,587	9,683	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	18,412		
Water		7	64,744		
Sewer		8	58,773		
Electric		8	214,217		
Non-Budgeted Funds		9			
Totals		xxxxxx	453,733	9,683	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 16.079

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: , 2022

County Clerk

Governing Body

City of Muscotah

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,683	3,081	58	429	0	0
Debt Service						
Library						
TOTAL	9,683	3,081	58	429	0	0

County Treas Motor Vehicle Estimate 3,081

County Treas Recreational Vehicle Estimate 58

County Treas 16/20M Vehicle Estimate 429

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.31819

Recreational Vehicle Factor 0.00599

16/20 Vehicle Factor 0.04430

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Muscotah 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Sewer	Capital Improv Reserve				12-825d
Electric	Special Highway	5,000	5,000	5,000	12-825d
Electric	Capital Improv Reserve	5,000	5,000	5,000	12-825d
	Totals	10,000	10,000	10,000	
	Adjustments*				
	Adjusted Totals	10,000	10,000	10,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Muscotah 2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
series 2010	12/16/2010	12/29/2050	3.00	240,000	202,000	Dec	Dec	6,060	4,000	5,940	4,000
Total G.O. Bonds					**202,000**			**6,060**	**4,000**	**5,940**	**4,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**202,000**			**6,060**	**4,000**	**5,940**	**4,000**

City of Muscotah 2023

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 2022	Payments Due 2022	Payments Due 2023
None							
				Totals	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Muscotah 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	57,251	70,086	49,163
Receipts:			
Ad Valorem Tax	13,821	9,683	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,957	3,081
Recreational Vehicle Tax		92	58
16/20M Vehicle Tax		317	429
Commercial Vehicle Tax			0
Watercraft Tax			0
Gross Earning (Intangible) Tax		109	8
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	3,197	3,600	3,600
Local Sales Tax	11,374	12,000	12,000
Franchise Tax	1,870	2,000	2,000
Hall Rent	805	1,200	1,200
Utility Deposits/Hook-Up Charges	2,204	1,500	1,500
Sales Tax Charges	8,322	2,500	2,500
Late Charges	2,133	1,800	1,800
Trash	4,957	5,100	5,100
Return Check & Fees	865	400	400
Insurance Dividends	2,405	2,500	2,500
Cost of RNR Mailer			
State of Kansas-Set-off Collections	281		
Transfer from Electric			
Clean-up reimbursement	132		
Sale of Equipment			
Interest on Idle Funds	3,129	2,700	2,700
Neighborhood Revitalization Rebate		-135	-135
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**55,495**	**48,323**	**38,741**
Resources Available:	**112,746**	**118,409**	**87,904**
Expenditures:			
Salaries & Wages	3,671	10,000	14,000
Employee Benefits	44	500	1,000
Contracts	780	3,000	3,000
Supplies	6,252	8,000	8,000
Real Estate Taxes	16	100	100
Sales Tax Paid on Utilities Collected	2,911	3,500	3,500
Legal Fees	1,071	2,000	2,000
Trash	1,234	2,100	2,100
Dues	333	700	700
Donations	561	400	400
Liability Insurance	11,877	13,000	13,000
Returned Checks & Fees	309	500	500
Budget & Publications	301	550	550
Fire Protection Fees	800	800	800
City Council Fees	1,350	1,500	1,500
Utility Deposit Returns	310	500	500
Capital Outlay			23,841
Sales Tax to County Treasurer	5,818	6,396	6,396
Equipment	361	10,000	10,000
Mileage	536	700	700
Street Repairs	4,125	5,000	5,000
Halll Cleaning			
Condemn Project			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**42,660**	**69,246**	**97,587**
Unencumbered Cash Balance Dec 31	70,086	49,163	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	80,338	88,939	97,587
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	97,587
		Tax Required	9,683
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**9,683**

CPA Summary

City of Muscotah 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	5,042	6,537	8,772
Receipts:			
State of Kansas Gas Tax	4,819	4,570	4,640
County Transfers Gas		0	0
Sale of Materials	240		
Transfer from Electric	5,000	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,059**	**9,570**	**9,640**
Resources Available:	**15,101**	**16,107**	**18,412**
Expenditures:			
Street Repair and Maint		7,335	
Gravel	5,639		
Contract Hauling	2,925		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,564**	**7,335**	**18,412**
Unencumbered Cash Balance Dec 31	6,537	8,772	0
2021/2022/2023 Budget Authority Amount	11,317	7,335	18,412

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	46,123	54,004	16,744
Receipts:			
Charges to Customers	43,443	46,000	48,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**43,443**	**46,000**	**48,000**
Resources Available:	**89,566**	**100,004**	**64,744**
Expenditures:			
Salaries & Wages	10,314	12,000	12,000
Employee Benefits	3,966	4,200	4,200
Supplies	6,965	7,000	8,000
Contractors	1,799	7,000	7,000
Water Protection Fees	376	500	500
Equipment		5,000	5,000
Water Certification		200	200
Testing	393	1,200	1,200
Refunds	28		
Membership Fees			
Legal Fees/Publications		500	500
Mileage	1,541	1,600	1,600
Bond Payment	10,180	10,060	9,940
Capital Improvements		34,000	14,604
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**35,562**	**83,260**	**64,744**
Unencumbered Cash Balance Dec 31	54,004	16,744	0
2021/2022/2023 Budget Authority Amount	81,070	84,693	64,744

CPA Summary 2022 Increasing rates for tower maintenance

City of Muscotah 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	48,028	50,423	40,773
Receipts:			
Charges to Customers	16,126	17,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**16,126**	**17,000**	**18,000**
Resources Available:	**64,154**	**67,423**	**58,773**
Expenditures:			
Salaries & Wages	7,168	7,500	7,500
Employeee Benefits	3,315	3,500	4,000
Contractual		2,000	2,000
Equipment		3,000	3,000
Supplies	1,583	2,000	2,000
Chemicals	1,270	2,000	2,000
Permits		250	250
Sewer Analysis	185	500	500
Certification		300	300
Legal Fees/Publications		200	200
Returned Checks/Fees	18		
Mileage	192	400	500
Transfer to Capital Improvements		5,000	
Capital Outlay			36,523
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**13,731**	**26,650**	**58,773**
Unencumbered Cash Balance Dec 31	50,423	40,773	0
2021/2022/2023 Budget Authority Amoun	57,874	59,758	58,773

Adopted Budget **Electric**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	112,812	115,217	80,217
Receipts:			
Charges to Customers	132,927	134,000	134,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**132,927**	**134,000**	**134,000**
Resources Available:	**245,739**	**249,217**	**214,217**
Expenditures:			
Salaries & Wages	15,056	16,000	16,000
Employeee Benefits	4,844	6,000	6,000
Contractual	588	15,000	15,000
Supplies	4,165	15,000	15,000
Purchased Electricity	94,913	100,000	10,000
Returned Checks/Fees	140		
Equipment		5,000	5,000
Legal Fees/Publications		500	500
Mileage	816	1,500	1,500
Capital Improvements			135,217
Transfer to Special Highway	5,000	5,000	5,000
Transfer to General			
Transfer to Capital Improv. Reserve	5,000	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**130,522**	**169,000**	**214,217**
Unencumbered Cash Balance Dec 31	115,217	80,217	0
2021/2022/2023 Budget Authority Amoun	219,861	212,812	214,217

CPA Summary

City of Muscotah

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		**Electric Reserve**		**Capital Improvements**		**ARPA**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	13,685	Cash Balance Jan 1	11,931	Cash Balance Jan 1	20,378	Cash Balance Jan 1	0	Cash Balance Jan 1		45,994
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	43	Interest	38	Demo Reimbursemen	1,300	Fed Aid/Governor	12,743			
				TR from Electric	5,000					
Total Receipts	43	Total Receipts	38	Total Receipts	6,300	Total Receipts	12,743	Total Receipts	0	19,124
Resources Available:	13,728	Resources Available:	11,969	Resources Available:	26,678	Resources Available:	12,743	Resources Available:	0	65,118
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Hall Addition	3,246					
				Condemn Project	11,894					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	15,140	Total Expenditures	0	Total Expenditures	0	15,140
Cash Balance Dec 31	13,728	Cash Balance Dec 31	11,969	Cash Balance Dec 31	11,538	Cash Balance Dec 31	12,743	Cash Balance Dec 31	0	49,978 **
										49,978 **

** Note: These two block figures should agree.

CPA Summary

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Muscotah

will meet on September 12, 2022 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	42,660	18.273	69,246	18.226	97,587	9,683	16.078
Special Highway	8,564		7,335		18,412		
Water	35,562		83,260		64,744		
Sewer	13,731		26,650		58,773		
Electric	130,522		169,000		214,217		
Reserve/ARPA	15,140						
Totals	246,179	18.273	355,491	18.226	453,733	9,683	16.078
						*Revenue Neutral Rate***	*16.079*
Less: Transfers	10,000		10,000		10,000		
Net Expenditure	236,179		345,491		443,733		
Total Tax Levied	9,683		9,683		xxxxxxxxxxxxxxx		
Assessed Valuation	529,933		531,284		602,247		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	210,000	206,000	202,000
Lease Purchase Principal	0	0	0
Total	210,000	206,000	202,000

*Tax rates are expressed in mills

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

Debbie Liggatt

City Official Title: Clerk

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2022 July 1 Valuation: 602,247

Valuation Factor: 602.247

Neighborhood Revitalization Subj to Rebate: 14,066

Neighborhood Revitalization factor: 14.066

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

rst published in the Horton Headlight July 28, 2022)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Muscotah

will meet on September 12, 2022 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

'oposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
ieral	42,660	18.273	69,246	18.226	97,587	9,683	16.078
cial Highway	8,564		7,335		18,412		
ier	35,562		83,260		64,744		
ver	13,731		26,650		58,773		
ctric	130,522		169,000		214,217		
erve/ARPA	15,140						
als	246,179	18.273	355,491	18.226	453,733	9,683	16.078
					*Revenue Neutral Rate***		*16.079*
s; Transfers	10,000		10,000		10,000		
Expenditure	236,179		345,491		443,733		
l Tax Levied	9,683		9,683		xxxxxxxxxxxxxxx		
essed Valuation	529,933		531,284		602,247		

standing Indebtedness,			
nuary 1,	2020	2021	2022
. Bonds	210,000	206,000	202,000
se Purchase Principal	0	0	0
Total	210,000	206,000	202,000

ax rates are expressed in mills

Revenue Neutral Rate as defined by KSA 79-2988

Debbie Liggatt

City Official Title: Clerk

AFFIDAVIT OF PUBLICAT

STATE OF KANSAS, BROWN COUNTY,

Dana D. Foley, being first duly sworn, dep publisher of *The Horton Headlight* a weekly State of Kansas, and published in and of gen County, Kansas, with a general paid circula Brown County, Kansas, and that said newsp gious or fraternal publication.

Said newspaper is weekly published at leas has been so published continuously and unint and state for a period of more than five years tion of said notice; and has been admitted at Kansas, in said County as periodicals postag

That the attached notice is a true copy ther the regular and entire issue of said newspape weeks, the first publication thereof being ma 28 day of July subsequent publications being made on the f

_____, 20___

_____, 20___

_____, 20___

Publisher

Resolution No. 09-2022

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

WHEREAS, the Revenue Neutral Rate for the City of Muscotah was calculated as 16.079 mills by the Atchison County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 12, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE :,I1,
The City of Muscotah shall levy a property tax rate exceeding the Revenue Neutral Rate of 16.079 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 12th day of Sept. 2022 (month and year) and SIGNED by the Mayor.

Brio Haley
Mayor

Attested:
Willodie Liggatt
City Clerk

Roll Call Vote

Governing Body Members (please Print)	Yes	No	No Vote
Dale Small	1		
Pam Coffman	1		
Margaret Jacobs	1		
Susan Higley	1		
Darryl Hundley	1		
Total	5	0	0

Attested: Willodie Liggatt

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Muscotah , HEREBY NOTIFIES THE Atchison County CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXXX Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 16.078. The date of our hearing is September 12, 2022 at 7:00 PM and will be held at City Hall , 604 Kansas Ave, Muscotah, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

WITNESS my hand and official seal on June 16, 2022.

(Seal)

Clerk or Officer of Governing Body