

2019 JUL 11 PM 3:08

2020

## 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 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Statement of Lease-Purchases		6		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	7	80,784	9,413
Debt Service	10-113			
Library	12-1220			
Special Highway		8	11,935	
Water		8	67,011	
Sewer		9	22,840	
Electric		9	183,230	
Non-Budgeted Funds		10		
<b>Totals</b>		xxxxxx	365,800	9,413
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Neighborhood Revitalization				

Tax Lid Limit (from Computation Tab)  
Does the City Need to Hold an Election?

9,413  
NO

Assisted by:

Carolyn Brock

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Topeka, KS 66611-1216

Email:

brockck@sbcglobal.net

Date Attested: October 16, 2019

Michelle Phillips  
County Clerk

Brian E. Hight  
Dale W. Small  
Dana Wilson  
Morgan Jacobo  
Susan Hight  
Governing Body

City of Muscotah

## Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 9,183
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 9,183

## 2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 5,146	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 12,659	
5b. Personal property 2018	- 71,579	
5c. Increase in personal property (5a minus 5b)	+ 0	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 0	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	5,146	
11. Total estimated valuation July 1, 2019	519,322	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0100	
13. Percentage adjustment increase (12 times 3)	+ \$ 92	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 138	
16. Total Percentage Adjustments	\$ 230	

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<u>0</u>
<b>29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)</b>	+	_____
<b>30. Total Computed Tax Levy</b>		<u><b>9,413</b></u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	7,579	
2017 Tax Levy (Less Levy for other Governmental Units)	8,667	None
2018 Tax Levy (Less Levy for other Governmental Units)	9,036	None
2019 Tax Levy (Less Levy for other Governmental Units)	9,183	None
Average Tax Levy (last three years)	8,962	
CPI Adjustment of 0.025	224	
Average Tax Levy Adjusted by CPI	9,186	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	9,413	
<b>Exemption from Election Requirement</b>	<b>No</b>	

"

**Other Tests - Lost Valuation Test****Assessed Valuation Loss**

2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		138
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		138

**Exemption from Election Requirement** **Yes**

City of Muscotah

2020

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,183	2,196	71	245	8	0
Debt Service						
Library						
<b>TOTAL</b>	<b>9,183</b>	<b>2,196</b>	<b>71</b>	<b>245</b>	<b>8</b>	<b>0</b>

County Treas Motor Vehicle Estimate 2,196

County Treas Recreational Vehicle Estimate 71

County Treas 16/20M Vehicle Estimate 245

County Treas Commercial Vehicle Tax Estimate 8

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.23914

Recreational Vehicle Factor 0.00773

16/20 Vehicle Factor 0.02668

Commercial Vehicle Factor 0.00087

Watercraft Factor 0.00000

City of Muscotah

2020

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2018</b>	<b>Current Amount for 2019</b>	<b>Proposed Amount for 2020</b>	<b>Transfers Authorized by Statute</b>
Electric	General				12-825d
Electric	Special Highway	5,000	7,000	5,000	12-825d
Electric	Capital Improv Reserve	-	5,000	5,000	12-825d
	<b>Totals</b>	5,000	12,000	10,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	5,000	12,000	10,000	

\*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

City of Muscotah

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**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
series 2010	12/16/2010	12/29/2050	3.00	240,000	214,000	Dec	Dec	6,420	4,000	6,300	4,000
<b>Total G.O. Bonds</b>					<b>214,000</b>			<b>6,420</b>	<b>4,000</b>	<b>6,300</b>	<b>4,000</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>214,000</b>			<b>6,420</b>	<b>4,000</b>	<b>6,300</b>	<b>4,000</b>

City of Muscotah

2020

**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 2019	Payments Due 2019	Payments Due 2020
None							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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

City of Muscotah

2020

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	52,993	56,226	40,385
Receipts:			
Ad Valorem Tax	12,554	9,183	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,078	2,196
Recreational Vehicle Tax		88	71
16/20M Vehicle Tax		233	245
Commercial Vehicle Tax			8
Watercraft Tax			0
Gross Earning (Intangible) Tax		112	1
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	2,005	2,000	2,000
Local Sales Tax	10,405	10,300	10,300
Franchise Tax	1,927	2,000	2,000
Hall Rent	1,550	1,200	1,200
Utility Deposits/Hook-Up Charges	400	900	900
Sales Tax Charges	1,970	2,500	2,500
Late Charges	1,149	1,300	1,300
Trash	4,418	4,500	4,500
Return Check & Fees		400	400
Insurance Dividends	1,685	1,000	1,000
Donations	870	250	
State of Kansas-Set-off Collections	438		
Transfer from Electric			
Clean-up reimbursement	625		
Interest on Idle Funds	2,933	2,500	2,500
Neighborhood Revitalization Rebate		-135	-135
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>42,929</b>	<b>40,409</b>	<b>30,986</b>
<b>Resources Available:</b>	<b>95,922</b>	<b>96,635</b>	<b>71,371</b>
Expenditures:			
Salaries & Wages	2,899	4,000	4,000
Employee Benefits	39	700	700
Contracts	1,668	3,000	5,000
Supplies	8,319	7,000	10,000
Real Estate Taxes	6	100	100
Sales Tax Paid on Utilities Collected	2,341	3,500	3,500
Legal Fees	116	3,000	3,000
Trash	2,003	2,100	2,100
Dues	681	700	700
Donations	50	400	400
Liability Insurance	9,492	10,000	10,000
Returned Checks & Fees		1,700	1,700
Budget & Publications	150	550	550
Fire Protection Fees	800	800	800
City Council Fees	1,270	1,500	1,500
Utility Deposit Returns		500	500
Capital Outlay			29,534
Sales Tax to County Treasurer	5,045	6,000	6,000
Equipment	2,561		
Mileage	248	700	700
Street Repairs	2,008	10,000	
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>39,696</b>	<b>56,250</b>	<b>80,784</b>
Unencumbered Cash Balance Dec 31	56,226	40,385	xxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount	91,288	95,367	80,784
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			80,784
Tax Required			9,413
Delinquent Comp Rate:		0.0%	0
Amount of 2019 Ad Valorem Tax			<b>9,413</b>

CPA Summary



City of Muscotah

2020

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,791	4,136	2,295
Receipts:			
State of Kansas Gas Tax	4,639	4,630	4,640
County Transfers Gas		0	0
Sold Materials	45		
Transfer from Electric	5,000	7,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>9,684</b>	<b>11,630</b>	<b>9,640</b>
<b>Resources Available:</b>	<b>11,475</b>	<b>15,766</b>	<b>11,935</b>
Expenditures:			
Street Repair and Maint		13,471	11,935
Gravel	4,607		
Contract-Hauling	2,670		
Miscellaneous	62		
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>7,339</b>	<b>13,471</b>	<b>11,935</b>
Unencumbered Cash Balance Dec 31	4,136	2,295	0
2018/2019/2020 Budget Authority Amount	11,580	13,471	11,935

Adopted Budget <b>Water</b>	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	30,040	36,661	25,011
Receipts:			
Charges to Customers	42,260	42,000	42,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>42,260</b>	<b>42,000</b>	<b>42,000</b>
<b>Resources Available:</b>	<b>72,300</b>	<b>78,661</b>	<b>67,011</b>
Expenditures:			
Salaries & Wages	10,360	12,000	12,000
Employee Benefits	3,310	4,200	4,200
Supplies	5,561	7,000	7,000
Contractors	2,778	5,000	7,000
Water Protection Fees	213	300	300
Equipment	1,000	5,000	5,000
Water Certification		200	200
Testing	298	800	800
Membership Fees	106	250	250
Legal Fees/Publications		500	500
Mileage	1,473	1,600	1,600
Bond Payment	10,540	10,420	10,300
Capital Improvements		6,380	17,861
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>35,639</b>	<b>53,650</b>	<b>67,011</b>
Unencumbered Cash Balance Dec 31	36,661	25,011	0
2018/2019/2020 Budget Authority Amount	68,401	61,650	67,011

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CPA Summary

City of Muscotah

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	38,833	44,823	5,840
Receipts:			
Charges to Customers	16,689	17,000	17,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>16,689</b>	<b>17,000</b>	<b>17,000</b>
<b>Resources Available:</b>	<b>55,522</b>	<b>61,823</b>	<b>22,840</b>
Expenditures:			
Salaries & Wages	6,342	7,000	7,000
Employee Benefits	2,057	3,000	3,000
Contractual		5,000	5,000
Equipment	1,000		
Supplies	917	2,000	2,000
Chemicals		2,000	2,000
Permits	185	250	250
Sewer Analysis		600	600
Certification		150	150
Legal Fees/Publications		250	250
Insurance			
Mileage	198	600	600
Capital Improvements		35,133	1,990
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>10,699</b>	<b>55,983</b>	<b>22,840</b>
Unencumbered Cash Balance Dec 31	44,823	5,840	0
2018/2019/2020 Budget Authority Amount	47,512	55,983	22,840

Adopted Budget Electric	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	120,478	115,708	51,230
Receipts:			
Charges to Customers	132,154	132,000	132,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>132,154</b>	<b>132,000</b>	<b>132,000</b>
<b>Resources Available:</b>	<b>252,632</b>	<b>247,708</b>	<b>183,230</b>
Expenditures:			
Salaries & Wages	13,283	14,000	14,000
Employee Benefits	4,939	5,000	5,000
Contractual	7,279	15,000	15,000
Supplies	8,228	15,000	15,000
Purchased Electricity	92,877	93,000	95,000
Insurance			
Equipment	4,170	5,000	5,000
Legal Fees		500	500
Mileage	1,148	1,500	1,500
Capital Improvements		35,478	22,230
Transfer to Special Highway	5,000	7,000	5,000
Transfer to General			
Transfer to Capital Improv. Reserve		5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>136,924</b>	<b>196,478</b>	<b>183,230</b>
Unencumbered Cash Balance Dec 31	115,708	51,230	0
2018/2019/2020 Budget Authority Amount	226,803	197,478	183,230

CPA Summary

City of Muscotah

**NON-BUDGETED FUNDS**

2020

*(Only the actual budget year for 2018 is to be shown)*

**Non-Budgeted Funds**

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Water Reserve</b>		<b>Electric Reserve</b>		<b>Capital Improvements</b>		<b>0</b>		<b>0</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	13,524	Cash Balance Jan 1	11,773	Cash Balance Jan 1	34,324	Cash Balance Jan 1		Cash Balance Jan 1		59,621
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	20	Interest	17							
Total Receipts	20	Total Receipts	17	Total Receipts	0	Total Receipts	0	Total Receipts	0	37
Resources Available:	13,544	Resources Available:	11,790	Resources Available:	34,324	Resources Available:	0	Resources Available:	0	59,658
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	13,544	Cash Balance Dec 31	11,790	Cash Balance Dec 31	34,324	Cash Balance Dec 31	0	Cash Balance Dec 31	0	59,658
										59,658

\*\* Note: These two block figures should agree.

CPA Summary
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2020

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Muscotah**  
will meet on July 8, 2019 at 7:00 PM at City Hall for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	39,696	15.105	56,250	15.710	80,784	9,413	18.126
Special Highway	7,339		13,471		11,935		
Water	35,639		53,650		67,011		
Sewer	10,699		55,983		22,840		
Electric	136,924		196,478		183,230		
Non-Budgeted Funds							
Totals	230,297	15.105	375,832	15.710	365,800	9,413	18.126
Less: Transfers	5,000		12,000		10,000		
Net Expenditure	225,297		363,832		355,800		
Total Tax Levied	9,036		9,183		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	598,219		584,549		519,322		

Outstanding Indebtedness,

	2017	2018	2019
January 1,			
G.O. Bonds	222,000	218,000	214,000
Lease Purchase Principal	0	0	0
Total	222,000	218,000	214,000

\*Tax rates are expressed in mills

**Debbie Liggatt**

City Official Title: Clerk

City of Muscotah

2020

**2020 Neighborhood Revitalization Rebate**

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2019 July 1 Valuation: 519,322

Valuation Factor: 519.322

Neighborhood Revitalization Subj to Rebate: 23,594

Neighborhood Revitalization factor: 23.594

\*\*This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.