2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 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	123,743	10,669	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	21,819		
Water		7	80,790		
Sewer		8	61,221		
Electric		8	261,549		
Non-Budgeted Funds		9			
Totals		xxxxxx	549,122	10,669	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	14.267
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

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

Date Attested:_____ 2025

County Clerk

Governing Body

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 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	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	123,743	10,669	14.417
Debt Service	10-113				
Library	12-1220				
Special Highway		7	21,819		
Water		7	80,790		
Sewer		8	61,221		
Electric		8	261,549		
Non-Budgeted Funds		9			
Totals		xxxxxx	549,122	10,669	14.417
Budget Hearing Notice		10			County Clerk's Use On
Combined Rate and Budget Hearing Notice		10			739,984
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	14.267
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Carolyn Brock

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

Date Attested: November 1, 2025

Susan Flannigan
County Clerk

Governing Body

City of Muscotah

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	10,669	2,183	64	208	0	3
Debt Service						
Library						
TOTAL	10,669	2,183	64	208	0	3

County Treas Motor Vehicle Estimate 2,183

County Treas Recreational Vehicle Estimate 64

County Treas 16/20M Vehicle Estimate 208

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 3

Motor Vehicle Factor 0.20461

Recreational Vehicle Factor 0.00600

16/20 Vehicle Factor 0.01950

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00028

City of Muscotah 2026

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
Sewer	Capital Improv Reserve				12-825d
General	Electric	-	-	-	12-825d
Electric	Capital Improv Reserve				12-825d
Electric Reserve	Electric	-			12-825d
Capital Improv Reserve	Electric				12-825d
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Muscotah 2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
series 2010	12/16/2010	12/29/2050	3.00	240,000	189,000	Dec	Dec	5,670	5,000	5,520	5,000
Total G.O. Bonds					**189,000**			**5,670**	**5,000**	**5,520**	**5,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**189,000**			**5,670**	**5,000**	**5,520**	**5,000**

City of Muscotah 2026

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 2025	Payments Due 2025	Payments Due 2026
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 2026

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	106,060	119,924	90,269
Receipts:			
Ad Valorem Tax	13,665	10,669	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		2,840	2,183
Recreational Vehicle Tax		136	64
16/20M Vehicle Tax		251	208
Commercial Vehicle Tax			0
Watercraft Tax		4	3
Gross Earning (Intangible) Tax		230	232
LAVTR			0
City and County Revenue Sharing			0
Cash Adjustment (annual report)	964		
Compensating Use Tax		0	0
Local Sales Tax		0	0
Franchise Tax	1,897	3,000	3,000
Hall Rent	1,180	1,200	1,200
Utility Deposits/Hook-Up Charges	600	1,500	1,500
Sales Tax Charges	2,969	3,000	3,000
Late Charges	2,048	1,800	1,800
Trash	5,332	5,350	5,350
Return Check & Fees		400	400
Insurance Dividends	1,210	1,000	1,000
Cost of RNR Mailer			
State of Kansas-Set-off Collections	657		
Transfer from Electric			
Clean-up reimbursement			
Sale of Real Estate	3,160		
Donations			
Interest on Idle Funds	3,130	3,000	3,000
Neighborhood Revitalization Rebate		-135	-135
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**36,812**	**34,245**	**22,805**
Resources Available:	**142,872**	**154,169**	**113,074**
Expenditures:			
Salaries & Wages	25	2,000	2,000
Employee Benefits	16	1,000	1,000
Contracts	4,712	7,500	7,500
Supplies	5,579	10,000	10,000
Real Estate Taxes		50	50
Sales Tax Paid on Utilities Collected	2,946	3,500	3,500
Legal Fees		2,000	2,000
Trash	2,352	2,500	2,500
Dues	341	500	500
Donations		3,300	1,000
Liability Insurance	3,774	4,000	5,000
Returned Checks & Fees	214	500	500
Budget & Publications	200	550	550
Fire Protection Fees	800	800	800
City Council Fees	1,200	1,500	1,500
Utility Deposit Returns	630	500	500
Capital Outlay			69,143
Sales Tax to County Treasurer			
Equipment		18,000	10,000
Mileage	59	700	700
Street Repairs	100	5,000	5,000
Halll Cleaning			
Condemn Project			
Transfer to Electric			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**22,948**	**63,900**	**123,743**
Unencumbered Cash Balance Dec 31	119,924	90,269	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	106,571	143,146	123,743
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	123,743
		Tax Required	10,669
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**10,669**

CPA Summary

City of Muscotah 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	15,155	15,759	17,289
Receipts:			
State of Kansas Gas Tax	4,187	4,530	4,530
County Transfers Gas		0	0
Sale of Materials	100		
Cash Adjustment (annual report)	-966		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,321**	**4,530**	**4,530**
Resources Available:	**18,476**	**20,289**	**21,819**
Expenditures:			
Street Repair and Maint	0	3,000	21,819
Gravel	1,642		
Contract Hauling	1,075		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,717**	**3,000**	**21,819**
Unencumbered Cash Balance Dec 31	15,759	17,289	0
2024/2025/2026 Budget Authority Amoun	19,921	4,520	21,819

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	35,505	36,860	28,790
Receipts:			
Charges to Customers	50,244	52,000	52,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**50,244**	**52,000**	**52,000**
Resources Available:	**85,749**	**88,860**	**80,790**
Expenditures:			
Salaries & Wages	5,830	6,000	6,000
Employee Benefits	1,394	1,500	1,500
Contract Labor	12,025	15,000	15,000
Supplies	10,433	8,000	8,000
Contractors Cert. Operator	3,000	5,000	5,000
Water Protection Fees	300	500	500
Equipment		2,000	5,000
Water Certification		500	500
Testing	312	1,200	1,200
Refunds			
Membership Fees			
Legal Fees/Publications	95	500	500
Insurance	3,278	3,600	4,000
Mileage	1,340	1,600	1,600
Bond Payment	10,820	10,670	10,520
Capital Improvements		4,000	21,470
Miscellaneous	62		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**48,889**	**60,070**	**80,790**
Unencumbered Cash Balance Dec 31	36,860	28,790	0
2024/2025/2026 Budget Authority Amoun	66,269	70,785	80,790

CPA Summary 2022 Increasing rates for tower maintenance

City of Muscotah 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	43,164	43,071	34,721
Receipts:			
Charges to Customers	24,313	26,500	26,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**24,313**	**26,500**	**26,500**
Resources Available:	**67,477**	**69,571**	**61,221**
Expenditures:			
Salaries & Wages	5,290	6,000	6,000
Employeee Benefits	1,387	1,500	1,500
Contract Cert Operator	3,000	3,000	3,000
Contractual	4,593	10,000	10,000
Equipment		3,000	3,000
Supplies	4,906	3,000	3,000
Chemicals		2,000	2,000
Permits	235	250	250
Sewer Analysis	1,449	1,200	1,200
Certification		500	500
Legal Fees/Publications	86	200	200
Insurance	3,277	3,700	4,000
Returned Checks/Fees	50		
Mileage	133	500	500
Transfer to Capital Improvements			
Capital Outlay			26,071
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**24,406**	**34,850**	**61,221**
Unencumbered Cash Balance Dec 31	43,071	34,721	0
2024/2025/2026 Budget Authority Amoun	48,044	63,494	61,221

Adopted Budget **Electric**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	72,175	96,799	71,549
Receipts:			
Charges to Customers	179,441	190,000	190,000
Transfer from General			
Transfer from Capital Improvement			
Transfer from Electric Reserve			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**179,441**	**190,000**	**190,000**
Resources Available:	**251,616**	**286,799**	**261,549**
Expenditures:			
Salaries & Wages	5,051	6,000	6,000
Employeee Benefits	1,405	1,450	1,450
Contractual	11,886	15,000	15,000
Supplies	6,508	12,000	12,000
Purchased Electricity	125,998	170,000	170,000
Insurance	3,277	3,700	3,700
Returned Checks/Fees	378	100	100
Equipment		5,000	51,299
Legal Fees/Publications	95	500	500
Mileage	219	1,500	1,500
Capital Improvements			
Transfer to Special Highway			
Transfer to General			
Transfer to Capital Improv. Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**154,817**	**215,250**	**261,549**
Unencumbered Cash Balance Dec 31	96,799	71,549	0
2024/2025/2026 Budget Authority Amoun	208,283	246,342	261,549

CPA Summary

City of Muscotah **NON-BUDGETED FUNDS** 2026

(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:		
Water Reserve		**Electric Reserve**		**Capital Improvements**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	14,038	Cash Balance Jan 1	12,260	Cash Balance Jan 1	12,786	Cash Balance Jan 1	0	Cash Balance Jan 1		39,084
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	678	Interest pr yr	142	Demo Reimbursemen						
		Interest	333	TR from Electric						
				TR from Sewer						
Total Receipts	678	Total Receipts	475	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,153
Resources Available:	14,716	Resources Available:	12,735	Resources Available:	12,786	Resources Available:	0	Resources Available:	0	40,237
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Hall Addition						
				Condemn Project						
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	14,716	Cash Balance Dec 31	12,735	Cash Balance Dec 31	12,786	Cash Balance Dec 31	0	Cash Balance Dec 31	0	40,237 **
										40,237 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of

City of Muscotah

will meet on July 14, 2025 at 7;00 PM at City Hall, 604 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of Current Year Estimate for 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 for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Estimate Tax Rate*
General	22,948	16.226	63,900	15.142	123,743	10,669	14.266
Special Highway	2,717		3,000		21,819		
Water	48,889		60,070		80,790		
Sewer	24,406		34,850		61,221		
Electric	154,817		215,250		261,549		
Reserves ARPA							
Totals	253,777	16.226	377,070	15.142	549,122	10,669	14.266
						*Revenue Neutral Rate***	*14.267*
Less: Transfers	0		0		0		
Net Expenditure	253,777		377,070		549,122		
Total Tax Levied	10,669		10,669		xxxxxxxxxxxxxxxxx		
Assessed Valuation	657,533		704,626		747,863		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	198,000	194,000	189,000
Lease Purchase Principal	0	0	0
Total	198,000	194,000	189,000

*Tax rates are expressed in mills

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

Debbie Liggatt

City Official Title: Clerk

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;

_____ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 14.266. The date of our hearing is 0 at 0 and will be held at City Hall, , 604 Kansas Ave, Muscotah, Kansas.

*Copy of "Notice of Hearing" from budget must be attached to the form when submitted to the County Clerk(s)

XXXXX No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2025.

WITNESS my hand and official seal on _____, 2025.

(Seal)

_____
Clerk or Officer of Governing Body

2026 Neighborhood Revitalization Rebate

Budgeted Funds for 2026	2025 Ad Valorem before Rebate**	2025 Mil Rate before Rebate	Estimate 2026 NR Rebate
General			0
Debt Service			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2025 July 1 Valuation: 747,863

Valuation Factor: 747.863

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

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