STATE OF KANSAS
CITY OF MOSCOW
2026

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 2026; AND (3) THE AMOUNT OF 2025 AD VALOREM TAX ARE WITHIN STATUTORY LIMITATIONS FOR THE 2026 BUDGET.

			2025 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)
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	236,870	85,717	
ECONOMIC DEVELOPMENT	19-402	5	2,962	760	
SPECIAL HIGHWAY	14-535	6	24,787		
WATER UTILITY		7	166,177		
UTILITY RESERVE		8	86,892		
SEWER UTILITY		9	67,675		
TRASH REVENUE		10	79,688		
EQUIPMENT MAINTENANCE	12-1-117	11	33,367		
TOTALS			698,418	86,477	
BUDGET HEARING NOTICE					County Clerk's Use Only
COMBINED RATE - BUDGET HEARING NOTICE		13			NOV 1, 2025 TOTAL ASSESSED VALUATION
RNR HEARING NOTICE					
NEIGHBORHOOD REVITALIZATION REBATE					

Revenue Neutral Rate: 75.029

Does budget require a resolution to exceed the Revenue Neutral Rate? YES

Assisted by:
HAY, RICE & ASSOCIATES, CHTD.
Address:
PO BOX 2707
LIBERAL, KS 67905-2707
Email:
DUSTIN@HAYRICE.COM

William Bell
Cary Roland
Tom Lynch
Mohamed Rajo
Jim Lawhirter

Governing Body

Attest: 9-11-25 (1)
County Clerk

COUNTY CLERK SEAL STEVENS COUNTY KANSAS

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

2025 BUDGETED FUND NAMES	AD VALOREM LEVY TAX YEAR 2025	COUNTY TREASURER'S ESTIMATE FOR YEAR 2025			
		MVT	RVT	16/20M VEH TAX	COMM VEH
GENERAL	78,664	21,151	380	387	229
ECONOMIC DEVELOPMENT	760	204	4	4	2
TOTAL	79,424	21,355	384	391	231

0.268873
MVT FACTOR

0.004835
RVT FACTOR

0.004923
16/20M FACTOR

0.002908
COMM VEH

SCHEDULE OF TRANSFERS

FUND TRANSFERRED FROM:	FUND TRANSFERRED TO	2024 AMOUNT	2025 AMOUNT	2026 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	0	10,000	10,000	12-1,117
TRASH UTILITY	WATER UTILITY	10,000	0	0	12-1,117
		30,000	30,000	30,000	

STATE OF KANSAS
CITY OF MOSCOW
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 ON 1/1/2025	PAYMENTS DUE 2025	PAYMENTS DUE 2026
NONE				NONE			
				0	0	0	0

STATE OF KANSAS
CITY OF MOSCOW
2026

STATEMENT OF INDEBTEDNESS

TYPE OF DEBT	ISSUE DATE	INT RATE %	AMOUNT ISSUED	AMOUNT OF OUTSTAND. 1/1/2025	DATE DUE		AMOUNT DUE 2025		AMOUNT DUE 2026	
					INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL
OTHER:										
REVENUE BONDS										
KDHE - SEWER PONDS	11/29/2016	1.81%	566,106	398,383	2-28,8-31	2-28,8-31	7,093	26,302	6,615	26,780
TOTAL				398,383			7,093	26,302	6,615	26,780

STATE OF KANSAS
CITY OF MOSCOW
2026

ADOPTED BUDGET

GENERAL FUND	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	64,502	54,348	36,706
RECEIPTS			
AD VALOREM TAX	72,362	78,664	XXXXXXXXXXXXXX
DELINQUENT TAX	1,000	1,000	1,000
MOTOR VEHICLE TAX	19,923	17,322	21,151
RECREATIONAL VEHICLE TAX	372	395	380
16/20 M VEHICLE TAX	279	325	387
COMMERCIAL VEHICLE TAX	148	552	229
COMPENSATING USE TAX	28,501	20,000	20,000
LOCAL SALES TAX	54,829	50,000	50,000
FRANCHISE TAX	13,509	12,000	13,000
LICENSES	150	150	150
PERMITS	797	500	500
ROYALTIES	1,000	1,000	1,000
MUNICIPAL COURT FEES	0	1,000	500
DIVIDENDS - CAPITAL CREDITS	2,741	2,800	2,500
REFUNDS AND REIMBURSEMENTS	6,756	2,000	3,000
INTEREST ON IDLE FUNDS	593	150	150
MISCELLANEOUS	448	500	500
DONATIONS	0	0	0
TOTAL RECEIPTS	203,408	188,358	114,447
RESOURCES AVAILABLE	267,910	242,706	151,153

ADOPTED BUDGET

GENERAL FUND - CONT'D	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
RESOURCES AVAILABLE	267,910	242,706	151,153
EXPENDITURES:			
SALARIES & WAGES	80,259	75,000	80,000
EMPLOYEE BENEFITS	38,461	30,000	35,000
UTILITIES	7,751	8,000	8,500
REPAIRS & MAINTENANCE	11,505	12,000	28,870
SUPPLIES	23,876	20,000	20,000
INSURANCE	13,616	13,000	13,000
STREET LIGHTING	11,033	11,000	12,000
PROFESSIONAL FEES	6,160	7,000	8,000
MOWING & NOXIOUS WEED	720	1,000	2,000
OFFICE EXPENSE	1,334	4,000	5,000
PROPERTY & SALES TAX	322	500	500
DUES, FEES AND ADVERTISING	4,768	5,000	5,000
MUNICIPAL COURT EXPENSE	0	1,000	500
DONATIONS	2,106	2,000	2,000
TRAINING, TRAVEL, CONTINUING ED	194	2,000	2,000
4TH OF JULY	550	1,000	1,000
EQUIPMENT RENT	0	2,500	2,500
MISCELLANEOUS	907	1,000	1,000
TRANSFER TO EQUIP/MAINT RESERVE	10,000	10,000	10,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	213,562	206,000	236,870
UNENCUMBERED CASH BALANCE, DECEMBER 31	54,348	36,706	XXXXXXXXXXXXXXX
		NON-APPROPRIATED BALANCE	
		TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE	236,870
		TAX REQUIRED	85,717
		DELINQUENCY COMPUTATION	0
		AMOUNT OF 2025 AD VALOREM TAX	85,717

STATE OF KANSAS
CITY OF MOSCOW
2026

ADOPTED BUDGET

ECONOMIC DEVELOPMENT	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	1,130	2,048	1,988
RECIEPTS:			
AD VALOREM TAX	704	760	XXXXXXXXXXXXXX
DELINQUENT TAX	0	0	0
MOTOR VEHICLE TAX	205	168	204
RECREATIONAL VEHICLE TAX	4	4	4
16/20 M VEHICLE TAX	3	3	4
COMMERCIAL VEHICLE TAX	2	5	2
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	918	940	214
RESOURCES AVAILABLE	2,048	2,988	2,202
EXPENDITURES:			
ECONOMIC DEVELOPMENT	0	1,000	2,962
CAPITAL OUTLAY			
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	0	1,000	2,962
UNENCUMBERED CASH BALANCE, DECEMBER 31	2,048	1,988	XXXXXXXXXXXXXX
		NON-APPROPRIATED BALANCE	
		TOTAL EXPENDITURES AND NON-APPROPRIATED BALANCE	2,962
		TAX REQUIRED	760
		DELINQUENCY COMPUTATION	
		AMOUNT OF 2025 AD VALOREM TAX	760

STATE OF KANSAS
CITY OF MOSCOW
2026

ADOPTED BUDGET

SPECIAL HIGHWAY	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	6,343	9,787	15,787
RECIEPTS:			
STATE OF KANSAS GAS TAX	7,145	9,000	9,000
COUNTY TRANSFERS GAS			
DONATIONS			
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	7,145	9,000	9,000
RESOURCES AVAILABLE	13,488	18,787	24,787
EXPENDITURES:			
STREET REPAIR AND MAINTENANCE	3,701	3,000	24,787
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	3,701	3,000	24,787
UNENCUMBERED CASH BALANCE, DECEMBER 31	9,787	15,787	0

STATE OF KANSAS
CITY OF MOSCOW
2026

ADOPTED BUDGET

WATER UTILITY	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	40,094	46,177	56,677
RECIEPTS:			
CHARGES TO CUSTOMERS - WATER	92,092	100,000	105,000
MISCELLANEOUS	1,653	1,500	1,500
CONNECTION FEES	3,000	3,000	3,000
TRANSFER FROM TRASH UTILITY	10,000	0	0
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	106,745	104,500	109,500
RESOURCES AVAILABLE	146,839	150,677	166,177
EXPENDITURES:			
SALARIES AND WAGES	23,971	25,000	20,000
PAYROLL TAX AND EMPLOYEE BENEFITS	0	0	4,500
REPAIRS AND MAINTENANCE	38,636	20,000	30,000
UTILITIES	13,387	15,000	15,000
AUTO EXPENSE	0	1,000	1,000
INSURANCE DUES & FEES	6,985	7,000	7,000
PROFESSIONAL FEES	1,695	2,000	3,000
EQUIPMENT AND IMPROVEMENTS	2,975	3,000	62,677
MISCELLANEOUS	680	1,000	3,000
SUPPLIES	12,333	10,000	10,000
TRANSFER TO UTILITY RESERVE	0	10,000	10,000
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	100,662	94,000	166,177
UNENCUMBERED CASH BALANCE, DECEMBER 31	46,177	56,677	0

ADOPTED BUDGET

UTILITY RESERVE	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	41,892	51,892	66,892
RECIEPTS:			
TRANSFER IN	10,000	20,000	20,000
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	10,000	20,000	20,000
RESOURCES AVAILABLE	51,892	71,892	86,892
EXPENDITURES:			
EQUIPMENT AND IMPROVEMENTS	0	5,000	86,892
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	0	5,000	86,892
UNENCUMBERED CASH BALANCE, DECEMBER 31	51,892	66,892	0

STATE OF KANSAS
CITY OF MOSCOW
2026

ADOPTED BUDGET

SEWER UTILITY	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	28,675	7,570	1,175
RECIEPTS:			
CHARGES TO CUSTOMERS - SEWER	58,277	60,000	65,000
MISCELLANEOUS	0	1,500	1,500
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	58,277	61,500	66,500
RESOURCES AVAILABLE	86,952	69,070	67,675
EXPENDITURES:			
SALARIES AND WAGES	21,700	20,000	20,000
PAYROLL TAX AND EMPLOYEE BENEFITS	0	2,500	2,500
REPAIRS AND MAINTENANCE	14,938	1,500	1,780
UTILITIES	2,931	2,000	1,500
OFFICE EXPENSE	0	500	500
INSURANCE DUES & FEES	6,418	6,500	5,000
PROFESSIONAL FEES	0	0	500
EQUIPMENT AND IMPROVEMENTS	0	0	1,000
MISCELLANEOUS	0	500	500
SUPPLIES	0	1,000	1,000
KDHE DEBT PAYAMENT	33,395	33,395	33,395
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	79,382	67,895	67,675
UNENCUMBERED CASH BALANCE, DECEMBER 31	7,570	1,175	0

STATE OF KANSAS
CITY OF MOSCOW
2026

ADOPTED BUDGET

TRASH UTILITY	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	11,454	9,938	14,688
RECIEPTS:			
CHARGES TO CUSTOMERS - TRASH	63,277	65,000	65,000
MISCELLANEOUS	0	0	0
DOES MISCELLANEOUS EXCEED 10% OF TOAL RECEIPTS			
TOTAL RECEIPTS	63,277	65,000	65,000
RESOURCES AVAILABLE	74,731	74,938	79,688
EXPENDITURES:			
SALARIES AND WAGES	0	1,000	1,000
PAYROLL TAX AND EMPLOYEE BENEFITS	0	250	250
COLLECTION EXPENSE	44,793	45,000	45,000
INSURANCE DUES & FEES	0	500	2,000
EQUIPMENT AND IMPROVEMENTS	0	2,500	19,438
PROFESSIONAL FEES	0	1,000	2,000
TRANSFER TO UTILITY RESERVE	10,000	10,000	10,000
TRANSFER TO WATER UTILITY	10,000	0	0
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	64,793	60,250	79,688
UNENCUMBERED CASH BALANCE, DECEMBER 31	9,938	14,688	0

STATE OF KANSAS
CITY OF MOSCOW
2026

ADOPTED BUDGET

EQUIPMENT/MAINTENANCE RESERVE	PRIOR YEAR ACTUAL 2024	CURRENT YEAR ESTIMATE 2025	PROPOSED BUDGET YEAR 2026
UNENCUMBERED CASH BALANCE, JANUARY 1	21,367	18,367	23,367
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	31,367	28,367	33,367
EXPENDITURES:			
EQUIPMENT AND IMPROVEMENTS	13,000	5,000	33,367
DOES MISCELLANEOUS EXCEED 10% OF TOTAL EXPENDITURES			
TOTAL EXPENDITURES	13,000	5,000	33,367
UNENCUMBERED CASH BALANCE, DECEMBER 31	18,367	23,367	0

STATE OF KANSAS
CITY OF MOSCOW
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

THE GOVERNING BODY OF
THE CITY OF MOSCOW
STEVENS COUNTY
WILL MEET ON THE 10TH DAY OF SEPTEMBER, 2025 AT 6:30 PM, AT THE CITY OFFICES
AT 125 MAIN STREET IN MOSCOW, KS FOR THE PURPOSE OF HEARING AND ANSWERING OBJECTIONS OF
TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS, THE AMOUNT OF TAX TO BE LEVIED AND THE REVENUE NEUTRAL RATE
DETAILED BUDGET INFORMATION IS AVAILABLE AT MOSCOW CITY HALL AND WILL BE AVAILABLE AT THIS HEARING.

BUDGET SUMMARY

PROPOSED BUDGET 2026 EXPENDITURES AND AMOUNT OF 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.

	2024		2025		PROPOSED BUDGET 2026		
FUND	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	EXPENDITURES	AMOUNT OF 2025 AD VALOREM TAX	EST TAX RATE*
GENERAL	213,562	76.89	206,000	75.96	236,870	85,717	80.974
ECNOMIC DEVELOPMENT	0	0.75	1,000	0.73	2,962	760	0.718
SPECIAL HIGHWAY	3,701		3,000		24,787		
WATER UTILITY	100,662		94,000		166,177		
WATER UTILITY RESERVE	0		5,000		86,892		
SEWER UTIL;ITY	79,382		67,895		67,675		
TRASH SERVICE	64,793		60,250		79,688		
EQUIP/MAINT RESERVE	13,000		5,000		33,367		
SPECIAL PARKS AND RECREAT	0		0		0		
TOTALS	475,100	77.64	442,145	76.69	698,418	86,477	81.692
					Revenue Neutral Rate**		75.029
LESS: TRANSFERS	(30,000)		(30,000)		(30,000)		
NET EXPENDITURES	445,100		412,145		668,418		
TOTAL TAX LEVIED	79,036		79,424		XXXXXXXXXXX		
ASSESSED VALUATION	1,028,356		1,035,633		1,058,577		

OUTSTANDING INDEBTEDNESS, JANUARY 1,

	2023	2024	2025
OTHER -SEWER PROJECT	449,588	424,216	398,383
			0
TOTAL	449,588	424,216	398,383

*TAX RATES ARE EXPRESSED IN MILLS.
**REVENUE NEUTRAL RATE AS DEFINED BY KSA 79-2988

CLERK

Roll Call Vote

A Roll Call Vote of the City of Moscow, Kansas To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 10, 2025

Resolution No. 2025-03

Governing Body Member	Yes	No	No Vote
Jon Lund	X		
Cary Roland	X		
Nate Roland	X		
Jim Rawlins	X		
Marivel Rojo	X		
TOTAL			

Certified:

Antonia Kraft

Resolution No. 2025-03

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 75.029 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 September 10, 2025 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 75.029 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 10th day of September, 2025 and **SIGNED** by the Mayor.

William Bell
Mayor

Attested:

Antonia Mauser
City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF MOSCOW, HEREBY NOTIFIES THE STEVENS COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 81.692. The date of our hearing is September 10, 2025 at 6:30 PM and will be held at 125 Main Street in Moscow, Kansas.

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

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before 5:00 PM on October 1, 2025.

WITNESS my hand and official seal on July 14th, 2025.

(Seal)

Antonia Nafzger

Clerk or Officer of Governing Body

AFFIDAVIT OF PUBLICATIONS

STATE OF KANSAS, STEVENS COUNTY, ss
Faith Publishing LLC, being first duly sworn, deposes and says: That they are Publisher of the Hugoton Hermes, a weekly newspaper printed in the State of Kansas, and ...l circulation in Stevens County, ...d circulation on a weekly basis in ...and that said newspaper is not a ...l publication.
...kly, published at least weekly 50 ...ublished continuously and unin- ...nd state for a period of more than ...ublication of said notice; and has ...ffice of Hugoton in Said County

... is a true copy thereof and was ...d entire issue of said newspaper ...ive weeks, the first publication ...esaid on the day of

...21, 2025, with ...ing made on the following dates:

..., 20...

..., 20...

...nget

...efore me this

...21, 2025

...n McDaniels

...ry Public

...PUBLIC - State of Kansas ...AY L. McDANIELS ...ppt. Exp.

April 22, 2026

.....$ 141.75

.....$

.....$ 141.75

Approved this _____ day of

_____, 20_____

_____

Judge

PUBLIC NOTICE

(First published in The Hugoton Hermes, Thursday, August 21, 2025) 1t

STATE OF KANSAS
CITY OF MOSCOW
2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

THE GOVERNING BODY OF
THE CITY OF MOSCOW
STEVENS COUNTY
WILL MEET ON THE 10TH DAY OF SEPTEMBER, 2025 AT 6:30 PM, AT THE CITY OFFICES
AT 125 MAIN STREET IN MOSCOW, KS FOR THE PURPOSE OF HEARING AND ANSWERING OBJECTIONS OF
TAXPAYERS RELATING TO THE PROPOSED USE OF ALL FUNDS, THE AMOUNT OF TAX TO BE LEVIED AND THE REVENUE NEUTRAL RATI
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	2024		2025		PROPOSED BUDGET 2026		
FUND	PRIOR YEAR ACTUAL EXPENDITURES	ACTUAL TAX RATE*	CURRENT YEAR ESTIMATE OF EXPENDITURES	ACTUAL TAX RATE*	EXPENDITURES	AMOUNT OF 2025 AD VALOREM TAX	EST TAX RATE*
GENERAL	213,562	76.89	206,000	75.96	236,870	85,717	80.974
ECNOMIC DEVELOPMENT	0	0.75	1,000	0.73	2,962	760	0.718
SPECIAL HIGHWAY	3,701		3,000		24,787		
WATER UTILITY	100,662		94,000		166,177		
WATER UTILITY RESERVE	0		5,000		86,892		
SEWER UTILITY	79,382		67,895		67,675		
TRASH SERVICE	64,793		60,250		79,688		
EQUIP/MAINT RESERVE	13,000		5,000		33,367		
SPECIAL PARKS AND RECREAT	0		0		0		
TOTALS	475,100	77.64	442,145	76.69	698,418	86,477	81.692
					Revenue Neutral Rate**		75.029
LESS: TRANSFERS	(30,000)		(30,000)		(30,000)		
NET EXPENDITURES	445,100		412,145		668,418		
TOTAL TAX LEVIED	79,036		79,424		XXXXXXXXXXX		
ASSESSED VALUATION	1,028,356		1,035,633		1,058,577		

OUTSTANDING INDEBTEDNESS, JANUARY 1,

	2023	2024	2025
OTHER -SEWER PROJECT	449,588	424,216	398,383
			0
TOTAL	449,588	424,216	398,383

*TAX RATES ARE EXPRESSED IN MILLS.
**REVENUE NEUTRAL RATE AS DEFINED BY KSA 79-2988

Anton Nelson
CLERK