

2012

CERTIFICATE

To the Clerk of Stevens County, State of Kansas

We, the undersigned, officers of

City of Moscow

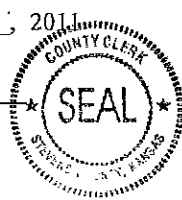
- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2012; and
 (3) the Amount(s) of Amount of 2011 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

		Page No.	2012 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	County Clerk's Use Only
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Fund	K.S.A.				
General	12-101a	7	167,849	42,551	50,915
Debt Service	10-113				
Economic Development	19-402	8	1,602	604	723
		8			
Special Highway		9	18,810		
Water Utility		9	228,182		
Water Utility Reserve		10	46,959		
Equip/Maint Reserve		10	34,270		
Totals		xxxxxx	497,672	43,155	51,638
Is an Ordinance required to be passed, published, and attached to the budget?			No		County Clerk's Use Only
Budget Summary		11			835730
Neighborhood Revitalization					Nov 1, 2011 Total Assessed Valuation

Assisted by:
 Sarah L. Miller, CPA

Address:
 105 E. 11th Street
 Liberal, KS 67901

Date Attested: August 11, 2011
 Sam Benseal
 County Clerk



Bonnie
Donna Lee Lund
Brigitte D. Suedgeest
Lynne Saepp
Denise Shoff
 William Bell
 Governing Body

City of Moscow

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Computation to Determine Limit for 2012

	Amount of Levy
1. Total Tax Levy Amount in 2011 Budget	+ \$ <u>42,698</u>
2. Debt Service Levy in 2011 Budget	- \$ <u>0</u>
3. Tax Levy Excluding Debt Service	\$ <u>42,698</u>
 2011 Valuation Information for Valuation Adjustments:	
4. New Improvements for 2011 :	+ <u>7,551</u>
5. Increase in Personal Property for 2011 :	
5a. Personal Property 2011	+ <u>45,191</u>
5b. Personal Property 2010	- <u>43,939</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>1,252</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2011 :	
6a. Real Estate	+ <u>0</u>
6b. State Assessed	+ <u>0</u>
6c. New Improvements	- <u>0</u>
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ <u>0</u>
7. Valuation of Property that has Changed in Use during 2011 :	+ <u>0</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>8,803</u>
9. Total Estimated Valuation July 1, 2011	<u>830,714</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>821,911</u>
11. Factor for Increase (8 divided by 10)	<u>0.01071</u>
12. Amount of Increase (11 times 3)	+ \$ <u>457</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u><u>43,155</u></u>
14. Debt Service Levy in this 2012 Budget	<u>0</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u><u>43,155</u></u>

If the 2012 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax & Slider

Budgeted Funds for 2011	Budget Tax Levy Amt for 2010	Allocation for Year			
		MVT	RVT	16/20M Veh	Slider
General	42,100	12,191	677	195	0
Debt Service					
Economic Development	598	173	10	3	0
TOTAL	42,698	12,364	687	198	0

County Treas Motor Vehicle Estimate	<u>12,364</u>			
County Treasurers Recreational Vehicle Estimate		<u>687</u>		
County Treasurers 16/20M Vehicle Estimate			<u>198</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.28957</u>			
Recreational Vehicle Factor		<u>0.01609</u>		
16/20 Vehicle Factor			<u>0.00464</u>	
Slider Factor				<u>0.00000</u>

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Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2010	Current Amount for 2011	Proposed Amount for 2012	Transfers Authorized by Statute
General	Equip/Maint Reserve	5,000	10,000	10,000	12-1,117
General	Water Utility Reserve	10,000	10,000	10,000	12-1,117
Water Utility	Water Utility Reserve	10,000	10,000	10,000	12-825d
	Totals	25,000	30,000	30,000	
	Adjustments*				
	Adjusted Totals	25,000	30,000	30,000	

*Note: Adjustments are required only if the transfer is being made in 2011 and/or 2012 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2011	Date Due		Amount Due 2011		Amount Due 2012	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
J. Mothes - Water Rights	06/10/09	07/15/14	4.50	60,000	44,344	Monthly	Monthly	1,756	11,667	1,224	12,199
Total Other					44,344			1,756	11,667	1,224	12,199
Total Indebtedness					44,344			1,756	11,667	1,224	12,199

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	27,910	37,732	44,116
Receipts:			
Ad Valorem Tax	41,610	42,100	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	308	300	300
Motor Vehicle Tax	9,632	11,670	12,191
Recreational Vehicle Tax	590	939	677
16/20M Vehicle Tax	160	175	195
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider			0
Local Alcoholic Liquor	1,555	2,000	2,409
Dividend Income	2,639	3,000	3,000
Local Sales Tax	44,989	45,000	47,000
Franchise Tax	4,742	5,000	5,000
Licenses, Fees and Court Receipts	2,354	2,000	3,000
Royalties	2,745	3,000	3,000
Parks and Rec Income	1,556	2,000	2,410
Reimbursed Expenses	4,605		
In Lieu of Tax (IRB)			
Interest on Idle Funds	535	600	1,000
Miscellaneous	610	700	1,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	118,630	118,484	81,182
Resources Available:	146,540	156,216	125,298
Expenditures:			
Salaries & Wages	26,422	28,000	32,000
Payroll Taxes	2,075	2,500	3,200
Employee Benefits	11,969	12,000	14,000
Utilities	3,408	3,500	3,500
Repairs & Maintenance	5,407	5,500	14,000
Supplies	7,246	7,300	8,000
Insurance	3,733	4,000	4,000
Street Lighting	4,873	5,000	5,000
Professional Fees	8,988	9,000	10,000
Mowing & Noxious Weed	820	1,500	2,500
Office Expense	8,892	3,000	3,000
Property Tax	527	600	1,000
Dues, Fees & Advertising	2,693	2,700	3,000
Equipment	1,048	2,000	38,649
Storage	2,304	2,000	2,000
Donation	2,766	3,000	3,000
Training, Travel, Continuing Ed	637	500	1,000
Transfer to Equip/Maint Reserve	5,000	10,000	10,000
Transfer to Water Utility Reserve	10,000	10,000	10,000
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	108,808	112,100	167,849
Unencumbered Cash Balance Dec 31	37,732	44,116	XXXXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	124,638	119,593	XXXXXXXXXXXXXXXXXXXX
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			167,849
		Tax Required	42,551
Delinquent Comp Rate:	0.000		0
Amount of 2011 Ad Valorem Tax			42,551

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Economic Development			
Unencumbered Cash Balance Jan 1	835	816	807
Receipts:			
Ad Valorem Tax	610	598	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	5	5	5
Motor Vehicle Tax	149	171	173
Recreational Vehicle Tax	9	14	10
16/20M Vehicle Tax	3	3	3
Slider			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	776	791	191
Resources Available:	1,611	1,607	998
Expenditures:			
Economic Development	795	800	1,602
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	795	800	1,602
Unencumbered Cash Balance Dec 31	816	807	XXXXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	800	1,600	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,602
		Tax Required	604
Delinquent Comp Rate:	0.000		0
Amount of 2011 Ad Valorem Tax			604

Adopted Budget

Adopted Budget	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
0			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2010/2011 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.000		0
Amount of 2011 Ad Valorem Tax			0

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Special Highway	2010	2011	2012
Unencumbered Cash Balance Jan 1	2,975	7,830	12,510
Receipts:			
State of Kansas Gas Tax	6,299	6,180	6,300
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	6,299	6,180	6,300
Resources Available:	9,274	14,010	18,810
Expenditures:			
Street Repair and Maint	1,444	1,500	18,810
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	1,444	1,500	18,810
Unencumbered Cash Balance Dec 31	7,830	12,510	0
2010/2011 Budget Authority Amount:	20,953	7,995	

Adopted Budget	Prior Year Actual	Current Year Estimate	Proposed Budget Year
Water Utility	2010	2011	2012
Unencumbered Cash Balance Jan 1	24,089	42,182	56,182
Receipts:			
Charges to Customers	166,533	170,000	170,000
Grant Income	10,000		
Interest on Idle Funds			
Miscellaneous	4,673	1,000	2,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	181,206	171,000	172,000
Resources Available:	205,295	213,182	228,182
Expenditures:			
Salaries & Wages	27,649	34,000	36,000
Payroll Tax & Employee Benefits	2,115	7,000	8,000
Utilities	17,061	17,000	18,000
Repairs & Maintenance	18,506	10,000	19,000
System Maintenance	23,399	23,000	26,000
Auto Expense	2,159	3,000	3,000
Office Expense	1,993	1,500	2,000
Equipment	17,500	8,000	59,682
Insurance, Dues & Fees	8,993	9,000	10,000
Sewer & Trash	29,754	30,000	32,000
Professional Fees	2,897	3,000	3,000
Transfer to Water Utility Reserve	10,000	10,000	10,000
Miscellaneous	1,087	1,500	1,500
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	163,113	157,000	228,182
Unencumbered Cash Balance Dec 31	42,182	56,182	0
2010/2011 Budget Authority Amount:	171,536	172,553	

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility Reserve	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	19,805	26,382	26,959
Receipts:			
Transfer from General Fund	10,000	10,000	10,000
Transfer from Water Utility	10,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	20,000	20,000	20,000
Resources Available:	39,805	46,382	46,959
Expenditures:			
Lease/Purchase Monthly Payments	13,423	13,423	13,423
Equipment and Repairs		6,000	33,536
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	13,423	19,423	46,959
Unencumbered Cash Balance Dec 31	26,382	26,959	0
2010/2011 Budget Authority Amount:	34,664	26,382	

Adopted Budget Equip/Maint Reserve	Prior Year Actual 2010	Current Year Estimate 2011	Proposed Budget Year 2012
Unencumbered Cash Balance Jan 1	27,270	19,270	24,270
Receipts:			
Transfer from General	5,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	5,000	10,000	10,000
Resources Available:	32,270	29,270	34,270
Expenditures:			
Equipment	13,000	5,000	34,270
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	13,000	5,000	34,270
Unencumbered Cash Balance Dec 31	19,270	24,270	0
2010/2011 Budget Authority Amount:	13,670	33,600	

NOTICE OF BUDGET HEARING

The governing body of
City of Moscow
will meet on August 10, 2011 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 2012 Expenditures and Amount of Current Year Estimate for 2011 Ad Valorem Tax establish the maximum limits of the 2012 budget.

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

FUND	Prior Year Actual for 2010		Current Year Estimate for 2011		Proposed Budget for 2012		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2011 Ad Valorem Tax	Estimate Tax Rate*
General	108,808	49.443	112,100	50.822	167,849	42,551	51.222
Debt Service							
Economic Development	795	0.725	800	0.722	1,602	604	0.727
Special Highway	1,444		1,500		18,810		
Water Utility	163,113		157,000		228,182		
Water Utility Reserve	13,423		19,423		46,959		
Equip/Maint Reserve	13,000		5,000		34,270		
Totals	300,583	50.168	295,823	51.544	497,672	43,155	51.949
Less: Transfers	25,000		30,000		30,000		
Net Expenditure	275,583		265,823		467,672		
Total Tax Levied	42,698		42,698		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	852,562		821,127		830,714		

Outstanding Indebtedness,

January 1,	2009	2010	2011
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	55,498	44,344
Lease Purchase Principal	0	0	0
Total	0	55,498	44,344

*Tax rates are expressed in mills