2013

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 2013; and
(3) the Amount(s) of 2012 Ad Valorem Tax are within statutory limitations.

			2013 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	County Clerk's Use Only
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Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	**K.S.A.**				
General	12-101a	7	168,518	42,744	50,799
Debt Service	10-113				
Library	12-1220				
Economic Development	19-402	8	1,675	607	721
		8			
Special Highway		9	16,636		
Water Utility		9	269,971		
Water Utility Reserve		10	49,549		
Equip/Maint Reserve		10	30,270		
Special Parks and Recreation		11	2,500		
		11			
Totals		xxxxxx	539,119	43,351	51,520
Is an Ordinance required to be passed, published, and attached to the budget?				No	County Clerk's Use Only
Budget Summary		12			[illegible]
Neighborhood Revitalization					Nov 1, 2012 Total Assessed Valuation

Assisted by:
Sarah L. Miller, CPA

Address:
105 E. 11th Street
Liberal, KS 67901
Email:
sarahmillercpa@att.net

Date Attested: August 14, 2012

County Clerk

Governing Body

City of Moscow 2013

Computation to Determine Limit for 2013

						Amount of Levy
1. Total Tax Levy Amount in 2012 Budget					+ $	43,155
2. Debt Service Levy in 2012 Budget					- $	0
3. **Tax Levy Excluding Debt Service**					$	43,155
2012 Valuation Information for Valuation Adjustments:						
4. **New Improvements for 2012 :**			+	0		
5. **Increase in Personal Property for 2012 :**						
5a. Personal Property 2012	+	54,021				
5b. Personal Property 2011	-	50,207				
5c. Increase in Personal Property (5a minus 5b)			+	3,814		
				(Use Only if > 0)		
6. **Valuation of annexed territory for 2012 :**						
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 2012 :**			+	0		
8. **Total Valuation Adjustment** (Sum of 4, 5c, 6d &7)				3,814		
9. Total Estimated Valuation July 1, 2012		841,556				
10. **Total Valuation less Valuation Adjustment (9 minus 8)**				837,742		
11. Factor for Increase (8 divided by 10)				0.00455		
12. Amount of Increase (11 times 3)					+ $	196
13. **Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)**					$	43,351
14. **Debt Service Levy in this 2013 Budget**						0
15. **Maximum levy, including debt service, without an Ordinance (13 plus 14)**						43,351

If the 2013 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.

City of Moscow

2013

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

Budgeted Funds for 2012	Budget Tax Levy Amount for 2011	Allocation for Proposed Year 2013		
		MVT	RVT	16/20M Veh
General	42,551	11,949	655	192
Debt Service				
Library				
Economic Development	604	170	9	3
TOTAL	43,155	12,119	664	195

County Treas Motor Vehicle Estimate 12,119

County Treasurers Recreational Vehicle Estimate 664

County Treasurers 16/20M Vehicle Estimate 195

Motor Vehicle Factor 0.28082

Recreational Vehicle Factor 0.01539

16/20 Vehicle Factor 0.00452

City of Moscow

2013

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2011	Current Amount for 2012	Proposed Amount for 2013	Transfers Authorized by Statute
General	Equip/Maint Reserve	10,000	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	30,000	30,000	30,000	
	Adjustments*				
	Adjusted Totals	30,000	30,000	30,000	

*Note: Adjustments are required only if the transfer is being made in 2012 and/or 2013 from a non-budgeted fund.

City of Moscow

2013

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2012	Date Due		Amount Due 2012		Amount Due 2013	
						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	32,677	Monthly	Monthly	1,224	12,199	660	12,763
Total Other					**32,677**			**1,224**	**12,199**	**660**	**12,763**
Total Indebtedness					**32,677**			**1,224**	**12,199**	**660**	**12,763**

City of Moscow

2013

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 2012	Payments Due 2012	Payments Due 2013
				Totals	**0**	**0**	**0**

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

City of Moscow 2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	37,732	57,605	40,578
Receipts:			
Ad Valorem Tax	40,590	42,551	xxxxxxxxxxxxxxxxxx
Delinquent Tax	196	300	300
Motor Vehicle Tax	10,551	12,191	11,949
Recreational Vehicle Tax	595	677	655
16/20M Vehicle Tax	193	195	192
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	6,382	4,819	2,500
Reimbursements	3,930	2,000	
Local Sales Tax	56,974	57,000	57,000
Franchise Tax	4,142	4,000	5,000
Licenses	195	200	300
Building Permits	95	100	300
Dividends	1,943	1,900	2,000
Royalty	3,087	3,000	3,000
Donation	5,000		
Lot Sales	500		
Municipal Court Fees	1,457	1,500	1,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	382	400	500
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**136,212**	**130,833**	**85,196**
Resources Available:	**173,944**	**188,438**	**125,774**
Expenditures:			
Salaries & Wages	28,991	29,000	32,000
Payroll Taxes	2,186	2,200	3,200
Employee Benefits	12,571	8,000	14,000
Utilities	3,576	4,000	4,000
Repairs & Maintenance	12,938	13,000	14,000
Supplies	3,552	3,500	5,000
Insurance	3,520	4,600	6,000
Street Lighting	4,844	4,000	6,000
Professional Fees	11,778	9,000	10,000
Mowing & Noxious Weed	1,780	1,000	2,000
Office Expense	2,705	1,000	2,000
Property Tax	262	260	1,000
Dues, Fees & Advertising	3,549	2,500	3,000
Improvements	0	42,500	41,818
Donation	3,164	2,000	3,000
Training, Travel, Continuing Ed	543	1,100	1,500
Park & Recreation	367	200	
Freight	13		
Transfer to Equip/Maint Reserve	10,000	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	**116,339**	**147,860**	**168,518**
Unencumbered Cash Balance Dec 31	57,605	40,578	xxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	119,593	167,849	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	168,518
		Tax Required	42,744
	Delinquent Comp Rate:	0.0%	0
		Amount of 2012 Ad Valorem Tax	**42,744**

City of Moscow 2013

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Economic Development	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	816	786	881
Receipts:			
Ad Valorem Tax	576	604	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3	5	5
Motor Vehicle Tax	155	173	170
Recreational Vehicle Tax	3	10	9
16/20M Vehicle Tax	9	3	3
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	746	795	187
Resources Available:	1,562	1,581	1,068
Expenditures:			
Economic Development	776	700	1,675
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	776	700	1,675
Unencumbered Cash Balance Dec 31	786	881	xxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	1,600	1,602	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,675
		Tax Required	607
	Delinquent Comp Rate:	0.0%	0
		Amount of 2012 Ad Valorem Tax	607

Adopted Budget

0	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
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	xxxxxxxxxxxxxxxxxx
2011/2012 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2012 Ad Valorem Tax	0

City of Moscow 2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	7,830	19,169	8,636
Receipts:			
State of Kansas Gas Tax	7,139	8,000	8,000
County Transfers Gas		0	0
Grant Income	4,500		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,639**	**8,000**	**8,000**
Resources Available:	**19,469**	**27,169**	**16,636**
Expenditures:			
Street Repair and Maint	300	18,533	16,636
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**300**	**18,533**	**16,636**
Unencumbered Cash Balance Dec 31	19,169	8,636	0
2011/2012 Budget Authority Amount:	7,995	18,810	

Adopted Budget **Water Utility**	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	42,182	69,971	90,971
Receipts:			
Charges to Customers	176,012	177,000	177,000
Grant	4,500		
Interest on Idle Funds			
Miscellaneous	1,935	2,000	2,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**182,447**	**179,000**	**179,000**
Resources Available:	**224,629**	**248,971**	**269,971**
Expenditures:			
Salaries & Wages	38,979	40,000	42,000
Payroll Tax & Employee Benefits	5,130	9,000	10,000
Repairs & Maintenance	36,352	26,000	40,000
Utilities	17,567	18,000	19,000
Auto Expense	3,477	4,000	5,000
Office Expense	3,166	2,000	3,000
Insurance, Dues and Fees	7,979	8,000	9,000
Professional Fees	1,839	2,000	2,500
Sewer & Trash	27,599	27,000	32,000
Equipment and Improvements		10,000	95,471
Transfer to Water Utility Reserve	10,000	10,000	10,000
Miscellaneous	2,570	2,000	2,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**154,658**	**158,000**	**269,971**
Unencumbered Cash Balance Dec 31	69,971	90,971	0
2011/2012 Budget Authority Amount:	172,553	228,182	

City of Moscow 2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility Reserve**	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	26,382	27,972	29,549
Receipts:			
Charges to Customers			
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:	**46,382**	**47,972**	**49,549**
Expenditures:			
Lease/Purchase Monthly Payments	13,423	13,423	13,423
Equipment and Repairs	4,987	5,000	36,126
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**18,410**	**18,423**	**49,549**
Unencumbered Cash Balance Dec 31	27,972	29,549	0
2011/2012 Budget Authority Amount:	26,382	46,959	

Adopted Budget **Equip/Maint Reserve**	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	19,270	15,270	20,270
Receipts:			
Charges to Customers			
Transfer from General	10,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**10,000**	**10,000**	**10,000**
Resources Available:	**29,270**	**25,270**	**30,270**
Expenditures:			
Equipment	14,000	5,000	30,270
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**14,000**	**5,000**	**30,270**
Unencumbered Cash Balance Dec 31	15,270	20,270	0
2011/2012 Budget Authority Amount:	33,600	34,270	

City of Moscow 2013

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks and Recreation**	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Local Alcoholic Liquor			2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**2,500**
Resources Available:	**0**	**0**	**2,500**
Expenditures:			
Parks & Recreation Expenses			2,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**2,500**
Unencumbered Cash Balance Dec 31	0	0	0
2011/2012 Budget Authority Amount:	0	0	

Adopted Budget 0	Prior Year Actual for 2011	Current Year Estimate for 2012	Proposed Budget Year for 2013
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Salaries & Wages			
Employee Beneifts			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2011/2012 Budget Authority Amount:	0	0	

2013

NOTICE OF BUDGET HEARING

The governing body of
City of Moscow
will meet on August 8, 2012 at 7:00 p.m. 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 2013 Expenditures and Amount of Current Year Estimate for 2012 Ad Valorem Tax establish the maximum limits of the 2013 budget.

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

	Prior Year Actual for 2011		Current Year Estimate for 2012		Proposed Budget for 2013		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2012 Ad Valorem Tax	Estimate Tax Rate*
General	116,339	50.822	147,860	50.915	168,518	42,744	50.792
Debt Service							
Library							
Economic Development	776	0.722	700	0.723	1,675	607	0.721
Special Highway	300		18,533		16,636		
Water Utility	154,658		158,000		269,971		
Water Utility Reserve	18,410		18,423		49,549		
Equip/Maint Reserve	14,000		5,000		30,270		
Special Parks and Recreation					2,500		
Totals	304,483	51.544	348,516	51.638	539,119	43,351	51.513
Less: Transfers	30,000		30,000		30,000		
Net Expenditure	274,483		318,516		509,119		
Total Tax Levied	42,698		43,155		xxxxxxxxxxxxxxxxx		
Assessed Valuation	821,127		837,673		841,556		

Outstanding Indebtedness, January 1,	2010	2011	2012
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	55,498	44,344	32,677
Lease Purchase Principal	0	0	0
Total	55,498	44,344	32,677

*Tax rates are expressed in mills

City of Moscow
City Official Title: City Clerk

PUBLIC NOTICE

First published in the Hugoton Hermes, Thursday, July 19, 2012)

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City of Moscow
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*Tax rates are expressed in mills

Carol Mitchell

City Official Title: City Clerk

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 published in and of general circulation in Stevens County Kansas, with a general paid circulation on a weekly basis in Stevens County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

..Said newspaper is a weekly, published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Hugoton in Said County as second class matter.

..That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive weeks, the first publication thereof being made as aforesaid on the day of July 19, 2012, with subsequent publications being made on the following dates:

_____, 20__ _____, 20__

_____, 20__ _____, 20__

Kay McDaniel

Subscribed and sworn to before me this

day of August 9, 2012

Roglenda S. Coulter

Notary Public

NOTARY PUBLIC - State of Kansas
ROGLENDA S. COULTER
My Appt. Exp. _____

My Commission expires: 4-10-14

Printer's fee.....$ 103.50
Additional Copies.....$ 3.00

Total.....$ 106.50

Approved this _____ day of

_____, 20_____

Judge