

First Published in The Hill City Times, Wednesday, July 29, 2015.

OFFICE OF BUDGET HEARING

The governing body of  
 City of Morland  
 will meet on August 16, 2015 at 8:00 pm at Community Center 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 Office and will be available at this hearing.  
 BUDGET ST. 3313ARY

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget.  
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Tax Rate*	Expenditures	Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	62,330	56.65%	68,079	57.38%	138,319	42,110	59.81%
Debt Service	14,813	5.26%	15,114	13.15%	17,550	10,381	14.74%
Libraries							
Employee Benefits	4,757						
Special Highway					18,427		
Water Utility	28,212		28,100		142,159		
Sewer Utility	15,170		18,932		26,664		
Gas Line Utility	106,875		99,952		185,600		
Non-Budgeted Funds	12,727	61.92%	231,077	70.53%	528,769	52,491	74.53%
Totals	245,114		16,100		13,700		
Less: Franchise	24,447		214,927		315,069		
Net Expenditure	220,667		48,100		704,002		
Food Tax Assessed	4,217		703,944				
Assessed Valuation	688,567						

Outstanding Indebtedness

Year	2011	2012	2013	2014	2015
Debt	0	0	0	0	0
Other	0	0	0	0	0
Total	0	0	0	0	0

City of Morland  
 City Clerk

AFFIDAVIT OF PUBLICATION  
 State of Kansas, County of Graham, ss:

JIM LOGBACK, of lawful age, being duly sworn, upon oath state that he is publisher of THE HILL CITY TIMES;

THAT said newspaper has been published weekly at least fifty (5) times a year and has been published at least five (5) years in Graham County, Kansas prior to the first publication of the attached notice;

THAT said newspaper has a general PAID circulation in GRAHAM COUNTY, KANSAS, and is NOT a trade, religious or fraternal publication;

THAT said newspaper is PRINTED IN KANSAS and PUBLISHED in GRAHAM COUNTY, KANSAS, and entered as second class mail at the post office of its publication in HILL CITY, KANSAS;

THAT a notice of which the attached is a true and correct copy was published in a regular issue of said newspaper for consecutive weeks commencing with the issue of

Publication Fee \$ 59.75

Affidavit for 75c \$

SUBSCRIBED and sworn

My commission expires

*Jim Logback*  
 Publisher  
 July 29, 2015

2016

**CERTIFICATE**

To the Clerk of Graham County, State of Kansas  
We, the undersigned, officers of

**City of Morland**

- 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 2016; and  
(3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2016		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	138,319	42,110	59,795
Debt Service	10-113	8	17,550	10,381	14,744
Library	12-1220	8			
Employee Benefits	12-16.102	9			
		9			
Special Highway		10	18,477		
Water Utility		10	142,159		
Sewer Utility		11	26,664		
Gas Line Utility		11	177,696		
Non-Budgeted Funds		12			
<b>Totals</b>		XXXXXX	520,865	52,491	74,540
Notice of the vote to adopt required to be published and attached to the budget?				No	County Clerk's Use Only
Budget Summary		13			
Neighborhood Revitalization					
					Nov 1, 2015 Total Assessed Valuation

Assisted by:  
ATC Accounting  
 Address:  
PO Box 267  
Phillipsburg, Kansas 67661  
 Email:  
leland.orr@ATCaccounting.com

Date Attested: 08/10, 2015

Jessie Harvey  
County Clerk

Kenny Boren  
James A. Orndorff Mayor  
 Governing Body

**Computation to Determine Limit for 2016**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2015 budget	+ \$ 49,100
2. Debt service levy in 2015 budget	- \$ 8,706
3. Tax levy excluding debt service	<u>\$ 40,394</u>
<b>2015 Valuation Information for Valuation Adjustments</b>	
4. New improvements for 2015 :	+ <u>14,994</u>
5. Increase in personal property for 2015 :	
5a. Personal property 2015	+ <u>16,637</u>
5b. Personal property 2014	- <u>13,465</u>
5c. Increase in personal property (5a minus 5b)	+ <u>3,172</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2015 :	
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 2015 :	+ <u>0</u>
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)	<u>18,166</u>
9. Total estimated valuation July 1, 2015	<u>704,032</u>
10. Total valuation less valuation adjustment (9 minus 8)	<u>685,866</u>
11. Factor for increase (8 divided by 10)	<u>0.02649</u>
12. Amount of increase (11 times 3)	+ \$ <u>1,070</u>
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$ <u>41,464</u>
14. Debt service levy in this 2016 budget	<u>10,381</u>
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)	<u>51,845</u>
16. Consumer Price Index for all urban consumers for calendar year 2014	<u>1.60%</u>
17. Consumer Price Index adjustment (3 times 16)	\$ <u>646</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	<u>\$ 52,491</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

2016

City of Morland

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

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	40,394	6,125	162	347	178	0
Debt Service	8,706	1,320	35	75	38	0
Library						
Employee Benefits						
<b>TOTAL</b>	<b>49,100</b>	<b>7,445</b>	<b>197</b>	<b>422</b>	<b>216</b>	<b>0</b>

County Treas Motor Vehicle Estimate 7,445

County Treas Recreational Vehicle Estimate 197

County Treas 16/20M Vehicle Estimate 422

County Treas Commercial Vehicle Tax Estimate 216

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.15163

Recreational Vehicle Factor 0.00401

16/20 Vehicle Factor 0.00859

Commercial Vehicle Factor 0.00440

Watercraft Factor 0.00000



City of Morland

2016

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2014	Current Amount for 2015	Proposed Amount for 2016	Transfers Authorized by Statute
General	Capital Improvements	6,500	6,500	6,500	12-1,118
Gas Line Utility	Gas Reserve	2,400	4,800	2,400	12-825d
Sewer Utility/Water Utility	Sewer/Water Reserve	4,800	2,400	2,400	12-825d
Gas Utility/Water Utility	Utility Deposit	6,090	2,400	2,400	12-825d
Employee Benefit	Water/Sewer/Gas	4,757			
	<b>Totals</b>	24,547	16,100	13,700	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	24,547	16,100	13,700	

\*Note: Adjustments are required only if the transfer is being made in 2015 and/or 2016 from a non-budgeted fund.





City of Morland

2016

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

Adopted Budget <b>General</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	56,194	64,003	67,104
Receipts:			
Ad Valorem Tax	37,510	40,394	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,389		
Motor Vehicle Tax	6,205	6,895	6,125
Recreational Vehicle Tax	138	641	162
16/20M Vehicle Tax	296	450	347
Commercial Vehicle Tax	192		178
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	15,731	18,000	18,000
Franchise Tax	5,853	5,000	5,000
Licenses	150	200	200
Building Permits			
State of Kansas			
Reimbursements			
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,311	200	200
Miscellaneous	564		
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>70,339</b>	<b>71,780</b>	<b>30,212</b>
<b>Resources Available:</b>	<b>126,533</b>	<b>135,783</b>	<b>97,316</b>
Expenditures:			
Salaries & Wages	3,110	5,000	10,000
Contractual	21,198	25,000	30,000
Commodities	24,447	28,607	35,000
Capital Outlay	1,302	0	53,819
Sales Tax	3,131	1,000	3,000
Economic Development			
Transfer to Capital Improvements	6,500	6,500	6,500
Neighborhood Revitalization Rebate	2,842	2,572	
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>62,530</b>	<b>68,679</b>	<b>138,319</b>
Unencumbered Cash Balance Dec 31	64,003	67,104	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	118,074	123,679	138,319
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			138,319
Tax Required			41,003
Delinquent Comp Rate: 2.7%			1,107
Amount of 2015 Ad Valorem Tax			<b>42,110</b>

City of Morland

2016

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

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Debt Service</b>			
Unencumbered Cash Balance Jan 1	20,849	11,639	5,974
Receipts:			
Ad Valorem Tax	3,488	8,706	XXXXXXXXXXXXXXXXXX
Delinquent Tax	648		
Motor Vehicle Tax	1,329	641	1,320
Recreational Vehicle Tax	29	60	35
16/20M Vehicle Tax	69	42	75
Commercial Vehicle Tax	40		38
Watercraft Tax			0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>5,603</b>	<b>9,449</b>	<b>1,468</b>
<b>Resources Available:</b>	<b>26,452</b>	<b>21,088</b>	<b>7,442</b>
Expenditures:			
Principal	10,630	11,055	11,489
Interest	3,919	3,494	3,051
Commission and Postage		10	10
Cash Reserve		1	3,000
Neighborhood Revitalization Rebate			
Miscellaneous	264	554	
Does miscellaneous exceed 10% of Total Ex			
<b>Total Expenditures</b>	<b>14,813</b>	<b>15,114</b>	<b>17,550</b>
Unencumbered Cash Balance Dec 31	11,639	5,974	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	26,559	20,714	17,550
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			17,550
Tax Required			
			10,108
Delinquent Comp Rate: 2.7%			
			273
Amount of 2015 Ad Valorem Tax			
			10,381

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Library</b>			
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			
			0
Delinquent Comp Rate: 2.7%			
			0
Amount of 2015 Ad Valorem Tax			
			0

Qualifies for

City of Morland

2016

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

Adopted Budget	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
<b>Employee Benefits</b>			
Unencumbered Cash Balance Jan 1	4,757	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>4,757</b>	<b>0</b>	<b>0</b>
Expenditures:			
Transfer to Water	1,570		
Transfer to Sewer	1,570		
Transfer to Gas	1,617		
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>4,757</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	7,157	4,757	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 2.7%		0
	Amount of 2015 Ad Valorem Tax		0

Adopted Budget

0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2014/2015/2016 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate: 2.7%		0
	Amount of 2015 Ad Valorem Tax		0

City of Morland

2016

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

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	6,550	10,537	14,507
Receipts:			
State of Kansas Gas Tax	3,987	3,970	3,970
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>3,987</b>	<b>3,970</b>	<b>3,970</b>
<b>Resources Available:</b>	<b>10,537</b>	<b>14,507</b>	<b>18,477</b>
Expenditures:			
Street Repair and Maint		0	18,477
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>18,477</b>
Unencumbered Cash Balance Dec 31	10,537	14,507	0
2014/2015/2016 Budget Authority Amount	13,060	14,381	18,477

Adopted Budget <b>Water Utility</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	50,222	69,559	91,659
Receipts:			
Charges to Customers	46,009	50,000	50,000
Transfer from Employee Benefits	1,570		
Reimbursements		500	
Interest on Idle Funds			
Miscellaneous			500
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>47,579</b>	<b>50,500</b>	<b>50,500</b>
<b>Resources Available:</b>	<b>97,801</b>	<b>120,059</b>	<b>142,159</b>
Expenditures:			
Salaries & Wages	13,680	15,000	20,000
Contractual	1,770	5,000	10,000
Commodities	7,497	5,000	10,000
Capital Outlay		0	99,759
Deposit Returns		1,000	
Transfer to Water Reserve	2,400	2,400	2,400
Transfer to Utility Deposit Fund	2,895		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>28,242</b>	<b>28,400</b>	<b>142,159</b>
Unencumbered Cash Balance Dec 31	69,559	91,659	0
2014/2015/2016 Budget Authority Amount	68,994	118,227	142,159

City of Morland

2016

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

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	1,267	5,596	6,664
Receipts:			
Charges to Customers	17,929	20,000	20,000
Reimbursements			
Transfer from Employee Benefits	1,570		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>19,499</b>	<b>20,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>20,766</b>	<b>25,596</b>	<b>26,664</b>
Expenditures:			
Salaries & Wages	11,380	16,000	16,000
Contractual		0	3,500
Commodities	1,390	532	4,764
Transfer to Sewer Reserve	2,400	2,400	2,400
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>15,170</b>	<b>18,932</b>	<b>26,664</b>
Unencumbered Cash Balance Dec 31	5,596	6,664	0
2014/2015/2016 Budget Authority Amount	20,835	22,432	26,664

Adopted Budget <b>Gas Line Utility</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	48,493	53,552	64,600
Receipts:			
Charges to Customers	110,222	110,000	120,000
Meter Deposits			
Transfer from Employee Benefits	1,617		
Interest on Idle Funds			
Miscellaneous	95	1,000	1,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>111,934</b>	<b>111,000</b>	<b>121,000</b>
<b>Resources Available:</b>	<b>160,427</b>	<b>164,552</b>	<b>185,600</b>
Expenditures:			
Salaries & Wages	42,250	35,000	40,000
Contractual	4,688	5,000	10,000
Commodities	3,499	5,000	10,000
Capital Outlay	1,779	2,000	50,000
Meter Dposit Returns		1,000	
Purchased Power	49,064	49,552	73,200
Transfer to Gas Reserve	2,400	2,400	2,400
Transfer to Utility Deposits	3,195		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>106,875</b>	<b>99,952</b>	<b>185,600</b>
Unencumbered Cash Balance Dec 31	53,552	64,600	0
2014/2015/2016 Budget Authority Amount	134,000	166,492	185,600



**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Morland**  
will meet on August 10, 2015 at 8:00 pm at Community Center 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 Office and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	62,530	56.659	68,679	57.383	138,319	42,110	59.813
Debt Service	14,813	5.268	15,114	13.155	17,550	10,381	14.745
Library							
Employee Benefits	4,757						
Special Highway					18,477		
Water Utility	28,242		28,400		142,159		
Sewer Utility	15,170		18,932		26,664		
Gas Line Utility	106,875		99,952		185,600		
Non-Budgeted Funds	12,727						
Totals	245,114	61.927	231,077	70.538	528,769	52,491	74.558
Less: Transfers	24,547		16,100		13,700		
Net Expenditure	220,567		214,977		515,069		
Total Tax Levied	42,517		49,100		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	686,567		703,944		704,032		

Outstanding Indebtedness,

	2013	2014	2015
January 1,			
G.O. Bonds	108,185	97,964	87,334
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	108,185	97,964	87,334

\*Tax rates are expressed in mills

**City of Morland**

City Official Title: City Clerk