2024

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: 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	121,985	53,171	
Debt Service	10-113	7	5,948		
Library	12-1220	7			
Special Highway		8	17,820		
Water Utility		8	148,406		
Sewer Utility		9	150,361		
Gas Line Utility		9	202,706		
Non-Budgeted Funds		10			
Totals		XXXXXX	647,226	53,171	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 65.448

Assisted by:
ATC Accounting

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

Date Attested: August 15 2023

County Clerk

Governing Body

City of Morland

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	53,171	2,928	59	472	400	0
Debt Service						
Library						
TOTAL	53,171	2,928	59	472	400	0

County Treas Motor Vehicle Estimate 2,928

County Treas Recreational Vehicle Estimate 59

County Treas 16/20M Vehicle Estimate 472

County Treas Commercial Vehicle Tax Estimate 400

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.05507

Recreational Vehicle Factor 0.00111

16/20 Vehicle Factor 0.00888

Commercial Vehicle Factor 0.00752

Watercraft Factor 0.00000

City of Morland 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Capital Improvements	6,500	6,500	6,500	12-1118
Gas Utility	Gas Reserve	9,210	2,400	2,400	12-825d
Sewer Utility	Sewer Reserve	2,400	2,400	2,400	12-825d
Water Utiliy	Water Reserve	2,400	2,400	2,400	12-825d
General	Debt Service		-	5,948	12-1118
	Totals	20,510	13,700	19,648	
	Adjustments*				
	Adjusted Totals	20,510	13,700	19,648	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Morland

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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:											
KS Utility Low Int Loan	3/18/2021	7/1/2026	0.25	87,000	77,111	Monthly	Monthly	173	17,061	131	17,104
Total Other					**77,111**			173	**17,061**	**131**	**17,104**
Total Indebtedness					**77,111**			173	**17,061**	**131**	**17,104**

City of Morland

2024

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 2023	Payments Due 2023	Payments Due 2024
None							
				Totals	0	0	0

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

City of Morland

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	29,910	26,827	36,126
Receipts:			
Ad Valorem Tax	49,859	53,171	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	7,176	6,498	2,928
Recreational Vehicle Tax	112	111	59
16/20M Vehicle Tax	290	529	472
Commercial Vehicle Tax		680	400
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	14,231	18,000	18,000
Franchise Tax	4,961	6,000	6,000
Licenses	90	300	500
Building Permits			
Reimbursements		2,000	2,000
Donations			
In Lieu of Tax (IRB)			
Interest on Idle Funds	5,104	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	3,624	2,000	2,000
Does miscellaneous exceed 10% of Total R			
Total Receipts	**85,447**	**92,289**	**35,359**
Resources Available:	**115,357**	**119,116**	**71,485**
Expenditures:			
Salaries & Wages	18,812	10,000	15,000
Contractual	37,149	20,000	45,000
Commodities	13,432	45,000	20,000
Capital Outlay	10,893	1,490	35,485
Sales Tax			
Transfer to Capital Improvements	6,500	6,500	6,500
Transfer to Debt Service			
Donation	1,000		
Cash Forward (2024 column)			
Miscellaneous	744		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**88,530**	**82,990**	**121,985**
Unencumbered Cash Balance Dec 31	26,827	36,126	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	149,139	129,245	121,985
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,985
		Tax Required	50,500
	Delinquent Comp Rate:	5.3%	2,671
		Amount of 2023 Ad Valorem Tax	53,171

CPA Summary

City of Morland 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	4,335	5,948	5,948
Receipts:			
Ad Valorem Tax	245	0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,296		
Recreational Vehicle Tax	20		
16/20M Vehicle Tax	52		
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursement			
Transfer from General			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	1,613	0	0
Resources Available:	5,948	5,948	5,948
Expenditures:			
Principal			
Interest			
Commission and Postage			
Transfer to General		0	5,948
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	5,948
Unencumbered Cash Balance Dec 31	5,948	5,948	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	5,247	5,948
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			5,948
Tax Required			0
Delinquent Comp Rate:	5.3%		0
Amount of 2023 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate	5.3%		0
Amount of 2023 Ad Valorem Tax			0

Qualifies for

CPA Summary

City of Morland 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,760	11,695	15,675
Receipts:			
State of Kansas Gas Tax	3,481	3,980	3,950
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,481**	**3,980**	**3,950**
Resources Available:	**13,241**	**15,675**	**19,625**
Expenditures:			
Street Repair and Maint	1,546	0	17,820
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,546**	**0**	**17,820**
Unencumbered Cash Balance Dec 31	11,695	15,675	1,805
2022/2023/2024 Budget Authority Amoun	25,085	17,820	17,820

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	87,823	83,306	98,406
Receipts:			
Charges to Customers	41,835	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**41,835**	**50,000**	**50,000**
Resources Available:	**129,658**	**133,306**	**148,406**
Expenditures:			
Salaries & Wages	26,787	20,000	25,000
Contractual	5,971	7,500	10,000
Commodities	1,663	5,000	10,000
Capital Outlay	9,531	0	101,006
Transfer to Water Reserve	2,400	2,400	2,400
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**46,352**	**34,900**	**148,406**
Unencumbered Cash Balance Dec 31	83,306	98,406	0
2022/2023/2024 Budget Authority Amoun	158,000	152,923	148,406

CPA Summary

City of Morland 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	63,990	90,361	110,361
Receipts:			
Charges to Customers	34,749	28,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**34,749**	**28,000**	**40,000**
Resources Available:	**98,739**	**118,361**	**150,361**
Expenditures:			
Salaries & Wages	5,953	5,000	15,000
Contractual	25	0	5,000
Commodities		600	5,000
Capital Outlay			122,961
Transfer to Sewer Reserve	2,400	2,400	2,400
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,378**	**8,000**	**150,361**
Unencumbered Cash Balance Dec 31	90,361	110,361	0
2022/2023/2024 Budget Authority Amount	85,000	105,990	150,361

Adopted Budget Gas Line Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	60,648	50,354	72,706
Receipts:			
Charges to Customers	98,291	120,000	130,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**98,291**	**120,000**	**130,000**
Resources Available:	**158,939**	**170,354**	**202,706**
Expenditures:			
Salaries & Wages	58,479	55,000	55,000
Contractual		5,000	10,000
Commodities	937	5,000	10,000
Capital Outlay	4,833	248	38,056
Purchased Power	35,126	30,000	70,000
Debt Service			17,250
Transfer to Gas Reserve	9,210	2,400	2,400
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**108,585**	**97,648**	**202,706**
Unencumbered Cash Balance Dec 31	50,354	72,706	0
2022/2023/2024 Budget Authority Amount	221,255	213,000	202,706

CPA Summary

City of Morland

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Gas Reserve		**Water Reserve**		**Sewer Reserve**		**Capital Improvements**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	40,071	Cash Balance Jan 1	48,576	Cash Balance Jan 1	36,190	Cash Balance Jan 1	55,014	Cash Balance Jan 1		179,851
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	9,211	Transfer	2,400	Transfer	2,400	Transfer	9,000			
				Grant	11,140					
Total Receipts	9,211	Total Receipts	2,400	Total Receipts	13,540	Total Receipts	9,000	Total Receipts	0	34,151
Resources Available:	49,282	Resources Available:	50,976	Resources Available:	49,730	Resources Available:	64,014	Resources Available:	0	214,002
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Debt Service	17,234			Capital Outlay	11,822	Capital Outlay	8,000			
Total Expenditures	17,234	Total Expenditures	0	Total Expenditures	11,822	Total Expenditures	8,000	Total Expenditures	0	37,056
Cash Balance Dec 31	32,048	Cash Balance Dec 31	50,976	Cash Balance Dec 31	37,908	Cash Balance Dec 31	56,014	Cash Balance Dec 31	0	176,946 **
										176,946 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
City of Morland
will meet on August 11, 2023 at 8:00 PM at Community 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 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	88,530	76.816	82,990	71.913	121,985	53,171	65.447
Debt Service					5,948		
Library							
Special Highway	1,546				17,820		
Water Utility	46,352		34,900		148,406		
Sewer Utility	8,378		8,000		150,361		
Gas Line Utility	108,585		97,648		202,706		
Non-Budgeted Funds	37,056						
Totals	290,447	76.816	223,538	71.913	647,226	53,171	65.447
						*Revenue Neutral Rate***	*65.448*
Less: Transfers	18,300		13,700		13,700		
Net Expenditure	272,147		209,838		633,526		
Total Tax Levied	53,961		53,171		xxxxxxxxxxxxxxxxx		
Assessed Valuation	692,173		739,381		812,430		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	14,019	0	0
Revenue Bonds	0	0	0
Other	0	77,112	77,111
Lease Purchase Principal	0	0	0
Total	14,019	77,112	77,111

*Tax rates are expressed in mills

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

City of Morland
City Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Morland **, HEREBY NOTIFIES THE** Graham **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 _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, Kansas.

☑ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand and official seal on July 18, 2023.

(Seal)

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
City of Morland
will meet on August 9, 2022 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 Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	88,530	76.816	82,990	71.913	121,985	53,171	65.447
Debt Service					5,948		
Library							
Special Highway	1,546				17,820		
Water Utility	46,352		34,900		148,406		
Sewer Utility	8,378		8,000		150,361		
Gas Line Utility	108,585		97,648		202,706		
Non-Budgeted Funds	37,056						
Totals	290,447	76.816	223,538	71.913	647,226	53,171	65.447
						*Revenue Neutral Rate***	*65.448*
Less: Transfers	18,300		13,700		13,700		
Net Expenditure	272,147		209,838		633,526		
Total Tax Levied	53,961		53,171		xxxxxxxxxxxxxxxxx		
Assessed Valuation	692,173		739,381		812,430		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	14,019	0	0
Revenue Bonds	0	0	0
Other	0	77,112	77,111
Lease Purchase Principal	0	0	0
Total	14,019	77,112	77,111

*Tax rates are expressed in mills

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

City of Morland
City Official Title: City Clerk