2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	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	136,680	53,166	
Debt Service	10-113	7	503		
Library	12-1220	7			
Special Highway		8	22,046		
Water Utility		8	153,971		
Sewer Utility		9	167,237		
Gas Line Utility		9	221,241		
Non-Budgeted Funds		10			
Totals		XXXXXX	701,678	53,166	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	62.373
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ATC Accounting

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

Date Attested: _____ 2024

County Clerk

Governing Body

City of Morland

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Capital Improvements	6,500	6,500	6,500	12-1118
Gas Utility	Gas Reserve		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	11,300	19,648	13,700	
	Adjustments*				
	Adjusted Totals	11,300	19,648	13,700	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Morland

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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	2.68	87,000	44,863	Monthly	Monthly	997	17,147	533	17,189
Total Other					44,863			997	17,147	533	17,189
Total Indebtedness					44,863			997	17,147	533	17,189

City of Morland

2025

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 2024	Payments Due 2024	Payments Due 2025
Electronic Meters	10/3/2023	84	5.98	52,909	52,909	9,471	9,471
				Totals	**52,909**	**9,471**	**9,471**

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

City of Morland 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	27,250	28,967	30,997
Receipts:			
Ad Valorem Tax	51,343	53,171	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	6,805	2,928	6,693
Recreational Vehicle Tax	86	59	102
16/20M Vehicle Tax	471	472	460
Commercial Vehicle Tax	1,455	400	450
Watercraft Tax			100
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	16,609	18,000	20,000
Franchise Tax	4,836	6,000	6,000
Licenses	120	500	500
Building Permits			
Reimbursements	7,177	2,000	2,000
Donations			
Mowing Fees	3,200		3,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	14,147	3,000	15,000
Neighborhood Revitalization Rebate			0
Miscellaneous	5,969	2,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**112,218**	**88,530**	**54,305**
Resources Available:	**139,468**	**117,497**	**85,302**
Expenditures:			
Salaries & Wages	18,442	15,000	15,000
Contractual	42,651	45,000	45,000
Commodities	28,036	20,000	30,000
Capital Outlay	11,372	0	40,180
Sales Tax	3,500		
Transfer to Capital Improvements	6,500	6,500	6,500
Transfer to Debt Service			
Donation			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**110,501**	**86,500**	**136,680**
Unencumbered Cash Balance Dec 31	28,967	30,997	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	139,245	121,985	136,680
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	136,680
		Tax Required	51,378
	Delinquent Comp Rate:	3.5%	1,788
		Amount of 2024 Ad Valorem Tax	**53,166**

CPA Summary

City of Morland 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,949	503	503
Receipts:			
Ad Valorem Tax	213	0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax	85		
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursement			
Transfer from General			
Interest on Idle Funds	3		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**301**	**0**	**0**
Resources Available:	**6,250**	**503**	**503**
Expenditures			
Principal			
Interest			
Commission and Postage			
Transfer to General	5,747	0	503
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,747**	**0**	**503**
Unencumbered Cash Balance Dec 31	503	503	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	5,747	5,948	503
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	503
		Tax Required	0
	Delinquent Comp Rate:	3.5%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 I			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.5%	0
		Amount of 2024 Ad Valorem Tax	0

Qualifies for

CPA Summary:

City of Morland 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,695	14,146	18,096
Receipts:			
State of Kansas Gas Tax	2,336	3,950	3,950
County Transfers Gas		0	0
Interest on Idle Funds	115		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,451**	**3,950**	**3,950**
Resources Available:	**14,146**	**18,096**	**22,046**
Expenditures:			
Street Repair and Maint		0	22,046
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**22,046**
Unencumbered Cash Balance Dec 31	14,146	18,096	0
2023/2024/2025 Budget Authority Amoun	17,820	17,820	22,046

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	83,617	91,377	102,971
Receipts:			
Charges to Customers	42,226	50,000	50,000
Interest on Idle Funds	753		1,000
Miscellaneous	1,537		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**44,516**	**50,000**	**51,000**
Resources Available:	**128,133**	**141,377**	**153,971**
Expenditures:			
Salaries & Wages	29,610	25,000	25,000
Contractual	3,437	5,000	10,000
Commodities	1,309	5,000	10,000
Capital Outlay		1,006	106,571
Transfer to Water Reserve	2,400	2,400	2,400
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**36,756**	**38,406**	**153,971**
Unencumbered Cash Balance Dec 31	91,377	102,971	0
2023/2024/2025 Budget Authority Amoun	152,923	148,406	153,971

CPA Summary

City of Morland 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	90,887	116,598	126,237
Receipts:			
Charges to Customers	32,371	40,000	40,000
Interest on Idle Funds	921		1,000
Miscellaneous	1,402		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**34,694**	**40,000**	**41,000**
Resources Available:	**125,581**	**156,598**	**167,237**
Expenditures:			
Salaries & Wages	6,583	15,000	15,000
Contractual		5,000	5,000
Commodities		5,000	5,000
Capital Outlay		2,961	139,837
Transfer to Sewer Reserve	2,400	2,400	2,400
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**8,983**	**30,361**	**167,237**
Unencumbered Cash Balance Dec 31	116,598	126,237	0
2023/2024/2025 Budget Authority Amount	105,990	150,361	167,237

Adopted Budget **Gas Line Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	33,028	79,947	90,241
Receipts			
Charges to Customers	109,396	130,000	130,000
Reimbursement	29,010		
Interest on Idle Funds	715		1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**139,121**	**130,000**	**131,000**
Resources Available:	**172,149**	**209,947**	**221,241**
Expenditures:			
Salaries & Wages	49,791	55,000	55,000
Contractual	2,541	5,000	10,000
Commodities	2,900	5,000	10,000
Capital Outlay	6	56	56,591
Purchased Power	34,564	35,000	70,000
Debt Service		17,250	17,250
Transfer to Gas Reserve	2,400	2,400	2,400
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**92,202**	**119,706**	**221,241**
Unencumbered Cash Balance Dec 31	79,947	90,241	0
2023/2024/2025 Budget Authority Amount	213,000	202,706	221,241

CPA Summary

City of Morland

NON-BUDGETED FUNDS

(Only the actual budget year for 2023 is reported)

2025

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**		**Equipment Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	57,049	Cash Balance Jan 1	50,976	Cash Balance Jan 1	37,908	Cash Balance Jan 1	45,500	Cash Balance Jan 1	10,514	201,947
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	196	Interest	466	Interest	342	Grants	29,000	Interest	92	
		Transfer	2,400	Transfer	2,400	Transfer	6,500			
						Interest	672			
Total Receipts	196	Total Receipts	2,866	Total Receipts	2,742	Total Receipts	36,172	Total Receipts	92	42,068
Resources Available:	57,245	Resources Available:	53,842	Resources Available:	40,650	Resources Available:	81,672	Resources Available:	10,606	244,015
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	42,094			Capital Outlay	11,895	Capital Outlay	5,672			
Total Expenditures	42,094	Total Expenditures	0	Total Expenditures	11,895	Total Expenditures	5,672	Total Expenditures	0	59,661
Cash Balance Dec 31	15,151	Cash Balance Dec 31	53,842	Cash Balance Dec 31	28,755	Cash Balance Dec 31	76,000	Cash Balance Dec 31	10,606	184,354 **
										184,354 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Morland
will meet on August 13, 2024 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 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	110,501	71.913	86,500	65.448	136,680	53,166	62.373
Debt Service	5,747				503		
Library							
Special Highway					22,046		
Water Utility	36,756		38,406		153,971		
Sewer Utility	8,983		30,361		167,237		
Gas Line Utility	92,202		119,706		221,241		
Non-Budgeted Funds	59,661						
Totals	313,850	71.913	274,973	65.448	701,678	53,166	62.373
						*Revenue Neutral Rate***	*62.373*
Less: Transfers	11,300		19,648		13,700		
Net Expenditure	302,550		255,325		687,978		
Total Tax Levied	53,171		53,171		xxxxxxxxxxxxxxxxx		
Assessed Valuation	739,381		812,325		852,384		

Outstanding Indebtedness.

January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	77,112	60,050	44,863
Lease Purchase Principal	0	0	52,909
Total	77,112	60,050	97,772

*Tax rates are expressed in mills

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

City of Morland
City Official Title: City Clerk

Legal Notice

(First Published in The Hill City Times on Wednesday, July 31, 2024)

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City of Morland
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BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	110,501	71.913	86,900	65.448	136,680	53,166	62.373
Debt Service	9,747				503		
Library							
Special Highway							
Water Utility	36,756		38,406		22,646		
Sewer Utility	8,983		30,161		153,971		
Gas Line Utility	92,202		119,706		167,337		
					221,241		
Non-Budgeted Funds	59,661						
Totals	313,850	71,913	274,973	65,448	701,678	53,166	62.373
Less: Transfers	11,300		19,648		13,700	*Revenue Neutral Rate***	62.373
Net Expenditure	302,550		255,325		687,978		
Total Tax Levied	53,171		53,171		xxxxxxxxxxxxxxxxx		
Assessed Valuation	739,381		812,825		852,384		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	77,112	60,050	44,863
Lease Purchase Principal	0	0	52,909
Total	77,112	60,050	97,772

*Tax rates are expressed in mills
*** Revenue Neutral Rate as defined by K.S.A. 79-2988*

City of Morland
City Official Title: City Clerk

Legal Notice