State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	149,139	53,961	
Debt Service	10-113	7			
Library	12-1220	7			
Special Highway		8	25,085		
Water Utility		8	158,000		
Sewer Utility		9	85,000		
Gas Line Utility		9	221,255		
Non-Budgeted Funds		10			
Totals		xxxxxx	638,479	53,961	
Budget Summary		11			County Clerk's Use Only
Neighborhood Revitalization					
					Nov 1, 2021 Total Assessed Valuation

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

Date Attested: September 14, 2021

County Clerk

Governing Body

City of Morland

2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	45,707	6,498	111	529	680	0
Debt Service	8,254	1,174	20	95	123	0
Library						
TOTAL	53,961	7,672	131	624	803	0

County Treas Motor Vehicle Estimate 7,672

County Treas Recreational Vehicle Estimate 131

County Treas 16/20M Vehicle Estimate 624

County Treas Commercial Vehicle Tax Estimate 803

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.14218

Recreational Vehicle Factor 0.00243

16/20 Vehicle Factor 0.01156

Commercial Vehicle Factor 0.01488

Watercraft Factor 0.00000

City of Morland

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	45,707	6,498	111	529	680	0
Debt Service	8,254	1,174	20	95	123	0
Library						
TOTAL	53,961	7,672	131	624	803	0

County Treas Motor Vehicle Estimate 7,672

County Treas Recreational Vehicle Estimate 131

County Treas 16/20M Vehicle Estimate 624

County Treas Commercial Vehicle Tax Estimate 803

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.14218

Recreational Vehicle Factor 0.00243

16/20 Vehicle Factor 0.01156

Commercial Vehicle Factor 0.01488

Watercraft Factor 0.00000

City of Morland 2022

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Capital Improvements	6,500	6,500	6,500	12-1118
Gas Utility	Gas Reserve	2,400	2,400	2,400	12-825d
Sewer Utility	Sewer Reserve	2,400	2,400	2,400	12-825d
Water Utility	Water Reserve	2,400	2,400	2,400	12-825d
	Totals	13,700	13,700	13,700	
	Adjustments*				
	Adjusted Totals	13,700	13,700	13,700	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

City of Morland 2022

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Streets	4/19/2011	4/27/2021	4.00	118,000	14,019	4/27	4/27	561	14,019	0	0
Total G.O. Bonds					14,019			561	14,019	0	0
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					14,019			561	14,019	0	0

City of Morland 2022

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 2021	Payments Due 2021	Payments Due 2022
None							
				Totals	**0**	**0**	**0**

City of Morland 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	61,413	54,888	58,000
Receipts:			
Ad Valorem Tax	42,450	45,707	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	5,298	6,496	6,498
Recreational Vehicle Tax	149	111	111
16/20M Vehicle Tax	311	528	529
Commercial Vehicle Tax		680	680
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	11,075	18,000	18,000
Franchise Tax	4,903	6,000	6,000
Licenses	150	300	300
Building Permits			
State of Kansas			
Reimbursements		2,000	2,000
Donations	300		
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,216	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	5,415	2,000	2,000
Does miscellaneous exceed 10% of Total Rec	[redacted]	[redacted]	[redacted]
Total Receipts	71,267	84,822	39,118
Resources Available:	132,680	139,710	97,118
Expenditures:			
Salaries & Wages	13,401	10,000	10,000
Contractual	12,669	20,000	20,000
Commodities	40,904	45,000	45,000
Capital Outlay	4,318	210	67,639
Sales Tax			
Economic Development			
Transfer to Capital Improvements	6,500	6,500	6,500
Cash Forward (2022 column)	[redacted]		
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp	[redacted]	[redacted]	[redacted]
Total Expenditures	77,792	81,710	149,139
Unencumbered Cash Balance Dec 31	54,888	58,000	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	129,155	157,202	149,139
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	149,139
		Tax Required	52,021
	Delinquent Comp Rate:	3.7%	1,940
		Amount of 2021 Ad Valorem Tax	53,961

CPA Summary

City of Morland 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	9,410	4,238	0
Receipts:			
Ad Valorem Tax	7,683	8,254	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	1,534	1,176	1,174
Recreational Vehicle Tax	43	20	20
16/20M Vehicle Tax	114	96	95
Commercial Vehicle Tax		123	123
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	9,374	9,669	1,412
Resources Available:	18,784	13,907	1,412
Expenditures:			
Principal	13,447	13,336	
Interest	1,099	561	
Commission and Postage		10	
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	14,546	13,907	0
Unencumbered Cash Balance Dec 31	4,238	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	19,556	14,590	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.7%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
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			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.7%	0
		Amount of 2021 Ad Valorem Tax	0

Qualifies for S

CPA Summary

City of Morland 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	13,753	17,565	21,335
Receipts:			
State of Kansas Gas Tax	3,812	3,770	3,750
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,812**	**3,770**	**3,750**
Resources Available:	**17,565**	**21,335**	**25,085**
Expenditures:			
Street Repair and Maint		0	25,085
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**25,085**
Unencumbered Cash Balance Dec 31	17,565	21,335	0
2020/2021/2022 Budget Authority Amount:	17,783	20,893	25,085

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	111,455	88,366	108,000
Receipts:			
Charges to Customers	34,623	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Recei			
Total Receipts	**34,623**	**50,000**	**50,000**
Resources Available:	**146,078**	**138,366**	**158,000**
Expenditures:			
Salaries & Wages	17,181	20,000	20,000
Contractual	939	1,000	15,000
Commodities	5,891	6,000	15,000
Capital Outlay	31,301	966	105,600
Transfer to Water Reserve	2,400	2,400	2,400
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**57,712**	**30,366**	**158,000**
Unencumbered Cash Balance Dec 31	88,366	108,000	0
2020/2021/2022 Budget Authority Amount:	180,000	159,000	158,000

CPA Summary

City of Morland 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	64,364	39,318	57,000
Receipts:			
Charges to Customers	21,199	25,000	28,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	21,199	25,000	28,000
Resources Available:	85,563	64,318	85,000
Expenditures:			
Salaries & Wages	3,921	4,000	15,000
Contractual	20,506		8,000
Commodities	16,537	918	59,600
Capital Outlay	2,881		
Transfer to Sewer Reserve	2,400	2,400	2,400
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	46,245	7,318	85,000
Unencumbered Cash Balance Dec 31	39,318	57,000	0
2020/2021/2022 Budget Authority Amount:	86,511	106,853	85,000

Adopted Budget Gas Line Utility	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	54,523	59,655	101,255
Receipts:			
Charges to Customers	85,359	120,000	120,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	85,359	120,000	120,000
Resources Available:	139,882	179,655	221,255
Expenditures:			
Salaries & Wages	48,617	49,000	55,000
Contractual	612	1,000	15,000
Commodities	1,125	1,000	15,000
Capital Outlay	601	0	63,855
Purchased Power	26,872	25,000	70,000
Transfer to Gas Reserve	2,400	2,400	2,400
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	80,227	78,400	221,255
Unencumbered Cash Balance Dec 31	59,655	101,255	0
2020/2021/2022 Budget Authority Amount:	180,000	204,500	221,255

CPA Summary

City of Morland

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

2022

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	43,640	Cash Balance Jan 1	43,776	Cash Balance Jan 1	24,106	Cash Balance Jan 1	42,014	Cash Balance Jan 1		153,536
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	2,400	Transfer	2,400	Transfer	2,400	Transfer	6,500			
Total Receipts	2,400	Total Receipts	2,400	Total Receipts	2,400	Total Receipts	6,500	Total Receipts	0	13,700
Resources Available:	46,040	Resources Available:	46,176	Resources Available:	26,506	Resources Available:	48,514	Resources Available:	0	167,236
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay		Capital Outlay		Capital Outlay	3,856	Capital Outlay				
Total Expenditures	0	Total Expenditures	0	Total Expenditures	3,856	Total Expenditures	0	Total Expenditures	0	3,856
Cash Balance Dec 31	46,040	Cash Balance Dec 31	46,176	Cash Balance Dec 31	22,650	Cash Balance Dec 31	48,514	Cash Balance Dec 31	0	163,380 **
										163,380 **

CPA Summary

Page No. [redacted]

2022

NOTICE OF BUDGET HEARING

The governing body of
City of Morland
will meet on September 14, 2021 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 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	77,792	63.705	81,710	65.203	149,139	53,961	77.959
Debt Service	14,546	11.528	13,907	11.775			
Library							
Special Highway					25,085		
Water Utility	57,712		30,366		158,000		
Sewer Utility	46,245		7,318		85,000		
Gas Line Utility	80,227		78,400		221,255		
Non-Budgeted Funds	3,856						
Totals	280,378	75.233	211,701	76.978	638,479	53,961	77.959
*Revenue Neutral Rate***							77.959
Less: Transfers	13,700		13,700		13,700		
Net Expenditure	266,678		198,001		624,779		
Total Tax Levied	52,525		53,961		xxxxxxxxxxxxxxxxx		
Assessed Valuation	698,175		700,990		692,173		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	40,398	27,466	14,019
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	40,398	27,466	14,019

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

City of Morland
City Official Title: City Clerk

First Published In The Hill City Times, Wednesday, September 1, 2021:

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Morland

will meet on September 14, 2021 at 8:00 PM at Community Center for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	77,792	63.705	81,710	65.203	149,139	53,961	77.959
Debt Service	14,546	11.528	13,907	11.775			
Special Highway					25,085		
Water	57,712		30,366		158,000		
Sewer	46,245		7,318		85,000		
Gas	80,227		78,400		221,255		
Non-Budgeted Funds	3,856						
Totals	280,378	75.233	211,701	76.978	638,479	53,961	77.959
						*Revenue Neutral Rate***	77.959
Less: Transfers	13,700		13,700		13,700		
Net Expenditure	266,678		198,001		624,779		
Total Tax Levied	52,525		53,961				
Assessed Valuation	698,175		700,990		692,173		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	40,398	27,466	14,019
Revenue Bonds	0		
Other	0		
Lease Purchase Principal			
Total	40,398	27,466	14,019

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

City of Morland

City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION

State of Kansas, County of Graham, ss:

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

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

THAT said newspaper has a general PAID circulation in GR COUNTY, KANSAS, and is NOT a trade, religious or fraternal publ

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

THAT, a notice of which the attached is a true and corre

was published in a regular issue of said newspaper for 1 con

weeks commencing with the issue of September 1 2

Jim Logback

Publication Fee . . . . . $ 63.00

_____ Affidavits @ 75¢ . . $ _____

____ Extra Copies @ 50¢ $ _____

TOTAL LEGAL FEE . . . . $ 63.00

SUBSCRIBED and sw

to before me this ____

day of _____

_____.

_____

My commission expires _____ No