2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	129,245	53,171	71.913
Debt Service	10-113	7	5,747		
Library	12-1220	7			
Special Highway		8	17,820		
Water Utility		8	152,923		
Sewer Utility		9	105,990		
Gas Line Utility		9	213,000		
Non-Budgeted Funds		10			
Totals		xxxxxx	624,725	53,171	71.913
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 71.913

Assisted by:
ATC Accounting

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

Date Attested: December 22 2022

County Clerk

Governing Body

City of Morland 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	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 Utiliy	Water Reserve	2,400	2,400	2,400	12-825d
General	Debt Service	4,600			12-1118
	Totals	18,300	13,700	13,700	
	Adjustments*				
	Adjusted Totals	18,300	13,700	13,700	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Morland

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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

2023

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 2022	Payments Due 2022	Payments Due 2023
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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	55,007	29,911	40,000
Receipts:			
Ad Valorem Tax	43,487	53,961	xxxxxxxxxxxxxxx
Delinquent Tax	1,909		
Motor Vehicle Tax	6,780	6,498	7,034
Recreational Vehicle Tax	158	111	145
16/20M Vehicle Tax	322	529	433
Commercial Vehicle Tax	751	680	445
Watercraft Tax			106
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	13,134	18,000	18,000
Franchise Tax	4,897	6,000	6,000
Licenses	1,260	300	500
Building Permits			
Reimbursements		2,000	2,000
Donations	1,935		
In Lieu of Tax (IRB)			
Interest on Idle Funds	648	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	3,225	2,000	
Does miscellaneous exceed 10% of Total R			
Total Receipts	78,506	93,079	37,663
Resources Available:	133,513	122,990	77,663
Expenditures:			
Salaries & Wages	12,196	10,000	15,000
Contractual	45,917	20,000	45,000
Commodities	13,362	45,000	20,000
Capital Outlay	21,027	1,490	42,745
Sales Tax			
Transfer to Capital Improvements	6,500	6,500	6,500
Transfer to Debt Service	4,600		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	103,602	82,990	129,245
Unencumbered Cash Balance Dec 31	29,911	40,000	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	157,202	149,139	129,245
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	129,245
		Tax Required	51,582
	Delinquent Comp Rate:	3.1%	1,589
		Amount of 2022 Ad Valorem Tax	53,171

CPA Summary

City of Morland 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,238	4,335	5,747
Receipts:			
Ad Valorem Tax	7,853	0	xxxxxxxxxxxxxxxx
Delinquent Tax	506		
Motor Vehicle Tax	1,393	1,174	
Recreational Vehicle Tax	30	20	
16/20M Vehicle Tax	93	95	
Commercial Vehicle Tax	170	123	
Watercraft Tax			
Reimbursement	32		
Transfer from General	4,600		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	14,677	1,412	0
Resources Available:	18,915	5,747	5,747
Expenditures:			
Principal	14,019		
Interest	561		
Commission and Postage			
Transfer to General			5,747
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	14,580	0	5,747
Unencumbered Cash Balance Dec 31	4,335	5,747	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	14,590	0	5,747
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,747
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
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 E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.1%	0
		Amount of 2022 Ad Valorem Tax	0

Qualifies for

CPA Summary

City of Morland 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	17,565	9,760	13,760
Receipts:			
State of Kansas Gas Tax	4,195	4,000	4,060
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	4,195	4,000	4,060
Resources Available:	21,760	13,760	17,820
Expenditures:			
Street Repair and Maint	12,000	0	17,820
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	12,000	0	17,820
Unencumbered Cash Balance Dec 31	9,760	13,760	0
2021/2022/2023 Budget Authority Amoun	20,893	25,085	17,820

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	88,942	87,823	102,923
Receipts:			
Charges to Customers	41,037	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	41,037	50,000	50,000
Resources Available:	129,979	137,823	152,923
Expenditures:			
Salaries & Wages	24,434	20,000	25,000
Contractual	7,426	7,500	10,000
Commodities	685	5,000	10,000
Capital Outlay	7,211	0	105,523
Transfer to Water Reserve	2,400	2,400	2,400
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	42,156	34,900	152,923
Unencumbered Cash Balance Dec 31	87,823	102,923	0
2021/2022/2023 Budget Authority Amoun	159,000	158,000	152,923

CPA Summary

City of Morland 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	39,451	63,990	65,990
Receipts:			
Charges to Customers	33,515	28,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	33,515	28,000	40,000
Resources Available:	72,966	91,990	105,990
Expenditures:			
Salaries & Wages	5,430	15,000	10,000
Contractual	525	8,000	5,000
Commodities	621	600	5,000
Capital Outlay			83,590
Transfer to Sewer Reserve	2,400	2,400	2,400
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	8,976	26,000	105,990
Unencumbered Cash Balance Dec 31	63,990	65,990	0
2021/2022/2023 Budget Authority Amount	106,853	85,000	105,990

Adopted Budget **Gas Line Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	61,901	60,648	83,000
Receipts:			
Charges to Customers	95,767	120,000	130,000
Interest on Idle Funds			
Miscellaneous	530		
Does miscellaneous exceed 10% of Total R			
Total Receipts	96,297	120,000	130,000
Resources Available:	158,198	180,648	213,000
Expenditures:			
Salaries & Wages	57,668	55,000	55,000
Contractual	507	5,000	10,000
Commodities	1,186	5,000	10,000
Capital Outlay	480	248	48,350
Purchased Power	25,256	30,000	70,000
Debt Service	10,053		17,250
Transfer to Gas Reserve	2,400	2,400	2,400
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	97,550	97,648	213,000
Unencumbered Cash Balance Dec 31	60,648	83,000	0
2021/2022/2023 Budget Authority Amount	204,500	221,255	213,000

CPA Summary

City of Morland

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

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	46,040	Cash Balance Jan 1	46,176	Cash Balance Jan 1	22,650	Cash Balance Jan 1	48,514	Cash Balance Jan 1		163,380
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	2,400	Transfer	2,400	Transfer	2,400	Transfer	6,500			
Loan Proceeds	87,000			Grant	11,140					
Total Receipts	89,400	Total Receipts	2,400	Total Receipts	13,540	Total Receipts	6,500	Total Receipts	0	111,840
Resources Available:	135,440	Resources Available:	48,576	Resources Available:	36,190	Resources Available:	55,014	Resources Available:	0	275,220
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Gas Purchase	87,601									
Total Expenditures	87,601	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	87,601
Cash Balance Dec 31	47,839	Cash Balance Dec 31	48,576	Cash Balance Dec 31	36,190	Cash Balance Dec 31	55,014	Cash Balance Dec 31	0	187,619 **
										187,619 **

** Note: These two block figures should agree.

CPA Summary

AFFIDAVIT OF PUBLICATION

LEGAL NOTICE

(First published in The Hill City Times Wednesday, August 31, 2022)

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Morland
will meet on September 13, 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, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	103,602	65.203	82,990	76.816	129,245	53,171	71.913
Debt Service	14,580	11.775			5,747		
Library							
Special Highway	12,000				17,820		
Water Utility	42,156		34,900		152,923		
Sewer Utility	8,976		26,000		105,990		
Gas Line Utility	97,550		97,648		213,000		
Non-Budgeted Funds	87,601						
Totals	366,465	76.978	241,538	76.816	624,725	53,171	71.913
						*Revenue Neutral Rate***	*71.913*
Less: Transfers	18,300		13,700		13,700		
Net Expenditure	348,165		227,838		611,025		
Total Tax Levied	53,961		53,961		xxxxxxxxxxxxxxxxx		
Assessed Valuation	700,990		692,173		739,381		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	27,466	14,019	0
Revenue Bonds	0	0	0
Other	0	0	77,111
Lease Purchase Principal	0	0	0
Total	27,466	14,019	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

9

STATE OF KANSAS
GRAHAM COUNTY, ss

Savannah DePriest, being first duly sworn, deposes and says she is one of the editors, publishers, or printers of **THE HILL CITY TIMES**, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Graham County, Kansas, with a general paid circulation on a yearly basis in Graham County, Kansas and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper: is published weekly at least 50 times a year, has been continuously and uninterruptedly published in said county during the period of fifty-two (52) consecutive weeks immediately prior to the first publication of the notice hereinafter mentioned, and has been admitted at the Post Office of Hill City, Kansas, in said county as second-class matter. The attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one (1) week, the publication thereof being made as aforesaid on the 31st day of August, 2022.

Savannah DePriest

Savannah DePriest

Subscribed and sworn before me on this 31st day of August, 2022

Lauren E Spelts

Notary Public

My commission expires:

11/17/25

NOTARY PUBLIC - State of Kansas
LAUREN E. SPELTS
My Appt. Expires 11/17/25

Resolution No. 22-R-02

A RESOLUTION OF THE CITY OF MORLAND, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Morland was calculated as 71.913 mills by the Graham County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Morland will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on September 13, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Morland, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF MORLAND:

The City of Morland shall levy a property tax rate exceeding the Revenue Neutral Rate of 71.913 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 13th day of September, 2022.

James Dinkel, Mayor

Leslie Harvey, City Clerk

Roll Call Vote

A Roll Call Vote of the City of Morland To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 13, 2022
Resolution No. 22-R-02

Governing Body Member	Yes	No	No Vote
Kenny Born	X		
Marcus Eggleston	X		
Jarrod Knoll	X		
Curtis Meier	X		
Eric Moore			X
James Dinkel			X
TOTAL	4	0	2

Certified:

Leslie Harvey