

NOTICE OF BUDGET HEARING

The governing body of  
City of Morland  
 will meet on August 26, 2013 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 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget.  
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	82,160	56.090	78,969	49.586	118,074	38,900	56.269
Debt Service	14,535	13.050	14,823	10.387	26,559	3,617	5.232
Library							
Employee Benefits					7,157		
Special Highway	6,088		4,173		13,060		
Water Utility	46,946		52,118		68,994		
Sewer Utility	21,161		21,065		20,835		
Gas Line Utility	60,163		100,830		134,000		
Capital Improvements							
Gas principal & Interest	1,506						
Non-Budgeted Funds	9,000						
Totals	241,559	69.140	271,978	59.973	388,679	42,517	61.501
Less: Transfers	12,856		16,100		13,700		
Net Expenditure	228,703		255,878		374,979		
Total Tax Levied	44,308		45,009		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	640,848		750,492		691,322		

Outstanding Indebtedness,

	2011	2012	2013
January 1,			
G.O. Bonds	30,000	118,000	118,000
Revenue Bonds	23,000	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	53,000	118,000	118,000

\*Tax rates are expressed in mills

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 states that he is publisher of THE HILL CITY TIMES;

THAT said newspaper has been published weekly at least fifty (50) 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 matter 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 1 consecutive weeks commencing with the issue of August 14, 2013

Publication Fee ..... \$4950

Affidavits @ 75¢ . . . \$

Extra Copies @ 50¢ \$

TOTAL LEGAL FEE ..... \$4950

SUBSCRIBED and sworn

to before me this

day of

My commission expires

Notary Public

2014

**CERTIFICATE**

To the Clerk of Graham County, State of Kansas

We, the undersigned, officers of

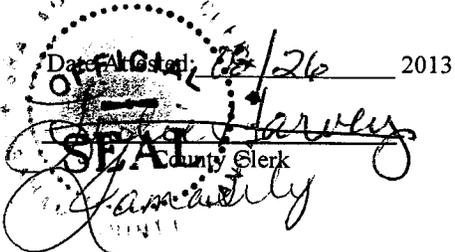
**City of Morland**

- 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 2014; and  
 (3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

		2014 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit 2014		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	118,074	38,900	56.659
Debt Service	10-113	8	26,559	3,617	5.268
Library	12-1220	8			
Employee Benefits	12-16,102	9	7,157		
		9			
Special Highway		10	13,060		
Water Utility		10	68,994		
Sewer Utility		11	20,835		
Gas Line Utility		11	134,000		
Capital Improvements		12			
Gas principal & Interest		12			
Non-Budgeted Funds		13			
<b>Totals</b>		xxxxxx	388,679	42,517	61.927
Is an Ordinance required to be passed, published, and attached to the budget			No		County Clerk's Use Only
Budget Summary		14			
Neighborhood Revitalization					
					Nov 1, 2013 Total Assessed Valuation

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

*Kenny Boren* \_\_\_\_\_  
*Steve Joff* \_\_\_\_\_  
*Alan Kent* \_\_\_\_\_  
*James Adair* \_\_\_\_\_

Date of Ordinance: 12/26 2013  
  
 \_\_\_\_\_  
 City Clerk

Governing Body

**Computation to Determine Limit for 2014**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2013 Budget	+ \$ <u>45,009</u>
2. Debt Service Levy in 2013 Budget	- \$ <u>7,795</u>
3. <b>Tax Levy Excluding Debt Service</b>	<b>\$ <u>37,214</u></b>
 <b>2013 Valuation Information for Valuation Adjustments:</b>	
4. <b>New Improvements for 2013 :</b>	+ <u>29,963</u>
5. <b>Increase in Personal Property for 2013 :</b>	
5a. Personal Property 2013	+ <u>19,486</u>
5b. Personal Property 2012	- <u>24,184</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. <b>Valuation of annexed territory for 2013 :</b>	
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. <b>Valuation of Property that has Changed in Use during 2013 :</b>	+ <u>0</u>
8. <b>Total Valuation Adjustment (Sum of 4, 5c, 6d &amp; 7)</b>	<u>29,963</u>
9. Total Estimated Valuation July 1, 2013	<u>691,322</u>
10. <b>Total Valuation less Valuation Adjustment (9 minus 8)</b>	<u>661,359</u>
11. Factor for Increase (8 divided by 10)	<u>0.04531</u>
12. Amount of Increase (11 times 3)	+ \$ <u>1,686</u>
13. <b>Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)</b>	<b>\$ <u>38,900</u></b>
14. <b>Debt Service Levy in this 2014 Budget</b>	<u>3,617</u>
15. <b>Maximum levy, including debt service, without an Ordinance (13 plus 14)</b>	<b><u>42,517</u></b>

If the 2014 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.



City of Morland

2014

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2012</b>	<b>Current Amount for 2013</b>	<b>Proposed Amount for 2014</b>	<b>Transfers Authorized by Statute</b>
General	Capital Improvements	5,750	6,500	6,500	12-1,118
Gas Line Utility	Gas Reserve/Emp Ben	2,400	4,800	2,400	12-825d
Sewer Utility	Sewer Reserve	800	2,400	2,400	12-825d
Water Utility	Water Reserve	2,400	2,400	2,400	12-825d
Gas Principal & Interest	Gas Line Utility	1,506			10-117a
	<b>Totals</b>	12,856	16,100	13,700	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	12,856	16,100	13,700	

\*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 from a non-budgeted fund.

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2013	Date Due		Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
Streets	4/19/2011	4/27/2021	4.00	118,000	118,000	4/27	4/27	4,328	10,221	3,919	10,630
<b>Total G.O. Bonds</b>					<b>118,000</b>			<b>4,328</b>	<b>10,221</b>	<b>3,919</b>	<b>10,630</b>
<b>Revenue Bonds:</b>											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other:</b>											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>118,000</b>			<b>4,328</b>	<b>10,221</b>	<b>3,919</b>	<b>10,630</b>

City of Morland

**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 2013	Payments Due 2013	Payments Due 2014
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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



City of Morland

2014

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

Adopted Budget Debt Service	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	29,491	26,850	21,584
<b>Receipts:</b>			
Ad Valorem Tax	7,596	7,793	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,675		
Motor Vehicle Tax	2,479	1,671	1,279
Recreational Vehicle Tax	63	38	32
16/20M Vehicle Tax	81	53	47
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Receipts</b>	<b>11,894</b>	<b>9,557</b>	<b>1,358</b>
<b>Resources Available:</b>	<b>41,385</b>	<b>36,407</b>	<b>22,942</b>
<b>Expenditures:</b>			
Principal	9,815	10,221	10,630
Interest	4,720	4,328	3,919
Commission and Postage		10	10
Cash Reserve		0	11,738
Neighborhood Revitalization Rebate		264	262
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>14,535</b>	<b>14,823</b>	<b>26,559</b>
Unencumbered Cash Balance Dec 31	26,850	21,584	XXXXXXXXXXXXXXXXXXXX
2012/2013 Budget Authority Amount:	19,546	29,823	XXXXXXXXXXXXXXXXXXXX
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		26,559
	Tax Required		3,617
	Delinquent Comp Rate: 0.0%		0
	Amount of 2013 Ad Valorem Tax		3,617

Adopted Budget Library	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	0	0	0
<b>Receipts:</b>			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle 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>
<b>Expenditures:</b>			
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
2012/2013 Budget Authority Amount:	0	0	XXXXXXXXXXXXXXXXXXXX
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
	Delinquent Comp Rate: 0.0%		0
	Amount of 2013 Ad Valorem Tax		0 #VALUE!

City of Morland

2014

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	4,757	4,757	7,157
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Transfer from Gas Utility		2,400	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>0</b>	<b>2,400</b>	<b>0</b>
<b>Resources Available:</b>	<b>4,757</b>	<b>7,157</b>	<b>7,157</b>
Expenditures:			
Payroll Taxes		0	3,578
Health Insurance		0	3,579
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>7,157</b>
Unencumbered Cash Balance Dec 31	4,757	7,157	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	4,771	4,786	xxxxxxxxxxxxxxxxxxxx
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		7,157
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			0

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
	Actual for 2012	Estimate for 2013	Year for 2014
0			
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			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<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 I			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
	Tax Required		0
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			0

City of Morland

2014

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

Adopted Budget Special Highway	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	11,325	9,253	9,000
Receipts:			
State of Kansas Gas Tax	4,016	3,920	4,060
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>4,016</b>	<b>3,920</b>	<b>4,060</b>
<b>Resources Available:</b>	<b>15,341</b>	<b>13,173</b>	<b>13,060</b>
Expenditures:			
Street Repair and Maint	6,088	4,173	13,060
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>6,088</b>	<b>4,173</b>	<b>13,060</b>
Unencumbered Cash Balance Dec 31	9,253	9,000	0
2012/2013 Budget Authority Amount:	6,129	15,786	

Adopted Budget Water Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	13,471	24,112	17,994
Receipts:			
Charges to Customers	56,747	45,000	50,000
Customer Deposits	840	500	500
Interest on Idle Funds			
Miscellaneous		500	500
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>57,587</b>	<b>46,000</b>	<b>51,000</b>
<b>Resources Available:</b>	<b>71,058</b>	<b>70,112</b>	<b>68,994</b>
Expenditures:			
Salaries & Wages	28,652	26,250	30,000
Contractual	11,061	16,500	20,000
Commodities	4,774	5,968	15,594
Deposit Returns	59	1,000	1,000
Transfer to Water Reserve	2,400	2,400	2,400
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>46,946</b>	<b>52,118</b>	<b>68,994</b>
Unencumbered Cash Balance Dec 31	24,112	17,994	0
2012/2013 Budget Authority Amount:	47,854	52,118	

City of Morland

2014

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

Adopted Budget Sewer Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	4,899	1,900	835
Receipts:			
Charges to Customers	18,162	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>18,162</b>	<b>20,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>23,061</b>	<b>21,900</b>	<b>20,835</b>
Expenditures:			
Salaries & Wages	15,536	12,000	16,000
Contractual	1,503	5,000	1,500
Commodities	3,322	1,665	935
Transfer to Sewer Reserve	800	2,400	2,400
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>21,161</b>	<b>21,065</b>	<b>20,835</b>
Unencumbered Cash Balance Dec 31	1,900	835	0
2012/2013 Budget Authority Amount	22,834	21,065	

Adopted Budget Gas Line Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	2,903	32,830	33,000
Receipts:			
Charges to Customers	87,533	100,000	100,000
Transfer from Gas Principle and Interest	1,507		
Interest on Idle Funds			
Miscellaneous	1,050	1,000	1,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>90,090</b>	<b>101,000</b>	<b>101,000</b>
<b>Resources Available:</b>	<b>92,993</b>	<b>133,830</b>	<b>134,000</b>
Expenditures:			
Salaries & Wages	15,536	16,500	18,000
Contractual	10,900	10,000	12,000
Commodities	4,350	8,000	8,000
Capital Outlay		10,000	10,000
Meter Deposit Returns	59	1,000	1,000
Purchased Power	26,918	50,530	82,600
Transfer to Gas Reserve & Emp Benefits	2,400	4,800	2,400
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>60,163</b>	<b>100,830</b>	<b>134,000</b>
Unencumbered Cash Balance Dec 31	32,830	33,000	0
2012/2013 Budget Authority Amount	154,726	163,905	

City of Morland

2014

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Capital Improvements</b>	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount	10,200	0	

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Gas principal &amp; Interest</b>	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	1,506	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	1,506	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Transfer to Gas Utility	1,506		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	1,506	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount	4,726	0	

City of Morland

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2012 is to be shown)*

2014

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Gas Reserve</b>		<b>Sewer Reserve</b>		<b>Water Reserve</b>		<b>Gas Surplus</b>		<b>Capital Improvements</b>		<b>Total</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	14,900	Cash Balance Jan 1	25,630	Cash Balance Jan 1	24,576	Cash Balance Jan 1	4,740	Cash Balance Jan 1	15,277	85,123
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers	2,400	Transfers	800	Transfers	2,400			Transfers	6,500	
								Reimbursement	5,000	
								Sale of Asset	3,000	
<b>Total Receipts</b>	<b>2,400</b>	<b>Total Receipts</b>	<b>800</b>	<b>Total Receipts</b>	<b>2,400</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>14,500</b>	<b>20,100</b>
<b>Resources Available:</b>	<b>17,300</b>	<b>Resources Available:</b>	<b>26,430</b>	<b>Resources Available:</b>	<b>26,976</b>	<b>Resources Available:</b>	<b>4,740</b>	<b>Resources Available:</b>	<b>29,777</b>	<b>105,223</b>
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
								Grader	9,000	
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>9,000</b>	<b>9,000</b>
<b>Cash Balance Dec 31</b>	<b>17,300</b>	<b>Cash Balance Dec 31</b>	<b>26,430</b>	<b>Cash Balance Dec 31</b>	<b>26,976</b>	<b>Cash Balance Dec 31</b>	<b>4,740</b>	<b>Cash Balance Dec 31</b>	<b>20,777</b>	<b>96,223</b> **
										<b>96,223</b> **

\*\* Note: These two block figures should agree.

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Morland**

will meet on August 26, 2013 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 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	82,160	56.090	78,969	49.586	118,074	38,900	56.269
Debt Service	14,535	13.050	14,823	10.387	26,559	3,617	5.232
Library							
Employee Benefits					7,157		
Special Highway	6,088		4,173		13,060		
Water Utility	46,946		52,118		68,994		
Sewer Utility	21,161		21,065		20,835		
Gas Line Utility	60,163		100,830		134,000		
Capital Improvements							
Gas principal & Interest	1,506						
Non-Budgeted Funds	9,000						
<b>Totals</b>	<b>241,559</b>	<b>69.140</b>	<b>271,978</b>	<b>59.973</b>	<b>388,679</b>	<b>42,517</b>	<b>61.501</b>
Less: Transfers	12,856		16,100		13,700		
Net Expenditure	228,703		255,878		374,979		
Total Tax Levied	44,308		45,009		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	640,848		750,492		691,322		

Outstanding Indebtedness,

	2011	2012	2013
January 1,			
G.O. Bonds	30,000	118,000	118,000
Revenue Bonds	23,000	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
<b>Total</b>	<b>53,000</b>	<b>118,000</b>	<b>118,000</b>

\*Tax rates are expressed in mills

**City of Morland**

City Official Title: City Clerk

**2014 Neighborhood Revitalization Rebate**

Budgeted Funds for 2014	2013 Ad Valorem before	2013 Mil Rate before Rebate	Estimate 2014 NR Rebate
General	38,900	56.269	2,822
Debt Service	3,617	5.232	262
Library			
Employee Benefits			
<b>TOTAL</b>	<b>42,517</b>	<b>61.501</b>	<b>3,084</b>

2013 July 1 Valuation: 691,322

Valuation Factor: 691.322

Neighborhood Revitalization Subj to Rebate: 50,159

Neighborhood Revitalization factor: 50.159

\*\*This information comes from the 2014 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

2014

**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 2014; and  
 (3) the Amount(s) of 2013 Ad Valorem Tax are within statutory limitations.

		2014 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit 2014		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	118,074	38,900	
Debt Service	10-113	8	26,559	3,617	
Library	12-1220	8			
Employee Benefits	12-16,102	9	7,157		
		9			
Special Highway		10	13,060		
Water Utility		10	68,994		
Sewer Utility		11	20,835		
Gas Line Utility		11	134,000		
Capital Improvements		12			
Gas principal & Interest		12			
Non-Budgeted Funds		13			
<b>Totals</b>		xxxxxx	388,679	42,517	
Is an Ordinance required to be passed, published, and attached to the budget			No		County Clerk's Use Only
Budget Summary		14			
Neighborhood Revitalization		15			
					Nov 1, 2013 Total Assessed Valuation

Assisted by:  
ATC Accounting

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

Date Attested: \_\_\_\_\_ 2013

\_\_\_\_\_  
 County Clerk

\_\_\_\_\_  
 Governing Body

**Computation to Determine Limit for 2014**

	<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2013 Budget	+ \$ <u>45,009</u>
2. Debt Service Levy in 2013 Budget	- \$ <u>7,795</u>
3. Tax Levy Excluding Debt Service	\$ <u>37,214</u>
 <b>2013 Valuation Information for Valuation Adjustments:</b>	
4. New Improvements for 2013 :	+ <u>29,963</u>
5. Increase in Personal Property for 2013 :	
5a. Personal Property 2013	+ <u>19,486</u>
5b. Personal Property 2012	- <u>24,184</u>
5c. Increase in Personal Property (5a minus 5b)	+ <u>0</u>
	(Use Only if > 0)
6. Valuation of annexed territory for 2013 :	
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 2013 :	+ <u>0</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)	<u>29,963</u>
9. Total Estimated Valuation July 1, 2013	<u>691,322</u>
10. Total Valuation less Valuation Adjustment (9 minus 8)	<u>661,359</u>
11. Factor for Increase (8 divided by 10)	<u>0.04531</u>
12. Amount of Increase (11 times 3)	+ \$ <u>1,686</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$ <u>38,900</u>
14. Debt Service Levy in this 2014 Budget	<u>3,617</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)	<u>42,517</u>

If the 2014 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

City of Morland

2014

**Allocation of Motor (MVT), Recreational (RVT), 16/20M Vehicle Tax**

Budgeted Funds for 2013	Budget Tax Levy Amount for 2012	Allocation for Proposed Year 2014		
		MVT	RVT	16/20M Veh
General	37,214	6,104	153	222
Debt Service	7,795	1,279	32	47
Library				
Employee Benefits				
<b>TOTAL</b>	<b>45,009</b>	<b>7,383</b>	<b>185</b>	<b>269</b>

County Treas Motor Vehicle Estimate 7,383

County Treasurers Recreational Vehicle Estimate 185

County Treasurers 16/20M Vehicle Estimate 269

Motor Vehicle Factor 0.16403

Recreational Vehicle Factor 0.00411

16/20 Vehicle Factor 0.00598

City of Morland

2014

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2012</b>	<b>Current Amount for 2013</b>	<b>Proposed Amount for 2014</b>	<b>Transfers Authorized by Statute</b>
General	Capital Improvements	5,750	6,500	6,500	12-1,118
Gas Line Utility	Gas Reserve/Emp Ben	2,400	4,800	2,400	12-825d
Sewer Utility	Sewer Reserve	800	2,400	2,400	12-825d
Water Utility	Water Reserve	2,400	2,400	2,400	12-825d
Gas Principal & Interest	Gas Line Utility	1,506			10-117a
	<b>Totals</b>	<b>12,856</b>	<b>16,100</b>	<b>13,700</b>	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	<b>12,856</b>	<b>16,100</b>	<b>13,700</b>	

\*Note: Adjustments are required only if the transfer is being made in 2013 and/or 2014 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 1,2013	Date Due		Amount Due 2013		Amount Due 2014	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Streets	4/19/2011	4/27/2021	4.00	118,000	118,000	4/27	4/27	4,328	10,221	3,919	10,630
<b>Total G.O. Bonds</b>					<b>118,000</b>			<b>4,328</b>	<b>10,221</b>	<b>3,919</b>	<b>10,630</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>118,000</b>			<b>4,328</b>	<b>10,221</b>	<b>3,919</b>	<b>10,630</b>





City of Morland

2014

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Expenditures:			
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page Total</b>	<b>0</b>	<b>0</b>	<b>0</b>



City of Morland

2014

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

Adopted Budget Debt Service	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	29,491	26,850	21,584
Receipts:			
Ad Valorem Tax	7,596	7,795	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,675		
Motor Vehicle Tax	2,479	1,671	1,279
Recreational Vehicle Tax	63	38	32
16/20M Vehicle Tax	81	53	47
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<b>Total Receipts</b>	<b>11,894</b>	<b>9,557</b>	<b>1,358</b>
<b>Resources Available:</b>	<b>41,385</b>	<b>36,407</b>	<b>22,942</b>
Expenditures:			
Principal	9,815	10,221	10,630
Interest	4,720	4,328	3,919
Commission and Postage		10	10
Cash Reserve		0	11,738
Neighborhood Revitalization Rebate		264	262
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>14,535</b>	<b>14,823</b>	<b>26,559</b>
Unencumbered Cash Balance Dec 31	26,850	21,584	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	19,546	29,823	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,559
		Tax Required	3,617
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			3,617

Adopted Budget Library	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
<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 I			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			0 #VALUE!



City of Morland

2014

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	29,491	26,850	21,584
Receipts:			
Ad Valorem Tax	7,596	7,795	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,675		
Motor Vehicle Tax	2,479	1,671	1,279
Recreational Vehicle Tax	63	38	32
16/20M Vehicle Tax	81	53	47
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>11,894</b>	<b>9,557</b>	<b>1,358</b>
<b>Resources Available:</b>	<b>41,385</b>	<b>36,407</b>	<b>22,942</b>
Expenditures:			
Principal	9,815	10,221	10,630
Interest	4,720	4,328	3,919
Commission and Postage		10	10
Cash Reserve		0	11,738
Neighborhood Revitalization Rebate		264	262
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>14,535</b>	<b>14,823</b>	<b>26,559</b>
Unencumbered Cash Balance Dec 31	26,850	21,584	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	19,546	29,823	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,559
		Tax Required	3,617
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			3,617

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<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			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
Delinquent Comp Rate:	0.0%		0
Amount of 2013 Ad Valorem Tax			0

#VALUE!

City of Morland

2014

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	4,757	4,757	7,157
<b>Receipts:</b>			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Transfer from Gas Utility		2,400	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Receipts</b>	<b>0</b>	<b>2,400</b>	<b>0</b>
<b>Resources Available:</b>	<b>4,757</b>	<b>7,157</b>	<b>7,157</b>
<b>Expenditures:</b>			
Payroll Taxes		0	3,578
Health Insurance		0	3,579
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>7,157</b>
Unencumbered Cash Balance Dec 31	4,757	7,157	xxxxxxxxxxxxxxxxxxxx
2012/2013 Budget Authority Amount:	4,771	4,786	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,157
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of 2013 Ad Valorem Tax	0

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
0	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1		0	0
<b>Receipts:</b>			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle 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>
<b>Expenditures:</b>			
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
2012/2013 Budget Authority Amount:	0	0	xxxxxxxxxxxxxxxxxxxx
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate:	0.0%
		Amount of 2013 Ad Valorem Tax	0

City of Morland

2014

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

Adopted Budget Special Highway	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	11,325	9,253	9,000
Receipts:			
State of Kansas Gas Tax	4,016	3,920	4,060
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>4,016</b>	<b>3,920</b>	<b>4,060</b>
<b>Resources Available:</b>	<b>15,341</b>	<b>13,173</b>	<b>13,060</b>
Expenditures:			
Street Repair and Maint	6,088	4,173	13,060
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>6,088</b>	<b>4,173</b>	<b>13,060</b>
Unencumbered Cash Balance Dec 31	9,253	9,000	0
2012/2013 Budget Authority Amount:	6,129	15,786	

Adopted Budget Water Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	13,471	24,112	17,994
Receipts:			
Charges to Customers	56,747	45,000	50,000
Customer Deposits	840	500	500
Interest on Idle Funds			
Miscellaneous		500	500
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>57,587</b>	<b>46,000</b>	<b>51,000</b>
<b>Resources Available:</b>	<b>71,058</b>	<b>70,112</b>	<b>68,994</b>
Expenditures:			
Salaries & Wages	28,652	26,250	30,000
Contractual	11,061	16,500	20,000
Commodities	4,774	5,968	15,594
Deposit Returns	59	1,000	1,000
Transfer to Water Reserve	2,400	2,400	2,400
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>46,946</b>	<b>52,118</b>	<b>68,994</b>
Unencumbered Cash Balance Dec 31	24,112	17,994	0
2012/2013 Budget Authority Amount:	47,854	52,118	

City of Morland

2014

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

Adopted Budget Sewer Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	4,899	1,900	835
Receipts:			
Charges to Customers	18,162	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>18,162</b>	<b>20,000</b>	<b>20,000</b>
<b>Resources Available:</b>	<b>23,061</b>	<b>21,900</b>	<b>20,835</b>
Expenditures:			
Salaries & Wages	15,536	12,000	16,000
Contractual	1,503	5,000	1,500
Commodities	3,322	1,665	935
Transfer to Sewer Reserve	800	2,400	2,400
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>21,161</b>	<b>21,065</b>	<b>20,835</b>
Unencumbered Cash Balance Dec 31	1,900	835	0
2012/2013 Budget Authority Amount:	22,834	21,065	

Adopted Budget Gas Line Utility	Prior Year Actual for 2012	Current Year Estimate for 2013	Proposed Budget Year for 2014
Unencumbered Cash Balance Jan 1	2,903	32,830	33,000
Receipts:			
Charges to Customers	87,533	100,000	100,000
Transfer from Gas Principle and Interest	1,507		
Interest on Idle Funds			
Miscellaneous	1,050	1,000	1,000
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>90,090</b>	<b>101,000</b>	<b>101,000</b>
<b>Resources Available:</b>	<b>92,993</b>	<b>133,830</b>	<b>134,000</b>
Expenditures:			
Salaries & Wages	15,536	16,500	18,000
Contractual	10,900	10,000	12,000
Commodities	4,350	8,000	8,000
Capital Outlay		10,000	10,000
Meter Deposit Returns	59	1,000	1,000
Purchased Power	26,918	50,530	82,600
Transfer to Gas Reserve & Emp Benefits	2,400	4,800	2,400
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>60,163</b>	<b>100,830</b>	<b>134,000</b>
Unencumbered Cash Balance Dec 31	32,830	33,000	0
2012/2013 Budget Authority Amount:	154,726	163,905	

City of Morland

2014

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Capital Improvements	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
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:			
Salaries & Wages			
Employee Benefits			
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	0
2012/2013 Budget Authority Amount:	10,200	0	

Adopted Budget	Prior Year	Current Year	Proposed Budget
Gas principal & Interest	Actual for 2012	Estimate for 2013	Year for 2014
Unencumbered Cash Balance Jan 1	1,506	0	0
Receipts:			
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>1,506</b>	<b>0</b>	<b>0</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Transfer to Gas Utility	1,506		
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,506</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2012/2013 Budget Authority Amount:	4,726	0	

City of Morland

**NON-BUDGETED FUNDS**  
*(Only the actual budget year for 2012 is to be shown)*

2014

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Gas Reserve		Sewer Reserve		Water Reserve		Gas Surplus		Capital Improvements		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	14,900	Cash Balance Jan 1	25,630	Cash Balance Jan 1	24,576	Cash Balance Jan 1	4,740	Cash Balance Jan 1	15,277	85,123
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers	2,400	Transfers	800	Transfers	2,400			Transfers	6,500	
								Reimbursement	5,000	
								Sale of Asset	3,000	
Total Receipts	2,400	Total Receipts	800	Total Receipts	2,400	Total Receipts	0	Total Receipts	14,500	20,100
Resources Available:	17,300	Resources Available:	26,430	Resources Available:	26,976	Resources Available:	4,740	Resources Available:	29,777	105,223
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
								Grader	9,000	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	9,000	9,000
Cash Balance Dec 31	17,300	Cash Balance Dec 31	26,430	Cash Balance Dec 31	26,976	Cash Balance Dec 31	4,740	Cash Balance Dec 31	20,777	96,223
										96,223

\*\* Note: These two block figures should agree.

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Morland**

will meet on August 26, 2013 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 2014 Expenditures and Amount of Current Year Estimate for 2013 Ad Valorem Tax establish the maximum limits of the 2014 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2012		Current Year Estimate for 2013		Proposed Budget for 2014		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2013 Ad Valorem Tax	Estimate Tax Rate*
General	82,160	56.090	78,969	49.586	118,074	38,900	56.269
Debt Service	14,535	13.050	14,823	10.387	26,559	3,617	5.232
Library							
Employee Benefits					7,157		
Special Highway	6,088		4,173		13,060		
Water Utility	46,946		52,118		68,994		
Sewer Utility	21,161		21,065		20,835		
Gas Line Utility	60,163		100,830		134,000		
Capital Improvements							
Gas principal & Interest	1,506						
Non-Budgeted Funds	9,000						
Totals	241,559	69.140	271,978	59.973	388,679	42,517	61.501
Less: Transfers	12,856		16,100		13,700		
Net Expenditure	228,703		255,878		374,979		
Total Tax Levied	44,308		45,009		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	640,848		750,492		691,322		

Outstanding Indebtedness,

	2011	2012	2013
January 1,			
G.O. Bonds	30,000	118,000	118,000
Revenue Bonds	23,000	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	53,000	118,000	118,000

\*Tax rates are expressed in mills

**City of Morland**

City Official Title: City Clerk

**2014 Neighborhood Revitalization Rebate**

Budgeted Funds for 2014	2013 Ad Valorem before Rebate**	2013 Mil Rate before Rebate	Estimate 2014 NR Rebate
General	38,900	56.269	2,822
Debt Service	3,617	5.232	262
Library			
Employee Benefits			
<b>TOTAL</b>	<b>42,517</b>	<b>61.501</b>	<b>3,084</b>

2013 July 1 Valuation: 691,322

Valuation Factor: 691.322

Neighborhood Revitalization Subj to Rebate: 50,159

Neighborhood Revitalization factor: 50.159

\*\*This information comes from the 2014 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.



### Example #2 and Formula

Example #2 allows you to compute the impact on mill rate by a specific dollar amount of property tax. This example might be useful at a budget hearing when the governing body is making small adjustments to one or more property tax funds and would like to know the impact of those changes on the total mill rate. As with the first example, input the municipality's total assessed valuation in the first green box, and with the second green box input the amount of property tax dollars under consideration.

#### Computation of Example:

The first step is to determine the value of one mill:

$$\$312,000,000 \quad / \quad 1000 \quad = \quad \$312,000$$

In the next step, we will determine the increase:

$$\$50,000 \text{ (increased property tax)} / \$312,000 \text{ (mill value)} = .160 \text{ increase to the mill rate}$$

Formula:			
<u>\$312,000,000</u>	(asd. val.) /	1000	= <u>\$312,000</u> (value one mill)
<u>\$50,000</u>	(property tax) /	<u>\$312,000</u> (mill value)	= 0.160 (mill rate increase)

\*\*\*\*\*

#### Impact of a Property Tax Increase on a \$100,000 Home

### Example #3a and Formula

Example #3a allows you to quickly compute the standard "impact of a property tax increase on a \$100,000 home" (or any other residential property value, for that matter). Using the same information as in example #2, the additional piece of information to input in this example is a residential property value. Additionally, residential property is assessed at 11.5% of its value (K.S.A. 79-1439(b)(1)(A)).

**Computation of Example:**

The **first step** is to determine the mill rate:  
 $\$312,000,000 / 1000 = \$312,000$  (example #1)  
 $\$50,000 / \$312,000 = .160$  mills (example #2)

The **second step** is to determine the residential property assessed value:  
 $\$100,000 \text{ home} \times .115 = \$11,500$  (assessed value)

The **last step** is to determine the property tax increase:  
 $\$11,500$  (assessed value)  $\times$   $.160$  (mill rate)  $/ 1000 = \$1.84$   
 The increase in property tax for a \$100,000 home will be \$1.84

<b>Formula:</b>					
First Step:	(assessed valuation) \$312,000,000	/	1000	=	\$312,000 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$312,000	=	0.160 (increase mill rate)
Third Step:	(value of the home) \$100,000	x	0.115	=	\$11,500 (assessed value)
Result:	(assessed value) \$11,500	x	(increase mill rate) 0.160	/	(increase tax) 1000 = \$1.84

\*\*\*\*\*

## Impact of a Property Tax Increase on Unimproved Ag Land

### Example #3b and Formula

Example #3b uses the same computation as example #3a, except in this case we are computing the impact of property taxes on unimproved agricultural land. Unimproved agricultural land is assessed at 30% pursuant to K.S.A. 79-1439(b)(1)(B)).

<b>Formula:</b>					
First Step:	(assessed valuation) \$312,000,000	/	1000	=	\$312,000 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$312,000	=	0.160 (increase mill rate)
Third Step:	(value of the property) \$2,500,000	x	0.300	=	\$750,000 (assessed value)
Result:	(assessed value) \$750,000	x	(increase mill rate) 0.160	/	(increase tax) 1000 = \$120.19

\*\*\*\*\*

## Impact of a Property Tax Increase on Commercial, Industrial, Railroad, and Improved Ag Land

### Example #3c and Formula

Example #3c uses the same computation as examples #3a and #3b, except in this case we are computing the impact of property taxes on commercial, industrial, railroad, and improved agricultural land. The foregoing categories of land are assessed at 25% pursuant to K.S.A. 79-1439(b)(1)(F)).

<b>Formula:</b>					
First Step:	(assessed valuation) \$312,000,000	/	1000	=	\$312,000 (value of 1 mill)
Second Step:	(increased prop. tax) \$50,000	/	(value of 1 mill) \$312,000	=	0.160 (increase mill rate)
Third Step:	(value of the property) \$2,500,000	x	0.250	=	\$625,000 (assessed value)
Result:	(assessed value) \$625,000	x	(increase mill rate) 0.160	/	(increase tax) 1000 = \$100.16

\*\*\*\*\*

## Impact of Total Mills on an Individual Home

### Example #4 and Formula

To compute the impact of all mills to be levied against a specific home valuation, simply key in the "value of the home" green area with the home valuation, and the total mill rate in the "total mill rate" green area (number at bottom of 'Estimate Tax Rate' column on the budget summary page). Remember, a computation using the above described information does not take into account taxes that may be levied by other municipalities.

<b>Formula:</b>				
First Step:	(value of the home) \$100,000	x	(residential %) 0.115	= (assessed value) \$11,500
Second Step:	(assessed value) \$11,500	x	(total mill rate) 52.869 /	(impact, total mills) 1000 = \$607.99
*****				
<b>How to Achieve the Same Mill Rate as the Year Before</b>				
<b>Example #5 and Formula</b>				
<p>Maybe your governing body wants the budget to have the same mill rate as the year before. This is not an unusual goal of municipality governing bodies. To do so simply key in the desired mill rate in the first green box, the preliminary total assessed valuation in the second green box, and hit "enter." The result will be the amount in dollars that you must levy (total of all tax levy funds) in your proposed budget.</p>				
<b>Formula:</b>				
	(desired mill rate) 52.869	x	(total assd. valuation) \$312,000,000 /	(total taxes levied) 1000 = \$16,495,128.00