2024

CERTIFICATE

To the Clerk of Washington County, State of Kansas
We, the undersigned, officers of
City of Morrowville
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 expenditures for the various funds for the year 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	96,965	25,547	49.024
Debt Service	10-113				
Library	12-1220				
Special Highway		7	9,277		
Refuse Utility		7	12,270		
Water & Sewer		8	48,200		
		8			
Non-Budgeted Funds-A		9			
Totals		xxxxx	166,712	25,547	
Budget Hearing Notice		10			
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only
521108
Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate: 49.025

Assisted by:

Address:

Email:

Attest: NOV 13 2023
County Clerk

Governing Body

CPA Summary

City of Morrowville

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	25,547	6,724	147	66	626	14
Debt Service						
Library						
TOTAL	25,547	6,724	147	66	626	14

County Treas Motor Vehicle Estimate 6,724
County Treas Recreational Vehicle Estimate 147
County Treas 16/20M Vehicle Estimate 66
County Treas Commercial Vehicle Tax Estimate 626
County Treas Watercraft Tax Estimate 14

Motor Vehicle Factor 0.26320
Recreational Vehicle Factor 0.00575
16/20M Vehicle Factor 0.00258
Commercial Vehicle Factor 0.02450
Watercraft Factor 0.00055

City of Morrowville 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

City of Morrowville

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Morrowville

2024

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2023	Payments Due 2023	Payments Due 2024
None							
Totals					**0**	**0**	**0**

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

City of Morrowville 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	37,701	24,258	29,529
Receipts:			
Ad Valorem Tax	22,962	25,547	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,729	1,700	1,800
Motor Vehicle Tax	7,282	6,529	6,724
Recreational Vehicle Tax	94	142	147
16/20M Vehicle Tax	67	65	66
Commercial Vehicle Tax	716	425	626
Watercraft Tax	7	10	14
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Sales Tax	13,280	34,000	15,000
Franchise Tax	7,717	9,700	9,900
Cougar's Den Utilities Reimbursement		1,500	3,000
Community Building Contributions	310	350	350
Restitution	3,340	2,500	2,500
Utilitity Collections	1,030	500	1,000
American Rescue Act	11,217		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			-1,338
Miscellaneous	1,773	2,100	2,100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**71,524**	**85,068**	**41,889**
Resources Available:	**109,225**	**109,326**	**71,418**
Expenditures:			
Park	1,055	2,000	2,000
Salary/Wages	6,750	6,900	7,500
Employee Benefits	516	650	700
Administration	23,505	29,500	30,000
Street Lights	6,046	8,000	8,000
Community Building	275	3,400	3,000
Tractor Expense	662	700	800
Streets	26,339	5,000	28,662
Water/Sewer	2,869	20,000	14,303
Lagoons	16,950		
Improvements		3,647	2,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**84,967**	**79,797**	**96,965**
Unencumbered Cash Balance Dec 31	24,258	29,529	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	95,583	101,297	96,965
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	96,965
		Tax Required	25,547
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	25,547

CPA Summary

City of Morrowville 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	20,753	11,287	5,297
Receipts:			
State of Kansas Gas Tax	3,534	4,010	3,980
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,534**	**4,010**	**3,980**
Resources Available:	**24,287**	**15,297**	**9,277**
Expenditures:			
Donation	-25,000		
Street Repair & Maintenance	38,000	10,000	9,277
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,000**	**10,000**	**9,277**
Unencumbered Cash Balance Dec 31	11,287	5,297	0
2022/2023/2024 Budget Authority Amount	10,000	18,873	9,277

See Tab A

Adopted Budget

Refuse Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,335	540	270
Receipts:			
Charges to Customers	10,354	12,000	12,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**10,354**	**12,000**	**12,000**
Resources Available:	**11,689**	**12,540**	**12,270**
Expenditures:			
Contract Services	11,149	12,270	12,270
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,149**	**12,270**	**12,270**
Unencumbered Cash Balance Dec 31	540	270	0
2022/2023/2024 Budget Authority Amount	13,000	15,335	12,270

CPA Summary

City of Morrowville 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water & Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	40,914	35,700	20,700
Receipts:			
Water & Sewer Sales	22,733	25,000	27,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**22,733**	**25,000**	**27,500**
Resources Available:	**63,647**	**60,700**	**48,200**
Expenditures:			
Water & Sewer Maintenance & Repair	27,947	40,000	48,200
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,947**	**40,000**	**48,200**
Unencumbered Cash Balance Dec 31	35,700	20,700	0
2022/2023/2024 Budget Authority Amount	27,000	65,914	48,200

See Tab A

Adopted Budget

0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2022/2023/2024 Budget Authority Amount	0	0	0

CPA Summary

0

NON-BUDGETED FUNDS (A)

2024

(Only the actual budget year for 2022 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Certificate of Deposit			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	35,918	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		35,918
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	180									
Total Receipts	180	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	180
Resources Available:	36,098	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	36,098
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	36,098	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**36,098** **
										36,098 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of

City of Morrowville

will meet on August 14, 2023 at 7:30 P.M. at the Morrowville Fire House 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 the office of the City Clerk and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	84,967	64.691	79,797	59.930	96,965	25,547	49.024
Special Highway	13,000		10,000		9,277		
Refuse Utility	11,149		12,270		12,270		
Water & Sewer	27,947		40,000		48,200		
Certificate of Deposits							
Totals	137,063	64.691	142,067	59.930	166,712	25,547	49.024
						*Revenue Neutral Rate***	*49.025*
Less: Transfers	0		0		0		
Net Expenditure	137,063		142,067		166,712		
Total Tax Levied	25,547		25,547		xxxxxxxxxxxxxxxxx		
Assessed Valuation	394,907		426,283		521,108		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills

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

Connie Delay
City Clerk

PUBLIC NOTICE

Published in the Washington County News on August 3, 2023

NOTICE OF BUDGET HEARING

The governing body of
City of Morrowville
will meet on August 14, 2023 at 7:30 P.M. at the Morrowville Fire House 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 the office of the City Clerk and will be available at this hearing.

BUDGET SUMMARY

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

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	84,967	64.691	79,797	59.930	96,965	25,547	49.024
Special Highway	13,000		10,000		9,277		
Refuse Utility	11,149		12,270		12,270		
Water & Sewer	27,947		40,000		48,200		
Certificate of Deposits							
Totals	137,063	64.691	142,067	59.930	166,712	25,547	49.024
						*Revenue Neutral Rate***	49.025
Less: Transfers	0		0		0		
Net Expenditure	137,063		142,067		166,712		
Total Tax Levied	25,547		25,547		xxxxxxxxxxxxxxxxx		
Assessed Valuation	394,907		426,283		521,108		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	0		0		0		

*Tax rates are expressed in mills

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

Connie Delay
City Clerk