SCANNED



CITY OF MORRILL

MORRILL, KANSAS

CITY BUDGET FORM

FOR THE PERIOD JANUARY 1, 2022 THROUGH DECEMBER 31, 2023

WITH

ACCOUNTANTS' COMPILATION REPORT

CITY OF MORRILL

MORRILL BUDGET

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JULIE D. BAUMAN, CPA, P.C.
"Solutions for your future"

To the City Council Members
City of Morrill
Morrill, Kansas 66515

We have compiled the accompanying cash basis budget of the City of Morrill for the years ending December 31, 2022 and December 31, 2023, in accordance with attestation standards established by the American Institute of Certified Public Accountants.

Management is responsible for the accompanying forecast of City of Morrill, which comprises the expenditures and receipts of the City of Morrill's General Fund, Proprietary Fund for the forecast period, and the related summaries of significant assumptions in accordance with guidelines for the presentation of a forecast established by the American Institute of Certified Public Accountants (AICPA). The accompanying State of Kansas City Budget Form and this report were prepared for the State of Kansas Auditor of Public Accounts for the purpose of meeting the requirements of the State of Kansas Budget Act and should not be used for any other purpose. We did not examine or review the forecast nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this forecast.

The forecasted results may not be achieved, as there will usually be differences between the forecasted and actual results because events and circumstances frequently do no occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit the summary of significant accounting policies and required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted disclosures were included in the forecast, they might influence the user's conclusions about the City's financial position or results of operations for the forecast period. Accordingly, this forecast is not designed for those who are not informed about such matters.

We have also compiled the financial statements of the City of Morrill for the year ended December 31, 2021, included in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the 2022-2023 State of Kansas City Budget Form, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly; do not express an opinion or any other form of assurance on them.

The budget is presented in accordance with the requirements of the 2021-2022 State of Kansas City Budget Form, which differs from generally accepted accounting principles. Accordingly, the budget is not designed for those who are not informed about such differences.

JULIE D. BAUMAN, CPA, P.C.

Julie D. Bauman, CPA

Falls City, NE 68355
July 18, 2022

State of Kansas
City

2023

CERTIFICATE

To the Clerk of Brown County, State of Kansas
We, the undersigned, officers of
City of Morrill
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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	96,300	22,030	13.091
Debt Service	10-113				
Library	12-1220				
Employee Benefits			23,950	2,878	1.710
Special Highway			17,000		
Water Utility			94,000		
Sewer			26,000		
Trash			14,000		
Morrill Fire Department			39,800		
Electric Utility			479,600		
Totals		xxxxxx	790,650	24,908	14.801
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,682,826
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 14.908

Assisted by:
Julie D Bauman CPA

Address:
2020 Harlan Street
Falls City NE 68355
Email:
julie@juliebaumancpa.com

Date Attested: Sept 1 2022

Dawn M Boyles
County Clerk

Governing Body

City of Morrill

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	21,340	3,065	251	115	867	3
Debt Service						
Library						
Employee Benefits	3,746	538	44	20	152	0
TOTAL	25,086	3,603	295	135	1,019	3

County Treas Motor Vehicle Estimate 3,603

County Treas Recreational Vehicle Estimate 295

County Treas 16/20M Vehicle Estimate 135

County Treas Commercial Vehicle Tax Estimate 1,019

County Treas Watercraft Tax Estimate 3

Motor Vehicle Factor 0.14364

Recreational Vehicle Factor 0.01176

16/20 Vehicle Factor 0.00538

Commercial Vehicle Factor 0.04062

Watercraft Factor 0.00013

City of Morrill

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			0
Debt Service			0
Library			0
Employee Benefits			0
			0
			0
			0
TOTAL	0	0.000	0

2022 July 1 Valuation: 1,682,826

Valuation Factor: 1,682.826

Neighborhood Revitalization Subj to Rebate: 13,788

Neighborhood Revitalization factor: 13.788

**This information comes from the 2023 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

City of Morrill 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	26,136	19,108	24,668
Receipts:			
Ad Valorem Tax	20,577	21,340	xxxxxxxxxxxxxxxx
Delinquent Tax	25	85	
Motor Vehicle Tax	3,491	3,655	3,065
Recreational Vehicle Tax	213	214	251
16/20M Vehicle Tax			115
Commercial Vehicle Tax	937	910	867
Watercraft Tax			3
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Redemption Distrib	528	600	500
Compensating Use Tax	5,208	5,225	5,000
Local Sales Tax	18,637	19,884	20,000
Franchise Tax	4,492	4,855	5,000
Licenses	10	50	150
Permits Park and Rec other	653	600	700
Federal and State withholding	7,991	8,455	9,000
Late Charges and Fees	3,020	3,050	3,000
Insurance Div	3,633	2,800	1,000
Constrac. Ser	6,000	4,100	500
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	663	900	900
Does miscellaneous exceed 10% of Total R			
Total Receipts	76,078	76,723	50,052
Resources Available:	102,214	95,831	74,720
Expenditures:			
Administration	26,114	24,885	30,000
Fire Department	25,000	15,000	16,000
Park Department	1,409	1,015	8,000
Highway Dept	8,630	6,622	12,000
Street Light Dept	719	501	2,000
Federal Withholding	5,252	6,155	6,800
State Withholding	2,732	2,985	3,500
Transfer to Capital Outlay	3,250	4,000	3,000
Cemetary Dept	10,000	10,000	15,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	83,106	71,163	96,300
Unencumbered Cash Balance Dec 31	19,108	24,668	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	93,700	93,900	96,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	96,300
		Tax Required	21,580
	Delinquent Comp Rate:	2.1%	450
		Amount of 2022 Ad Valorem Tax	22,030

CPA Summary

City of Morrill 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefits	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,253	2,441	2,277
Receipts:			
Ad Valorem Tax	4,171	3,746	xxxxxxxxxxxxxxxx
Delinquent Tax	5	6	
Motor Vehicle Tax	1,124	1,015	538
Recreational Vehicle Tax			44
16/20M Vehicle Tax			20
Commercial Vehicle Tax			152
Watercraft Tax			0
KPERS	5,000	5,000	5000
Employee Contributions	10,445	10,855	12,000
Employee Benefits	363	400	900
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(40)		0
Miscellaneous	196	101	200
Does miscellaneous exceed 10% of Total			
Total Receipts	21,264	21,123	18,854
Resources Available:	23,517	23,564	21,131
Expenditures:			
Social Security	10,551	10,788	12,000
Retirement	10,458	10,499	11,950
Unemployment	67		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	21,076	21,287	23,950
Unencumbered Cash Balance Dec 31	2,441	2,277	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	22,200	21,450	23,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,950
		Tax Required	2,819
	Delinquent Comp Rate:	2.1%	59
		Amount of 2022 Ad Valorem Tax	2,878

Adopted Budget

0	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1		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			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
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:	2.1%	0
		Amount of 2022 Ad Valorem Tax	0

CPA Summary

City of Morrill 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	21,395	12,955	12,375
Receipts:			
State of Kansas Gas Tax	6,560	6,220	6,310
County Transfers Gas		0	0
Transfer			5,000
Interest on Idle Funds			
Miscellaneous			500
Does miscellaneous exceed 10% of Total R			
Total Receipts	6,560	6,220	11,810
Resources Available:	27,955	19,175	24,185
Expenditures:			
Street Repair and Maint	15,000	6,800	17,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	15,000	6,800	17,000
Unencumbered Cash Balance Dec 31	12,955	12,375	7,185
2021/2022/2023 Budget Authority Amoun	15,000	18,000	17,000

Adopted Budget Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	33,962	43,747	41,608
Receipts:			
Water Sales	55,153	56,114	58,000
Reconnect Fees	250	105	250
ARPA Federal Funds	17,321		7,000
Tapping Fees	1,991	1,015	300
Material Sold	16	15	500
Transfer	2,035	3,555	12,000
Interest on Idle Funds			
Miscellaneous	137	150	150
Does miscellaneous exceed 10% of Total R			
Total Receipts	76,903	60,954	78,200
Resources Available:	110,865	104,701	119,808
Expenditures:			
Water Purchased	22,197	23,485	26,000
Personal Service	18,133	20,155	22,000
Contractual Service	5,697	4,899	20,000
Commodities	9,221	9,554	18,000
Transfer Capital	11,275	5,000	8,000
Cash Forward (2023 column)			
Miscellaneous	595		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	67,118	63,093	94,000
Unencumbered Cash Balance Dec 31	43,747	41,608	25,808
2021/2022/2023 Budget Authority Amoun	71,500	93,000	94,000

CPA Summary

City of Morrill 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,652	5,146	7,465
Receipts:			
Charges to Customers	17,025	18,114	21,000
Tapping Fee	25	15	100
Material Sold	107	50	3,800
Interest on Idle Funds			
Miscellaneous		100	500
Does miscellaneous exceed 10% of Total R			
Total Receipts	17,157	18,279	25,400
Resources Available:	24,809	23,425	32,865
Expenditures:			
Personal Services	3,389	3,899	7,000
Contractual Services	9,458	9,550	15,000
Commodities	2,989	1,011	1,000
Transfer to Capital Outlay	3,250	1,500	3,000
Cash Forward (2023 column)			
Miscellaneous	577		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	19,663	15,960	26,000
Unencumbered Cash Balance Dec 31	5,146	7,465	6,865
2021/2022/2023 Budget Authority Amount	35,000	34,000	26,000

Adopted Budget Trash	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,219	6,996	6,970
Receipts:			
Charges to Customers	12,197	12,485	14,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	12,197	12,485	14,000
Resources Available:	19,416	19,481	20,970
Expenditures:			
Contract Services	12,420	12,511	14,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	12,420	12,511	14,000
Unencumbered Cash Balance Dec 31	6,996	6,970	6,970
2021/2022/2023 Budget Authority Amount	14,000	14,000	14,000

CPA Summary

City of Morrill 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Morrill Fire Department**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	113,859	141,885	166,228
Receipts:			
City Support	43,861	42,115	42,000
Support of others munis	1,479	1,855	3,500
Interest on Idle Funds			
Miscellaneous	701	400	150
Does miscellaneous exceed 10% of Total R			
Total Receipts	46,041	44,370	45,650
Resources Available:	159,900	186,255	211,878
Expenditures:			
Vehicle	1,140	2,855	8,000
Mileage	2,188	2,155	4,000
Utility	2,845	2,944	3,800
Maintenance	1,100	5,500	6,000
Contract Service	5,246	4,011	8,000
Other Ins. Contracts Costs	5,132	1,555	3,000
Supply	26	857	7,000
Cash Forward (2023 column)			
Miscellaneous	338	150	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	18,015	20,027	39,800
Unencumbered Cash Balance Dec 31	141,885	166,228	172,078
2021/2022/2023 Budget Authority Amount	37,000	37,800	39,800

Adopted Budget **Electric Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	108,878	73,543	43,864
Receipts:			
Sales and Sales Tax	191,425	193,555	210,115
Reconnect Fees	150	250	500
Other Contr. And Financing			270,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	191,575	193,805	480,615
Resources Available:	300,453	267,348	524,479
Expenditures:			
Electric Purchased	104,443	108,444	115,000
Personal Services	30,979	32,885	34,500
Contractual Services	35,551	25,115	270,000
Insurance	36,780	40,155	42,000
Sales Tax	3,881	4,885	6,100
Transfer to Capital Outlay	13,725	10,000	10,000
Audit Fees	1,100	1,500	2,000
Cash Forward (2023 column)			
Miscellaneous	451	500	
Does miscellaneous exceed 10% of Total E			
Total Expenditures	226,910	223,484	479,600
Unencumbered Cash Balance Dec 31	73,543	43,864	44,879
2021/2022/2023 Budget Authority Amount	246,700	250,000	479,600

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
City of Morrill
will meet on August 8, 2022 at 7:00 pm at City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 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	Estimate Tax Rate*
General	83,106	14.077	71,163	13.648	96,300	22,030	13.091
Debt Service							
Library							
Employee Benefits	21,076	2.836	21,287	2.396	23,950	2,878	1.710
Special Highway	15,000		6,800		17,000		
Water Utility	67,118		63,093		94,000		
Sewer	19,663		15,960		26,000		
Trash	12,420		12,511		14,000		
Morrill Fire Department	18,015		20,027		39,800		
Electric Utility	226,910		223,484		479,600		
Totals	463,308	16.913	434,325	16.044	790,650	24,908	14.801
						*Revenue Neutral Rate***	*14.908*
Less: Transfers	0		0		0		
Net Expenditure	463,308		434,325		790,650		
Total Tax Levied	25,184		25,086		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,486,947		1,563,628		1,682,826		

Outstanding Indebtedness, January 1,	2020	2021	2022
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*

Linda Hill
City Official Title: City Clerk

City of Morrill
Summary of Significant Forecast Assumptions
For the Years Ending December 31, 2022 and 2023

This financial forecast presents, to the best of management's knowledge and belief, the City of Morrill's expected summarized financial information for the forecast period. Accordingly, the forecast reflects management's judgement as of July 18, 2022, the date of this forecast, of the expected conditions and its expected course of action. The presentation of prospective information is for compliance with Kansas law requiring cities to file an annual budget with their respective county and the State Auditor's Office. The assumptions disclosed herein are those that management believes are significant to the forecast. There will usually be differences between the forecasted and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material.

Forecasted Results for the Year Ending December 31, 2023:
Forecasted results for the year ending December 31, 2023 were calculated by annualizing the results of operations for the period January 1, 2022 through December 31, 2023, with the following adjustments:

- Property tax receipts for General Fund of $20,000 were estimated based upon the prior years budgeted property tax request.

Forecasted Results for the Year Ending December 31, 2023:
Forecasted results for the year ending December 31, 2023 were based upon the forecasted results of operations for the year ending December 31, 2022.

Revenues:
Property Taxes – The property tax for general operations was set near the maximum amount allowable by statute

Expenses:
General and Proprietary Expenses – The city estimates these expenditures based on prior year data and rates of increases for salaries, benefits, and overhead expenditures.

See Independent Accountant's Compilation Report

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF City of Morrill **, HEREBY NOTIFIES THE BROWN COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

_____ Yes, we intend to exceed the Revenue Neutral Rate.

The date of our hearing is _____ at _____ AM/PM and will be held at _____ address in _____, Kansas.

X No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

WITNESS my hand and official seal on July 19, 2022.



_____

Brown County Clerk

(Seal)

Linda Hill

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.



AFFIDAVIT OF PUBLICATION

THE STATE OF KANSAS }
NEMAHA COUNTY } ss.

TIM KELLENBERGER, being first duly sworn, Deposes and says "that he is The Publisher of

The Sabetha Herald

a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Nemaha County, Kansas, with a general paid circulation in Nemaha 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 and has been admitted at the post office of Sabetha , Kansas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one consecutive week(s). The first publication thereof being made as aforesaid on the day of July 27, 2022, with subsequent publications being made on the following dates:

_____, 20___ _____, 20____

_____, 20___ _____, 20____

_____, 20___ _____, 20____

_____

Subscribed and sworn to before me this 27 day of July, 2022

_____
Notary Public

My commission expires: 11/15/25

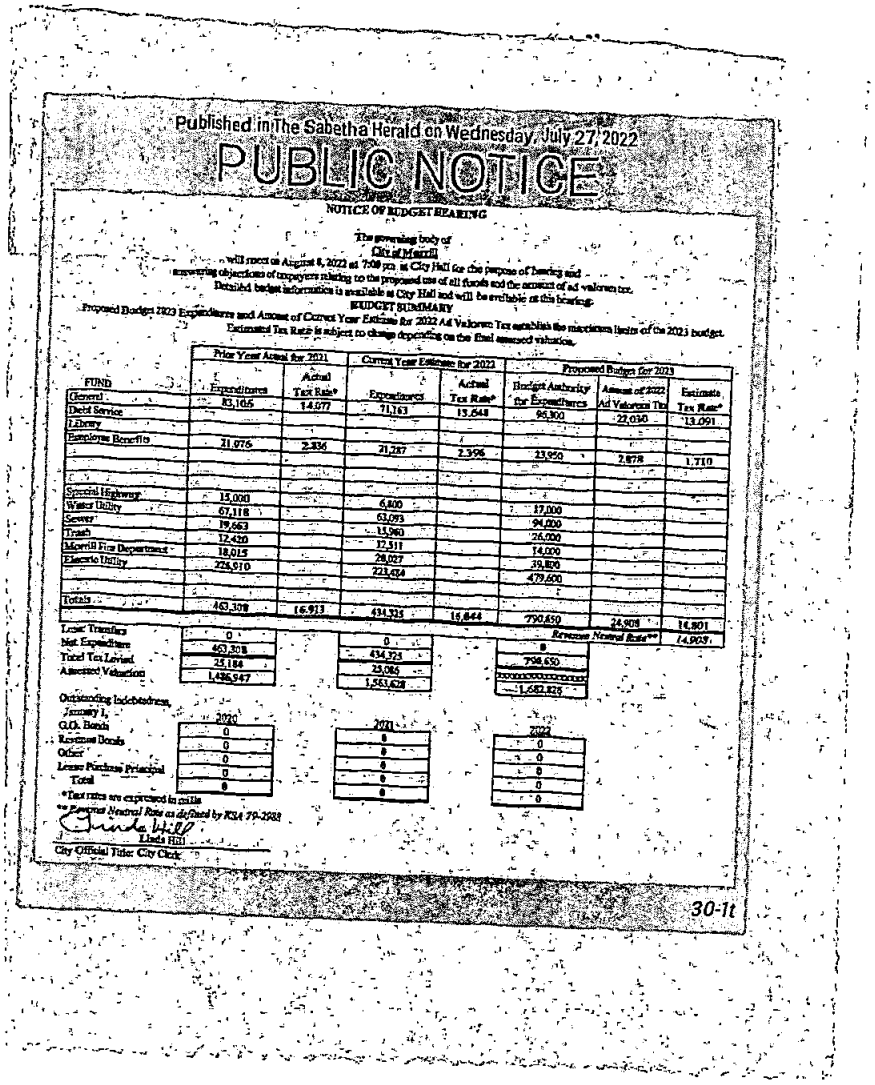
Printer's Fee $_____

Additional Copies $ _____

HEATHER D. STEWART
Notary Public - State of Kansas
My Appt. Expires 11/15/25

Affidavit and proof of publication examined, approved and filed this____ day of _____20___

District Magistrate Judge _____



Published in The Sabetha Herald on Wednesday, July 27, 2022

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

The governing body of
City of Morrill
will meet on August 8, 2022 at 7:00 pm. at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 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	Estimate Tax Rate*
General	83,165	14.077	71,163	15.648	96,300	22,030	13.091
Debt Service							
Library							
Employee Benefits	21,975	2.836	21,287	2.396	23,950	2,878	1.710
Special Highway	15,000						
Water Utility	67,118		6,800		17,000		
Sewer	19,663		63,093		94,000		
Trash	12,420		13,960		26,000		
Morrill Fire Department	18,015		17,511		14,000		
Electric Utility	226,910		28,027		35,800		
			223,454		479,600		
Totals	463,308	16.913	434,375	15.844	790,650	24,908	14.801
						Revenue Neutral Rate**	14.909
Less: Transfers	0		0		0		
Net Expenditure	463,308		434,375		790,650		
Total Tax Levied	25,184		25,085		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,496,947		1,583,628		1,682,825		

Outstanding Indebtedness, January 1,

	2020	2021	2022
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

Linda Hill
City Official Title: City Clerk

30-1t