2024

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 2024; and
(3) the Amount(s) of Amount of 2023 Ad Valorem Tax Ad Valorem Tax are within statutory limiations.

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, 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	246,800	23,100	15.817
Debt Service	10-113				
Library	12-1220				
Emplooyee Benefits			23,565	1,569	1.074
Special Highway			17,500		
Water Utility			96,500		
Sewer			27,000		
Trash			15,500		
Morrill Fire Department			128,500		
Electric Utility			310,015		
Totals for City		xxxxxx	865,380	24,669	
Recreation	12-1927			0	
Totals Includes Recreation		xxxxxx	865,380	24,669	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,460,465
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

City Revenue Neutral Rate: 17.106

Assisted by:
Julie D Bauman CPA

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

Date Attested: Sept 8 2023

County Clerk

Governing Body

CPA Summary

City of Morrill 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,441	1,373	2,195
Receipts:			
Ad Valorem Tax	3,644	3,644	xxxxxxxxxxxxxxx
Delinquent Tax	15	25	
Motor Vehicle Tax	730	900	458
Recreational Vehicle Tax			22
16/20M Vehicle Tax			22
Commercial Vehicle Tax			137
Watercraft Tax			1
Employee Contributions	11,201	12,011	13,000
KPERS	5,000	6,000	6,000
Redemption Distribution	94	200	200
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**20,684**	**22,780**	**19,840**
Resources Available:	**23,125**	**24,153**	**22,035**
Expenditures:			
Social Security	10,876	10,988	12,000
Retirement	10,806	10,905	11,500
Unemployment	70	65	65
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**21,752**	**21,958**	**23,565**
Unencumbered Cash Balance Dec 31	1,373	2,195	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	22,450	23,950	23,565
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,565
		Tax Required	1,530
	Delinquent Comp Rate:	2.5%	39
		Amount of 2023 Ad Valorem Tax	1,569

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:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
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% 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	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.5%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Morrill 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 2024
Unencumbered Cash Balance Jan 1	12,955	5,420	6,610
Receipts:			
State of Kansas Gas Tax	5,975	6,190	6,140
County Transfers Gas		0	0
Transfers			10,000
Interest on Idle Funds			
Miscellaneous		0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,975**	**6,190**	**16,140**
Resources Available:	**18,930**	**11,610**	**22,750**
Expenditures:			
Street Repair and Maint	13,510	5,000	17,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,510**	**5,000**	**17,500**
Unencumbered Cash Balance Dec 31	5,420	6,610	5,250
2022/2023/2024 Budget Authority Amoun	18,000	17,000	17,500

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget 2024
Unencumbered Cash Balance Jan 1	43,747	46,717	48,367
Receipts:			
Charges to Customers	54,421	56,884	57,855
Grant	17,321	18,000	18,000
Reconnect Fees	50	100	200
Water Protection Fees	132	200	250
Interest on Idle Funds			
Miscellaneous	336	450	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**72,260**	**75,634**	**77,305**
Resources Available:	**116,007**	**122,351**	**125,672**
Expenditures:			
Water Purchased	21,292	22,985	26,500
Personnel Services	34,028	35,014	36,000
Contractual Services	5,152	6,500	20,000
Commodities	5,873	5,985	10,000
Capital Outlay	2,750	3,500	4,000
Cash Forward (2024 column)			
Miscellaneous	195		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**69,290**	**73,984**	**96,500**
Unencumbered Cash Balance Dec 31	46,717	48,367	29,172
2022/2023/2024 Budget Authority Amoun	93,000	94,000	96,500

CPA Summary

City of Morrill 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget 2024
Unencumbered Cash Balance Jan 1	5,146	13,719	22,814
Receipts:			
Charges to Customers	17,015	18,450	20,050
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,015**	**18,450**	**20,050**
Resources Available:	**22,161**	**32,169**	**42,864**
Expenditures:			
Contract Services	5,442	3,855	7,000
Personnel Services		2,000	15,000
Commodities		500	1,000
Transfer to Capital Outlay	3,000	3,000	4,000
Cash Forward (2024 column)			
Miscellaneous			
32 Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,442**	**9,355**	**27,000**
Unencumbered Cash Balance Dec 31	13,719	22,814	15,864
2022/2023/2024 Budget Authority Amoun	34,000	26,000	27,000

Adopted Budget **Trash**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget 2024
Unencumbered Cash Balance Jan 1	6,996	6,884	6,881
Receipts:			
Charges to Customers	13,615	13,955	15,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,615**	**13,955**	**15,500**
Resources Available:	**20,611**	**20,839**	**22,381**
Expenditures:			
Contractual Services	13,727	13,958	15,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,727**	**13,958**	**15,500**
Unencumbered Cash Balance Dec 31	6,884	6,881	6,881
2022/2023/2024 Budget Authority Amoun	14,000	14,000	15,500

CPA Summary

City of Morrill 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Morrill Fire Department**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget 2024
Unencumbered Cash Balance Jan 1	141,885	135,029	127,924
Receipts:			
City Support	27,625	28,055	32,000
Kansas Gas Services	1,632	1,750	2,000
Support Other	645	700	10,000
Interest on Idle Funds			
Miscellaneous			200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,902**	**30,505**	**44,200**
Resources Available:	**171,787**	**165,534**	**172,124**
Expenditures:			
Vehicle	1,555	1,780	4,000
Mileage	1,372	1,455	5,000
Utilities	3,159	3,895	5,000
Equipment Maintenance	2,828	3,580	90,000
Insurance	8,535	9,500	12,000
Supplies		400	500
Capital Outlay	18,900	17,000	12,000
Cash Forward (2024 column)			
Miscellaneous	409		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**36,758**	**37,610**	**128,500**
Unencumbered Cash Balance Dec 31	135,029	127,924	43,624
2022/2023/2024 Budget Authority Amount	37,800	39,800	128,500

Adopted Budget **Electric Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget 2024
Unencumbered Cash Balance Jan 1	73,449	80,320	77,720
Receipts:			
sales	204,457	209,450	215,220
Reconnect Fees	50	150	300
Material Sold	4,241	6,500	7,000
Other Support and Financing			40,000
Interest on Idle Funds			
Miscellaneous	488		
Does miscellaneous exceed 10% of Total R			
Total Receipts	**209,236**	**216,100**	**262,520**
Resources Available:	**282,685**	**296,420**	**340,240**
Expenditures:			
Electrical Energy Purchased	113,096	119,500	120,015
Personnel Services	26,643	32,500	40,000
Contractual Services	1,310	1,350	75,000
Commodities	10,791	11,980	12,000
Insurance	38,204	40,150	42,000
Sales Tax	4,321	5,220	9,000
Transfer to Capital Outlay	8,000	8,000	12,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**202,365**	**218,700**	**310,015**
Unencumbered Cash Balance Dec 31	80,320	77,720	30,225
2022/2023/2024 Budget Authority Amount	250,000	479,600	310,015

CPA Summary

City of Morrill 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	21,717	14,058	12,812
Receipts:			
Ad Valorem Tax	20,720	22,030	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	3,225	3,485	2,765
Recreational Vehicle Tax	223	285	132
16/20M Vehicle Tax		135	130
Commercial Vehicle Tax		488	826
Watercraft Tax		5	4
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax	6,052	7,015	8,000
Local Sales Tax	19,916	20,150	23,500
Franchise Tax	6,132	6,855	7,500
Licenses	17	35	50
Permits Park and Recreation	700	700	700
Late Charges	2,374	2,488	2,450
Federal and State Withholding	7,912	8,055	8,200
Insurance Proceeds	3,582	1,589	3,000
Other Financing Sources	404	400	150,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,733	1,700	1,700
Neighborhood Revitalization Rebate			0
Miscellaneous	2,422	2,500	2,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**75,412**	**77,915**	**211,457**
Resources Available:	**97,129**	**91,973**	**224,269**
Expenditures:			
Administration	22,346	24,850	31,000
Fire Department	23,000	18,000	17,000
Parks Department	2,971	2,800	8,000
Street Lighting	773	700	2,500
Highway Department	13,657	12,011	162,000
Cemetary Department	10,000	10,000	12,000
Federal Withholding	5,534	5,900	6,800
State Withholding	2,290	2,400	2,500
Transfers to Capital Outlay	2,500	2,500	5,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**83,071**	**79,161**	**246,800**
Unencumbered Cash Balance Dec 31	14,058	12,812	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	93,900	96,300	246,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	246,800
		Tax Required	22,531
	Delinquent Comp Rate:	2.5%	569
		Amount of 2023 Ad Valorem Tax	**23,100**

CPA Summary

City of Morrill

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General			0
Debt Service			0
Library			0
Emplooyee Benefits			0
			0
			0
			0
Recreation			0
TOTAL	0	0.000	0

2023 July 1 Valuation: 1,456,094

Valuation Factor: 1,456.094

Neighborhood Revitalization Subj to Rebate: 6,962

Neighborhood Revitalization factor: 6.962

**This information comes from the 2024 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
City of Morrill
will meet on August 7, 2023 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 2024 Expenditures and Amount of Current Year Estimate for 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	83,071	13.648	79,161	13.091	246,800	23,100	15.864
Debt Service							
Library							
Emplooyee Benefits	21,752	2.396	21,958	1.710	23,565	1,569	1.078
Special Highway	13,510		5,000		17,500		
Water Utility	69,290		73,984		96,500		
Sewer	8,442		9,355		27,000		
Trash	13,727		13,958		15,500		
Morrill Fire Department	36,758		37,610		128,500		
Electric Utility	202,365		218,700		310,015		
Totals for City	448,915	16.044	459,726	14.801	865,380	24,669	16.942
					*City Revenue Neutral Rate (excluding Recreation Commission)***		*17.106*
Recreation Commission							0.000
Totals Including Recreation	448,915	16.044	459,726	14.801	865,380	24,669	16.942
Less: Transfers	0		0		0		
Net Expenditure	448,915		459,726		865,380		
Total Tax Levied	25,086		25,674		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,563,628		1,682,826		1,456,094		

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*

Linda Hill
City Official Title: Clerk

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 26, 2023, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___

_____, 20___ _____, 20___

_____, 20___ _____, 20___

T Kellenberger

Subscribed and sworn to before me this 26 day of July, 2023

Heather D Stewart
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 _____

EXHIBIT "A"

Published in The Sabetha Herald on Wednesday, July 26, 2023

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

The governing body of
City of Morrill
will meet on August 7, 2023 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 2024 Expenditures and Amount of Current Year Estimate for 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	83,071	13.648	79,161	13.091	246,800	23,100	15.864
Debt Service							
Library							
Employee Benefits	21,752	2.396	21,958	1.710	23,565	1,569	1.078
Special Highway	13,510		5,000		17,500		
Water Utility	69,290		73,984		96,500		
Sewer	8,442		9,365		27,000		
Trash	13,727		13,958		15,500		
Morrill Fire Department	36,758		37,810		128,500		
Electric Utility	202,365		218,700		310,015		
Totals for City	448,915	16.044	459,726	14.801	865,380	24,669	16.942
					City Revenue Neutral Rate (excluding Recreation Commission)**		17.108
Recreation Commission							0.000
Totals Including Recreation	448,915	16.044	459,726	14.801	865,380	24,669	16.942
Less: Transfers	0		0		0		
Net Expenditure	448,915		459,726		865,380		
Total Tax Levied	25,086		25,674		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,563,628		1,682,826		1,456,094		
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

Linda Hill
City Official Title: Clerk

30-1t