2025

CERTIFICATE

To the Clerk of Brown, 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 expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 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			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	6	423,000	24,116	14.118
Debt Service	10-113				
Library	12-1220				
Employee Benefits			26,710	515	.302
Special Highway			20,000		
Water Utility			81,900		
Sewer			29,500		
Trash			16,000		
Morrill Fire Department			130,000		
Electric Utility			391,700		
Totals		xxxxx	1,118,810	24,631	14.420
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,708,159
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	14.445
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Julie D Bauman CPA

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

Attest: August 13 2024
Nicole M Lee
County Clerk

Governing Body

CPA Summary

City of Morrill

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	23,100	4,114	184	113	1,089	24
Debt Service						
Library						
Employee Benefits	1,569	279	12	8	74	2
TOTAL	24,669	4,393	196	121	1,163	26

County Treas Motor Vehicle Estimate 4,393
County Treas Recreational Vehicle Estimate 196
County Treas 16/20M Vehicle Estimate 121
County Treas Commercial Vehicle Tax Estimate 1,163
County Treas Watercraft Tax Estimate 26

Motor Vehicle Factor 0.17808
Recreational Vehicle Factor 0.00795
16/20M Vehicle Factor 0.00490
Commercial Vehicle Factor 0.04714
Watercraft Factor 0.00105

City of Morrill 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	14,058	16,744	10,125
Receipts:			
Ad Valorem Tax	21,580	22,292	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	3,206	3,014	4,114
Recreational Vehicle Tax	103	115	184
16/20M Vehicle Tax			113
Commercial Vehicle Tax			1,089
Watercraft Tax			24
Gross Earning (Intangible) Tax			0
Mineral Production Tax			0
Local Alcoholic Liquor			0
Compensating Use Tax	6,385	7,011	8,000
Local Sales Tax	20,365	20,014	21,450
Franchise Tax	6,723	6,502	6,800
Licenses	11	10	15
Permits Park and Recreation	730	700	800
Late Charges	3,059	2,485	3,000
Federal and State Withholdings	8,671	8,755	9,000
Insurance Proceeds	3,801	3,850	4,000
Other Financing Sources	797	800	325,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	3,146	2,100	1,000
Neighborhood Revitalization Rebate			0
Miscellaneous	6,196	5,515	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**84,773**	**83,163**	**389,589**
Resources Available:	**98,831**	**99,907**	**399,714**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	98,831	99,907	399,714
Expenditures:			
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	0	0	0
Administration	22,510	24,800	31,500
Fire Department	16,061	17,550	20,000
Parks Department	5,938	6,850	9,000
Street Lighting Department	755	815	1,500
Highway Department	10,379	12,114	330,000
Cemetary Department	15,000	15,000	15,000
Federal Withholding	6,047	7,157	7,500
Kansas Withholding	2,397	2,496	3,500
Transfers	3,000	3,000	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**82,087**	**89,782**	**423,000**
Unencumbered Cash Balance Dec 31	16,744	10,125	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	96,300	246,800	423,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	423,000
		Tax Required	23,286
	Delinquent Comp Rate:	3.6%	830
		Amount of 2024 Ad Valorem Tax	24,116

CPA Summary

City of Morrill 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,373	3,325	4,638
Receipts:			
Ad Valorem Tax	2,807	1,514	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	577	305	279
Recreational Vehicle Tax			12
16/20M Vehicle Tax			8
Commercial Vehicle Tax			74
Watercraft Tax			2
Employee Contributions	16,987	17,785	17,000
KPERS	5,000	5,000	4,000
Redemptions	181	215	200
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**25,552**	**24,819**	**21,575**
Resources Available:	26,925	28,144	26,213
Expenditures:			
Social Security	11,984	12,011	13,449
Retirement	11,542	11,445	13,011
Unemployment	74	50	250
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,600**	**23,506**	**26,710**
Unencumbered Cash Balance Dec 31	3,325	4,638	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	23,950	23,565	26,710
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,710
		Tax Required	497
	Delinquent Comp Rate:	3.6%	18
		Amount of 2024 Ad Valorem Tax	515

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.6%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Morrill 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,420	11,261	12,401
Receipts:			
State of Kansas Gas Tax	5,841	6,140	6,140
County Transfers Gas		0	0
Transfers			10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,841**	**6,140**	**16,140**
Resources Available:	**11,261**	**17,401**	**28,541**
Expenditures:			
Street Repair		5,000	20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**5,000**	**20,000**
Unencumbered Cash Balance Dec 31	11,261	12,401	8,541
2023/2024/2025 Budget Authority Amount	17,000	17,500	20,000

Adopted Budget

Water Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	46,717	33,637	33,162
Receipts:			
Charges to Customers	52,896	54,011	58,450
Reconnect Fees	250	200	1,500
Water Protection Fees	129	175	1,000
Interest on Idle Funds			
Miscellaneous	1,079	455	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**54,354**	**54,841**	**61,950**
Resources Available:	**101,071**	**88,478**	**95,112**
Expenditures:			
Water Purchased	20,731	24,505	27,900
Personnel Services	28,033	15,000	35,000
Contractual Services	9,817	6,000	10,000
Commodities	5,803	6,811	6,000
Capital Outlay	3,000	3,000	3,000
Cash Reserve (2025 column)			
Miscellaneous	50		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**67,434**	**55,316**	**81,900**
Unencumbered Cash Balance Dec 31	33,637	33,162	13,212
2023/2024/2025 Budget Authority Amount	94,000	96,500	81,900

CPA Summary

City of Morrill 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	13,719	20,665	27,565
Receipts:			
Charge to Customers	17,823	18,554	18,950
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,823**	**18,554**	**18,950**
Resources Available:	**31,542**	**39,219**	**46,515**
Expenditures:			
Contractual Services	7,408	8,504	26,000
Capital Outlay	3,000	3,000	3,000
Cash Reserve (2025 column)			
Miscellaneous	469	150	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,877**	**11,654**	**29,500**
Unencumbered Cash Balance Dec 31	20,665	27,565	17,015
2023/2024/2025 Budget Authority Amount	26,000	27,000	29,500

Adopted Budget

Trash	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,884	7,525	8,383
Receipts:			
Charge to Customers	14,641	14,958	16,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,641**	**14,958**	**16,000**
Resources Available:	**21,525**	**22,483**	**24,383**
Expenditures:			
Contractual Services	14,000	14,100	16,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**14,000**	**14,100**	**16,000**
Unencumbered Cash Balance Dec 31	7,525	8,383	8,383
2023/2024/2025 Budget Authority Amount	14,000	15,500	16,000

CPA Summary

City of Morrill 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Morrill Fire Department**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	135,029	129,719	113,366
Receipts:			
City Support	33,944	20,555	20,000
Kansas Gas Service	1,754	1,955	2,000
Support Others			10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,698**	**22,510**	**32,000**
Resources Available:	**170,727**	**152,229**	**145,366**
Expenditures:			
Vehicle Expense	1,973	2,850	6,000
Utility	3,189	3,988	6,800
Maintenance and Supply	13,869	10,140	95,000
Insurance	6,527	6,685	7,000
Capital Outlay	15,000	15,000	15,000
Cash Reserve (2025 column)			
Miscellaneous	450	200	200
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**41,008**	**38,863**	**130,000**
Unencumbered Cash Balance Dec 31	129,719	113,366	15,366
2023/2024/2025 Budget Authority Amoun	79,800	128,500	130,000

Adopted Budget

Electric Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	80,320	106,264	128,293
Receipts:			
Sales	236,281	241,004	240,850
Reconnect Fees	256	300	450
Material Sales	38	75	285
Loan Advances	157,464	90,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**394,039**	**331,379**	**321,585**
Resources Available:	**474,359**	**437,643**	**449,878**
Expenditures:			
Electrical Energy Purchases	119,755	120,750	120,850
Personnel services	36,526	35,000	40,000
Contractual Services	121,558	80,000	115,850
Commodities	20,918	20,950	21,000
Insurance	45,124	45,850	47,000
Sales Tax	6,214	6,800	7,000
Capital Outlay/Loan Repayments	18,000	0	40,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**368,095**	**309,350**	**391,700**
Unencumbered Cash Balance Dec 31	106,264	128,293	58,178
2023/2024/2025 Budget Authority Amoun	479,600	310,015	391,700

CPA Summary

City of Morrill 2025

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Debt Service			0
Library			0
Employee Benefits			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 1,707,786

Valuation Factor: 1,707.786

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Morrill
will meet on August 12, 2024 at 7:00 P.M. 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	82,087	13.091	89,782	15.817	423,000	24,116	14.121
Debt Service							
Library							
Employee Benefits	23,600	1.710	23,506	1.074	26,710	515	0.302
Special Highway			5,000		20,000		
Water Utility	67,434		55,316		81,900		
Sewer	10,877		11,654		29,500		
Trash	14,000		14,100		16,000		
Morrill Fire Department	41,008		38,863		130,000		
Electric Utility	368,095		309,350		391,700		
Totals	607,101	14.801	547,571	16.891	1,118,810	24,631	14.423
						*Revenue Neutral Rate***	*14.445*
Less: Transfers	0		0		0		
Net Expenditure	607,101		547,571		1,118,810		
Total Tax Levied	25,674		24,669		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,682,826		1,460,465		1,707,786		

Outstanding Indebtedness, January 1,	2022	2023	2024
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
Official Title: City Clerk

Notice of Revenue Neutral Rate Intent

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

☐ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is _____. The date of our hearing is _____ at _____ AM/PM and will be held at _____ in _____, Kansas.

☑ 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, 2024.

WITNESS my hand and official seal on _____, 2024.

(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.

Published in The Sabetha Herald on Wednesday, July 31, 2024

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

The governing body of
City of Morrill
will meet on August 12, 2024 at 7:00 P.M. 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	82,087	13.091	89,782	15.817	423,000	24,116	14.121
Debt Service							
Library							
Employee Benefits	23,600	1.710	23,506	1.074	26,710	515	0.302
Special Highway			5,000		20,000		
Water Utility	67,434		55,316		81,900		
Sewer	10,877		11,654		29,500		
Trash	14,000		14,100		16,000		
Morrill Fire Department	41,008		38,863		130,000		
Electric Utility	368,095		309,350		391,700		
Totals	607,101	14.801	547,571	16.891	1,118,810	24,631	14.423
						*Revenue Neutral Rate***	*14.445*
Less: Transfers	0		0		0		
Net Expenditure	607,101		547,571		1,118,810		
Total Tax Levied	25,674		24,669		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,682,826		1,460,465		1,707,786		

Outstanding Indebtedness, January 1,	2022	2023	2024
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
Official Title: City Clerk

N

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 31, 2024, with subsequent publications being made on the following dates:

_____, 20___ _____, 20___
_____, 20___ _____, 20___
_____, 20___ _____, 20___

T W Kellenberger

Subscribed and sworn to before me this 31 day of July, 2024

Heather D Stewart
Notary Public

My commission expires: 11/15/24

HEATHER D. STEWART
Notary Public - State of Kansas
My Appt. Expires 11/15/24

Printer's Fee $_____

Additional Copies $ _____

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

District Magistrate Judge _____

City of Morrill 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	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 2024 and/or 2025 from a non-budgeted fund.

State of Kansas
City

City of Morrill

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Morrill

2025

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, 2024	Payments Due 2024	Payments Due 2025
Totals					**0**	**0**	**0**

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