2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	358,250	23,981	13.212
Debt Service	10-113				
Library	12-1220				
Employee Benefit			27,150	640	.353
Special Highway			24,000		
Water Utility			147,100		
Sewer			30,000		
Trash			17,500		
Morrill Fire Department			135,000		
Electric Utility			380,038		
Totals		xxxxx	1,119,038	24,621	13.565
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,815,049
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	13.687
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 15 2025
Nicole M Lee
County Clerk

Governing Body

CPA Summary

SEAL OF COUNTY CLERK BROWN COUNTY, KANSAS

City of Morrill

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	24,116	3,268	178	124	1,074	24
Debt Service						
Library						
Employee Benefit	515	70	4	3	23	1
TOTAL	24,631	3,338	182	127	1,097	25

County Treas Motor Vehicle Estimate	3,338				
County Treas Recreational Vehicle Estimate		182			
County Treas 16/20M Vehicle Estimate			127		
County Treas Commercial Vehicle Tax Estimate				1,097	
County Treas Watercraft Tax Estimate					25

Motor Vehicle Factor	0.13552				
Recreational Vehicle Factor		0.00739			
16/20M Vehicle Factor			0.00516		
Commercial Vehicle Factor				0.04453	
Watercraft Factor					0.00101

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	16,744	7,539	23,713
Receipts:			
Ad Valorem Tax	23,086	24,116	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	3,202	3,401	3,268
Recreational Vehicle Tax	177	200	178
16/20M Vehicle Tax			124
Commercial Vehicle Tax			1,074
Watercraft Tax			24
Gross Earning (Intangible) Tax			0
Mineral Production Tax			
Local Alcoholic Liquor			
Compensating Use Tax	7,024	7,900	8,100
Local Sales Tax	18,136	20,144	21,500
Franchise Tax	4,775	4,876	5,500
Licenses	58	100	100
Redemption	280	200	300
Late Charges	2,789	3,015	3,150
Insurance Proceeds	2,279	2,250	2,400
Parks and Recreation	380	400	500
Grants	2,022	1,000	245,000
Interest	6,054	7,554	9,011
ederal and State Withholding	9,459	10,155	11,200
In Lieu of Taxes (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	3,612		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**83,333**	**85,311**	**311,429**
Resources Available:	**100,077**	**92,850**	**335,142**

JND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	100,077	92,850	335,142
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	44,890	42,011	44,250
Fire Department	0		20,000
Parks Department	4,309	3,011	10,000
Street Lighting Department	774	550	5,000
Highway Department	11,771	4,015	240,000
Cemetary Department	12,000	8,000	13,000
Federal Withholding	7,842	8,505	10,000
Kansas Withholding	2,952	3,045	5,000
Transfer to Capital Outlay	8,000		11,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**92,538**	**69,137**	**358,250**
Unencumbered Cash Balance Dec 31	7,539	23,713	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	246,800	423,000	358,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	358,250
		Tax Required	23,108
	Delinquent Comp Rate:	3.8%	873
		Amount of 2025 Ad Valorem Tax	23,981

CPA Summary

City of Morrill 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,325	5,064	5,634
Receipts:			
Ad Valorem Tax	1,470	515	xxxxxxxxxxxxxxxx
Delinquent Tax	31	18	48
Motor Vehicle Tax	422	39	70
Recreational Vehicle Tax			4
16/20M Vehicle Tax			3
Commercial Vehicle Tax			23
Watercraft Tax			1
Employee Contributions	17,592	17,855	15,100
KPERS	5,238	5,780	5,150
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	51	150	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**24,804**	**24,357**	**20,899**
Resources Available:	28,129	29,421	26,533
Expenditures:			
Social Security	11,299	12,701	14,000
Retirement	11,685	11,011	13,000
Unemployment	81	75	150
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**23,065**	**23,787**	**27,150**
Unencumbered Cash Balance Dec 31	5,064	5,634	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	23,565	26,710	27,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	27,150
		Tax Required	617
	Delinquent Comp Rate:	3.8%	23
		Amount of 2025 Ad Valorem Tax	640

Adopted Budget	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	3.8%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

City of Morrill 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	11,261	18,439	19,568
Receipts:			
State of Kansas Gas Tax	7,178	6,140	6,160
County Transfers Gas		0	0
Transfers			10,000
Interest on Idle Funds			
Miscellaneous			415
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,178**	**6,140**	**16,575**
Resources Available:	**18,439**	**24,579**	**36,143**
Expenditures:			
Street Materials		5,011	24,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**5,011**	**24,000**
Unencumbered Cash Balance Dec 31	18,439	19,568	12,143
2024/2025/2026 Budget Authority Amount	17,500	20,000	24,000

Adopted Budget

Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	33,637	25,964	31,305
Receipts:			
Charges to Customers	55,602	57,811	60,150
Grant			55,000
Transfers In	35,854	18,000	18,000
Water Protection Fees	130	250	300
Interest on Idle Funds			
Miscellaneous	300	350	1,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**91,886**	**76,411**	**134,650**
Resources Available:	**125,523**	**102,375**	**165,955**
Expenditures:			
Water Purchased	21,547	20,144	27,800
Personnel Services	35,925	35,889	40,150
Contractual Services	31,724	14,015	70,150
Commodities	3,946	1,022	6,000
Transfer	6,417		3,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**99,559**	**71,070**	**147,100**
Unencumbered Cash Balance Dec 31	25,964	31,305	18,855
2024/2025/2026 Budget Authority Amount	125,000	81,900	147,100

CPA Summary

City of Morrill 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	20,665	12,190	17,223
Receipts:			
Charges to Customers	18,462	20,114	24,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**18,462**	**20,114**	**24,500**
Resources Available:	**39,127**	**32,304**	**41,723**
Expenditures:			
Personnel Services	2,370	2,280	7,000
Contractual Services	14,900	9,801	22,000
Transfers	9,667	3,000	1,000
Cash Reserve (2026 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,937**	**15,081**	**30,000**
Unencumbered Cash Balance Dec 31	12,190	17,223	11,723
2024/2025/2026 Budget Authority Amount	27,000	29,500	30,000

Adopted Budget

Trash	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	7,525	7,201	7,964
Receipts:			
Charges to Customers	14,892	15,788	17,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**14,892**	**15,788**	**17,000**
Resources Available:	**22,417**	**22,989**	**24,964**
Expenditures:			
Contractual Services	15,216	15,025	17,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**15,216**	**15,025**	**17,500**
Unencumbered Cash Balance Dec 31	7,201	7,964	7,464
2024/2025/2026 Budget Authority Amount	15,500	16,000	17,500

CPA Summary

City of Morrill 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Morrill Fire Department**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	129,719	123,420	110,437
Receipts:			
City Support	26,150	30,150	32,000
Kansas Gas Service	1,879	2,211	2,600
Other Support			5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**28,029**	**32,361**	**39,600**
Resources Available:	**157,748**	**155,781**	**150,037**
Expenditures:			
Vehicle Expense/Mileage	1,380	1,560	4,000
Utilities	3,233	3,899	6,000
Maintenance	4,457	5,105	48,000
Insurance	8,228	9,780	12,000
Capital Outlay	17,000	25,000	65,000
Cash Reserve (2026 column)			
Miscellaneous	30		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**34,328**	**45,344**	**135,000**
Unencumbered Cash Balance Dec 31	123,420	110,437	15,037
2024/2025/2026 Budget Authority Amoun	128,500	130,000	135,000

Adopted Budget

Electric Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	106,264	11,637	16,603
Receipts:			
Sales	265,561	266,780	279,550
Reconnect Fees		400	500
Material Sales	6,016	5,011	10,000
Loan Proceeds	128,960	30,000	90,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**400,537**	**302,191**	**380,050**
Resources Available:	**506,801**	**313,828**	**396,653**
Expenditures:			
Electrical Energy Purchased	122,533	127,850	125,788
Personnel Services	20,945	30,000	30,000
Contract Services	263,672	60,110	140,250
Commodities	28,745	28,015	30,000
Insurance	43,611	44,250	45,000
Sales Tax	5,742	6,000	8,000
Transfers	9,417	1,000	1,000
Cash Reserve (2026 column)			
Miscellaneous	499		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**495,164**	**297,225**	**380,038**
Unencumbered Cash Balance Dec 31	11,637	16,603	16,615
2024/2025/2026 Budget Authority Amoun	518,515	391,700	380,038

CPA Summary

Published in The Sabetha Herald on Wednesday, July 30, 2025

PUBLIC NOTICE

NOTICE OF BUDGET HEARING

The governing body of
City of Morrill
will meet on 8/12/25 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	92,538	15.817	69,137	14.121	358,250	23,981	13.325
Debt Service							
Library							
Employee Benefit	23,065	1.074	23,787	0.302	27,150	640	0.356
Special Highway			5,011		24,000		
Water Utility	99,559		71,070		147,100		
Sewer	26,937		15,081		30,000		
Trash	15,216		15,025		17,500		
Morrill Fire Department	34,328		45,344		135,000		
Electric Utility	495,164		297,225		380,038		
Totals	786,807	16.891	541,680	14.423	1,119,038	24,621	13.681
						*Revenue Neutral Rate***	*13.687*
Less: Transfers	0		0		0		
Net Expenditure	786,807		541,680		1,119,038		
Total Tax Levied	24,669		24,631		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,460,465		1,708,159		1,799,643		

Outstanding Indebtedness, January 1,	2023	2024	2025
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: Clerk

31-1t

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 0-1 consecutive week(s). The first publication thereof being made as aforesaid on the day of July 30, 2025, 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 30 day of July, 2025

Heather D Stewart
Notary Public

My commission expires: 11/15/25

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

Printer's Fee $_____

Additional Copies $ _____

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

District Magistrate Judge _____

Notice of Revenue Neutral Rate Intent

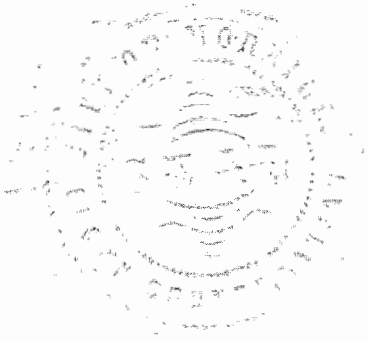
THE GOVERNING BODY OF Morrill **, HEREBY NOTIFIES THE** BROWN **COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

☐ Yes, we intend to exceed the Revenue Neutral Rate 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, 2025.

WITNESS my hand and official seal on July 14, 2025.

(Seal)



Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 18th otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Morrill
will meet on 8/12/25 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	92,538	15.817	69,137	14.121	358,250	23,981	13.325
Debt Service							
Library							
Employee Benefit	23,065	1.074	23,787	0.302	27,150	640	0.356
ecial Highway			5,011		24,000		
ater Utility	99,559		71,070		147,100		
Sewer	26,937		15,081		30,000		
Trash	15,216		15,025		17,500		
Morrill Fire Department	34,328		45,344		135,000		
Electric Utility	495,164		297,225		380,038		
Totals	786,807	16.891	541,680	14.423	1,119,038	24,621	13.681
						*Revenue Neutral Rate***	*13.687*
Less: Transfers	0		0		0		
Net Expenditure	786,807		541,680		1,119,038		
Total Tax Levied	24,669		24,631		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,460,465		1,708,159		1,799,643		

Outstanding Indebtedness, January 1,	2023	2024	2025
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: Clerk

City of Morrill

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						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:											
Bank of Blue Valley	9/1/2023	6/30/2029	0.08	474,938	467,269	June	June	36,999	18,326	33,289	20,428
Total Other					**467,269**			**36,999**	**18,326**	**33,289**	**20,428**
Total Indebtedness					**467,269**			**36,999**	**18,326**	**33,289**	**20,428**

City of Morrill

2026

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, 2025	Payments Due 2025	Payments Due 2026
NONE							
Totals					0	0	0

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

City of Morrill 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Capital Outlay	3,000	0	11,000	KSA 12-1,118
Water	Capital Outlay	3,000	0	3,000	KSA 12-1,118
Sewer	Capital Outlay	3,000	0	1,000	KSA 12-1,118
Fire	Capital Outlay	15,000	25,000	65,000	KSA 12-1,118
Electrical	Capital Outlay	48,546	1,000	1,000	KSA 12-1,118
	Totals	72,546	26,000	81,000	
	Adjustments*				
	Adjusted Totals	72,546	26,000	81,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.