State of Kansas
Township

CERTIFICATE

2026

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
Morton Township
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was 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 for the 2026 Budget.

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)
Alloc of MVT, RVT, and 16/20M Vehicles T		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	14,450	10,145	4.365
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	114,000	75,555	32.503
Special Machinery		6			
Totals		xxxxxx	128,450	85,700	36.868
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7			2,324,566
Rate Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization Rebate					

Revenue Neutral Rate	22.890
Does budget require a resolution to exceed the Revenue Neutral Rate?	YES

Assisted by:
Simmons & Simmons Inc

Address:
111 E 8th Street
Larned, Kansas 67550
Email:
kzebro@ssaccountant.com

Attest: September 17, 2025
Stacy Reed
County Clerk

Brian Mogan Clerk
Dana O'Neil Trustee
Governing Body

Special Road Election held for Mills for years.
First levy in .

RECEIVED
SEP 17 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

Morton Township
Pawnee County

2026

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

Budgeted Funds for 2025	Tax Levy Amount in 2025 Budget	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,478	254	11	22	56	7
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	43,727	1,171	48	99	257	32
	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	0	0	0	0
Total	53,205	1,425	59	121	313	39

County Treas Motor Vehicle Estimate 1,425

County Treas Recreational Vehicle Estimate 59

County Treas 16/20M Vehicle Estimate 121

County Treas Commercial Vehicle Tax Estimate 313

County Treas Watercraft Tax Estimate 39

MVT Factor 0.02678

RVT Factor 0.00111

16/20M Factor 0.00227

Comm Veh Factor 0.00588

Watercraft Factor 0.00073

2026

Morton Township

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	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	15,000	6,000	19,000	KSA 68-141g
	Total	15,000	6,000	19,000	
	Adjustments*				
	Adjusted Totals	15,000	6,000	19,000	

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

Morton Township
Pawnee County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
Total G.O. Bonds				0			0	0	0	0
Other										
None										
Total Other				0			0	0	0	0
Total Indebtedness				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items 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
JE 6155M Cab Tractor	4/24/25	60	6.35	134,515	0	30,414	30,414
				Total	**0**	**30,414**	**30,414**

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

Morton Township 2026

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 January 1	2,900	4,751	3,955
Receipts:			
Ad Valorem Tax	10,154	9,478	xxxxxxxxxxxxxx
Delinquent Tax	46		
Motor Vehicle Tax	221	197	254
Recreational Vehicle Tax	9	7	11
16/20 M Vehicle Tax		22	22
Commercial Vehicle Tax	47	52	56
Watercraft Tax		8	7
Gross Earnings (Intangibles) Tax			0
Patronage Dividend			
Interest on Idle Funds	1,437		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,914**	**9,764**	**350**
Resources Available:	**14,814**	**14,515**	**4,305**
Expenditures:			
Officer Pay	750	750	750
Employee Benefits	1,257	1,300	1,500
Publication Expense	128	135	500
Accounting	2,729	3,000	4,000
Utilities	313	350	2,000
Fire Contract	4,886	5,025	5,700
Cash Reserve (2026 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**10,063**	**10,560**	**14,450**
Unencumbered Cash Balance Dec 31	4,751	3,955	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	11,556	12,775	14,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,450
		Tax Required	10,145
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	10,145

Morton Township 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	12,821	13,265	14,838
Receipts:			
Ad Valorem Tax	42,398	43,727	xxxxxxxxxxxxxx
Delinquent Tax	217		
Motor Vehicle Tax	1,129	856	1,171
Recreational Vehicle Tax	45	32	48
16/20M Vehicle Tax		111	99
Commercial Vehicle Tax	239		257
Watercraft Tax		47	32
Special Highway/Gasoline Tax	2,278	2,000	2,000
Pleasant Ridge Township	22,658	20,000	20,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**68,964**	**66,773**	**23,607**
Resources Available:	**81,785**	**80,038**	**38,445**
Expenditures:			
Salaries and Wages	14,396	15,000	18,500
Insurance	7,029	8,200	8,500
Road Maintenance	22,419	20,000	25,000
Road Materials	8,676	10,000	10,000
Equipment		5,000	32,000
General - Storage Rent	1,000	1,000	1,000
Cash Reserve (2026 column)			
Transfer to Special Machinery	15,000	6,000	19,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**68,520**	**65,200**	**114,000**
Unencumbered Cash Balance Dec 31	13,265	14,838	xxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	76,300	71,425	114,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	114,000
		Tax Required	75,555
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	75,555

Special Machinery

K.S.A. 68-141g	**2024 Actual Year**
Unencumbered Cash Balance, Jan 1	110,863
Transfers from:	
Road Fund	15,000
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	125,863
Total Expenditures	
Unencumbered Cash Balance, Dec 31	**125,863**

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Morton Township

Pawnee County

will meet on August 29, 2025 at 4:00 PM at Simmons and Simmons, Inc. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Simmons and Simmons, Inc. 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 2024		Current Year Estimate 2025		Proposed Budget 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	10,063	4.657	10,560	4.627	14,450	10,145	4.364
Debt Service							
Library							
Road	68,520	19.432	65,200	21.345	114,000	75,555	32.503
Special Machinery							
Totals	78,583	24.089	75,760	25.972	128,450	85,700	36.867
						*Revenue Neutral Rate***	*22.890*
Less: Transfers	15,000		6,000		19,000		
Net Expenditure	63,583		69,760		109,450		
Total Tax Levied	53,223		53,205		xxxxxxxxxxxxxxx		
Assessed Valuation							
Township	2,209,338		2,048,636		2,324,556		
Outstanding Indebtedness, Jan 1	2023		2024		2025		
G.O. 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*

Shana O'Neil

Trustee

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF MORTON TOWNSHIP, HEREBY NOTIFIES THE PAWNEE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

X Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 36.867. The date of our hearing is August 29, 2025, at 4:00 PM and will be held at 111 E 8th St in Larned, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 20___.

WITNESS my hand and official seal on July 16, 2025.

(Seal)

Brian Mossman
Clerk or Officer of Governing Body

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned 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 1 consecutive ISSUE, *the first publication thereof* being made as aforesaid on the 24 day of July, 20 25 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F. W. Mercer

SUBSCRIBED and sworn to before me this 24 day of July, 20 25.

Patty Smith
Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 67.83

Additional copies $

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 24, 2025) 1t

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Morton Township
Pawnee County
will meet on August 29, 2025 at 4:00 PM at Simmons and Simmons, Inc. for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the revenue neutral rate. Detailed budget information is available at Simmons and Simmons, Inc. and will be available at this hearing.

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Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	10,083	4.657	10,560	4.627	14,450	10,145	4.364
Road	68,520	19.432	65,200	21.345	114,000	75,555	32.503
Special Highway	78,603	24.089	75,760	25.972	128,450	85,700	36.867
					Revenue Neutral Rate**		27.890
Less: Transfers	15,000		6,000		15,000		
Net Expenditure	63,603		69,760		100,450		
Total Tax Levied	57,977		55,595		xxxxxxxxxxxx		
Assessed Valuation							
Township	2,856,348		3,049,636		2,324,356		
Outstanding Indebtedness,	2023		2024		2025		
Jan 1							
G.O. 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

Morton Clerk

Resolution No. 2025-01

A RESOLUTION OF THE MORTON TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the Morton Township was calculated as 22.890 mills by the Pawnee County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the Morton Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 29, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the Morton Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE MORTON TOWNSHIP:

The Morton Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 22.890 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 29 day of August 2025 and SIGNED by the Governing Body.

Attested:

Roll Call Vote

A Roll Call Vote of the Morton Township To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 29, 2025
Resolution No. 2025-01

Governing Body Member	Yes	No	No Vote
Shane O'Neill	X		
Troy Amspacker	X		
Brian Hagaman	X		
TOTAL			

Certified:

_____