## Notice of Revenue Neutral Rate Intent

**THE GOVERNING BODY OF** Morton County **HEREBY NOTIFIES THE** Morton **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 144.063. The date of our hearing is 9-10-25 at 10:00 AM/PM and will be held at 1025 Morton address in Elkhart, 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, 20___.

WITNESS my hand and official seal on 7-16, 2025.

(Seal)

Dana Shows

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.

# Legal Notice

First published in the Elkhart Tri-State News, Thursday, August 28, 2025.

Morton County — State of Kansas County — 2026

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of
Morton County
will meet on September 10, 2025, at 10:00 AM at Morton County Courthouse 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 and Revenue Neutral Rate. Detailed budget information is available at Morton County Courthouse 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 Year 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 | 2,615,922 | 26.199 | 3,016,305 | 32.496 | 3,705,002 | 732,728 | 14.418 |
| Debt Service | | | 291,250 | 5.770 | 884,844 | 746,354 | 14.686 |
| Road & Bridge | 1,753,616 | 17.721 | 1,417,249 | 13.092 | 2,053,180 | 1,418,444 | 27.911 |
| Fair | 90,000 | 1.170 | 88,829 | 1.653 | 88,829 | 83,421 | 1.642 |
| Airport | 152,080 | 1.175 | 79,100 | 0.413 | 48,860 | 25,525 | 0.502 |
| Health | 356,863 | 1.900 | 374,250 | 3.226 | 354,250 | 208,792 | 4.108 |
| Capital Improvement | 1,628,581 | | 193,530 | | 144,372 | | |
| Extension Council | 114,000 | 1.485 | 115,000 | 2.143 | 115,000 | 107,906 | 2.123 |
| Emergency Services | 490,063 | 4.678 | 463,068 | 4.975 | 484,995 | 250,755 | 4.934 |
| Noxious Weed | 127,001 | 2.819 | 253,626 | 3.933 | 231,011 | 87,733 | 1.726 |
| Council on Aging | 112,540 | 1.473 | 82,038 | 1.488 | 80,809 | 76,229 | 1.500 |
| Soil Conservation | 24,500 | 0.319 | 18,000 | 0.328 | 20,000 | 18,917 | 0.372 |
| Historical Records | 119,500 | 1.564 | 106,250 | 1.959 | 106,250 | 99,936 | 1.967 |
| Rural Fire District | 109,181 | 1.481 | 76,140 | 0.532 | 153,440 | 153,390 | 3.018 |
| Employee Benefits | 1,579,366 | 17.673 | 1,707,132 | 31.506 | 1,826,930 | 1,663,075 | 32.725 |
| Mental Health | 10,000 | 0.127 | 5,000 | 0.088 | 5,000 | 4,673 | 0.092 |
| Hospital | 1,000,000 | 12.884 | 1,100,000 | 20.611 | 1,000,000 | 933,991 | 18.379 |
| Library | 196,000 | 2.556 | 186,000 | 3.449 | 186,000 | 174,619 | 3.436 |
| Developmental Disabled | 5,000 | 0.066 | 5,000 | 0.093 | 5,000 | 4,687 | 0.092 |
| Sheriff | 684,264 | 9.425 | 693,250 | 10.585 | 613,250 | 530,153 | 10.432 |
| | | | | | | | |
| Opioids Settlement | | | 5,429 | | 18,623 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 28,291 | | | | | | |
| Non-Budgeted Funds-B | 159,838 | | | | | | |
| Non-Budgeted Funds-C | 73,399 | | | | | | |
| Non-Budgeted Funds-D | 226,189 | | | | | | |
| Non-Budgeted Funds-E | 65,460 | | | | | | |
| Totals | 11,156,194 | 104.715 | 10,276,446 | 138.339 | 12,125,643 | 7,321,348 | 144.063 |
| | | | | | | Revenue Neutral Rate ** | 139.032 |
| Less: Transfers | 111,478 | | 0 | | 365,788 | | |
| Net Expenditure | 11,044,716 | | 10,276,446 | | 11,759,857 | | |
| Total Tax Levied | 7,750,188 | | 7,066,511 | | xxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 74,016,303 | | 51,085,415 | | 50,819,605 | | |

Outstanding Indebtedness, January 1,

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 500,000 | 875,000 |
| Lease Pur. Princ. | 171,239 | 182,968 | 196,493 |
| Total | 171,239 | 682,968 | 1,071,493 |

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988

Gina Shores
County Clerk

## Proof of Publication

Notice of Hearing to Exceed Revenue Neutral Rate and Budget Hearing

Publication Fee $ 380.00

**Clifford Blackmore**

Being first duly sworn, deposes and says: that h is the Publisher of the ELKHART TRI-STATI NEWS, a weekly newspaper published in th State of Kansas, with a general paid circulatio on a weekly basis in Morton County, Kansas and that said newspaper is not a trade, religiou or fraternal publication. Said newspaper is weekly, published at least 50 times a year; an has been so published continuously and unin terruptedly in said county and state for a perio of more than five years prior to the first publica tion of said notice; and has been admitted at th Post Office of Elkhart in said County as secon class matter. That the attached notice is a tru copy thereof and was published in the regula and entire issue of said newspaper, publication thereof being made as aforesaid on the follow ing dates:

| | |
|---|---|
| 8/28 2025 | 20 |
| 20 | 20 |
| 20 | 20 |
| 20 | 20 |

Clifford T. Blackmore

Subscribed and Sworn to before me this 4 day of Sept. 2025

NOTARY PUBLIC - State of Kansas
JAYME M. STRICKER
My Appt. Exp. 9/11/2026

Approved 9-4 2025

Gina Shores

Clerk or Jud

# Roll Call Vote

A Roll Call Vote of the Morton County To Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 10, 2025.

Resolution No. 2025-6

| Governing Body Member | Yes | No | No Vote |
|---|---|---|---|
| Ed Anderson | X | | |
| J.W. Finn | X | | |
| Jim Tucker | X | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| **TOTAL** | | | |

Certified:

Donna Shores

Resolution No. 2025-6

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

WHEREAS, the Revenue Neutral Rate for the County of Morton was calculated as 139.032 mills by the Moront County Clerk; and

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

**WHEREAS**, the Governing Body held a hearing on September 10, 2025, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The County of Morton shall levy a property tax rate exceeding the Revenue Neutral Rate of 139.032 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 10th day of Sept. 2025 (month and year) and SIGNED by the Governing Body.

Attested:

County Clerk

Morton County Clerk Official Seal Morton County Kansas

**CERTIFICATE**

To the Clerk of Morton County, State of Kansas
We, the undersigned, officers of
**Morton County**
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 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 Vehicle Taxes | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 79-1946 | 6 | 3,705,002 | 732,728 | |
| Debt Service | 10-113 | 7 | 734,844 | 594,795 | |
| Road & Bridge | 68-5,101 | 8 | 2,053,180 | 1,418,444 | |
| Fair | 2-132 | 9 | 88,829 | 83,421 | |
| Airport | 2-131 | 9 | 48,860 | 25,525 | |
| Health | 65-204 | 10 | 354,250 | 208,792 | |
| Capital Improvement | 19-120 | 10 | 144,372 | | |
| Extension Council | 2-610 | 11 | 115,000 | 107,906 | |
| Emergency Services | 65-6113 | 11 | 484,995 | 250,755 | |
| Noxious Weed | 2-1318 | 12 | 231,011 | 87,733 | |
| Council on Aging | 12-1680 | 12 | 80,809 | 76,229 | |
| Soil Conservation | 2-1907b | 13 | 20,000 | 18,917 | |
| Historical Records | 19-2651 | 13 | 106,250 | 99,956 | |
| Rural Fire District | 19-3610 | 14 | 153,440 | 153,390 | |
| Employee Benefits | 12-16,102 | 14 | 1,826,930 | 1,663,075 | |
| Mental Health | 19-4004 | 15 | 5,000 | 4,673 | |
| Hospital | 19-4606 | 15 | 1,000,000 | 933,991 | |
| Library | 12-1220 | 16 | 186,000 | 174,619 | |
| Developmental Disabled | 19-4004 | 16 | 5,000 | 4,687 | |
| Sheriff | 12-11a01 | 17 | 613,250 | 530,153 | |
| | | | | | |
| Opioids Settlement | | 18 | 18,623 | | |
| | | | | | |
| | | | | | |
| Non-Budgeted Funds-A | | 19 | | | |
| Non-Budgeted Funds-B | | 20 | | | |
| Non-Budgeted Funds-C | | 21 | | | |
| Non-Budgeted Funds-D | | 22 | | | |
| Non-Budgeted Funds-E | | 23 | | | |
| **Totals** | | xxxxxx | 11,975,645 | 7,169,789 | |

| | |
|---|---|
| Budget Hearing Notice | 24 |
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| Combined Rate and Budget Hearing | 24 |
| Combined Rate and Budget Hearing 2 | |
| RNR Hearing Notice | 25 |
| Neighborhood Revitalization | |

| County Clerk's Use Only |
|---|
| |
| Nov 1, 2025 Total Assessed Valuation |

| | |
|---|---|
| Revenue Neutral Rate | 139.032 |
| **Does budget require a resolution to exceed the Revenue Neutral Rate?** | YES |

Assisted by:
Lewis, Hooper & Dick, LLC
Address:
PO Box 699
Garden City, KS 67846
Email:
lisaa@lhd.com

Attest: 9-10 2025
Mia Shores
County Clerk

Morton County Clerk Official Seal Morton County Kansas

Governing Body

**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 | 1,660,034 | 93,783 | 618 | 4,212 | 907 | 0 |
| Debt Service | 294,745 | 16,651 | 110 | 748 | 161 | 0 |
| Road & Bridge | 668,785 | 37,782 | 249 | 1,697 | 366 | 0 |
| Fair | 84,421 | 4,769 | 31 | 214 | 46 | 0 |
| Airport | 21,064 | 1,190 | 8 | 53 | 12 | 0 |
| Health | 164,751 | 9,307 | 61 | 418 | 90 | 0 |
| Capital Improvement | | | | | | |
| Extension Council | 109,391 | 6,180 | 41 | 278 | 60 | 0 |
| Emergency Services | 254,126 | 14,357 | 95 | 645 | 139 | 0 |
| Noxious Weed | 200,883 | 11,349 | 75 | 510 | 110 | 0 |
| Council on Aging | 75,970 | 4,292 | 28 | 193 | 42 | 0 |
| Soil Conservation | 16,722 | 945 | 6 | 42 | 9 | 0 |
| Historical Records | 100,034 | 5,651 | 37 | 254 | 55 | 0 |
| Rural Fire District | 27,134 | 1,533 | 10 | 69 | 15 | 0 |
| Employee Benefits | 1,609,472 | 90,925 | 599 | 4,084 | 880 | 0 |
| Mental Health | 4,466 | 252 | 2 | 11 | 2 | 0 |
| Hospital | 1,052,894 | 59,482 | 392 | 2,672 | 576 | 0 |
| Library | 176,150 | 9,951 | 66 | 447 | 96 | 0 |
| Developmental Disabled | 4,741 | 268 | 2 | 12 | 3 | 0 |
| Sheriff | 540,728 | 30,548 | 201 | 1,372 | 296 | 0 |
| | | | | | | |
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| | | | | | | |
| TOTAL | 7,066,511 | 399,215 | 2,631 | 17,931 | 3,865 | 0 |

County Treas Motor Vehicle Estimate 399,215

County Treas Recreational Vehicle Estimate 2,631

County Treas 16/20M Vehicle Estimate 17,931

County Treas Commercial Vehicle Tax Estimate 3,865

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.05649

Recreational Vehicle Factor 0.00037

16/20M Vehicle Factor 0.00254

Commercial Vehicle Factor 0.00055

Watercraft Factor 0.00000

## 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 | Equipment Reserve | - | - | 192,998 | 19-119 |
| General | Capital Improvement | - | - | 82,790 | 19-120 |
| Noxious Weed | Special NW Equipment | - | - | - | 2-1318 |
| Road & Bridge | Special Highway | - | - | 45,000 | 68-590 |
| Road & Bridge | Special Road Machinery | - | - | 45,000 | 68-141g |
| Rural Fire District | Special Fire Equipment | - | - | - | 19-119 |
| Sheriff | Equipment Reserve | 30,000 | - | - | 19-119 |
| Motor Vehicle Operating | General | 5,478 | - | - | 8-145 |
| Emergency Services | Special Ambulance | 76,000 | - | - | 12-110d |
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| | Total | 111,478 | - | 365,788 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 111,478 | - | 365,788 | |

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

Morton County

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issue | Beginning Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| None | | | | | | | | | | | |
| **Total Revenue Bonds** | | | | | **0** | | | **0** | **0** | **0** | **0** |
| Other: | | | | | | | | | | | |
| No Fund Warrants | 11/28/2023 | 12/1/2027 | 4.63 | 500,000 | 375,000 | 12/1 | 12/1 | 17,344 | 125,000 | 11,563 | 125,000 |
| No Fund Warrants | 2/1/2024 | 2/1/2028 | 4.5-5.0 | 500,000 | 500,000 | 2/1 | 2/1 | 23,906 | 125,000 | 18,281 | 125,000 |
| | | | | | | | | | | | |
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| | | | | | | | | | | | |
| **Total Other** | | | | | **875,000** | | | **41,250** | **250,000** | **29,844** | **250,000** |
| **Total Indebtedness** | | | | | **875,000** | | | **41,250** | **250,000** | **29,844** | **250,000** |

## 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 |
|---|---|---|---|---|---|---|---|
| Caterpillar 953K Track Loader | 6/13/2019 | 84 | 4.15 | 174,226 | 86,704 | 23,341 | 69,741 |
| Caterpillar 950GC Wheel Loader | 8/10/2020 | 60 | 2.60 | 239,512 | 50,392 | 51,702 | 0 |
| Sheriff Body Cameras | 2/13/2023 | 60 | 3.70 | 111,545 | 59,397 | 21,600 | 21,600 |
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| | | | | **Totals** | **196,493** | **96,643** | **91,341** |

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

Morton County 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 Jan 1 | 2,416,613 | 3,183,651 | 2,409,657 |
| Receipts: | | | |
| Ad Valorem Tax | 1,907,141 | 1,660,034 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 30,960 | | |
| Motor Vehicle Tax | 102,406 | 111,714 | 93,783 |
| Recreational Vehicle Tax | 2,919 | 1,675 | 618 |
| 16/20M Vehicle Tax | | 6,092 | 4,212 |
| Commercial Vehicle Tax | | 1,696 | 907 |
| Watercraft Tax | | | 0 |
| Gross Earnings (Intangible) Tax | | | 0 |
| Mineral Production Tax | 33,166 | 15,000 | 15,000 |
| Local Alcoholic Liquor | | | |
| Compensating Use Tax | | | |
| Local Sales Tax | 221,063 | 200,000 | 200,000 |
| Interest and fees - current | 70,724 | 20,000 | 20,000 |
| Interest on back taxes | | | |
| Contract law | | | |
| Federal and state grants | 5,914 | | |
| Lease income | 53,107 | 38,500 | 38,500 |
| Royalties | 3,727 | 1,600 | 1,600 |
| | | | |
| Diversion fees | | 18,000 | 27,532 |
| Golf fees | 88,687 | 35,000 | 35,000 |
| Law enforcement | | | |
| Court fees | 4,105 | | |
| Landfill fees | 252,436 | 5,000 | 5,000 |
| Miscellaneous fees | 9,836 | | |
| Officers' fees | 72,657 | 48,000 | 48,000 |
| Civic center fees | 10,505 | 5,000 | 5,000 |
| Mortgage registration fees | 24 | | |
| Transfer from Motor Vehicle Operating | 5,478 | 0 | 0 |
| | | | |
| Transfer from Bond & Interest | | | |
| | | | |
| Transfer from ARPA | | | |
| | | | |
| | | | |
| In Lieu of Taxes (IRB) | | | |
| Interest on Idle Funds | 483,972 | 50,000 | 50,000 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 24,133 | 25,000 | 25,000 |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **3,382,960** | **2,242,311** | **570,152** |
| **Resources Available:** | **5,799,573** | **5,425,962** | **2,979,809** |

Morton County 2026

**FUND PAGE - GENERAL**

| Adopted Budget General | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 5,799,573 | 5,425,962 | 2,979,809 |
| Expenditures: | | | |
| Courthouse General | 433,049 | 589,878 | 518,070 |
| County Commission | 150,853 | 152,329 | 152,329 |
| County Clerk | 141,200 | 170,503 | 173,350 |
| County Treasurer | 161,411 | 183,668 | 166,718 |
| County Appraiser | 202,371 | 215,274 | 214,023 |
| Register of Deeds | 102,006 | 103,617 | 106,628 |
| Election | 27,973 | 28,724 | 37,885 |
| Data Processing/IT | 135,297 | 126,806 | 137,531 |
| Civic Center | 76,304 | 93,246 | 93,246 |
| Golf Course | 244,790 | 275,211 | 282,748 |
| Purchasing | 16,407 | 23,275 | 23,275 |
| Other | 0 | 0 | 0 |
| County Attorney | 175,739 | 155,492 | 176,742 |
| Special Investigations | 0 | 0 | 80,000 |
| District Court | 33,479 | 82,000 | 82,000 |
| Diversion | 4,852 | 18,000 | 27,532 |
| Solid Waste | 303,003 | 551,702 | 448,204 |
| Economic Development | 38,456 | 46,580 | 47,327 |
| Other | 368,732 | 200,000 | 661,606 |
| Transfers out | 0 | 0 | 275,788 |
| **Subtotal** | 2,615,922 | 3,016,305 | 3,705,002 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **2,615,922** | **3,016,305** | **3,705,002** |
| Unencumbered Cash Balance Dec 31 | 3,183,651 | 2,409,657 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 4,460,586 | 4,130,701 | 3,705,002 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 3,705,002 |
| | | Tax Required | 725,193 |
| | Delinquent Comp Rate: | 1.0% | 7,535 |
| | | Amount of 2025 Ad Valorem Tax | 732,728 |

**FUND PAGE - GENERAL DETAIL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Courthouse General | | | |
| Salaries | 97,153 | 110,128 | 103,070 |
| Contractual | 325,524 | 465,500 | 400,000 |
| Commodities | 10,372 | 14,250 | 15,000 |
| Capital Outlay | | | |
| | | | |
| Total | 433,049 | 589,878 | 518,070 |
| County Commission | | | |
| Salaries | 92,664 | 90,000 | 92,664 |
| Contractual | 56,734 | 61,902 | 58,445 |
| Commodities | 1,455 | 427 | 1,220 |
| Capital Outlay | | | |
| Total | 150,853 | 152,329 | 152,329 |
| County Clerk | | | |
| Salaries | 130,446 | 159,545 | 164,600 |
| Contractual | 7,859 | 7,918 | 5,550 |
| Commodities | 2,895 | 3,040 | 3,200 |
| Capital Outlay | | | |
| Total | 141,200 | 170,503 | 173,350 |
| County Treasurer | | | |
| Salaries | 139,499 | 156,043 | 136,718 |
| Contractual | 20,449 | 23,750 | 26,000 |
| Commodities | 1,463 | 2,375 | 2,500 |
| Capital Outlay | | 1,500 | 1,500 |
| Total | 161,411 | 183,668 | 166,718 |
| County Appraiser | | | |
| Salaries | 149,982 | 153,128 | 120,473 |
| Contractual | 51,454 | 40,356 | 73,480 |
| Commodities | 935 | 21,390 | 19,670 |
| Capital Outlay | | 400 | 400 |
| Total | 202,371 | 215,274 | 214,023 |
| Register of Deeds | | | |
| Salaries | 87,561 | 90,028 | 92,893 |
| Contractual | 12,588 | 11,852 | 11,907 |
| Commodities | | 1,737 | 1,828 |
| Capital Outlay | 1,857 | | |
| Total | 102,006 | 103,617 | 106,628 |
| Election | | | |
| Salaries | 4,200 | 6,300 | 6,300 |
| Contractual | 22,591 | 22,068 | 31,010 |
| Commodities | 1,182 | 356 | 575 |
| Capital Outlay | | | |
| Total | 27,973 | 28,724 | 37,885 |
| Data Processing/IT | | | |
| Salaries | 5,191 | 0 | |
| Contractual | 100,962 | 97,009 | 109,720 |
| Commodities | 1,380 | 4,797 | 5,050 |
| Capital Outlay | 27,764 | 25,000 | 22,761 |
| Total | 135,297 | 126,806 | 137,531 |
| | | | |
| Total - Page 6b | **1,354,160** | **1,570,799** | **1,506,534** |

Morton County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Civic Center | | | |
| Salaries | 36,099 | 45,746 | 45,746 |
| Contractual | 36,743 | 42,750 | 42,750 |
| Commodities | 3,462 | 4,750 | 4,750 |
| Capital Outlay | | | |
| Total | 76,304 | 93,246 | 93,246 |
| Golf Course | | | |
| Salaries | 159,583 | 163,141 | 167,599 |
| Contractual | 44,898 | 50,283 | 58,280 |
| Commodities | 40,309 | 46,787 | 46,750 |
| Capital Outlay | | 15,000 | 10,119 |
| Total | 244,790 | 275,211 | 282,748 |
| Purchasing | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | 16,407 | 23,275 | 23,275 |
| Capital Outlay | | | |
| Total | 16,407 | 23,275 | 23,275 |
| Other | | | |
| WeKanDo | | | |
| | | | |
| | | | |
| | | | |
| Total | 0 | 0 | 0 |
| County Attorney | | | |
| Salaries | 41,662 | 41,662 | 42,912 |
| Contractual | 133,630 | 111,830 | 131,830 |
| Commodities | 447 | 2,000 | 2,000 |
| Capital Outlay | | | |
| Total | 175,739 | 155,492 | 176,742 |
| Special Investigations | | | |
| Salaries | | | 45,000 |
| Contractual | | | 25,000 |
| Commodities | | | 10,000 |
| Capital Outlay | | | |
| Total | 0 | 0 | 80,000 |
| District Court | | | |
| Salaries | | | |
| Contractual | 25,980 | 69,500 | 67,500 |
| Commodities | 7,499 | 5,000 | 5,000 |
| Capital Outlay | | 7,500 | 9,500 |
| Total | 33,479 | 82,000 | 82,000 |
| Diversion | | | |
| Salaries | | | |
| Contractual | 4,852 | 18,000 | 27,532 |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 4,852 | 18,000 | 27,532 |
| | | | |
| Total - Page 6c | **551,571** | **647,224** | **765,543** |

**FUND PAGE - GENERAL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Solid Waste | | | |
| Salaries | 82,668 | 93,267 | 116,394 |
| Contractual | 92,567 | 273,410 | 163,360 |
| Commodities | 52,725 | 85,025 | 98,450 |
| Capital Outlay | 75,043 | 100,000 | 70,000 |
| | | | |
| | | | |
| Total | 303,003 | 551,702 | 448,204 |
| Economic Development | | | |
| Salaries | 37,086 | 38,219 | 39,366 |
| Contractual | 151 | 361 | 361 |
| Commodities | 806 | 7,600 | 7,600 |
| Capital Outlay | 413 | 400 | |
| Total | 38,456 | 46,580 | 47,327 |
| Other | | | |
| Hospital | 368,732 | 200,000 | 200,000 |
| Landfill closure | | 0 | 461,606 |
| Other | | | |
| Hospital | | | |
| Total | 368,732 | 200,000 | 661,606 |
| Transfers out | | | |
| Equipment Reserve | 0 | 0 | 192,998 |
| Capital Improvement | 0 | 0 | 82,790 |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 275,788 |
| Debt Service | | | |
| Principal | | | |
| Interest | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Total - Page 6d | **710,191** | **798,282** | **1,432,925** |

Morton County 2026

**FUND PAGE - GENERAL**

| Adopted Budget<br>**General Fund - Detail Expenditures** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Contractual | | | |
| Judgments | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Total - Page 6e | 0 | 0 | 0 |
| | | | |
| Total - Page 6b | 1,354,160 | 1,570,799 | 1,506,534 |
| | | | |
| Total - Page 6c | 551,571 | 647,224 | 765,543 |
| | | | |
| Total - Page 6d | 710,191 | 798,282 | 1,432,925 |
| | | | |
| Total Detail Expenditures** | **2,615,922** | **3,016,305** | **3,705,002** |

** Note: The Total Detail Expenditures amount should agree to the General Subtotal amounts.

Morton County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Debt Service** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 128,495 |
| Receipts: | | | |
| Ad Valorem Tax | | 294,745 | xxxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 16,651 |
| Recreational Vehicle Tax | | | 110 |
| 16/20M Vehicle Tax | | | 748 |
| Commercial Vehicle Tax | | | 161 |
| Watercraft Tax | | | 0 |
| Payment from the Hospital | | 125,000 | 0 |
| | | | |
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| | | | |
| In Lieu of Tax (IRB) | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **419,745** | **17,670** |
| **Resources Available:** | **0** | **419,745** | **146,165** |
| Expenditures: | | | |
| Principal | | 250,000 | 250,000 |
| Interest | | 41,250 | 29,844 |
| Contingency | | | 450,000 |
| | | | |
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| Cash Reserve (2026 column) | | | 5,000 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **291,250** | **734,844** |
| Unencumbered Cash Balance Dec 31 | 0 | 128,495 | xxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 0 | 291,250 | 734,844 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 734,844 |
| | | Tax Required | 588,679 |
| | Delinquent Comp Rate: | 1.0% | 6,116 |
| | | Amount of 2025 Ad Valorem Tax | 594,795 |

Morton County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Road & Bridge** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 492,980 | 680,549 | 311,639 |
| Receipts: | | | |
| Ad Valorem Tax | 1,290,034 | 668,785 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 12,605 | | |
| Motor Vehicle Tax | 25,996 | 75,563 | 37,782 |
| Recreational Vehicle Tax | 570 | 1,133 | 249 |
| 16/20M Vehicle Tax | | 4,121 | 1,697 |
| Commercial Vehicle Tax | | 1,148 | 366 |
| Watercraft Tax | | | 0 |
| Special City & County Highway | 148,501 | 197,589 | 197,589 |
| County Equalization | 59,978 | | |
| Submarginal land | 138,436 | 100,000 | 100,000 |
| | | | |
| Flex vacation | 7,959 | | |
| State of Kansas/Federal grants | 120,587 | | |
| | | | |
| Sale of equipment | | | |
| | | | |
| | | | |
|

Morton County 2026

**FUND PAGE - ROAD**

| Adopted Budget<br>Road & Bridge | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| **Resources Available:** | 2,434,165 | 1,728,888 | 649,322 |
| Expenditures from detail page: | | | |
| Transportation | 1,753,616 | 1,417,249 | 1,963,180 |
| Transfers out | 0 | 0 | 90,000 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| **Subtotal** | 1,753,616 | 1,417,249 | 2,053,180 |
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| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,753,616** | **1,417,249** | **2,053,180** |
| Unencumbered Cash Balance Dec 31 | 680,549 | 311,639 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 1,757,955 | 1,417,249 | 2,053,180 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 2,053,180 |
| | | Tax Required | 1,403,858 |
| | Delinquent Comp Rate: | 1.0% | 14,586 |
| | | Amount of 2025 Ad Valorem Tax | 1,418,444 |

**FUND PAGE - ROAD DETAIL**

| Adopted Budget **Road & Bridge Fund** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Expenditures: | | | |
| Transportation | | | |
| Salaries | 513,827 | 521,939 | 590,695 |
| Contractual | 49,620 | 169,985 | 178,713 |
| Commodities | 590,594 | 725,325 | 857,532 |
| Capital Outlay | 599,575 | 0 | 336,240 |
| Total | 1,753,616 | 1,417,249 | 1,963,180 |
| Transfers out | | | |
| Special Highway | | | 45,000 |
| Special Road Machinery | | | 45,000 |
| | | | |
| | | | |
| Total | 0 | 0 | 90,000 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| | | | |
| Salaries | | | |
| Contractual | | | |
| Commodities | | | |
| Capital Outlay | | | |
| Total | 0 | 0 | 0 |
| Total Detail Expenditures** | 1,753,616 | 1,417,249 | 2,053,180 |

** Note: The Total Detail Expenditures amounts should agree to Road Subtotal amounts.

Morton County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Fair** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 205 | 1,206 |
| Receipts: | | | |
| Ad Valorem Tax | 85,171 | 84,421 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,261 | | |
| Motor Vehicle Tax | 3,710 | 4,986 | 4,769 |
| Recreational Vehicle Tax | 63 | 75 | 31 |
| 16/20 M Vehicle Tax | | 272 | 214 |
| Commercial Vehicle Tax | | 76 | 46 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **90,205** | **89,830** | **5,060** |
| **Resources Available:** | **90,205** | **90,035** | **6,266** |
| Expenditures: | | | |
| Contractual | 90,000 | 88,829 | 88,829 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **90,000** | **88,829** | **88,829** |
| Unencumbered Cash Balance Dec 31 | 205 | 1,206 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 90,000 | 88,829 | 88,829 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 88,829 |
| | | Tax Required | 82,563 |
| | Delinquent Comp Rate: | 1.0% | 858 |
| | | Amount of 2025 Ad Valorem Tax | 83,421 |

| Adopted Budget **Airport** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 96,782 | 54,936 | 12,334 |
| Receipts: | | | |
| Ad Valorem Tax | 85,536 | 21,064 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 863 | | |
| Motor Vehicle Tax | 1,901 | 5,010 | 1,190 |
| Recreational Vehicle Tax | 42 | 75 | 8 |
| 16/20 M Vehicle Tax | | 273 | 53 |
| Commercial Vehicle Tax | | 76 | 12 |
| Watercraft Tax | | | 0 |
| Intergovernmental | | | |
| Fuel sales | 11,532 | | |
| Use of money & property | 10,360 | 10,000 | 10,000 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **110,234** | **36,498** | **11,263** |
| **Resources Available:** | **207,016** | **91,434** | **23,597** |
| Expenditures: | | | |
| Personnel | 9,803 | 10,100 | 10,400 |
| Contractual | 129,677 | 32,000 | 22,527 |
| Commodities | 12,600 | 17,000 | 15,933 |
| Capital outlay | | | |
| Capital outlay - Airport project | | 20,000 | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **152,080** | **79,100** | **48,860** |
| Unencumbered Cash Balance Dec 31 | 54,936 | 12,334 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 153,378 | 79,100 | 48,860 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 48,860 |
| | | Tax Required | 25,263 |
| | Delinquent Comp Rate: | 1.0% | 262 |
| | | Amount of 2025 Ad Valorem Tax | 25,525 |

Morton County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Health** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 172,505 | 98,440 | 27,729 |
| Receipts: | | | |
| Ad Valorem Tax | 138,313 | 164,751 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,956 | | |
| Motor Vehicle Tax | 4,858 | 8,102 | 9,307 |
| Recreational Vehicle Tax | 83 | 121 | 61 |
| 16/20 M Vehicle Tax | | 442 | 418 |
| Commercial Vehicle Tax | | 123 | 90 |
| Watercraft Tax | | 0 | 0 |
| Intergovernmental | 24,620 | 5,000 | 5,000 |
| Charges for services | 112,968 | 125,000 | 105,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | 0 | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **282,798** | **303,539** | **119,876** |
| **Resources Available:** | **455,303** | **401,979** | **147,605** |
| Expenditures: | | | |
| Personnel | 233,075 | 231,750 | 211,750 |
| Contractual | 38,804 | 47,500 | 47,500 |
| Commodities | 82,856 | 95,000 | 95,000 |
| Capital outlay | 2,128 | | 0 |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **356,863** | **374,250** | **354,250** |
| Unencumbered Cash Balance Dec 31 | 98,440 | 27,729 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 382,000 | 374,250 | 354,250 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 354,250 |
| | | Tax Required | 206,645 |
| | Delinquent Comp Rate: | 1.0% | 2,147 |
| | | Amount of 2025 Ad Valorem Tax | 208,792 |

Adopted Budget

| **Capital Improvement** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 608,866 | 255,112 | 61,582 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 40 | | |
| Motor Vehicle Tax | | | |
| Recreational Vehicle Tax | | | |
| 16/20 M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| Intergovernmental | | | |
| KCAMP proceeds | 774,787 | | |
| Transfer from General | 0 | 0 | 82,790 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **774,827** | **0** | **82,790** |
| **Resources Available:** | **1,383,693** | **255,112** | **144,372** |
| Expenditures: | | | |
| Capital outlay | 1,128,441 | 193,530 | 144,372 |
| Commodities | 140 | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,128,581** | **193,530** | **144,372** |
| Unencumbered Cash Balance Dec 31 | 255,112 | 61,582 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 1,745,120 | 693,530 | 144,372 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 144,372 |
| | | Tax Required | 0 |
| | Delinquent Comp Rate: | 1.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

Morton County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Extension Council** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 387 | 1,645 |
| Receipts: | | | |
| Ad Valorem Tax | 108,102 | 109,391 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,600 | | |
| Motor Vehicle Tax | 4,609 | 6,331 | 6,180 |
| Recreational Vehicle Tax | 76 | 95 | 41 |
| 16/20 M Vehicle Tax | | 345 | 278 |
| Commercial Vehicle Tax | | 96 | 60 |
| Watercraft Tax | | 0 | 0 |
| Intergovernmental | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | 0 | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **114,387** | **116,258** | **6,559** |
| **Resources Available:** | **114,387** | **116,645** | **8,204** |
| Expenditures: | | | |
| Contractual | 114,000 | 115,000 | 115,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **114,000** | **115,000** | **115,000** |
| Unencumbered Cash Balance Dec 31 | 387 | 1,645 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 114,000 | 115,000 | 115,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 115,000 |
| | | Tax Required | 106,796 |
| | Delinquent Comp Rate: | 1.0% | 1,110 |
| | | Amount of 2025 Ad Valorem Tax | 107,906 |

| Adopted Budget **Emergency Services** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 126,695 | 180,890 | 81,583 |
| Receipts: | | | |
| Ad Valorem Tax | 340,541 | 254,126 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 4,357 | | |
| Motor Vehicle Tax | 10,734 | 19,945 | 14,357 |
| Recreational Vehicle Tax | 207 | 299 | 95 |
| 16/20 M Vehicle Tax | | 1,088 | 645 |
| Commercial Vehicle Tax | | 303 | 139 |
| Watercraft Tax | | 0 | 0 |
| Intergovernmental | | | |
| Licenses and fees | 188,419 | 88,000 | 140,000 |
| Transfer from Special Ambulance | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | 0 | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **544,258** | **363,761** | **155,236** |
| **Resources Available:** | **670,953** | **544,651** | **236,819** |
| Expenditures: | | | |
| Personnel | 336,468 | 379,949 | 387,521 |
| Contractual | 41,944 | 36,284 | 40,000 |
| Commodities | 35,651 | 46,835 | 53,000 |
| Capital outlay | | | 4,474 |
| Employee benefits | | | |
| Transfer to Special Ambulance | 76,000 | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **490,063** | **463,068** | **484,995** |
| Unencumbered Cash Balance Dec 31 | 180,890 | 81,583 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 490,437 | 463,068 | 484,995 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 484,995 |
| | | Tax Required | 248,176 |
| | Delinquent Comp Rate: | 1.0% | 2,579 |
| | | Amount of 2025 Ad Valorem Tax | 250,755 |

Morton County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Noxious Weed** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 37,403 | 151,843 | 122,136 |
| Receipts: | | | |
| Ad Valorem Tax | 205,212 | 200,883 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 2,594 | | |
| Motor Vehicle Tax | 7,866 | 12,018 | 11,349 |
| Recreational Vehicle Tax | 141 | 180 | 75 |
| 16/20 M Vehicle Tax | | 655 | 510 |
| Commercial Vehicle Tax | | 183 | 110 |
| Watercraft Tax | | 0 | 0 |
| Intergovernmental | 3,271 | | |
| Charges for services | 21,764 | 10,000 | 10,000 |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | 0 | 0 |
| Miscellaneous | 593 | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **241,441** | **223,919** | **22,044** |
| **Resources Available:** | **278,844** | **375,762** | **144,180** |
| Expenditures: | | | |
| Personnel | 73,138 | 108,846 | 112,111 |
| Contractual | 1,709 | 5,130 | 5,400 |
| Commodities | 52,154 | 139,650 | 108,500 |
| Capital outlay | | | 5,000 |
| Transfer to Special Noxious Weed Equip | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **127,001** | **253,626** | **231,011** |
| Unencumbered Cash Balance Dec 31 | 151,843 | 122,136 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 281,772 | 253,626 | 231,011 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 231,011 |
| | | Tax Required | 86,831 |
| | Delinquent Comp Rate: | 1.0% | 902 |
| | | Amount of 2025 Ad Valorem Tax | 87,733 |

| Adopted Budget **Council on Aging** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 66 | 809 |
| Receipts: | | | |
| Ad Valorem Tax | 107,229 | 75,970 | xxxxxxxxxxxxxxx |
| Delinquent Tax | 1,430 | | |
| Motor Vehicle Tax | 3,880 | 6,280 | 4,292 |
| Recreational Vehicle Tax | 67 | 94 | 28 |
| 16/20 M Vehicle Tax | | 342 | 193 |
| Commercial Vehicle Tax | | 95 | 42 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **112,606** | **82,781** | **4,555** |
| **Resources Available:** | **112,606** | **82,847** | **5,364** |
| Expenditures: | | | |
| Contractual | 112,540 | 82,038 | 80,809 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **112,540** | **82,038** | **80,809** |
| Unencumbered Cash Balance Dec 31 | 66 | 809 | xxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 112,540 | 82,038 | 80,809 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 80,809 |
| | | Tax Required | 75,445 |
| | Delinquent Comp Rate: | 1.0% | 784 |
| | | Amount of 2025 Ad Valorem Tax | 76,229 |

Morton County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Soil Conservation** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 80 | 276 |
| Receipts: | | | |
| Ad Valorem Tax | 23,222 | 16,722 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 343 | | |
| Motor Vehicle Tax | 998 | 1,359 | 945 |
| Recreational Vehicle Tax | 17 | 20 | 6 |
| 16/20 M Vehicle Tax | | 74 | 42 |
| Commercial Vehicle Tax | | 21 | 9 |
| Watercraft Tax | | 0 | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **24,580** | **18,196** | **1,002** |
| **Resources Available:** | **24,580** | **18,276** | **1,278** |
| Expenditures: | | | |
| Contractual | 24,500 | 18,000 | 20,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **24,500** | **18,000** | **20,000** |
| Unencumbered Cash Balance Dec 31 | 80 | 276 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 24,500 | 18,000 | 20,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 20,000 |
| | | Tax Required | 18,722 |
| | Delinquent Comp Rate: | 1.0% | 195 |
| | | Amount of 2025 Ad Valorem Tax | 18,917 |

| Adopted Budget **Historical Records** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 307 | 1,325 |
| Receipts: | | | |
| Ad Valorem Tax | 113,854 | 100,034 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,571 | | |
| Motor Vehicle Tax | 4,310 | 6,669 | 5,651 |
| Recreational Vehicle Tax | 72 | 100 | 37 |
| 16/20 M Vehicle Tax | | 364 | 254 |
| Commercial Vehicle Tax | | 101 | 55 |
| Watercraft Tax | | | 0 |
| Fees and other income | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **119,807** | **107,268** | **5,997** |
| **Resources Available:** | **119,807** | **107,575** | **7,322** |
| Expenditures: | | | |
| Contractual | 119,500 | 106,250 | 106,250 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **119,500** | **106,250** | **106,250** |
| Unencumbered Cash Balance Dec 31 | 307 | 1,325 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 119,500 | 106,250 | 106,250 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 106,250 |
| | | Tax Required | 98,928 |
| | Delinquent Comp Rate: | 1.0% | 1,028 |
| | | Amount of 2025 Ad Valorem Tax | 99,956 |

Morton County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Rural Fire District** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 38,335 | 42,159 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | 107,812 | 27,134 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 1,350 | | |
| Motor Vehicle Tax | 3,777 | 6,312 | 1,533 |
| Recreational Vehicle Tax | 66 | 95 | 10 |
| 16/20 M Vehicle Tax | | 344 | 69 |
| Commercial Vehicle Tax | | 96 | 15 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **113,005** | **33,981** | **1,627** |
| **Resources Available:** | **151,340** | **76,140** | **1,627** |
| Expenditures: | | | |
| Personnel | 24,717 | 24,720 | 24,720 |
| Contractual | 26,151 | 23,484 | 45,000 |
| Commodities | 27,514 | 27,936 | 24,720 |
| Capital outlay | 30,799 | | 59,000 |
| Employee Benefits | | | |
| Transfer to Special Fire Equipment | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **109,181** | **76,140** | **153,440** |
| Unencumbered Cash Balance Dec 31 | 42,159 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 150,000 | 92,236 | 153,440 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 153,440 |
| | | Tax Required | 151,813 |
| | Delinquent Comp Rate: | 1.0% | 1,577 |
| | | Amount of 2025 Ad Valorem Tax | 153,390 |

| Adopted Budget **Employee Benefits** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 323,804 | 100,384 | 84,469 |
| Receipts: | | | |
| Ad Valorem Tax | 1,286,538 | 1,609,472 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 17,778 | | |
| Motor Vehicle Tax | 50,872 | 75,360 | 90,925 |
| Recreational Vehicle Tax | 710 | 1,130 | 599 |
| 16/20 M Vehicle Tax | | 4,110 | 4,084 |
| Commercial Vehicle Tax | | 1,145 | 880 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 48 | | |
| Does misc. exceed 10% of Total Rec. | | | |
| **Total Receipts** | **1,355,946** | **1,691,217** | **96,488** |
| **Resources Available:** | **1,679,750** | **1,791,601** | **180,957** |
| Expenditures: | | | |
| Social security | 192,253 | 200,564 | 203,961 |
| KPERS | 271,543 | 269,634 | 288,080 |
| Unemployment | 1,857 | 2,416 | 1,970 |
| Workmans compensation | 85,558 | 45,000 | 45,000 |
| Life insurance | 11,349 | 9,500 | 9,500 |
| Health insurance | 1,016,806 | 1,145,018 | 1,243,419 |
| Retirement benefits | | 35,000 | 35,000 |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,579,366** | **1,707,132** | **1,826,930** |
| Unencumbered Cash Balance Dec 31 | 100,384 | 84,469 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 1,754,691 | 1,707,132 | 1,826,930 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,826,930 |
| | | Tax Required | 1,645,973 |
| | Delinquent Comp Rate: | 1.0% | 17,102 |
| | | Amount of 2025 Ad Valorem Tax | 1,663,075 |

Morton County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Mental Health** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 55 | 108 |
| Receipts: | | | |
| Ad Valorem Tax | 9,244 | 4,466 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 186 | | |
| Motor Vehicle Tax | 615 | 541 | 252 |
| Recreational Vehicle Tax | 10 | 8 | 2 |
| 16/20 M Vehicle Tax | | 30 | 11 |
| Commercial Vehicle Tax | | 8 | 2 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **10,055** | **5,053** | **267** |
| **Resources Available:** | **10,055** | **5,108** | **375** |
| Expenditures: | | | |
| Contractual | 10,000 | 5,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **10,000** | **5,000** | **5,000** |
| Unencumbered Cash Balance Dec 31 | 55 | 108 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 10,000 | 5,000 | 5,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 5,000 |
| | | Tax Required | 4,625 |
| | Delinquent Comp Rate: | 1.0% | 48 |
| | | Amount of 2025 Ad Valorem Tax | 4,673 |

| Adopted Budget **Hospital** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 6 | 12,491 |
| Receipts: | | | |
| Ad Valorem Tax | 937,892 | 1,052,894 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 15,347 | | |
| Motor Vehicle Tax | 45,965 | 54,937 | 59,482 |
| Recreational Vehicle Tax | 802 | 824 | 392 |
| 16/20 M Vehicle Tax | | 2,996 | 2,672 |
| Commercial Vehicle Tax | | 834 | 576 |
| Watercraft Tax | | 0 | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **1,000,006** | **1,112,485** | **63,122** |
| **Resources Available:** | **1,000,006** | **1,112,491** | **75,613** |
| Expenditures: | | | |
| Contractual | 1,000,000 | 1,100,000 | 1,000,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **1,000,000** | **1,100,000** | **1,000,000** |
| Unencumbered Cash Balance Dec 31 | 6 | 12,491 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 1,000,000 | 1,100,000 | 1,000,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 1,000,000 |
| | | Tax Required | 924,387 |
| | Delinquent Comp Rate: | 1.0% | 9,604 |
| | | Amount of 2025 Ad Valorem Tax | 933,991 |

Morton County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Library** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 646 | 2,617 |
| Receipts: | | | |
| Ad Valorem Tax | 186,067 | 176,150 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 2,723 | | |
| Motor Vehicle Tax | 7,728 | 10,898 | 9,951 |
| Recreational Vehicle Tax | 128 | 163 | 66 |
| 16/20 M Vehicle Tax | | 594 | 447 |
| Commercial Vehicle Tax | | 166 | 96 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **196,646** | **187,971** | **10,560** |
| **Resources Available:** | **196,646** | **188,617** | **13,177** |
| Expenditures: | | | |
| Contractual | 196,000 | 186,000 | 186,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **196,000** | **186,000** | **186,000** |
| Unencumbered Cash Balance Dec 31 | 646 | 2,617 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 196,000 | 186,000 | 186,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 186,000 |
| | | Tax Required | 172,823 |
| | Delinquent Comp Rate: | 1.0% | 1,796 |
| | | Amount of 2025 Ad Valorem Tax | 174,619 |

| Adopted Budget **Developmental Disabled** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 32 | 76 |
| Receipts: | | | |
| Ad Valorem Tax | 4,805 | 4,741 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 63 | | |
| Motor Vehicle Tax | 161 | 280 | 268 |
| Recreational Vehicle Tax | 3 | 4 | 2 |
| 16/20 M Vehicle Tax | | 15 | 12 |
| Commercial Vehicle Tax | | 4 | 3 |
| Watercraft Tax | | | 0 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **5,032** | **5,044** | **285** |
| **Resources Available:** | **5,032** | **5,076** | **361** |
| Expenditures: | | | |
| Contractual | 5,000 | 5,000 | 5,000 |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **5,000** | **5,000** | **5,000** |
| Unencumbered Cash Balance Dec 31 | 32 | 76 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 5,000 | 5,000 | 5,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 5,000 |
| | | Tax Required | 4,639 |
| | Delinquent Comp Rate: | 1.0% | 48 |
| | | Amount of 2025 Ad Valorem Tax | 4,687 |

Morton County 2026

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget **Sheriff** | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 86,854 | 165,059 | 56,132 |
| Receipts: | | | |
| Ad Valorem Tax | 686,102 | 540,728 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | 9,787 | | |
| Motor Vehicle Tax | 25,672 | 40,190 | 30,548 |
| Recreational Vehicle Tax | 465 | 603 | 201 |
| 16/20 M Vehicle Tax | | 2,192 | 1,372 |
| Commercial Vehicle Tax | | 610 | 296 |
| Watercraft Tax | | | 0 |
| Intergovernmental | 1,920 | | |
| Licenses and fees | 37,789 | | |
| Transfer from Equipment Reserve | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 734 | | |
| Does misc exceed 10% of Total Rec | | | |
| **Total Receipts** | **762,469** | **584,323** | **32,417** |
| **Resources Available:** | **849,323** | **749,382** | **88,549** |
| Expenditures: | | | |
| Salaries | 509,872 | 546,000 | 501,000 |
| Contractual | 60,227 | 76,000 | 51,000 |
| Commodities | 68,640 | 71,250 | 61,250 |
| Capital outlay | 15,525 | | 0 |
| Employee benefits | | | |
| Transfer to Equipment Reserve | 30,000 | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc exceed 10% of Total Exp | | | |
| **Total Expenditures** | **684,264** | **693,250** | **613,250** |
| Unencumbered Cash Balance Dec 31 | 165,059 | 56,132 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 827,689 | 693,250 | 613,250 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 613,250 |
| | | Tax Required | 524,701 |
| | | Delinquent Comp Rate: 1.0% | 5,452 |
| | | Amount of 2025 Ad Valorem Tax | 530,153 |

| Adopted Budget **0** | 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 | | | |
| 16/20 M Vehicle Tax | | | |
| Commercial Vehicle Tax | | | |
| Watercraft Tax | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | | | |
| Does misc exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| | | Delinquent Comp Rate: 1.0% | 0 |
| | | Amount of 2025 Ad Valorem Tax | 0 |

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>**Opioids Settlement** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 6,904 | 14,052 | 13,623 |
| Receipts: | | | |
| Intergovernmental | 7,148 | 5,000 | 5,000 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **7,148** | **5,000** | **5,000** |
| **Resources Available:** | **14,052** | **19,052** | **18,623** |
| Expenditures: | | | |
| Contractual | | 5,429 | 18,623 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **5,429** | **18,623** |
| Unencumbered Cash Balance Dec 31 | 14,052 | 13,623 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 5,475 | 11,429 | 18,623 |

Adopted Budget

| **0** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Rec | | | |
| **Total Receipts** | **0** | **0** | **0** |
| **Resources Available:** | **0** | **0** | **0** |
| Expenditures: | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Exp | | | |
| **Total Expenditures** | **0** | **0** | **0** |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 0 | 0 | 0 |

Morton County

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-A

| (1) Fund Name: Ambulance Gifts and Donations | | (2) Fund Name: Bio-Terrorism | | (3) Fund Name: County Clerk's Technology | | (4) Fund Name: County Treasurer's Technology | | (5) Fund Name: E-Community Loan | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 5,497 | Cash Balance Jan 1 | 3,919 | Cash Balance Jan 1 | 7,505 | Cash Balance Jan 1 | 8,727 | Cash Balance Jan 1 | 35,697 | 61,345 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Donations | 8,490 | Intergovernmental | 18,963 | Licenses and fees | 1,661 | Licenses and fees | 1,660 | Intergovernmental | 3,043 | |
| | | Miscellaneous | 4,938 | | | | | | | |
| Total Receipts | 8,490 | Total Receipts | 23,901 | Total Receipts | 1,661 | Total Receipts | 1,660 | Total Receipts | 3,043 | 38,755 |
| Resources Available: | 13,987 | Resources Available: | 27,820 | Resources Available: | 9,166 | Resources Available: | 10,387 | Resources Available: | 38,740 | 100,100 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual | 4,600 | Contractual | 13,466 | Contractual | | Contractual | | Contractual | 4,175 | |
| Commodities | 1,560 | Commodities | 4,490 | | | | | | | |
| | | Capital outlay | | | | | | | | |
| Total Expenditures | 6,160 | Total Expenditures | 17,956 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 4,175 | 28,291 |
| Cash Balance Dec 31 | 7,827 | Cash Balance Dec 31 | 9,864 | Cash Balance Dec 31 | 9,166 | Cash Balance Dec 31 | 10,387 | Cash Balance Dec 31 | 34,565 | **71,809** ** |
| | | | | | | | | | | **71,809** ** |

**Note: These two block figures should agree.

Morton County

## NON-BUDGETED FUNDS (B)

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-B

| (1) Fund Name: Emergency 911 | | (2) Fund Name: Equipment Reserve | | (3) Fund Name: Golf Course Gifts and Donations | | (4) Fund Name: Health Department Grants | | (5) Fund Name: Motor Vehicle Operating | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 304,048 | Unencumbered Cash Balance Jan 1 | 143,328 | Unencumbered Cash Balance Jan 1 | 5,224 | Unencumbered Cash Balance Jan 1 | | Unencumbered Cash Balance Jan 1 | | Total 452,600 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Intergovernmental | 64,750 | Miscellaneous | 11,430 | Donation | 2,845 | Intergovernmental | 25,013 | Licenses and fees | 22,133 | |
| | | Transfers in | 30,000 | | | | | | | |
| Total Receipts | 64,750 | Total Receipts | 41,430 | Total Receipts | 2,845 | Total Receipts | 25,013 | Total Receipts | 22,133 | 156,171 |
| Resources Available: | 368,798 | Resources Available: | 184,758 | Resources Available: | 8,069 | Resources Available: | 25,013 | Resources Available: | 22,133 | 608,771 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual | 40,621 | Capital outlay | 65,476 | Commodities | 6,595 | Contractual | 20,800 | Personnel | 6,002 | |
| | | | | | | Commodities | 4,213 | Contractual | 5,227 | |
| | | | | | | | | Commodities | 4,231 | |
| | | | | | | | | Capital outlay | 1,195 | |
| | | | | | | | | Transfer out | 5,478 | |
| Total Expenditures | 40,621 | Total Expenditures | 65,476 | Total Expenditures | 6,595 | Total Expenditures | 25,013 | Total Expenditures | 22,133 | 159,838 |
| Cash Balance Dec 31 | 328,177 | Cash Balance Dec 31 | 119,282 | Cash Balance Dec 31 | 1,474 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **448,933** ** |
| | | | | | | | | | | **448,933** ** |

**Note: These two block figures should agree.

Morton County

## NON-BUDGETED FUNDS (C)

2026

*(Only the actual budget year for 2024 is reported)*

Non-Budgeted Funds-C

| (1) Fund Name: Prosecutor's Training | | (2) Fund Name: Register of Deeds' Technology | | (3) Fund Name: Revolving Micro Loan | | (4) Fund Name: Special Alcohol and Drug Program | | (5) Fund Name: Special Ambulance | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 8,522 | Cash Balance Jan 1 | 29,291 | Cash Balance Jan 1 | 1,723 | Cash Balance Jan 1 | 1,540 | Cash Balance Jan 1 | 221,847 | 262,923 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Licenses and fees | 469 | Licenses and fees | 6,642 | | | Integovernmental | 1,120 | Transfer in | 76,000 | |
| Total Receipts | 469 | Total Receipts | 6,642 | Total Receipts | 0 | Total Receipts | 1,120 | Total Receipts | 76,000 | 84,231 |
| Resources Available: | 8,991 | Resources Available: | 35,933 | Resources Available: | 1,723 | Resources Available: | 2,660 | Resources Available: | 297,847 | 347,154 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual | 413 | Contractual | 2,220 | | | | | Contractual | 5,958 | |
| | | Commodities | 10,439 | | | | | Commodities | 54,369 | |
| Total Expenditures | 413 | Total Expenditures | 12,659 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 60,327 | 73,399 |
| Cash Balance Dec 31 | 8,578 | Cash Balance Dec 31 | 23,274 | Cash Balance Dec 31 | 1,723 | Cash Balance Dec 31 | 2,660 | Cash Balance Dec 31 | 237,520 | 273,755 ** |
| | | | | | | | | | | 273,755 ** |

**Note: These two block figures should agree.

Morton County

## NON-BUDGETED FUNDS (D)

2026

*(Only the actual budget year for 2024 is reported)*

Non-Budgeted Funds-D

| (1) Fund Name: Special Enomonic Development | | (2) Fund Name: Special Fire Equipment | | (3) Fund Name: Special Highway | | (4) Fund Name: Special Law Enforcement Trust | | (5) Fund Name: Special Prosecutor's Trust | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 137,299 | Cash Balance Jan 1 | 186,459 | Cash Balance Jan 1 | 222,924 | Cash Balance Jan 1 | 45,309 | Cash Balance Jan 1 | 574 | 592,565 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Use of money and property | | Transfer in | 0 | | | Licenses and fees | 4,670 | | | |
| | | | | | | | | | | |
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| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 4,670 | Total Receipts | 0 | 4,670 |
| Resources Available: | 137,299 | Resources Available: | 186,459 | Resources Available: | 222,924 | Resources Available: | 49,979 | Resources Available: | 574 | 597,235 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Contractual | 5,284 | | | Commodities | 205,501 | Commodities | | | | |
| Capital outlay | 4,000 | | | | 11,404 | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Total Expenditures | 9,284 | Total Expenditures | 0 | Total Expenditures | 216,905 | Total Expenditures | 0 | Total Expenditures | 0 | 226,189 |
| Cash Balance Dec 31 | 128,015 | Cash Balance Dec 31 | 186,459 | Cash Balance Dec 31 | 6,019 | Cash Balance Dec 31 | 49,979 | Cash Balance Dec 31 | 574 | **371,046** ** |
| | | | | | | | | | | **371,046** ** |

**Note: These two block figures should agree.

Morton County

## NON-BUDGETED FUNDS (E)

*(Only the actual budget year for 2024 is reported)*

2026

Non-Budgeted Funds-E

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Special Noxious Weed Equipment | | Special Road Machinery | | | | | | | | |
| Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 138,212 | Cash Balance Jan 1 | 287,535 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 425,747 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| Transfer in | 0 | Other | 14,145 | | | | | | | |
| Total Receipts | 0 | Total Receipts | 14,145 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 14,145 |
| Resources Available: | 138,212 | Resources Available: | 301,680 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 439,892 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| Commodities | 9,250 | Capital outlay | 56,210 | | | | | | | |
| Total Expenditures | 9,250 | Total Expenditures | 56,210 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 65,460 |
| Cash Balance Dec 31 | 128,962 | Cash Balance Dec 31 | 245,470 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | **374,432** ** |
| | | | | | | | | | | **374,432** ** |

**Note: These two block figures should agree.

State of Kansas
County

Morton County 2026

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of

**Morton County**

will meet on September 10, 2025, at 10:00 AM at Morton County Courthouse 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 and Revenue Neutral Rate.

Detailed budget information is available at Morton County Courthouse 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 Year 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 | 2,615,922 | 26.199 | 3,016,305 | 32.496 | 3,705,002 | 732,728 | 14.418 |
| Debt Service | | | 291,250 | 5.770 | 734,844 | 594,795 | 11.704 |
| Road & Bridge | 1,753,616 | 17.721 | 1,417,249 | 13.092 | 2,053,180 | 1,418,444 | 27.911 |
| Fair | 90,000 | 1.170 | 88,829 | 1.653 | 88,829 | 83,421 | 1.642 |
| Airport | 152,080 | 1.175 | 79,100 | 0.413 | 48,860 | 25,525 | 0.502 |
| Health | 356,863 | 1.900 | 374,250 | 3.226 | 354,250 | 208,792 | 4.108 |
| Capital Improvement | 1,128,581 | | 193,530 | | 144,372 | | |
| Extension Council | 114,000 | 1.485 | 115,000 | 2.142 | 115,000 | 107,906 | 2.123 |
| Emergency Services | 490,063 | 4.678 | 463,068 | 4.975 | 484,995 | 250,755 | 4.934 |
| Noxious Weed | 127,001 | 2.819 | 253,626 | 3.933 | 231,011 | 87,733 | 1.726 |
| Council on Aging | 112,540 | 1.473 | 82,038 | 1.488 | 80,809 | 76,229 | 1.500 |
| Soil Conservation | 24,500 | 0.319 | 18,000 | 0.328 | 20,000 | 18,917 | 0.372 |
| Historical Records | 119,500 | 1.564 | 106,250 | 1.959 | 106,250 | 99,956 | 1.967 |
| Rural Fire District | 109,181 | 1.481 | 76,140 | 0.532 | 153,440 | 153,390 | 3.018 |
| Employee Benefits | 1,579,366 | 17.673 | 1,707,132 | 31.506 | 1,826,930 | 1,663,075 | 32.725 |
| Mental Health | 10,000 | 0.127 | 5,000 | 0.088 | 5,000 | 4,673 | 0.092 |
| Hospital | 1,000,000 | 12.884 | 1,100,000 | 20.611 | 1,000,000 | 933,991 | 18.379 |
| Library | 196,000 | 2.556 | 186,000 | 3.449 | 186,000 | 174,619 | 3.436 |
| Developmental Disabled | 5,000 | 0.066 | 5,000 | 0.093 | 5,000 | 4,687 | 0.092 |
| Sheriff | 684,264 | 9.425 | 693,250 | 10.585 | 613,250 | 530,153 | 10.432 |
| | | | | | | | |
| Opioids Settlement | | | 5,429 | | 18,623 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 28,291 | | | | | | |
| Non-Budgeted Funds-B | 159,838 | | | | | | |
| Non-Budgeted Funds-C | 73,399 | | | | | | |
| Non-Budgeted Funds-D | 226,189 | | | | | | |
| Non-Budgeted Funds-E | 65,460 | | | | | | |
| Totals | 11,156,194 | 104.715 | 10,276,446 | 138.339 | 11,975,645 | 7,169,789 | 141.081 |
| | | | | | | *Revenue Neutral Rate ** * | *139.032* |
| Less: Transfers | 111,478 | | 0 | | 365,788 | | |
| Net Expenditure | 11,044,716 | | 10,276,446 | | 11,609,857 | | |
| Total Tax Levied | 7,750,188 | | 7,066,511 | | xxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 74,016,303 | | 51,085,415 | | 50,819,605 | | |

| Outstanding Indebtedness, January 1, | 2023 | 2024 | 2025 |
|---|---|---|---|
| G.O. Bonds | 0 | 0 | 0 |
| Revenue Bonds | 0 | 0 | 0 |
| Other | 0 | 500,000 | 875,000 |
| Lease Pur. Princ. | 171,239 | 182,968 | 196,493 |
| Total | 171,239 | 682,968 | 1,071,493 |

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Gina Shores
County Clerk