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;

✓ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 153.025. The date of our hearing is September 9, 2024, at 10:00 AM and will be held at the Morton County Courthouse address in Morton, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2024.

WITNESS my hand and official seal on 7-23, 2024

(Seal)



Mia Shores

Clerk or Officer of Governing Body

Legal No

First published in the Elkhart Tri-State News, Thursday, August 29, 2024

Morton County

State of Kansas
County
2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
Morton County
will meet on September 9, 2024, 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,946,565	36.821	3,001,877	26.199	4,471,303	2,004,723	39.582
Debt Service					291,250	294,745	5.820
Road & Bridge	2,065,806	11.827	1,757,955	17.721	1,417,249	668,785	13.205
Fair	92,524	1.206	89,982	1.170	88,829	84,421	1.667
Airport	59,042	0.872	153,378	1.175	79,100	21,064	0.416
Health	341,377	1.588	375,000	1.900	374,250	164,751	3.253
Capital Improvement	115,538		178,126		1,020,132		
Extension Council	112,129	1.453	114,000	1.485	130,000	124,571	2.460
Emergency Services	479,342	4.158	470,437	4.678	503,068	294,606	5.817
Noxious Weed	219,075	2.751	231,772	2.819	253,626	200,883	3.966
Council on Aging	98,749	1.292	112,540	1.473	82,038	75,970	1.500
Soil Conservation	24,617	0.320	24,500	0.319	18,000	16,722	0.330
Historical Records	105,622	1.371	119,500	1.564	106,250	100,034	1.975
Rural Fire District	85,395	1.291	93,000	1.481	207,946	144,232	2.848
Employee Benefits	1,522,259	12.599	1,632,854	17.673	1,707,132	1,609,472	31.778
Mental Health	14,971	0.194	9,948	0.127	5,000	4,466	0.088
Hospital	1,185,493	15.557	997,989	12.884	1,100,000	1,052,894	20.789
Library	188,084	2.437	196,000	2.556	186,000	176,150	3.478
Developmental Disabled	3,935	0.051	5,000	0.066	5,000	4,741	0.094
Sheriff	690,046	9.133	695,189	9.425	860,750	710,238	14.023
Opioids Settlement			5,475		11,429		
Non-Budgeted Funds-A	387,373						
Non-Budgeted Funds-B	155,916						
Non-Budgeted Funds-C	900						
Non-Budgeted Funds-D	713,690						
Non-Budgeted Funds-E	483,266						
Totals	11,608,448	104.921	10,264,522	104.715	12,918,352	7,753,469	153.089
						Revenue Neutral Rate **	*153.025*
Less: Transfers	227,964		0		979,392		
Net Expenditure	11,380,484		10,264,522		11,938,960		
Total Tax Levied	7,677,082		7,750,188		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	73,175,804		74,016,303		50,646,835		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	500,000
Lease Pur. Princ.	235,372	171,239	182,968
Total	235,372	171,239	682,968

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

Gina Shores
County Clerk

Morton County 2025

Published but lowered 9/9/24

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 9, 2024.

Resolution No. _____

Governing Body Member	Yes	No	No Vote
		X	
		X	
		X	
TOTAL			

Certified: _____ Mia Shores, County Clerk

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	79-1946	6	4,130,701	1,660,034	
Debt Service	10-113	7	291,250	294,745	
Road & Bridge	68-5,101	8	1,417,249	668,785	
Fair	2-132	9	88,829	84,421	
Airport	2-131	9	79,100	21,064	
Health	65-204	10	374,250	164,751	
Capital Improvement	19-120	10	693,530		
Extension Council	2-610	11	115,000	109,391	
Emergency Services	65-6113	11	463,068	254,126	
Noxious Weed	2-1318	12	253,626	200,883	
Council on Aging	12-1680	12	82,038	75,970	
Soil Conservation	2-1907b	13	18,000	16,722	
Historical Records	19-2651	13	106,250	100,034	
Rural Fire District	19-3610	14	92,236	27,134	
Employee Benefits	12-16,102	14	1,707,132	1,609,472	
Mental Health	19-4004	15	5,000	4,466	
Hospital	19-4606	15	1,100,000	1,052,894	
Library	12-1220	16	186,000	176,150	
Developmental Disabled	19-4004	16	5,000	4,741	
Sheriff	12-11a01	17	693,250	540,728	
Opioids Settlement		18	11,429		
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		xxxxxxx	11,912,938	7,066,511	
Budget Hearing Notice		24			
Budget Hearing Notice 2					
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, 2024 Total Assessed Valuatio

Revenue Neutral Rate	153.025
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Attest: 9-23 2024

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 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	1,939,137	111,714	1,675	6,092	1,696	0
Debt Service						
Road & Bridge	1,311,616	75,563	1,133	4,121	1,148	0
Fair	86,540	4,986	75	272	76	0
Airport	86,959	5,010	75	273	76	0
Health	140,626	8,102	121	442	123	0
Capital Improvement						
Extension Council	109,893	6,331	95	345	96	0
Emergency Services	346,197	19,945	299	1,088	303	0
Noxious Weed	208,606	12,018	180	655	183	0
Council on Aging	109,012	6,280	94	342	95	0
Soil Conservation	23,590	1,359	20	74	21	0
Historical Records	115,757	6,669	100	364	101	0
Rural Fire District	109,557	6,312	95	344	96	0
Employee Benefits	1,308,088	75,360	1,130	4,110	1,145	0
Mental Health	9,394	541	8	30	8	0
Hospital	953,582	54,937	824	2,996	834	0
Library	189,164	10,898	163	594	166	0
Developmental Disabled	4,867	280	4	15	4	0
Sheriff	697,603	40,190	603	2,192	610	0
TOTAL	7,750,188	446,495	6,694	24,349	6,781	0

County Treas Motor Vehicle Estimate 446,495

County Treas Recreational Vehicle Estimate 6,694

County Treas 16/20M Vehicle Estimate 24,349

County Treas Commercial Vehicle Tax Estimate 6,781

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.05761

Recreational Vehicle Factor 0.00086

16/20M Vehicle Factor 0.00314

Commercial Vehicle Factor 0.00087

Watercraft Factor 0.00000

Morton County

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Equipment Reserve	40,000	-	390,000	19-119
General	Capital Improvement	25,000	-	262,790	19-120
Noxious Weed	Special NW Equipment	54,000	-	-	2-1318
Road & Bridge	Special Highway	-	-	-	68-590
Road & Bridge	Special Road Machinery	-	-	-	68-141g
Rural Fire District	Special Fire Equipment	13,000	-	-	19-119
Motor Vehicle Operating	General	8,964	-	-	8-145
Emergency Services	Special Ambulance	87,000	-	-	12-110d
	Total	227,964	-	652,790	
	Adjustments*				
	Adjusted Totals	227,964	-	652,790	

*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, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
No Fund Warrants	11/28/2023	12/1/2027	4.63	500,000	500,000	12/1	12/1	23,718	125,000	17,344	125,000
No Fund Warrants	2/1/2024	2/1/2028	4.5-5.0	500,000	0	2/1	2/1	0	0	23,906	125,000
Total Other					**500,000**			**23,718**	**125,000**	**41,250**	**250,000**
Total Indebtedness					**500,000**			**23,718**	**125,000**	**41,250**	**250,000**

Morton County

2025

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, 2024	Payments Due 2024	Payments Due 2025
Caterpillar 953K Track Loader	6/13/2019	84	4.15	174,226	5,660	10,045	0
Caterpillar 950GC Wheel Loader	8/10/2020	60	2.60	239,512	99,508	51,702	51,702
Sheriff Body Cameras	2/13/2023	60	3.70	111,545	77,800	21,600	21,600
				Totals	**182,968**	**83,347**	**73,302**

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

Morton County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,047,052	2,416,613	1,908,074
Receipts:			
Ad Valorem Tax	2,654,355	1,939,137	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	29,418		
Motor Vehicle Tax	86,682	96,133	111,714
Recreational Vehicle Tax	2,569	1,429	1,675
16/20M Vehicle Tax		5,810	6,092
Commercial Vehicle Tax		1,729	1,696
Watercraft Tax			0
Gross Earnings (Intangible) Tax			0
Mineral Production Tax	55,675	15,000	15,000
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	225,718	200,000	200,000
Interest and fees - current	47,425	20,000	20,000
Interest on back taxes			
Contract law			
Federal and state grants	7,421		
Lease income	56,777	38,500	38,500
Royalties	5,071	1,600	1,600
Diversion fees		6,000	18,000
Golf fees	73,086	35,000	35,000
Law enforcement			
Court fees	8,491		
Landfill fees	221,739	5,000	5,000
Miscellaneous fees	15,845		
Officers' fees	52,124	48,000	48,000
Civic center fees	10,050	5,000	5,000
Transfer from Motor Vehicle Operating	8,964	0	0
Transfer from Bond & Interest			
Transfer from ARPA			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	468,653	50,000	50,000
Neighborhood Revitalization Rebate			0
Miscellaneous	286,063	25,000	25,000
Does misc. exceed 10% of Total Rec			
Total Receipts	**4,316,126**	**2,493,338**	**582,277**
Resources Available:	**5,363,178**	**4,909,951**	**2,490,351**

Morton County 2025

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	5,363,178	4,909,951	2,490,351
Expenditures:			
Courthouse General	822,192	358,110	589,878
County Commission	151,625	154,110	152,329
County Clerk	149,758	146,404	170,503
County Treasurer	154,843	161,420	183,668
County Appraiser	207,680	214,064	215,274
Register of Deeds	82,270	103,252	103,617
Election	11,631	51,625	28,724
Data Processing	184,295	159,450	126,806
Civic Center	85,150	87,913	93,246
Golf Course	262,809	282,056	275,211
Purchasing	17,805	24,750	23,275
Other	0	0	0
County Attorney	198,174	116,562	155,492
Sheriff	31,940	0	0
District Court	48,846	78,800	82,000
Diversion	17,226	6,000	18,000
Solid Waste	211,277	439,572	551,702
Economic Development	34,859	45,486	46,580
Other	209,185	572,303	661,606
Transfers out	65,000	0	652,790
Subtotal	2,946,565	3,001,877	4,130,701
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**2,946,565**	**3,001,877**	**4,130,701**
Unencumbered Cash Balance Dec 31	2,416,613	1,908,074	xxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,783,113	4,460,586	4,130,701
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	4,130,701
		Tax Required	1,640,350
	Delinquent Comp Rate:	1.2%	19,684
		Amount of 2024 Ad Valorem Tax	1,660,034

FUND PAGE - GENERAL DETAIL

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Courthouse General			
Salaries	97,546	66,836	110,128
Contractual	715,254	276,274	465,500
Commodities	9,392	15,000	14,250
Capital Outlay			
Total	822,192	358,110	589,878
County Commission			
Salaries	90,026	90,000	90,000
Contractual	59,623	63,660	61,902
Commodities	1,976	450	427
Capital Outlay			
Total	151,625	154,110	152,329
County Clerk			
Salaries	141,397	137,777	159,545
Contractual	4,963	5,562	7,918
Commodities	1,926	3,065	3,040
Capital Outlay	1,472		
Total	149,758	146,404	170,503
County Treasurer			
Salaries	137,493	137,420	156,043
Contractual	15,811	20,000	23,750
Commodities	1,539	2,500	2,375
Capital Outlay		1,500	1,500
Total	154,843	161,420	183,668
County Appraiser			
Salaries	145,152	148,668	153,128
Contractual	61,795	42,480	40,356
Commodities	733	22,516	21,390
Capital Outlay		400	400
Total	207,680	214,064	215,274
Register of Deeds			
Salaries	69,834	88,562	90,028
Contractual	11,374	12,612	11,852
Commodities	53	2,078	1,737
Capital Outlay	1,009		
Total	82,270	103,252	103,617
Election			
Salaries			6,300
Contractual	11,325	50,860	22,068
Commodities	306	765	356
Capital Outlay			
Total	11,631	51,625	28,724
Data Processing			
Salaries	5,004	26,667	
Contractual	144,928	102,733	97,009
Commodities	6,127	5,050	4,797
Capital Outlay	28,236	25,000	25,000
Total	184,295	159,450	126,806
Total - Page 6b	**1,764,294**	**1,348,435**	**1,570,799**

Morton County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Civic Center			
Salaries	32,903	44,413	45,746
Contractual	39,576	42,000	42,750
Commodities	12,671	1,500	4,750
Capital Outlay			
Total	85,150	87,913	93,246
Golf Course			
Salaries	144,598	158,076	163,141
Contractual	51,788	49,730	50,283
Commodities	41,423	49,250	46,787
Capital Outlay	25,000	25,000	15,000
Total	262,809	282,056	275,211
Purchasing			
Salaries			
Contractual			
Commodities	17,805	24,750	23,275
Capital Outlay			
Total	17,805	24,750	23,275
Other			
WeKanDo		0	0
Total	0	0	0
County Attorney			
Salaries		41,662	41,662
Contractual	195,752	74,900	111,830
Commodities	2,422		2,000
Capital Outlay			
Total	198,174	116,562	155,492
Sheriff			
Salaries	31,392		
Contractual	548		
Commodities			
Capital Outlay			
Total	31,940	0	0
District Court			
Salaries			
Contractual	26,337	68,300	69,500
Commodities	15,812	4,500	5,000
Capital Outlay	6,697	6,000	7,500
Total	48,846	78,800	82,000
Diversion			
Salaries			
Contractual	17,226	6,000	18,000
Commodities		0	
Capital Outlay			
Total	17,226	6,000	18,000
Total - Page 6c	**661,950**	**596,081**	**647,224**

Morton County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Solid Waste			
Salaries	59,332	64,272	93,267
Contractual	35,879	161,800	273,410
Commodities	41,023	88,500	85,025
Capital Outlay	75,043	125,000	100,000
Total	211,277	439,572	551,702
Economic Development			
Salaries	32,321	37,106	38,219
Contractual	2,000	8,000	361
Commodities	538	380	7,600
Capital Outlay			400
Total	34,859	45,486	46,580
Other			
Hospital	209,185	200,000	200,000
Landfill closure		0	461,606
Other		72,303	
Hospital		300,000	
Total	209,185	572,303	661,606
Transfers out			
Equipment Reserve	40,000	0	390,000
Capital Improvement	25,000	0	262,790
Commodities			
Capital Outlay			
Total	65,000	0	652,790
Debt Service			
Principal		125,000	
Interest		23,718	
Commodities			
Capital Outlay			
Total	0	148,718	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	**520,321**	**1,206,079**	**1,912,678**

Morton County 2025

FUND PAGE - GENERAL

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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	1,764,294	1,348,435	1,570,799
Total - Page 6c	661,950	596,081	647,224
Total - Page 6d	520,321	1,206,079	1,912,678
Total Detail Expenditures**	**2,946,565**	**3,150,595**	**4,130,701**

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

Morton County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Payment from the Hospital			0
In Lieu of Tax (IRB)			
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:			
Principal			250,000
Interest			41,250
Cash Reserve (2025 column)			0
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**291,250**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	291,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	291,250
		Tax Required	291,250
	Delinquent Comp Rate:	1.2%	3,495
		Amount of 2024 Ad Valorem Tax	294,745

Morton County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Road & Bridge**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	204,516	492,980	377,491
Receipts:			
Ad Valorem Tax	852,586	1,311,616	xxxxxxxxxxxxxxxxxx
Delinquent Tax	7,802		
Motor Vehicle Tax	4,535	30,876	75,563
Recreational Vehicle Tax	37	459	1,133
16/20M Vehicle Tax		1,867	4,121
Commercial Vehicle Tax		555	1,148
Watercraft Tax			0
Special City & County Highway	203,306	197,093	196,938
County Equalization			
Submarginal land	340,704	100,000	100,000
Flex vacation			
State of Kansas/Federal grants	913,558		
Sale of equipment			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	31,742		
Does misc. exceed 10% of Total Rec			
Total Receipts	**2,354,270**	**1,642,466**	**378,903**
Resources Available:	**2,558,786**	**2,135,446**	**756,394**

Morton County 2025

FUND PAGE - ROAD

Adopted Budget Road & Bridge	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	2,558,786	2,135,446	756,394
Expenditures from detail page:			
Transportation	2,065,806	1,757,955	1,417,249
Transfers out	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
Subtotal	2,065,806	1,757,955	1,417,249
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**2,065,806**	**1,757,955**	**1,417,249**
Unencumbered Cash Balance Dec 31	492,980	377,491	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	2,350,711	1,757,955	1,417,249
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,417,249
		Tax Required	660,855
	Delinquent Comp Rate:	1.2%	7,930
		Amount of 2024 Ad Valorem Tax	668,785

FUND PAGE - ROAD DETAIL

Adopted Budget **Road & Bridge Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Transportation			
Salaries	455,128	474,489	521,939
Contractual	1,141,598	162,466	169,985
Commodities	469,027	650,000	725,325
Capital Outlay	53	471,000	
Total	2,065,806	1,757,955	1,417,249
Transfers out			
Special Highway		0	0
Special Road Machinery		0	0
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
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Total Detail Expenditures**	2,065,806	1,757,955	1,417,249

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

Morton County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Fair**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	86,938	86,540	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,201		
Motor Vehicle Tax	4,312	3,148	4,986
Recreational Vehicle Tax	73	47	75
16/20 M Vehicle Tax		190	272
Commercial Vehicle Tax		57	76
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**92,524**	**89,982**	**5,409**
Resources Available:	**92,524**	**89,982**	**5,409**
Expenditures:			
Contractual	92,524	89,982	88,829
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**92,524**	**89,982**	**88,829**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	93,913	90,000	88,829
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	88,829
		Tax Required	83,420
	Delinquent Comp Rate:	1.2%	1,001
		Amount of 2024 Ad Valorem Tax	84,421

Adopted Budget **Airport**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	66,671	96,782	42,852
Receipts:			
Ad Valorem Tax	62,861	86,959	xxxxxxxxxxxxxxxxxx
Delinquent Tax	473		
Motor Vehicle Tax	368	2,276	5,010
Recreational Vehicle Tax	2	34	75
16/20 M Vehicle Tax		138	273
Commercial Vehicle Tax		41	76
Watercraft Tax			0
Intergovernmental			
Fuel sales	15,089		
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	**89,153**	**99,448**	**15,434**
Resources Available:	**155,824**	**196,230**	**58,286**
Expenditures:			
Personnel	9,517	9,803	10,100
Contractual	33,101	113,040	32,000
Commodities	16,424	27,035	17,000
Capital outlay		3,500	
Capital outlay - Airport project			20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**59,042**	**153,378**	**79,100**
Unencumbered Cash Balance Dec 31	96,782	42,852	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	85,590	153,378	79,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	79,100
		Tax Required	20,814
	Delinquent Comp Rate:	1.2%	250
		Amount of 2024 Ad Valorem Tax	21,064

Morton County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	223,090	172,505	72,665
Receipts:			
Ad Valorem Tax	114,476	140,626	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,888		
Motor Vehicle Tax	6,200	4,146	8,102
Recreational Vehicle Tax	98	62	121
16/20 M Vehicle Tax		251	442
Commercial Vehicle Tax		75	123
Watercraft Tax			0
Intergovernmental	26,186	5,000	5,000
Charges for services	141,944	125,000	125,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**290,792**	**275,160**	**138,788**
Resources Available:	**513,882**	**447,665**	**211,453**
Expenditures:			
Personnel	222,022	225,000	231,750
Contractual	39,630	50,000	47,500
Commodities	78,869	100,000	95,000
Capital outlay	856	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**341,377**	**375,000**	**374,250**
Unencumbered Cash Balance Dec 31	172,505	72,665	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	369,493	382,000	374,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	374,250
		Tax Required	162,797
	Delinquent Comp Rate	1.2%	1,954
		Amount of 2024 Ad Valorem Tax	164,751

Adopted Budget

Capital Improvement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	591,524	608,866	430,740
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	123		
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20 M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Intergovernmental	56,056		
KCAMP proceeds	51,701		
Transfer from General	25,000	0	262,790
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**132,880**	**0**	**262,790**
Resources Available:	**724,404**	**608,866**	**693,530**
Expenditures:			
Capital outlay	115,538	178,126	693,530
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**115,538**	**178,126**	**693,530**
Unencumbered Cash Balance Dec 31	608,866	430,740	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	690,000	978,126	693,530
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	693,530
		Tax Required	0
	Delinquent Comp Rate:	1.2%	0
		Amount of 2024 Ad Valorem Tax	0

Morton County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Extension Council**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	39
Receipts:			
Ad Valorem Tax	104,744	109,893	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,539		
Motor Vehicle Tax	5,749	3,793	6,331
Recreational Vehicle Tax	97	56	95
16/20 M Vehicle Tax		229	345
Commercial Vehicle Tax		68	96
Watercraft Tax			0
Intergovernmental			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**112,129**	**114,039**	**6,867**
Resources Available:	**112,129**	**114,039**	**6,906**
Expenditures:			
Contractual	112,129	114,000	115,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**112,129**	**114,000**	**115,000**
Unencumbered Cash Balance Dec 31	0	39	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	114,000	114,000	115,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	115,000
		Tax Required	108,094
	Delinquent Comp Rate:	1.2%	1,297
		Amount of 2024 Ad Valorem Tax	109,391

Adopted Budget **Emergency Services**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	125,523	126,695	102,320
Receipts:			
Ad Valorem Tax	299,743	346,197	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,424		
Motor Vehicle Tax	8,692	10,853	19,945
Recreational Vehicle Tax	125	161	299
16/20 M Vehicle Tax		656	1,088
Commercial Vehicle Tax		195	303
Watercraft Tax			0
Intergovernmental			
Licenses and fees	168,530	88,000	88,000
Transfer from Special Ambulance			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**480,514**	**446,062**	**109,635**
Resources Available:	**606,037**	**572,757**	**211,955**
Expenditures:			
Personnel	322,633	364,427	379,949
Contractual	37,343	37,710	36,284
Commodities	32,366	48,300	46,835
Capital outlay		20,000	0
Employee benefits			
Transfer to Special Ambulance	87,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**479,342**	**470,437**	**463,068**
Unencumbered Cash Balance Dec 31	126,695	102,320	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	479,821	490,437	463,068
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	463,068
		Tax Required	251,113
	Delinquent Comp Rate:	1.2%	3,013
		Amount of 2024 Ad Valorem Tax	254,126

Morton County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Noxious Weed**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	34,894	37,403	32,089
Receipts:			
Ad Valorem Tax	198,315	208,606	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,175		
Motor Vehicle Tax	6,905	7,182	12,018
Recreational Vehicle Tax	122	107	180
16/20 M Vehicle Tax		434	655
Commercial Vehicle Tax		129	183
Watercraft Tax			0
Intergovernmental	6,720		
Charges for services	5,503	10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,844		
Does misc. exceed 10% of Total Rec			
Total Receipts	**221,584**	**226,458**	**23,036**
Resources Available:	**256,478**	**263,861**	**55,125**
Expenditures:			
Personnel	95,957	105,872	108,846
Contractual	1,889	3,900	5,130
Commodities	67,229	122,000	139,650
Capital outlay		0	0
Transfer to Special Noxious Weed Equip	54,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**219,075**	**231,772**	**253,626**
Unencumbered Cash Balance Dec 31	37,403	32,089	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	241,080	281,772	253,626
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	253,626
		Tax Required	198,501
	Delinquent Comp Rate:	1.2%	2,382
		Amount of 2024 Ad Valorem Tax	200,883

Adopted Budget **Council on Aging**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	158
Receipts:			
Ad Valorem Tax	93,138	109,012	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,260		
Motor Vehicle Tax	4,279	3,371	6,280
Recreational Vehicle Tax	72	50	94
16/20 M Vehicle Tax		204	342
Commercial Vehicle Tax		61	95
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**98,749**	**112,698**	**6,811**
Resources Available:	**98,749**	**112,698**	**6,969**
Expenditures:			
Contractual	98,749	112,540	82,038
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**98,749**	**112,540**	**82,038**
Unencumbered Cash Balance Dec 31	0	158	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	100,000	112,540	82,038
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	82,038
		Tax Required	75,069
	Delinquent Comp Rate:	1.2%	901
		Amount of 2024 Ad Valorem Tax	75,970

Morton County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Soil Conservation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	2
Receipts:			
Ad Valorem Tax	23,069	23,590	xxxxxxxxxxxxxxxxxx
Delinquent Tax	329		
Motor Vehicle Tax	1,199	835	1,359
Recreational Vehicle Tax	20	12	20
16/20 M Vehicle Tax		50	74
Commercial Vehicle Tax		15	21
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**24,617**	**24,502**	**1,474**
Resources Available:	**24,617**	**24,502**	**1,476**
Expenditures:			
Contractual	24,617	24,500	18,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**24,617**	**24,500**	**18,000**
Unencumbered Cash Balance Dec 31	0	2	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	25,000	24,500	18,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	18,000
		Tax Required	16,524
	Delinquent Comp Rate:	1.2%	198
		Amount of 2024 Ad Valorem Tax	16,722

Adopted Budget **Historical Records**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	168
Receipts:			
Ad Valorem Tax	98,833	115,757	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,429		
Motor Vehicle Tax	5,271	3,578	6,669
Recreational Vehicle Tax	89	53	100
16/20 M Vehicle Tax		216	364
Commercial Vehicle Tax		64	101
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	**105,622**	**119,668**	**7,234**
Resources Available:	**105,622**	**119,668**	**7,402**
Expenditures:			
Contractual	105,622	119,500	106,250
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**105,622**	**119,500**	**106,250**
Unencumbered Cash Balance Dec 31	0	168	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	107,300	119,500	106,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	106,250
		Tax Required	98,848
	Delinquent Comp Rate:	1.2%	1,186
		Amount of 2024 Ad Valorem Tax	100,034

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Rural Fire District**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,880	38,335	58,577
Receipts:			
Ad Valorem Tax	93,066	109,557	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,184		
Motor Vehicle Tax	63	3,370	6,312
Recreational Vehicle Tax	3,537	50	95
16/20 M Vehicle Tax		204	344
Commercial Vehicle Tax		61	96
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**97,850**	**113,242**	**6,847**
Resources Available:	**123,730**	**151,577**	**65,424**
Expenditures:			
Personnel	23,998	24,000	24,720
Contractual	25,777	24,000	23,484
Commodities	9,716	45,000	44,032
Capital outlay	12,904	0	0
Employee Benefits			
Transfer to Special Fire Equipment	13,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**85,395**	**93,000**	**92,236**
Unencumbered Cash Balance Dec 31	38,335	58,577	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	124,301	150,000	92,236
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	92,236
		Tax Required	26,812
	Delinquent Comp Rate:	1.2%	322
		Amount of 2024 Ad Valorem Tax	27,134

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	835,671	323,804	35,000
Receipts:			
Ad Valorem Tax	908,239	1,308,089	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	18,028		
Motor Vehicle Tax	82,617	32,892	75,360
Recreational Vehicle Tax	1,509	489	1,130
16/20 M Vehicle Tax		1,989	4,110
Commercial Vehicle Tax		592	1,145
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec.			
Total Receipts	**1,010,392**	**1,344,050**	**81,745**
Resources Available:	**1,846,063**	**1,667,854**	**116,745**
Expenditures:			
Social security	189,051	198,489	200,564
KPERS	254,156	261,127	269,634
Unemployment	2,277	46,575	2,416
Workmans compensation	69,451	45,000	45,000
Life insurance	11,269	9,500	9,500
Health insurance	996,059	1,072,163	1,145,018
Retirement benefits		0	35,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**1,522,259**	**1,632,854**	**1,707,132**
Unencumbered Cash Balance Dec 31	323,804	35,000	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,566,500	1,754,691	1,707,132
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,707,132
		Tax Required	1,590,387
	Delinquent Comp Rate:	1.2%	19,085
		Amount of 2024 Ad Valorem Tax	1,609,472

Morton County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Mental Health**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	13,985	9,394	xxxxxxxxxxxxxxxxxx
Delinquent Tax	206		
Motor Vehicle Tax	767	506	541
Recreational Vehicle Tax	13	8	8
16/20 M Vehicle Tax		31	30
Commercial Vehicle Tax		9	8
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**14,971**	**9,948**	**587**
Resources Available:	**14,971**	**9,948**	**587**
Expenditures:			
Contractual	14,971	9,948	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**14,971**	**9,948**	**5,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	15,200	10,000	5,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,000
		Tax Required	4,413
	Delinquent Comp Rate:	1.2%	53
		Amount of 2024 Ad Valorem Tax	4,466

Adopted Budget **Hospital**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	1,121,474	953,587	xxxxxxxxxxxxxxxxxx
Delinquent Tax	15,661		
Motor Vehicle Tax	47,551	40,616	54,937
Recreational Vehicle Tax	807	604	824
16/20 M Vehicle Tax		2,456	2,996
Commercial Vehicle Tax		731	834
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**1,185,493**	**997,989**	**59,591**
Resources Available:	**1,185,493**	**997,989**	**59,591**
Expenditures:			
Contractual	1,185,493	997,989	1,100,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**1,185,493**	**997,989**	**1,100,000**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,200,000	1,000,000	1,100,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,100,000
		Tax Required	1,040,409
	Delinquent Comp Rate:	1.2%	12,485
		Amount of 2024 Ad Valorem Tax	1,052,894

Morton County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	118
Receipts:			
Ad Valorem Tax	175,675	189,164	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,595		
Motor Vehicle Tax	9,647	6,360	10,898
Recreational Vehicle Tax	163	95	163
16/20 M Vehicle Tax		385	594
Commercial Vehicle Tax		114	166
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**188,084**	**196,118**	**11,821**
Resources Available:	**188,084**	**196,118**	**11,939**
Expenditures:			
Contractual	188,084	196,000	186,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**188,084**	**196,000**	**186,000**
Unencumbered Cash Balance Dec 31	0	118	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	191,156	196,000	186,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	186,000
		Tax Required	174,061
	Delinquent Comp Rate:	1.2%	2,089
		Amount of 2024 Ad Valorem Tax	176,150

Adopted Budget **Developmental Disabled**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	12
Receipts:			
Ad Valorem Tax	3,677	4,867	xxxxxxxxxxxxxxxxxx
Delinquent Tax	56		
Motor Vehicle Tax	199	133	280
Recreational Vehicle Tax	3	2	4
16/20 M Vehicle Tax		8	15
Commercial Vehicle Tax		2	4
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**3,935**	**5,012**	**303**
Resources Available:	**3,935**	**5,012**	**315**
Expenditures:			
Contractual	3,935	5,000	5,000
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**3,935**	**5,000**	**5,000**
Unencumbered Cash Balance Dec 31	0	12	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	3,990	5,000	5,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,000
		Tax Required	4,685
	Delinquent Comp Rate:	1.2%	56
		Amount of 2024 Ad Valorem Tax	4,741

Morton County 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Sheriff	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	44,404	86,854	115,339
Receipts:			
Ad Valorem Tax	658,380	697,603	xxxxxxxxxxxxxxxxxx
Delinquent Tax	8,031		
Motor Vehicle Tax	28,573	23,845	40,190
Recreational Vehicle Tax	421	355	603
16/20 M Vehicle Tax		1,442	2,192
Commercial Vehicle Tax		429	610
Watercraft Tax			0
Intergovernmental			
Licenses and fees	35,381		
Transfer from Equipment Reserve			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous	1,710		
Does misc exceed 10% of Total Rec			
Total Receipts	**732,496**	**723,674**	**43,595**
Resources Available:	**776,900**	**810,528**	**158,934**
Expenditures:			
Salaries	489,879	544,689	546,000
Contractual	63,202	78,000	76,000
Commodities	66,115	72,500	71,250
Capital outlay	70,850	0	0
Employee benefits			
Cash Reserve (2025 column)			
Miscellaneous			
Does misc exceed 10% of Total Exp			
Total Expenditures	**690,046**	**695,189**	**693,250**
Unencumbered Cash Balance Dec 31	86,854	115,339	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	698,974	827,689	693,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	693,250
		Tax Required	534,316
	Delinquent Comp Rate:	1.2%	6,412
		Amount of 2024 Ad Valorem Tax	540,728

Adopted Budget 0	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
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 (2025 column)			
Miscellaneous			
Does misc exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.2%	0
		Amount of 2024 Ad Valorem Tax	0

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Opioids Settlement**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	475	6,904	6,429
Receipts:			
Intergovernmental	6,429	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Rec			
Total Receipts	**6,429**	**5,000**	**5,000**
Resources Available:	**6,904**	**11,904**	**11,429**
Expenditures:			
Contractual		5,475	11,429
Cash Reserve (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**0**	**5,475**	**11,429**
Unencumbered Cash Balance Dec 31	6,904	6,429	0
2023/2024/2025 Budget Authority Amount:	0	5,475	11,429

Adopted Budget **0**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
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 (2025 column)			
Miscellaneous			
Does misc. exceed 10% of Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	0	0	0

Morton County

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name: Ambulance Gifts and Donations		(2) Fund Name: Bio-Terrorism		(3) Fund Name: Coronavirus Grants		(4) Fund Name: County Clerk's Technology		(5) Fund Name: County Treasurer's Technology		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,984	Cash Balance Jan 1	11,722	Cash Balance Jan 1	200,449	Cash Balance Jan 1	8,460	Cash Balance Jan 1	10,804	233,419
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	7,203	Intergovernmental	87,176	Intergovernmental	82,892	Licenses and fees	1,165	Licenses and fees	1,166	
Total Receipts	7,203	Total Receipts	87,176	Total Receipts	82,892	Total Receipts	1,165	Total Receipts	1,166	179,602
Resources Available:	9,187	Resources Available:	98,898	Resources Available:	283,341	Resources Available:	9,625	Resources Available:	11,970	413,021
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	2,240	Contractual	7,664	Contractual	283,341	Contractual	2,120	Contractual	3,243	
Commodities	1,450	Commodities	3,433							
		Capital outlay	83,882							
Total Expenditures	3,690	Total Expenditures	94,979	Total Expenditures	283,341	Total Expenditures	2,120	Total Expenditures	3,243	387,373
Cash Balance Dec 31	5,497	Cash Balance Dec 31	3,919	Cash Balance Dec 31	0	Cash Balance Dec 31	7,505	Cash Balance Dec 31	8,727	25,648 **
										25,648 **

**Note: These two block figures should agree.

Morton County

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name: E-Community Loan		(2) Fund Name: Emergency 911		(3) Fund Name: Equipment Reserve		(4) Fund Name: Golf Course Gifts and Donations		(5) Fund Name: Motor Vehicle Operating		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	20,124	Cash Balance Jan 1	283,024	Cash Balance Jan 1	179,368	Cash Balance Jan 1	7,277	Cash Balance Jan 1		489,793
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Intergovernmental	19,559	Licenses and fees	59,970	Miscellaneous	8,800	Donations	3,503	Licenses and fees	22,588	
				Transfer in	40,000					
Total Receipts	19,559	Total Receipts	59,970	Total Receipts	48,800	Total Receipts	3,503	Total Receipts	22,588	154,420
Resources Available:	39,683	Resources Available:	342,994	Resources Available:	228,168	Resources Available:	10,780	Resources Available:	22,588	644,213
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	3,986	Contractual	38,946	Capital outlay	84,840	Commodities	5,556	Contractual	6,225	
								Commodities	4,859	
								Capital outlay	2,540	
								Transfer out	8,964	
Total Expenditures	3,986	Total Expenditures	38,946	Total Expenditures	84,840	Total Expenditures	5,556	Total Expenditures	22,588	155,916
Cash Balance Dec 31	35,697	Cash Balance Dec 31	304,048	Cash Balance Dec 31	143,328	Cash Balance Dec 31	5,224	Cash Balance Dec 31	0	**488,297** **
										488,297 **

**Note: These two block figures should agree.

Morton County

NON-BUDGETED FUNDS (C)

(Only the actual budget year for 2023 is reported)

2025

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	7,911	Cash Balance Jan 1	25,529	Cash Balance Jan 1	1,723	Cash Balance Jan 1	980	Cash Balance Jan 1	134,847	170,990
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Licenses and fees	611	Licenses and fees	4,662			Integovernmental	560	Transfer in	87,000	
Total Receipts	611	Total Receipts	4,662	Total Receipts	0	Total Receipts	560	Total Receipts	87,000	92,833
Resources Available:	8,522	Resources Available:	30,191	Resources Available:	1,723	Resources Available:	1,540	Resources Available:	221,847	263,823
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Contractual	900							
Total Expenditures	0	Total Expenditures	900	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	900
Cash Balance Dec 31	8,522	Cash Balance Dec 31	29,291	Cash Balance Dec 31	1,723	Cash Balance Dec 31	1,540	Cash Balance Dec 31	221,847	262,923 **
										262,923 **

**Note: These two block figures should agree.

Morton County

NON-BUDGETED FUNDS (D)

(Only the actual budget year for 2023 is reported)

2025

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	119,509	Cash Balance Jan 1	173,459	Cash Balance Jan 1	917,665	Cash Balance Jan 1	41,879	Cash Balance Jan 1	574	1,253,086
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Use of money and prope	36,239	Transfer in	13,000			Licenses and fees	3,930			
Total Receipts	36,239	Total Receipts	13,000	Total Receipts	0	Total Receipts	3,930	Total Receipts	0	53,169
Resources Available:	155,748	Resources Available:	186,459	Resources Available:	917,665	Resources Available:	45,809	Resources Available:	574	1,306,255
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	18,449			Commodities	694,741	Commodities	500			
Total Expenditures	18,449	Total Expenditures	0	Total Expenditures	694,741	Total Expenditures	500	Total Expenditures	0	713,690
Cash Balance Dec 31	137,299	Cash Balance Dec 31	186,459	Cash Balance Dec 31	222,924	Cash Balance Dec 31	45,309	Cash Balance Dec 31	574	592,565 **
										592,565 **

**Note: These two block figures should agree.

Morton County

NON-BUDGETED FUNDS (E)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-E

(1) Fund Name: Special Noxious Weed Equipment		(2) Fund Name: Special Road Machinery		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	103,236	Cash Balance Jan 1	751,777	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		855,013
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer in	54,000									
Total Receipts	54,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	54,000
Resources Available:	157,236	Resources Available:	751,777	Resources Available:	0	Resources Available:	0	Resources Available:	0	909,013
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Commodities	19,024	Capital outlay	464,242							
Total Expenditures	19,024	Total Expenditures	464,242	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	483,266
Cash Balance Dec 31	138,212	Cash Balance Dec 31	287,535	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	425,747 **
										425,747 **

**Note: These two block figures should agree.

State of Kansas
County

Morton County 2025

NOTICE OF BUDGET HEARING

The governing body of
Morton County
will meet on at 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.
Detailed budget information is available at Morton County Courthouse and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,946,565	36.821	3,001,877	26.199	4,130,701	1,660,034	32.777
Debt Service					291,250	294,745	5.820
Road & Bridge	2,065,806	11.827	1,757,955	17.721	1,417,249	668,785	13.205
Fair	92,524	1.206	89,982	1.170	88,829	84,421	1.667
Airport	59,042	0.872	153,378	1.175	79,100	21,064	0.416
Health	341,377	1.588	375,000	1.900	374,250	164,751	3.253
Capital Improvement	115,538		178,126		693,530		
Extension Council	112,129	1.453	114,000	1.485	115,000	109,391	2.160
Emergency Services	479,342	4.158	470,437	4.678	463,068	254,126	5.018
Noxious Weed	219,075	2.751	231,772	2.819	253,626	200,883	3.966
Council on Aging	98,749	1.292	112,540	1.473	82,038	75,970	1.500
Soil Conservation	24,617	0.320	24,500	0.319	18,000	16,722	0.330
Historical Records	105,622	1.371	119,500	1.564	106,250	100,034	1.975
Rural Fire District	85,395	1.291	93,000	1.481	92,236	27,134	0.536
Employee Benefits	1,522,259	12.599	1,632,854	17.673	1,707,132	1,609,472	31.778
Mental Health	14,971	0.194	9,948	0.127	5,000	4,466	0.088
Hospital	1,185,493	15.557	997,989	12.884	1,100,000	1,052,894	20.789
Library	188,084	2.437	196,000	2.556	186,000	176,150	3.478
Developmental Disabled	3,935	0.051	5,000	0.066	5,000	4,741	0.094
Sheriff	690,046	9.133	695,189	9.425	693,250	540,728	10.676
Opioids Settlement			5,475		11,429		
Non-Budgeted Funds-A	387,373						
Non-Budgeted Funds-B	155,916						
Non-Budgeted Funds-C	900						
Non-Budgeted Funds-D	713,690						
Non-Budgeted Funds-E	483,266						
Totals	12,091,714	104.921	10,264,522	104.715	11,912,938	7,066,511	139.526
						Revenue Neutral Rate **	*153.025*
Less: Transfers	227,964		0		652,790		
Net Expenditure	11,863,750		10,264,522		11,260,148		
Total Tax Levied	7,677,082		7,750,188		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	73,175,804		74,016,303		50,646,835		

Outstanding Indebtedness, January 1.	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	500,000
Lease Pur. Princ.	235,372	171,239	182,968
Total	235,372	171,239	682,968

*Tax rates are expressed in mills

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

Gina Shores
County Clerk

LEWIS, HOOPER & DICK LLC
certified public accountants

INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

The County Commissioners
Morton County Courthouse
Elkhart, Kansas 67950

We have performed the procedures enumerated below solely to assist you in preparing the annual budgets of Morton County, Kansas, (the County) for the year ended December 31, 2025. The County's management is responsible for the County's annual budgets.

The County has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is the preparation of the prescribed budget forms for submission to the State of Kansas. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows: we assisted in the preparation of the following budget reports for the County:

1. Certificate
2. Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates
3. Schedule of Transfers
4. Statement of Indebtedness
5. Statement of Conditional Lease-Purchase and Certificate of Participation
6. Individual Fund Pages for both levying and non-levying funds
7. Notice of Budget Hearing
8. Notice of Revenue Neutral Rate Intent
9. Other forms as prescribed by the State of Kansas

We were engaged by the County to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the County's annual budgets for the year ended December 31, 2025. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the County and its management, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the information and use of the management of the County, and is not intended to be and should not be used by anyone other than those specified parties.

Lewis, Hooper + Dick, LLC

LEWIS, HOOPER & DICK, LLC

September 13, 2024