2023

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of
Castle Township
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2023; and (3) the
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	3,100	3,089	0.076
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	185,500	183,089	4.553
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Special Machinery		6			
Totals		xxxxxx	188600	186178	4.629
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		7			
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

Final County Assessed	County Clerk's Use Only
Castle Township	40,215,240
Windom	528,618
0	
Nov 1, 2022 Total Assessed Valuation	40,743,858

Township Only Funds Revenue Neutral Rate	3.380
Township/3rd Class City Funds Revenue Neutral Rate	0.000

Assisted by:
Rick Witte
McPherson County Admin/Finance
Address:
PO Box 646
McPherson, KS 67460
Email:
rwitte@mcpcoks.us

Attest: 8-19, 2022
Hollie D. Melroy
County Clerk

Governing Body

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

CPA Summary

Castle Township

2023

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

	Budgeted Funds for 2022	Tax Levies in the 2022 Budget	Allocation for Year 2023									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
***	General	0.000	0	0	0	0	0	0	0	0	0	0
***	Debt Service	0.000	0	0	0	0	0	0	0	0	0	0
***	Library	0.000	0	0	0	0	0	0	0	0	0	0
	Road	3.437	1,836		34		15		29		10	
	Special Road	0.000	0		0		0		0		0	
	Noxious Weed	0.000	0		0		0		0		0	
	Fire Protection	0.000	0		0		0		0		0	
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
***		0.000	0	0	0	0	0	0	0	0	0	0
	Total	3.437	1,836		34		15		29		10	
	Total - 3rd Class City Levies (***)	0.000		0		0		0		0		0

Castle Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Road	Special Machinery	-			68-141g
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

Castle Township
McPherson County

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
Total G.O. Bonds				0			0	0	0	0
Other										
Total Other				0			0	0	0	0
Total				**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2022	Payments Due 2022	Payments Due 2023
				Total	**0**	**0**	**0**

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

Castle Township 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	5,754	3,169	72
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxx
Delinquent Tax	291	1	
Motor Vehicle Tax	4	5	0
Recreational Vehicle Tax	3		0
16/20 M Vehicle Tax	115		0
Commercial Vehicle Tax	2		0
Watercraft Tax			0
LAVTR			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**415**	**6**	**0**
Resources Available:	**6,169**	**3,175**	**72**
Expenditures:			
Officers Pay	200	200	200
Salaries & Wages			
Employee Benefits	312	400	350
Supplies	387	400	400
Equipment			
Buildings Maintenance	1,035	1,000	1,050
Insurance	1,066	1,103	1,100
Cash Forward (2023 column)			
Transfer to Spec. Mach.(No Levy)			
Does the General Fund have a tax levy			
Transfer to Spec. Mach.(Gen has Levy)			
Transfer can not exceed 25% Resources Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**3,000**	**3,103**	**3,100**
Unencumbered Cash Balance Dec 31	3,169	72	xxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	3,000	3,103	3,100
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,100
		Tax Required	3,028
	Delinquent Comp Rate:	2.0%	61
		Amount of 2022 Ad Valorem Tax	3,089

CPA Summary

Castle Township 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Road	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	4,979	2,625	137
Receipts:			
Ad Valorem Tax	109,776	133,176	xxxxxxxxxxxxxx
Delinquent Tax	88	50	65
Motor Vehicle Tax	2,273	1,853	1,836
Recreational Vehicle Tax	45	18	34
16/20M Vehicle Tax	21	23	15
Commercial Vehicle Tax	35	39	29
Watercraft Tax		3	10
Special Highway/Gasoline Tax	3,149	3,850	3,875
Donation	2,000		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**117,387**	**139,012**	**5,864**
Resources Available:	**122,366**	**141,637**	**6,001**
Expenditures:			
Officers Pay			
Salaries & Wages	36,670	33,500	38,500
Employee Benefits			
Road Maintenance	20,588	61,000	35,000
Road Materials	50,964	36,000	50,000
Equipment			50,000
Insurance	11,519	11,000	12,000
Cash Forward (2023 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**119,741**	**141,500**	**185,500**
Unencumbered Cash Balance Dec 31	2,625	137	xxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	127,500	145,500	185,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	185,500
		Tax Required	179,499
	Delinquent Comp Rate:	2.0%	3,590
		Amount of 2022 Ad Valorem Tax	183,089

Special Machinery K.S.A. 68-141g	2021 Actual
Unencumbered Cash Balance, Jan 1	32,367
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Sold Property	162,742
Interest on Idle Funds	
Other	
Resources Available:	**195,109**
Total Expenditures	42,156
Unencumbered Cash Balance, Dec 31	**152,953**

CPA Summary

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

The governing body of
Castle Township
McPherson County
will meet on September 9, 2022 at 9:00 A.M. at Windom Fire Station, Windom, KS 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 Windom Fire Station, Windom, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 2023		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,000	0.009	3,103		3,100	3,089	0.076
Debt Service							
Library							
Road	119,741	3.440	141,500	3.437	185,500	183,089	4.553
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery	42,156						
Totals	164,897	3.449	144,603	3.437	188,600	186,178	4.629
					*Funds Supported by Township Only - Revenue Neutral Rate***		*3.380*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*0.000*
Less: Transfers	0		0		0		
Net Expenditure	164,897		144,603		188,600		
Total Tax Levied	126,574		135,894		xxxxxxxxxxxxx		
Total Assessed Valuation	37,174,957		40,008,033		40,743,870		
Township Assessed Valuation Only					40,215,240		

Outstanding Indebtedness, Jan 1	2020	2021	2022
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Joseph Hoffman
Township Treasurer

Resolution No. 2022-01

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

WHEREAS, the Revenue Neutral Rate for the Castle Township was calculated as 3.38 mills by the McPherson County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 9, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

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

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

The Castle Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 3.38 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 9th day of September 2022 and SIGNED by the Governing Body.

Attested:

The McPherson Sentinel
AFFIDAVIT OF PUBLICATION

AFFIDAVIT OF PUBLICATION : #346210

STATE OF KANSAS
SS.
COUNTY OF McPherson

I, Dawn Schnepf, as publisher/agent of

The McPherson Sentinel

of McPherson County, State of Kansas, states that this newspaper is a qualified newspaper, published and of general circulation in said county, was published in regular edition of said paper, and that the attached notice was published in said newspapers on the following date(s):

8/21/2022,

Dawn R. Schnepf
Agent Signature

Subscribed and sworn to before me this

25th day of August A.D. 2022.

Notary Public

Advertising Fee: $61.43

WENDY CHROBAK
Notary Public, State of Kansas
My Appointment Expires
11-22-2024

(Published in *The McPherson Sentinel*, August 21, 2022) 1t

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

The governing body of
Castle Township
McPherson County
will meet on September 9, 2022 at 9:00 A.M. at Windom Fire Station, Windom, KS 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 the revenue neutral rate. Detailed budget information is available at Windom Fire Station, Windom, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 2023		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,000	0.009	3,103		3,100	3,089	0.076
Road	119,741	3.440	141,500	3.437	185,500	183,089	4.553
Special Machinery	42,156						
Totals	164,897	3.449	144,603	3.437	188,600	186,178	4.629
*Funds Supported by Township Only - Revenue Neutral Rate**							3.380
*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**							0.000
Less: Transfers	0		0		0		
Net Expenditure	164,897		144,603		188,600		
Total Tax Levied	126,574		135,894		xxxxxxxxxxxx		
Total Assessed Valuation	37,174,957		40,008,033		40,743,870		
Township Assessed Valuation Only					40,215,240		

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

Joseph Hoffman
Township Treasurer

346210

Roll Call Vote

A Roll Call Vote of the Castle Township To Levy a Property Tax Exceeding the Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on September 9, 2022

Resolution No. 2022 - 01

Governing Body Member	Yes	No	No Vote
DAN MASON	X		
RANDAL KAUFMAN	X		
JOE HOFFMAN	X		
TOTAL			

Certified: Hollie D. Mabry