

2024

**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 2024; and (3) the  
Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

			2024 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Alloc of MVT, RVT, and 16/20M Vehicles Tax		Page No. 2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1962	5	2,780	2,747	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	182,350	164,686	
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Special Machinery		6			
<b>Totals</b>		xxxxxx	185130	167433	
Budget Hearing Notice		7			
Combined Rate and Budget Hearing Notice					Final County Assessed
Rate Hearing Notice					Castle Township
Neighborhood Revitalization Rebate					Windom
					0
					Nov 1, 2023 Total Assessed Valuation
					-

Township Only Funds Revenue Neutral Rate	5.095
Township/3rd Class City Funds Revenue Neutral Rate	0.075

Assisted by:  
Rick Witte  
McP. County Administrator  
Address:  
PO Box 646  
McPherson, KS 67460  
Email:  
rwwite@mcpcoks.us

*Joseph D. Hoffmann*

*✓ Daniel B. Moore*

Attest: *[Signature]*, 2023  
County Clerk

*✓*  
Governing Body

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

CPA Summary

Castle Township

2024

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

Budgeted Funds for 2023	Tax Levies in the 2023 Budget	Allocation for Year 2024											
		MVT - Township	MVT - City	RV1 - Township	RV1 - City	16/20M - Township	16/20 - City	Comm Veh - Township	Comm Veh - City	Watercraft - Township	Watercraft - City		
General	0.076	34	0	1	0	0	0	0	0	0	0	0	
Debt Service	0.000	0	0	0	0	0	0	0	0	0	0	0	
Library	0.000	0	0	0	0	0	0	0	0	0	0	0	
Road	4.553	2,018	0	31	11	0	0	0	0	12	0	0	
Special Road	0.000	0	0	0	0	0	0	0	0	0	0	0	
Noxious Weed	0.000	0	0	0	0	0	0	0	0	0	0	0	
Fire Protection	0.000	0	0	0	0	0	0	0	0	0	0	0	
	0.000	0	0	0	0	0	0	0	0	0	0	0	
	0.000	0	0	0	0	0	0	0	0	0	0	0	
	0.000	0	0	0	0	0	0	0	0	0	0	0	
	0.000	0	0	0	0	0	0	0	0	0	0	0	
	0.000	0	0	0	0	0	0	0	0	0	0	0	
	0.000	0	0	0	0	0	0	0	0	0	0	0	
Total	4.629	2,052	0	32	11	0	0	0	0	12	0	0	
Total - 3rd Class City Levies (***)	0.076		0										



STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024			
					Interest	Principal	Interest	Principal	Interest	Principal		
G.O. Bonds												
Total G.O. Bonds			0				0	0	0	0		0
Other												
Total Other			0				0	0	0	0		0
<b>Total</b>			<b>0</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>

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, 2023	Payments Due 2023	Payments Due 2024
<b>Total</b>				<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

2024

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

Adopted Budget <b>General</b>	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	3,169	125	52
Receipts:			
Ad Valorem Tax	42	3,027	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	4		
Motor Vehicle Tax	12		34
Recreational Vehicle Tax	0		1
16/20 M Vehicle Tax	1		0
Commercial Vehicle Tax			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			
<b>Total Receipts</b>	<b>59</b>	<b>3,027</b>	<b>35</b>
<b>Resources Available:</b>	<b>3,228</b>	<b>3,152</b>	<b>87</b>
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
Buildings Maintenance	410	410	300
Insurance	2,693	2,690	2,480
Cash Forward (2024 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 Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>3,103</b>	<b>3,100</b>	<b>2,780</b>
Unencumbered Cash Balance Dec 31	125	52	xxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	3,103	3,100	2,780
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,780
		Tax Required	2,693
		Delinquent Comp Rate: 2.0%	54
		Amount of 2023 Ad Valorem Tax	2,747

CPA Summary
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Castle Township  
FUND PAGE FOR FUNDS WITH A TAX LEVY  
Adopted Budget

2024

Road	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	2,625	15,876	15,667
Receipts:			
Ad Valorem Tax	152,048	179,427	xxxxxxxxxxxxxxx
Delinquent Tax	73	65	54
Motor Vehicle Tax	1,415	1,836	2,018
Recreational Vehicle Tax	19	34	31
16/20M Vehicle Tax	20	15	11
Commercial Vehicle Tax		29	0
Watercraft Tax		10	12
Special Highway/Gasoline Tax	4,960	3,875	3,100
Surplus Property	216		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>158,751</b>	<b>185,291</b>	<b>5,226</b>
<b>Resources Available:</b>	<b>161,376</b>	<b>201,167</b>	<b>20,893</b>
Expenditures:			
Officers Pay			
Salaries & Wages	48,119	38,500	40,000
Employee Benefits			
Road Maintenance	41,500	33,500	52,500
Road Materials	14,572	35,000	24,000
Equipment	29,189	65,000	52,000
Insurance	12,120	13,500	13,850
Cash Forward (2024 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>145,500</b>	<b>185,500</b>	<b>182,350</b>
Unencumbered Cash Balance Dec 31	15,876	15,667	xxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	145,500	185,500	182,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	182,350
		Tax Required	161,457
Delinquent Comp Rate:		2.0%	3,229
		Amount of 2023 Ad Valorem Tax	164,686

Special Machinery K.S.A. 68-141g	2022 Actual
Unencumbered Cash Balance, Jan 1	153,529
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Equipment Sales	150,000
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>303,529</b>
<b>Total Expenditures</b>	<b>265,283</b>
<b>Unencumbered Cash Balance, Dec 31</b>	<b>38,246</b>

CPA Summary

**NOTICE OF BUDGET HEARING**

The governing body of  
**Castle Township**  
**McPherson County**

will meet on August 12, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,103		3,100	0.076	2,780	2,747	0.075
Debt Service							
Library							
Road	145,500	3.437	185,500	4.553	182,350	164,686	4.582
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery	265,283						
<b>Totals</b>	<b>413,886</b>	<b>3.437</b>	<b>188,600</b>	<b>4.629</b>	<b>185,130</b>	<b>167,433</b>	<b>4.657</b>
<i>Funds Supported by Township Only - Revenue Neutral Rate**</i>							<i>5.095</i>
<i>Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**</i>							<i>0.075</i>
Less: Transfers	0		0		0		
Net Expenditure	413,886		188,600		185,130		
Total Tax Levied	135,894		186,178		xxxxxxxxxxxxxx		
Total Assessed Valuation	40,008,033		40,743,858		36,471,411		
Township Assessed Valuation Only					35,938,032		

Outstanding Indebtedness,	2021	2022	2023
Jan 1	0	0	0
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

Expected print dimensions of advertisement:

Width: 4.91 in., Height: 3.5 in.

Newspaper page size: Width: 11.65 in., Height: 21.50 in.

Publisher may wrap or break notice between pages.

Published in McPherson Sentinel  
Jul 26, 2023

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3 103		3 100	0.076	2 780	2 747	0.075
Road	145 500	3.437	185 500	4.553	182 350	164 686	4.582
Special Machinery	265 283						
Totals	413 886	3.437	188 600	4 629	185 130	167 433	4 657
<i>Funds Supported by Township Only - Revenue Neutral Rate**</i>						5 095	
<i>Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**</i>						0.075	
Less: Transfers	0		0		0		
Net Expenditure	413 886		188 600		185 130		
Total Tax Levied	135 894		186 178		xxxxxxxxxxxxxxx		
Total Assessed Valuation	40 008 033		40 743 858		36 471 411		
Township Assessed Valuation Only					35 938 032		

\*Tax rates are expressed in mills.

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Joseph Hoffman, Township Treasurer

1278060



Total =

2024 Budget Information

Tax Entity	Exceeded RNR	Publication Date	Hearing Date
DD #1	NA	7/11	7/31
DD #2	NA	7/11	7/31
DD #3	NA	7/11	7/31
County Budget	No	7/26	8/14
FD 1 & Amb	No	7/26	8/14
FD 2 & Amb ✓	YES	8/16	8/28
FD 3	No	7/26	8/14
FD 4 ✓	YES	8/16	8/28
FD 5	No	7/26	8/14
FD 6	No	7/26	8/14
FD 7	No	7/26	8/14
FD 8	No	7/26	8/14
FD 9	No	7/26	8/14
FD 10 ✓	YES	8/16	8/28
Empire Cem	No	7/5	7/24
Inman Cem ✓	YES	8/30	9/13
Marq Cem	No	Marquette	8/2
Marq Library	No	Marquette	8/2
Marq Rec Dist	No	Marquette	10/10
<b>TOWNSHIPS</b>			
Battle Hill	YES	8/23	9/5
Bonaville	No	Lindsborg	8/1
Canton	No	7/19	8/1
Castle	No	7/26	8/12
Delmore	No	8/2	8/14
Empire ✓	YES	8/30	9/13
Groveland	No	7/26	8/15
Gypsum Creek ✓	YES	8/30	9/11
Harper	No	7/19	8/7
Hayes	No	7/19	8/8
Jackson	No	7/19	8/8
King City	No	7/12	7/27
Little Valley ✓	No	7/5	7/26
Lone Tree	YES	8/16	8/29
Marquette	No	Marquette	8/14
McPherson	YES	8/23	9/7
Meridian ✓	No	7/26	8/31
Mound	YES	8/30	9/11
New Gottland ✓	No	7/19	8/7
Smoky Hill	No	Lindsborg	8/10
S. Sharps Creek	No	7/19	8/9
Spring Valley ✓	No	7/19	8/2
Superior	YES	8/23	9/7
Turkey Creek	No	7/26	8/11
Union	No	Lindsborg	8/8

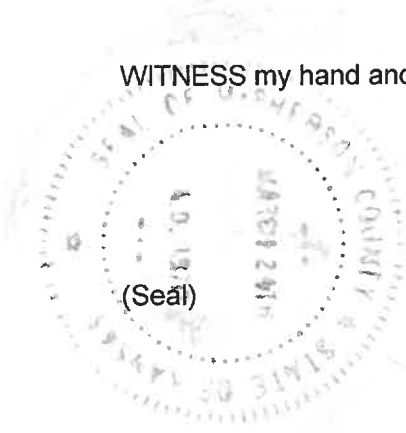
**Notice of Revenue Neutral Rate Intent**

THE GOVERNING BODY OF Castle Township, HEREBY NOTIFIES THE  
McPherson COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is \_\_\_\_\_ . The date of our hearing is \_\_\_\_\_ at \_\_\_\_\_ AM/PM and will be held at \_\_\_\_\_ in \_\_\_\_\_, Kansas.

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2023.

WITNESS my hand and official seal on 7-18, 2023.



(Seal)

*Rich With*  
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.

**MCPHERSON SENTINEL**  
**AFFIDAVIT OF PUBLICATION**

See Proof on Next Page

AFFIDAVIT OF PUBLICATION: #1278060

STATE OF KANSAS  
SS.  
COUNTY OF MCPHERSON

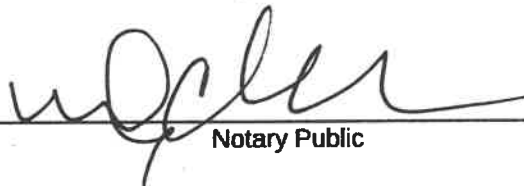
I, Dawn Schnepf, as publisher/agent of  
**MCPHERSON SENTINEL**  
of McPherson County, State of Kansas, state that this  
newspaper is a qualified newspaper, published and of  
general circulation in said county, was published in  
regular edition of said paper, and that the notice of which  
the annexed is a copy was published on the following  
date(s):.

07/26/2023

  
Agent Signature

Subscribed and sworn to before me this

27<sup>th</sup> day of July, A.D. 20 23.

  
Notary Public

Advertising Fee: \$72.77



Published in McPherson Sentinel  
Jul 26, 2023

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