

CERTIFICATE

2020

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 2020; and (3) the
Amount(s) of 2019 Ad Valorem Tax are within statutory limitations for the 2020 Budget.

		2020 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Computation to Determine Limit for 2020	2			
Alloc of MVT, RVT, and 16/20M Vehicles Tax	3			
Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
Fund	K.S.A.			
General	79-1962	3,000	3,007	
Debt Service	10-113			
Library	12-1220			
Road	68-518c	127,500	124,059	
Special Road	80-1413			
Noxious Weed	2-1318			
Fire Protection	80-1503			
Special Machinery				
Totals	xxxxxx	130,500	127,066	
Budget Summary	0			
Neighborhood Revitalization		Resolution required? Vote publication required?	Yes	

Final Assessed Valuation:	County Clerk's Use Only
Castle Township	
Windom City	
0	
Total Assessed Valuation	0
	Nov. 1, 2019 Valuation

Assisted by:

Address:

Email:

Attest: 8-25, 2019

Hollie D. Meloy
County Clerk

Daniel B. Maran
Joe Softman

Governing Body

CPA Summary

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

Castle Township

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019	+ \$ 115,439
2. Debt service levy in 2019	- \$ 0
3. Tax levy excluding debt service	\$ 115,439

2019 Valuation Information for Valuation Adjustments

4. New improvements for 2019:	+ 701
5. Increase in personal property for 2019:	
5a. Personal property 2019	+ 2,657,835
5b. Personal property 2018	- 2,658,889
5c. Increase in personal property (5a minus 5b)	+ 0
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2019:	+ 0
7. Total valuation adjustment (sum of 4, 5c, 6)	701
8. Total estimated valuation July 1, 2019	36,733,780
9. Total valuation less valuation adjustment (8 minus 7)	36,733,079
10. Factor for increase (7 divided by 9)	0.00002
11. Amount of increase (10 times 3)	+ \$ 2
12. 2020 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 115,441
13. Debt service levy in this 2020 budget	0
14. 2020 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	115,441
15. Consumer Price Index for all urban consumers for calendar year 2018	0.025
16. Consumer Price Index adjustment (3 times 15)	\$ 2,886
17. Maximum levy for budget year 2020, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 118,327

If the 2020 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

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

Budgeted Funds for 2019	Tax Levies in the 2019 Budget	Allocation for Year 2020									
		MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Township	CommVeh - City	Wirecraft - Township	Wirecraft - City
General	0.083	32	0	0	0	1	0	1	0	0	0
Debt Service	0.000		0	0	0	0	0	0	0	0	0
Library	0.000		0	0	0	0	0	0	0	0	0
Road	3.420	1,315		19		60		24		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
	0.000	0	0	0	0	0	0	0	0	0	0
Total	3.503	1,347		19		61		25		10	
Total - 3rd Class City Levies (***)	0.083		0		0		0		0		0

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
General	Special Machinery	-	-	-	
General	Special Machinery	-	-	-	
Road	Special Machinery	-	-	-	
	Total	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
					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

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2019	Payments Due 2019	Payments Due 2020
				Total	0	0	0

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Castle Township

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	147	64	17
Receipts:			
Ad Valorem Tax	2,865	2,715	xxxxxxxxxxxxxxx
Delinquent Tax	1	0	0
Motor Vehicle Tax	46	34	32
Recreational Vehicle Tax	1	1	0
16/20 M Vehicle Tax	3	2	1
Commercial Vehicle Tax	1	1	1
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	2,917	2,753	35
Resources Available:	3,064	2,817	52
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies			
Equipment			
Buildings Maintenance			
Insurance	3,000	2,800	3,000
Cash Forward (2020 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			
Total Expenditures	3,000	2,800	3,000
Unencumbered Cash Balance Dec 31	64	17	xxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	3,000	300	3,000
		Non-Appropriated Balance	
See Tab C		Total Expenditure/Non-Appr Balance	3,000
		Tax Required	2,948
	Delinquent Comp Rate: 2.0%		59
	Amount of 2019 Ad Valorem Tax		3,007

CPA Summary

Castle Township
FUND PAGE FOR FUNDS WITH A TAX LEVY

2020

Adopted Budget Special Road	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	112	140	140
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax	26		0
Recreational Vehicle Tax	2		0
16/20 M Vehicle Tax	0		0
Commercial Vehicle Tax	0		0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	28	0	0
Resources Available:	140	140	140
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	140	140	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 2.0%			
Amount of 2019 Ad Valorem Tax			

Adopted Budget Noxious Weed	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Forward (2020 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditure			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	112	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 2.0%			
Amount of 2019 Ad Valorem Tax			

CPA Summary

Castle Township

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

Road	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance January 1	5,175	5,392	607
Receipts:			
Ad Valorem Tax	112,402	110,416	xxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	1,347	1,340	1,315
Recreational Vehicle Tax	18	36	19
16/20M Vehicle Tax	83	78	60
Commercial Vehicle Tax	23	25	24
Watercraft Tax		10	10
Special Highway/Gasoline Tax	3,808	3,810	3,840
Reimbursement	84		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	117,765	115,715	5,267
Resources Available:	122,940	121,107	5,874
Expenditures:			
Officers Pay		5,000	5,000
Salaries & Wages	21,892	23,000	23,000
Employee Benefits	6,617	9,000	9,000
Road Maintenance	31,368	18,000	32,000
Road Materials	42,739	26,000	43,000
Equipment	3,778	28,000	4,000
Insurance	11,154	11,500	11,500
Cash Forward (2020 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Available			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	117,548	120,500	127,500
Unencumbered Cash Balance Dec 31	5,392	607	xxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	117,584	120,500	127,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	127,500
		Tax Required	121,626
		Delinquent Comp Rate: 2.0%	2,433
		Amount of 2019 Ad Valorem Tax	124,059

Special Machinery	2018
K.S.A. 68-141g	Actual
Unencumbered Cash Balance, Jan 1	224,290
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	224,290
Total Expenditures	29,975
Unencumbered Cash Balance, Dec 31	194,315

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Castle Township
McPherson County

will meet on August 17, 2019 at 9:00 A.M. at Windom Fire Department, 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 Department, Windom, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2018		Current Year Estimate 2019		Proposed Budget 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Est. Tax Rate*
General	3,000	0.092	2,800	0.083	3,000	3,007	0.082
Debt Service							
Library							
Road	117,548	3.657	120,500	3.420	127,500	124,059	3.421
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery	29,975						
Totals	150,523	3.749	123,300	3.503	130,500	127,066	3.503
Less: Transfers	0		0		0		
Net Expenditure	150,523		123,300		130,500		
Total Tax Levied	115,257		115,439		xxxxxxxxxxxxxx		
Total Assessed Valuation	31,207,197		33,414,045		36,733,780		
Township Assessed Valuation Only					36,264,227		

Outstanding Indebtedness,

	2017	2018	2019
Jan 1			
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

Randall Kaufman
Township Treasurer

RESOLUTION NO. 2019-01

A resolution expressing the property taxation policy of the Castle Township governing body with respect to financing the annual budget for 2020

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2020 budget of the Castle Township exceeding the amount levied to finance the 2019 budget of the Castle Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2018, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

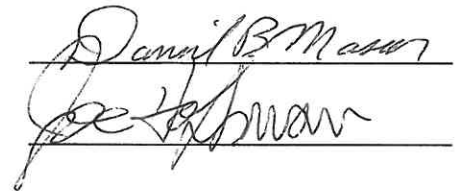
Whereas, Castle Township provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the Castle Township governing body that a levy of property taxes in support of the 2020 budget exceeding the amount levied in 2019, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this ____ day of _____, 2019 by the Castle Township governing body, McPherson County, Kansas.

Castle Township Governing Body



AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON,
ss, Terry Herl

Being first duly sworn, deposes and says: That he is
the Regional Distribution Manager for the

The McPherson Sentinel

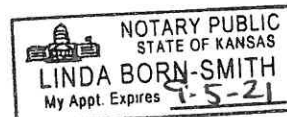
A daily newspaper printed in the State of Kansas, and
published in and of general circulation in McPherson
County, Kansas, and that said newspaper is not a
trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50
times a year, and has been so published continuously
and uninterruptedly in said county and state for a
period of more than five years prior to the first
publication of said notice; and has been admitted at
the post office of McPherson, Kansas in said County
as second class matter.

That the attached notice is a true copy thereof and
was published in the regular and entire issue of said
newspaper for: 1 insertions, the first
publication being July 13, 2019, subsequent
publications being made on the following dates:

Signature: Terry Herl
Regional Distribution Manager

Subscribed and sworn to, before me, on the 13
day of July 2019.



Linda Born-Smith

Notary Public

My commission expires: September 05, 2021

Total Amount of Publication: \$ 63

Description:

Castle Township Budget Hearing Notice

NOTICE OF BUDGET HEARING
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Castle Township
McPherson County
will meet on August 17, 2019 at 9:00 A.M. at Windom Fire Department, 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 Department, Windom, KS and will be available at this hearing.

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depending on the final assessed valuation.

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General	3,000	0.092	2,800	0.083	3,000	3,007	0.082
Debt Service							
Library							
Road	117,548	3.657	120,500	3.420	127,500	124,059	3.421
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery	29,975						
Totals	150,523	3.749	123,300	3.503	130,500	127,066	3.503
Less: Transfers	0		0		0		
Net Expenditure	150,523		123,300		130,500		
Total Tax Levied	115,257		115,439		xxxxxxx		
Total Assessed Valuation	31,207,197		33,414,045		36,733,780		
Township Assessed Valuation Only					36,264,227		

Outstanding Indebtedness,
Jan 1

	2017	2018	2019
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.
Randall Kaufman
Township Treasurer
Published in The McPherson Sentinel July 13, 2019.