2026

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 2026; and (3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations for the 2026 Budget.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Alloc of MVT, RVT, and 16/20M Vehicles Tax		2			
Schedule of Transfers		3			
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Special Machinery		6			
Totals		xxxxxx	243786	230518	
Budget Hearing Notice		8			
Combined Rate and Budget Hearing Notice					
Rate Hearing Notice					
Neighborhood Revitalization Rebate					

Final County Assessed	County Clerk's Use Only
Castle Township	
Windom	
0	
Nov 1, 2025 Total Assessed Valuation	-

Township Only Funds Revenue Neutral Rate	6.743
Township/3rd Class City Funds Revenue Neutral Rate	0.079

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

Attest: 8-9-, 2025
Hollie D. Mabrey
County Clerk

Governing Body

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

CPA Summary

Castle Township

2026

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

	Budgeted Funds for 2025	Tax Levies in the 2025 Budget	Allocation for Year 2026									
			MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnshp	CommVeh - City	Wtrcraft - Township	Wtrcraft - City
•••	General	0.076	26	0	0	0	0	0	1	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	6.525	2,190		40		11		44		17	
	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	
•••	Cemetery	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	6.601	2,216		40		11		45		17	
	Total - 3rd Class City Levies (•••)	0.076		0		0		0		0		0

Castle Township

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	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 2025 and/or 2026 from a non-budgeted fund.

Castle Township
McPherson County

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
					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, 2025	Payments Due 2025	Payments Due 2026
				Total	**0**	**0**	**0**

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

Castle Township

2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	365	345	6
Receipts:			
Ad Valorem Tax	2,726	2,635	xxxxxxxxxxxxxxx
Delinquent Tax	2		
Motor Vehicle Tax	28	25	26
Recreational Vehicle Tax	1		0
16/20 M Vehicle Tax	0		0
Commercial Vehicle Tax	1	1	1
Watercraft Tax			0
Gross Earnings (Intangibles) Tax			0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**2,758**	**2,661**	**27**
Resources Available:	**3,123**	**3,006**	**33**
Expenditures:			
Officers Pay			
Salaries & Wages			
Employee Benefits			
Supplies	1,886	2,100	1,900
Equipment			
Buildings Maintenance			
Insurance			
Utilities	892	900	780
Cash Reserve (2026 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	**2,778**	**3,000**	**2,680**
Unencumbered Cash Balance Dec 31	345	6	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,780	3,000	2,680
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,680
		Tax Required	2,647
	Delinquent Comp Rate:	2.0%	53
		Amount of 2025 Ad Valorem Tax	2,700

CPA Summary

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

2026

Road	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	78	13,329	10,832
Receipts:			
Ad Valorem Tax	164,529	223,282	xxxxxxxxxxxxx
Delinquent Tax	117	50	65
Motor Vehicle Tax	1,461	1,513	2,190
Recreational Vehicle Tax	27	25	40
16/20M Vehicle Tax	10	12	11
Commercial Vehicle Tax	31	63	44
Watercraft Tax		18	17
Special Highway/Gasoline Tax	3,898	3,890	3,800
CD	20,000		
Refund	350		
Interest on Idle Funds	173		
Neighborhood Revitalization Rebate			0
Miscellaneous	299		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**190,895**	**228,853**	**6,167**
Resources Available:	**190,973**	**242,182**	**16,999**
Expenditures:			
Officers Pay	9,800	9,000	9,000
Salaries & Wages	19,445	21,000	21,000
Employee Benefits	17,271	12,000	12,000
Road Maintenance	98,229	93,350	93,350
Road Materials	6,995	45,000	45,000
Equipment	16,414	40,000	49,000
Insurance	9,490	11,000	11,000
Cash Reserve (2026 column)			
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**177,644**	**231,350**	**240,350**
Unencumbered Cash Balance Dec 31	13,329	10,832	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	182,350	231,350	240,350
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	240,350
		Tax Required	223,351
	Delinquent Comp Rate:	2.0%	4,467
		Amount of 2025 Ad Valorem Tax	227,818

Special Machinery K.S.A. 68-141g	2024 Actual
Unencumbered Cash Balance, Jan 1	8,200
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	**8,200**
Total Expenditures	8,200
Unencumbered Cash Balance, Dec 31	**0**

CPA Summary

Castle Township
FUND PAGE FOR FUNDS WITH A TAX LEVY

2026

Adopted Budget **Fire Protection**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
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 Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget

Cemetery	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance January 1	556	556	556
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			0
Recreational Vehicle Tax			0
16/20M Vehicle Tax			0
Commercial Vehicle Tax			0
Watercraft Tax			0
Memorial Gift	600	400	200
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**600**	**400**	**200**
Resources Available:	**1,156**	**956**	**756**
Expenditures:			
Contractual	600	400	756
Utilities			
Cash Reserve (2026 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	**600**	**400**	**756**
Unencumbered Cash Balance Dec 31	556	556	xxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	600	555	756
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	756
		Tax Required	0
	Delinquent Comp Rate:	2.0%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
Castle Township
McPherson County
will meet on August 9, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,778	0.075	3,000	0.076	2,680	2,700	0.079
Debt Service							
Library							
Road	177,644	4.583	231,350	6.525	240,350	227,818	6.741
Special Road							
Noxious Weed							
Fire Protection							
Cemetery	600		400		756		
Special Machinery	8,200						
Totals	189,222	4.658	234,750	6.601	243,786	230,518	6.820
					*Funds Supported by Township Only - Revenue Neutral Rate***		*6.743*
					*Funds Supported by Township and 3rd Class City - Revenue Neutral Rate***		*0.079*
Less: Transfers	0		0		0		
Net Expenditure	189,222		234,750		243,786		
Total Tax Levied	167,433		230,528		xxxxxxxxxxxxx		
Total Assessed Valuation	36,471,702		35,903,777		34,358,633		
Township Assessed Valuation Only					33,794,301		

Outstanding Indebtedness, Jan 1	2023	2024	2025
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*

Janey Bailey
Township Treasurer

NOTICE OF BUDGET HEARING 2026

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General	2,778	0.075	3,000	0.076	2,680	2,700	0.079
Road	177,644	4.583	231,350	6.525	240,350	227,818	6.741
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Janey Bailey, Township Treasurer

Published in McPherson Sentinel July 23, 2025.

3679880

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher of The 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).

Publication Dates:
- Jul 23, 2025

Advertising Fee: $81.51

Anjana Bhadoriya

Agent

VERIFICATION

State of Florida
County of Broward

SHERI SMITH
Notary Public - State of Florida
Commission # HH299383
Expires on May 31, 2026

Signed or attested before me on this: 07/24/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF **Castle**

HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE:

_____ Yes, we intend to exceed the Revenue Neutral Rate

Our proposed mill levy rate is: _____

Our proposed ad valorem tax (dollar amount) is: _____

The date of our hearing is: _____

The time of our hearing is: _____

The location of our hearing is: _____

_____

X 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, 2025.

WITNESS my hand and official seal on 7-18, 2025

(Seal)

Rich Witte, Co. Admin
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.

2026

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certify that: (1) the hearing mentioned in the attached publication was held;
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				Nov 1, 2025 Total Assessed Valuation	-

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

Attest: , 2025

County Clerk

Governing Body

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CPA Summary