

CERTIFICATE

2018

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Ridgeway 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 2018; and (3) the
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

Table of Contents:			2018 Adopted Budget		
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Computation to Determine Limit for 2018	2				
Alloc of MVT, RVT, and 16/20M Vehicles Tax	3				
Schedule of Transfers	4				
Statement of Indebt. & Lease/Purchase	5				
Computation to Determine State Library Grant	6				
Fund	K.S.A.				
General	79-1962	29,966	21,745		
Debt Service					
Road	68-518c	192,632	150,721		
Special Machinery	7				
Totals	xxxxxx	222,598	172,467		
Budget Summary	8				
Neighborhood Revitalization	9	Resolution required?	Vote publication required?	Yes	

Final Assessed Valuation:	County Clerk's Use Only
Ridgeway Township	
City of Carbondale	
0	
Total Assessed Valuation	0
	Nov. 1, 2017 Valuation

Assisted by:
D Scot Loyd, CPA, CGFM, CFE, CGMA
Jan Nolde, CPA, CFE, CGMA
Address:
Swindoll, Janzen, Hawk & Loyd, LLC
123 S Main
McPherson, KS 67460
Email:
scotloyd@sjhl.com, jannolde@sjhl.com
Attest: _____, 2017

Jan D. Marum

Chad Roff

County Clerk

Governing Body

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

See Accountant's Compilation Report and Summary of Significant Assumptions

Ridgeway Township

2018

Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017	+ \$ <u>152,189</u>
2. Debt service levy in 2017	- \$ <u>0</u>
3. Tax levy excluding debt service	\$ <u>152,189</u>

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ <u>55,928</u>	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ <u>221,308</u>	
5b. Personal property 2016	- <u>223,012</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
		(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:	+ <u>381</u>	
7. Total valuation adjustment (sum of 4, 5c, 6)	<u>56,309</u>	
8. Total estimated valuation July 1, 2017	<u>16,975,329</u>	
9. Total valuation less valuation adjustment (8 minus 7)	<u>16,919,020</u>	
10. Factor for increase (7 divided by 9)	<u>0.00333</u>	
11. Amount of increase (10 times 3)	+ \$ <u>507</u>	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ <u><u>152,696</u></u>	
13. Debt service levy in this 2018 budget	<u>0</u>	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	<u><u>152,696</u></u>	
15. Consumer Price Index for all urban consumers for calendar year 2016	<u>0.013</u>	
16. Consumer Price Index adjustment (3 times 15)	\$ <u>1,978</u>	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ <u><u>154,674</u></u>	

If the 2018 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.

See Accountant's Compilation Report and Summary of Significant Assumptions

Ridgeway Township

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

Budgeted Funds for 2017	Tax Levies in the 2017 Budget	MVT - Township		MVT - City		RVT - Township		RVT - City		16/20M - Township		16/20 - City		CommVeh - Township		CommVeh - City		Watercraft - Township		Watercraft - City	
		1920	1281	0	0	53	0	0	0	71	0	0	0	0	41	0	0	0	29	0	11
General	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Road	11,560	17,329	0	480	0	0	0	0	0	638	0	0	0	368	0	0	0	259	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	12,841	19,249	0	533	0	0	0	0	0	709	0	0	0	409	0	0	0	288	0	0	0
Total - 3rd Class City Levies (**)	1,281	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11

See Accountant's Compilation Report and Summary of Significant Assumptions

Ridgeway Township
FUND PAGE FOR FUNDS WITH A TAX LEVY

2018

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	6,028	0	5,773
Receipts:			
Ad Valorem Tax	19,771	21,404	XXXXXXXXXXXXXXXXXX
Delinquent Tax	418	300	300
Motor Vehicle Tax	3,245	2,607	1,920
Recreational Vehicle Tax	91	80	53
16/20 M Vehicle Tax	0	117	71
Commercial Vehicle Tax	0	63	41
Watercraft Tax	0	51	40
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	0	0
Interest on Idle Funds	0	50	50
Neighborhood Revitalization Rebate	0	-39	-27
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	23,525	24,633	2,448
Resources Available:	29,553	24,633	8,221
Expenditures:			
Officers Pay	4,275	2,700	2,700
Salaries & Wages	11,248	9,500	9,500
Employee Benefits	3,925	500	3,100
Supplies	237	0	0
Equipment	0	0	7,936
Building Rental	765	500	500
Insurance	6,107	5,000	5,000
Utilities	0	0	570
Mileage	2,826	600	600
Cash Forward (2018 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	170	60	60
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	29,553	18,860	29,966
Unencumbered Cash Balance Dec 31	0	5,773	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	29,920	30,927	29,966
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	29,966
		Tax Required	21,745
		Delinquent Comp Rate: 0.0%	0
		Amount of 2017 Ad Valorem Tax	21,745

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

2018

Road	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	0	16,773	18,022
Receipts:			
Ad Valorem Tax	108,869	130,785	xxxxxxxxxxxxxxxx
Delinquent Tax	2,253	1,500	1,500
Motor Vehicle Tax	15,263	14,180	17,329
Recreational Vehicle Tax	422	432	480
16/20M Vehicle Tax	0	635	638
Commercial Vehicle Tax	0	343	368
Watercraft Tax	0	220	259
Special Highway/Gasoline Tax	3,715	3,500	3,500
Refunds & Reimbursements	39,669	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	0	-240	-186
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	170,191	151,355	23,888
Resources Available:	170,191	168,128	41,911
Expenditures:			
Salaries & Wages	26,960	12,000	12,000
Employee Benefits	95	1,000	1,000
Road Maintenance	0	10,000	10,000
Road Materials	109,744	80,000	101,900
Equipment	15,855	18,000	18,000
Insurance	0	3,500	3,500
Road Grader Lease Purchase Payment	0	15,606	15,606
Utilities	509	0	0
Building Rental	255	0	0
Cash Forward (2018 column)			20,626
Transfer to Special Machinery	0	10,000	10,000
Does transfer exceed 25% of Resources Availa			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	153,418	150,106	192,632
Unencumbered Cash Balance Dec 31	16,773	18,022	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	137,208	151,565	192,632
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	192,632
		Tax Required	150,721
	Delinquent Comp Rate: 0.0%		0
	Amount of 2017 Ad Valorem Tax		150,721

Special Machinery K.S.A. 68-141g	2016 Actual
Unencumbered Cash Balance, Jan 1	24,771
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
Resources Available:	24,771
Total Expenditures	19,921
Unencumbered Cash Balance, Dec 31	4,850

NOTICE OF BUDGET HEARING

The governing body of
Ridgeway Township
Osage County

will meet on August 10, 2017 at 8:00 PM at Carbondale City Hall 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 Carbondale City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2016		Current Year Estimate 2017		Proposed Budget 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Est. Tax Rate*
General	29,553	1.282	18,860	1.281	29,966	21,745	1.281
Debt Service							
Road	153,418	10.564	150,106	11.560	192,632	150,721	13.060
Special Machinery	19,921						
Totals	202,892	11.846	168,966	12.841	222,598	172,467	14.341
Less: Transfers	0		10,000		10,000		
Net Expenditure	202,892		158,966		212,598		
Total Tax Levied	133,690		152,189		xxxxxxxxxxxxxx		
Total Assessed Valuation	16,190,446		16,698,780			16,975,329	
Township Assessed Valuation Only						11,540,504	

Outstanding Indebtedness,

	2015	2016	2017
Jan 1			
G.O. Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	97,600	84,824	71,678
Total	97,600	84,824	71,678

*Tax rates are expressed in mills.

Charles Roff

Township Officer

See Accountant's Compilation Report and Summary of Significant Assumptions

Ridgeway Township

2018

2018 Neighborhood Revitalization Rebate

Budgeted Funds for 2018	2017 Ad Valorem before Rebate**	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General	21,745	1.281	27
			0
			0
Road	150,721	8.879	186
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	172,466	10.160	213

2017 July 1 Valuation: 16,975,329

Valuation Factor: 16,975.329

Neighborhood Revitalization Subj to Rebate: 20,970

Neighborhood Revitalization factor: 20,970

**This information comes from the 2018 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

Sample Notice of Vote Publication**Notice of Vote - Ridgeway Township**

In adopting the 2018 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2017 budget, adjusted by the 2016 CPI for all urban consumers. 3 members voted in favor of the budget and 0 members voted against the budget.

RESOLUTION NO. 2017-01

A resolution expressing the property taxation policy of the Ridgeway Township governing body with respect to financing the annual budget for 2018

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the Ridgeway Township exceeding the amount levied to finance the 2017 budget of the Ridgeway Township, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, 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, Ridgeway 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 Ridgeway Township governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 20 day of July, 2017 by the Ridgeway Township governing body, Osage County, Kansas.

Ridgeway Township Governing Body

Chad Koff
James D. [Signature]
Charles J. [Signature]



SWINDOLL
JANZEN
HAWK &
LOYD, LLC

Certified Public Accountants

80
YEARS

More Than Just Numbers Since 1936

To Management of the Ridgeway Township
13124 S. Jordan Rd
Carbondale, KS 66414

Management is responsible for the accompanying projection of the Ridgeway Township, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2018, prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the budgeted resources are received and expended as projected, there will usually be differences between the projection and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about the Ridgeway Township's projected budgeted receipts and expenditures, regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

We are not independent with respect to the Ridgeway Township.

The accompanying projection and this report are intended solely for the information and use of the Ridgeway Township, the State of Kansas Department of Administration and the respective County Clerk in which the Ridgeway Township resides in for tax levying purposes, and are not intended to be and should not be used by anyone other than these specified parties.

Swindoll, Janzen, Hawk & Loyd, LLC

Swindoll, Janzen, Hawk and Loyd, LLC
McPherson, KS

July 20, 2017

sjhl.com

Hutchinson Office

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McPherson Office

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Wichita Office

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SUMMARY OF SIGNIFICANT ASSUMPTIONS

Note A: NATURE OF THE PROJECTION

This financial projection presents, to the best of Management's knowledge and belief, the Township's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of July 20, 2017, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Township resides in, to calculate the tax levy needed to support the Township's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Township's control that would effect the above assumptions.