

CERTIFICATE

2018

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Superior Township, Kansas
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.

			2018 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
	Page No.				
Computation to Determine Limit for 2018	2				
Alloc of MVT, RVT, and 16/20M Vehicles	3				
Schedule of Transfers	4				
Statement of Indebt. & Lease/Purchase	5				
Computation to Determine State Library Gra	6				
Fund	K.S.A.				
General	79-1962	6	3,641	301	
Debt Service	10-113				
Library	12-1220				
Road	68-518c	7	81,291	58,866	
Noxious Weed	2-1318	8	9,025	3,012	
Special Machinery		7			
Totals		xxxxxx	93,957	62,179	
Budget Summary		9			
Neighborhood Revitalization Rebate			Resolution required?	Vote publication required?	Yes

Final Assessed Valuation:	County Clerk's Use Only
Township	
	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

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

Computation to Determine Limit for 2018

		Amount of Levy
1. Total tax levy amount in 2017	+ \$	<u>60,017</u>
2. Debt service levy in 2017	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>60,017</u>
 2017 Valuation Information for Valuation Adjustments		
4. New improvements for 2017:	+ <u> </u>	<u>20,822</u>
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ <u> </u>	<u>57,918</u>
5b. Personal property 2016	- <u> </u>	<u>68,762</u>
5c. Increase in personal property (5a minus 5b)	+ <u> </u>	<u>0</u>
		(Use Only if > 0)
6. Valuation of property that changed in use during 2017:	+ <u> </u>	<u>0</u>
7. Total valuation adjustment (sum of 4, 5c, 6)		<u>20,822</u>
8. Total estimated valuation July 1, 2017	<u> </u>	<u>4,405,923</u>
9. Total valuation less valuation adjustment (8 minus 7)		<u>4,385,101</u>
10. Factor for increase (7 divided by 9)		<u>0.00475</u>
11. Amount of increase (10 times 3)	+ \$	<u>285</u>
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$	<u>60,302</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>60,302</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>780</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>61,082</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

2018

Superior Township, Kansas
Osage County

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

Budgeted Funds for 2017	Tax Levy Amount in 2017 Budget	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	293	26	0	2	2	0
Debt Service	0	0	0	0	0	0
Library	0	0	0	0	0	0
Road	56,813	4,998	95	423	448	49
Noxious Weed	2,911	256	5	22	23	3
	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	60,017	5,280	100	447	473	52

County Treas Motor Vehicle Estimate 5,280

County Treas Recreational Vehicle Estimate 100

County Treas 16/20M Vehicle Estimate 447

County Treas Commercial Vehicle Tax Estimate 473

County Treas Watercraft Tax Estimate 52

MVT Factor 0.08797

RVT Factor 0.00167

16/20M Factor 0.00745

Comm Veh Factor 0.00788

Watercraft Factor 0.00087

See Accountant's Compilation Report and Summary of Significant Assumptions

Superior Township, Kansas

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Road	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	15,882	12,565	12,912
Receipts:			
Ad Valorem Tax	51,685	56,813	xxxxxxxxxxxxxxxx
Delinquent Tax	592	500	500
Motor Vehicle Tax	4,894	4,662	4,998
Recreational Vehicle Tax	95	65	95
16/20M Vehicle Tax	0	404	423
Commercial Vehicle Tax	0	358	448
Watercraft Tax	0	45	49
Special Highway/Gasoline Tax	3,637	3,000	3,000
Transfer from General Fund	10,000	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	70,903	65,847	9,513
Resources Available:	86,785	78,412	22,425
Expenditures:			
Personal Services	6,222	4,000	4,000
Officers Pay	4,502	4,500	4,500
Operating Expenses	3,185	7,000	7,000
Materials and Supplies	34,184	40,000	40,000
Repairs and Maintenance	26,127	0	0
Cash Forward (2018 column)			15,791
Transfer to Special Machinery	0	10,000	10,000
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	74,220	65,500	81,291
Unencumbered Cash Balance Dec 31	12,565	12,912	xxxxxxxxxxxxxxxx
2016/2017/2018 Budget Authority Amount:	71,212	78,904	81,291
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	81,291
		Tax Required	58,866
		Delinquent Comp Rate: 0.0%	0
		Amount of 2017 Ad Valorem Tax	58,866

See Tab A

Special Machinery K.S.A. 68-141g	2016 Actual Year
Unencumbered Cash Balance, Jan 1	30,363
Transfers from:	
Road Fund	0
General Fund(No Levy)	0
General Fund(Gen has Levy)	0
Interest on Idle Funds	104
Other	
Resources Available:	30,467
Total Expenditures	0
Unencumbered Cash Balance, Dec 31	30,467

See Accountant's Compilation Report and Summary of Significant Assumptions

Superior Township, Kansas

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Noxious Weed			
Unencumbered Cash Balance January 1	3,738	4,970	5,684
Receipts:			
Ad Valorem Tax	2,708	2,911	XXXXXXXXXXXXXXXX
Delinquent Tax	31	20	20
Motor Vehicle Tax	251	239	256
Recreational Vehicle Tax	5	3	5
16/20 M Vehicle Tax	0	21	22
Commercial Vehicle Tax	0	18	23
Watercraft Tax	0	2	3
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	2,995	3,214	329
Resources Available:	6,733	8,184	6,013
Expenditures:			
Operating Expense	1,763	2,500	2,500
Cash Forward (2018 column)			6,525
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	1,763	2,500	9,025
Unencumbered Cash Balance Dec 31	4,970	5,684	XXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	4,088	7,300	9,025
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	9,025
		Tax Required	3,012
		Delinquent Comp Rate: 0.0%	0
		Amount of 2017 Ad Valorem Tax	3,012

Adopted Budget

0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance January 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXX
Delinquent Tax			0
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 (2018 column)			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2017 Ad Valorem Tax	0

See Accountant's Compilation Report and Summary of Significant Assumptions

NOTICE OF BUDGET HEARING

The governing body of
Superior Township, Kansas
Osage County

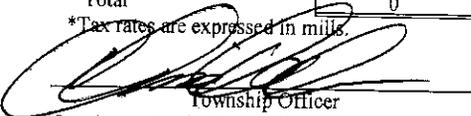
will meet on August 31, 2017 at 6:00 PM at Burns Burns Walsh & Walsh Law Office, Osage City, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Burns Burns Walsh & Walsh Law Office, Osage City, KS 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	15,466	1.844	3,000	0.068	3,641	301	0.068
Debt Service							
Library							
Road	74,220	13.333	65,500	13.361	81,291	58,866	13.361
Noxious Weed	1,763	0.683	2,500	0.684	9,025	3,012	0.684
Special Machinery							
Totals	91,449	15.860	71,000	14.113	93,957	62,179	14.113
Less: Transfers	10,000		10,000		10,000		
Net Expenditure	81,449		61,000		83,957		
Total Tax Levied	59,627		60,017		XXXXXXXXXXXXXXXX		
Assessed Valuation:							
Township	3,759,543		4,252,061		4,405,923		
Outstanding Indebtedness, 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.



Township Officer

See Accountant's Compilation Report and Summary of Significant Assumptions

Sample Notice of Vote Publication

Notice of Vote - Superior Township, Kansas		
Pursuant to K.S.A. 79-2925b, as amended by 2014 House Bill 2047		
	<u>Total Property Tax Levied</u>	<u>Mill Levy*</u>
2017 Budget	\$ <u>60,017</u>	14.113
2018 Budget	\$ <u>62,179</u>	14.113
Approved (vote) <u> 2 </u> to <u> 0 </u>		
<small>* 2017 mill levy is actual. 2018 mill levy is estimated.</small>		

RESOLUTION NO. 2018-1

A resolution expressing the property taxation policy of the Superior Township, Kansas 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 Superior Township, Kansas exceeding the amount levied to finance the 2017 budget of the Superior Township, Kansas, 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

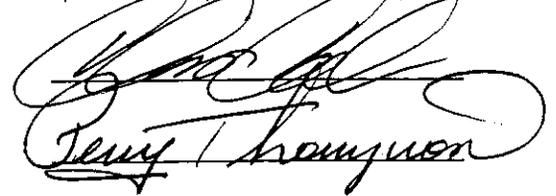
Whereas, Superior Township, Kansas provides essential services to its citizens; and

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

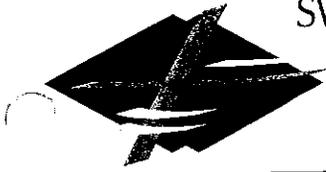
NOW, THEREFORE, BE IT RESOLVED by the Superior Township, Kansas governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 18~~th~~ day of July, 2017 by the Superior Township, Kansas governing body, Osage County, Kansas.

Superior Township, Kansas Governing Body



Terry Thompson



SWINDOLL
JANZEN
HAWK &
LOYD, LLC

Certified Public Accountants

80
YEARS

More Than Just Numbers Since 1936

To Management of the Superior Township
3015 W. 245th St.
Osage City, KS 66523

Management is responsible for the accompanying projection of the Superior 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 Superior 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 Superior Township.

The accompanying projection and this report are intended solely for the information and use of the Superior Township, the State of Kansas Department of Administration and the respective County Clerk in which the Superior 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 18, 2017

suhl.com

Hutchinson Office

200 N. Main • Hutchinson, KS 67504-2889
P: 888.414.0123 • F: 620.662.3350

McPherson Office

123 S. Main • McPherson, KS 67460
P: 888.241.1826 • F: 620.241.6926

Wichita Office

220 W. Douglas, Ste. 300 • Wichita, KS 67202
P: 316.265.5600 • F: 316.265.8021

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 18, 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.