

CERTIFICATE

2024

To the Clerk of Osage County, State of Kansas
We, the undersigned, officers of
Scranton Cemetery, Kansas

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted
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		
Table of Contents:		Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (Count Clerk's Use Only)
Fund	K.S.A.			
Allocation MVT, RVT, 16/20M Vehicle Tax				
Schedule of Transfers				
Statement of Indebt. & Lease/Purchase				
General	79-1946	64,462	18,243	1.855
Debt Service	10-113			
Non-Budgeted Funds				
Totals	XXXXXXXXXXXX	64,462	18,243	1.855
Budget Hearing Notice				County Clerk's Use Only
Combined Rate - Budget Hearing Notice				9,861,872
RNR Hearing Notice				Nov. 1, 2023 Total Assessed Valuation
Neighborhood Revitalization Rebate				

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Revenue Neutral Rate 1.855

Rogaine School
Phelps *Parsons*
Jim Pippert
Marlene Lane

Attest: 10-25 2023
Michelle Morris
County Clerk

Governing Body

No assurance is provided.

TAC MM
8-25-23

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF SCRANTON CEMETERY HEREBY NOTIFIES THE OSAGE 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, 2023.

WITNESS my hand and official seal on July 13 , 2023.



Michelle Morris
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.

Scranton Cemetery Budget Hearing

August 22, 2023

Budget hearing opened at 6p with board member present. No outside interested parties attended. The Cemetery Board adopted the budget as presented.

Jimmy Pippert made a motion to accept budget as presented

Ronnie Schooler seconded, motion passed.

At 6:15 regular business meeting opened with treasurers report from end of year 2022

Phil Parsons made a motion to accept treasurers report as presented

Ronnie Schooler seconded, motion carried

Minutes of last meeting were read

Phil Parson motioned to accept minutes as read

Ronnie Schooler seconded, motion carried

There was discussion about some old business, maintenance on driveways, board members will keep searching for someone that might be interested in redoing them..will keep in contact with each other.

All board member agreed that any funds donated from Memorial Fund would need full board approval.

Board agreed to a change in receipts of purchase of burial site....OWNER will be changed to NAME and the addition of He/She only acquires a right of burial therein which has been variously designated as an easement or as a license or privilege. Simply, you do not own land or have ownership right of any type to any particular land. Instead, you have an easement or license to use the land for the purpose of keeping your loved ones remains there.

A five year plan was developed from contributions of board members..it will be revisited from time to time and see what projects can be completed to continue maintaining the cemetery.

Mainline Printing and Topeka Blueprint were mentioned as businesses to visit regarding preservation of cemetery maps. Darla will continue to look into having maps printed...

Meeting adjourned.

NOTICE OF BUDGET HEARING

2024

The governing body of
Scranton Cemetery, Kansas
Osage County

will meet on at at Scranton Community Building, City Park, Scranton, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at 4122 SW Shenandoah Rd, Topeka, 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 for 2023		Proposed Budget Year for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,832	2.126	16,800	1.935	64,462	18,243	1.855
Debt Service							
Non-Budgeted Funds							
Totals	12,832	2.126	16,800	1.935	64,462	18,243	1.855
					<i>Revenue Neutral Rate**</i>		1.855
Less: Transfers	0		0		0		
Net Expenditures	12,832		16,800		64,462		
Total Tax Levied	18,239		18,235		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	8,579,114		9,422,090		9,833,634		

Outstanding Indebtedness,

Jan 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by KSA 79-2988

Darla Rowe

Treasurer

No assurance is provided.

Scranton Cemetery, Kansas
 Osage County

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
None					
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

No assurance is provided.

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	28,198	39,296	43,622
Receipts:			
Ad Valorem Tax	17,450	18,235	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	525	10	10
Motor Vehicle Tax	1,997	2,356	2,080
Recreational Vehicle Tax	0	48	56
16/20M Vehicle Tax	0	58	51
Commercial Vehicle Tax	0	3	0
Watercraft Tax	0	16	0
LAVIR	0	0	0
Sale of Lots	2,400	400	400
Donations	1,000		
Refund-State Farm	400		
Interest on Idle Funds	158		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
Total Receipts	23,930	21,126	2,597
Resources Available:	52,128	60,422	46,219
Expenditures:			
General Administration	916	1,500	1,500
Mowing	10,250	15,000	15,000
Stone Maintenance	625	300	300
Insurance	881		
Advertising	160		
Cash Forward (2024 column)			47,662
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
Total Expenditures	12,832	16,800	64,462
Unencumbered Cash Balance Dec 31	39,296	43,622	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	68,872	48,860	64,462
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,462
		Tax Required	18,243
		Delinquent Comp Rate: 0.0%	0
		Amount of 2023 Ad Valorem Tax	18,243

No assurance is provided.

2024

NON-BUDGETED FUNDS
(Only the actual budget year for 2022 is reported)

Scranton Cemetery, Kansas

Non-Budgeted Funds

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:
Capital Outlay	0	0	0	0
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1
74,162				
Receipts:				
Interest Income				
247				
Expenditures:				
Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts
247	0	0	0	0
Resources Available:	Resources Available:	Resources Available:	Resources Available:	Resources Available:
74,409	0	0	0	0
Expenditures:				
None				
0				
Total Expenditures				
0	0	0	0	0
Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31
74,409	0	0	0	0
				74,409
				**

** Note: These two block figures should agree.

No assurance is provided.

NOTICE OF BUDGET HEARING

2024

The governing body of
Stratton Community, Kansas
District Number _____

will meet on August 22, 2023 at 6:00 PM at Stratton Community Building, City Park, Stratton, for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied. Included budget information is available at 4122 SW Strawnhosh Rd., Topeka, KS and will be available at the hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 2023 All Valuation Tax establish the maximum limits of the 2024 Budget. Proposed Tax Rate is subject to change depending on the final proposed valuation.

	Prior Year Actual 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024	Amount of 2023 Estimated Tax Rate
FUND	Actual	Estimate	Actual	Estimate
General	Expenditures 12,887	Expenditures 16,800	Expenditures 14,402	Rate 1.845
	Task Rate* 2.134		Task Rate* 1.978	
Other Services				
Non-Budgeted Funds				
Totals	12,887	16,800	14,402	1.845
			Revenue Annual Rate** 1.903	
Less: Transfers	0	0	0	0
Net Expenditures	12,887	16,800	14,402	
Total Tax Levied	18,258	18,337	18,337	
Assessed Valuation	8,579,111	9,472,179	9,472,179	

Outstanding Indebtedness:

	2021	2022	2023
Long Term	0	0	0
410 Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pay. Prime	0	0	0
Total	0	0	0

* Tax rates are expressed in mills.
** Governor Annual Rate as defined by K.S.A. 79-20A1

Heidi Kowse

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No assistance is provided