

2024

**CERTIFICATE**

To the Clerk of Osage County, State of Kansas

We, the undersigned, officers of

**Scranton 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 2024; and (3) the

Amount(s) of 2023 Ad Valorem Tax are within statutory limitations for the 2024 Budget.

Table of Contents:			2024 Adopted Budget		
	Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)	
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Schedule of Transfers	3				
Statement of Indebt. & Lease/Purchase	4				
<b>Fund</b>	<b>K.S.A.</b>				
General	79-1962	5	23,268	20,757	1.864
Debt Service	10-113				
Library	12-1220				
Road	68-518c	6	86,566	48,227	11.651
Special Road	80-1413				
Noxious Weed	2-1318				
Fire Protection	80-1503				
Special Machinery		6			
<b>Totals</b>	xxxxxx		109834	68984	15.515
Budget Hearing Notice				Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice	7			Scranton Township, Kansas	10,563,562
Rate Hearing Notice				Scranton	4,145,238
Neighborhood Revitalization Rebate				0	
				Nov 1, 2023 Total Assessed Valuation	10,768,800

Assisted by:	Township Only Funds Revenue Neutral Rate	10.928
D. Scot Loyd, CPA, CGFM, CFE, CGMA	Township/3rd Class City Funds Revenue Neutral Rate	0.825
Christina Henson, CPA, CGMA		

Address:  
Loyd Group, LLC  
P.O. Box 7  
Galva, KS 67443  
Email:  
scot@loyd-group.com, chenson@loyd-group.com

Attest: 10-25, 2023  
Michelle Morris  
County Clerk

Kevin Boyless Trustee  
[Signature] Treasurer  
Governing Body

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

No assurance is provided.

Scranton Township, Kansas

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

Budgeted Funds for 2023	Tax Levies in the 2023 Budget	Allocation for Year 2024									
		MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	Comm Veh - Township	Comm Veh - City	Watercraft - Township	Watercraft - City
General	0.864	516	0	19	0	68	0	0	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	11.651	6,931	0	250	0	916	0	0	0	0	0
Special Road	0.000	0	0	0	0	0	0	0	0	0	0
Noxious Weed	0.000	0	0	0	0	0	0	0	0	0	0
Fire Protection	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
	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	12.515	7,467	0	269	0	984	0	0	0	0	0
Total - 3rd Class City Levies (***)	0.864	0	0	0	0	0	0	0	0	0	0

No assurance is provided.

2024

Scranton Township, Kansas

**Schedule of Transfers**

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

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.

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
					Interest	Principal	Interest	Principal	Interest	Principal
G.O. Bonds										
None										
<b>Total G.O. Bonds</b>				0			0	0	0	0
Other										
None										
<b>Total Other</b>				0			0	0	0	0
<b>Total</b>				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, 2023	Payments Due 2023	Payments Due 2024
None							
<b>Total</b>					0	0	0

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

Scranton Township, Kansas  
**FUND PAGE FOR FUNDS WITH A TAX LEVY**

2024

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	3,400	1,896	1,072
Receipts:			
Ad Valorem Tax	8,241	9,186	XXXXXXXXXXXXXXXXXX
Delinquent Tax	173	100	100
Motor Vehicle Tax	842	1,098	516
Recreational Vehicle Tax	0	29	19
16/20 M Vehicle Tax	0	46	68
Commercial Vehicle Tax	0	9	0
Watercraft Tax	0	8	0
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	0	737
Interest on Idle Funds	132	0	0
Insurance Refund	376	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>9,764</b>	<b>10,476</b>	<b>1,439</b>
<b>Resources Available:</b>	<b>13,164</b>	<b>12,372</b>	<b>2,511</b>
Expenditures:			
Officers Pay	2,598	2,600	2,600
Supplies	322	0	0
Insurance	5,658	5,700	5,700
Employee Benefits	2,690	3,000	3,000
Cash Forward (2024 column)			11,968
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			
<b>Total Expenditures</b>	<b>11,268</b>	<b>11,300</b>	<b>23,268</b>
Unencumbered Cash Balance Dec 31	1,896	1,072	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	15,776	16,900	23,268
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	23,268
		Tax Required	20,757
Delinquent Comp Rate:	0.0%		0
Amount of 2023 Ad Valorem Tax			20,757

**No assurance is provided.**

Scranton Township, Kansas  
**FUND PAGE FOR FUNDS WITH A TAX LEVY**  
Adopted Budget

2024

Road	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance January 1	16,940	3,886	30,121
Receipts:			
Ad Valorem Tax	68,176	76,476	XXXXXXXXXXXXXX
Delinquent Tax	1,075	100	100
Motor Vehicle Tax	5,832	7,630	6,951
Recreational Vehicle Tax	0	247	250
16/20M Vehicle Tax	0	596	916
Commercial Vehicle Tax	0	117	0
Watercraft Tax	0	69	0
Special Highway/Gasoline Tax	747	0	0
Sales		0	0
Interest on Idle Funds		0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>75,830</b>	<b>85,235</b>	<b>8,218</b>
<b>Resources Available:</b>	<b>92,770</b>	<b>89,121</b>	<b>38,339</b>
Expenditures:			
Personal Services	8,514	9,000	9,000
Operating	39,323	25,000	25,000
Materials & Supplies	41,047	25,000	25,000
Cash Forward (2024 column)			27,566
Transfer to Special Machinery			
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>88,884</b>	<b>59,000</b>	<b>86,566</b>
Unencumbered Cash Balance Dec 31	3,886	30,121	XXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	101,322	118,150	86,566
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	86,566
		Tax Required	48,227
Delinquent Comp Rate:	0.0%		0
	Amount of 2023 Ad Valorem Tax		48,227

Special Machinery K.S.A. 68-141g	2022 Actual
Unencumbered Cash Balance, Jan 1	43,163
Transfers from:	
Road Fund	0
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	
<b>Resources Available:</b>	<b>43,163</b>
<b>Total Expenditures</b>	
<b>Unencumbered Cash Balance, Dec 31</b>	<b>43,163</b>

No assurance is provided.

**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF SCRANTON TOWNSHIP HERE BY NOTIFIES THE OSAGE COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

  x   Yes, we intend to exceed the Revenue Neutral Rate.

Our proposed mill levy rate is:   13.515  .

Our proposed ad valorem tax (dollar amount) is   \$68,984  .

The date of our hearing is:   August 28, 2023  .

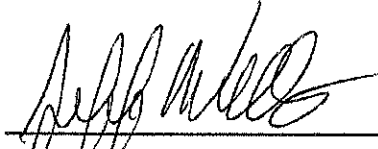
The time of our hearing is:   7:00pm  .

The location of our hearing is:   Jeff Wells Residence  .

       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   7-20  , 2023.

(Seal)

  
\_\_\_\_\_  
Clerk or Officer of Governing Body

Treasurer.

**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.

**NOTICE OF BUDGET HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**Scranton Township, Kansas**  
**Osage County**

will meet on at at Jeff Wells residence 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 Jeff Wells residence 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 2023		Proposed Budget 2024			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General	11,268	0.864	11,300	0.864	23,268	20,757	1.864	
Debt Service								
Library								
Road	88,884	11.642	59,000	11.651	86,566	48,227	11.651	
Special Road								
Noxious Weed								
Fire Protection								
Special Machinery								
Totals	100,152	12.506	70,300	12.515	109,834	68,984	13.515	
<i>Funds Supported by Township Only - Revenue Neutral Rate**</i>							10,928	
<i>Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**</i>							0.825	
Less: Transfers	0		0		0			
Net Expenditure	100,152		70,300		109,834			
Total Tax Levied	78,746		85,662		XXXXXXXXXXXXXX			
Total Assessed Valuation	9,744,990		10,626,919		11,137,457			
Township Assessed Valuation Only					4,139,170			

Outstanding Indebtedness, Jan 1	2021	2022	2023
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

Jeff Wells  
Township Officer



Resolution No. 9-23

**A RESOLUTION OF THE SCRANTON TOWNSHIP, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS**, the Revenue Neutral Rate for the Scranton Township was calculated as 11.753 mills by the Osage County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the Scranton Township will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS**, the Governing Body held a hearing on August 28, 2023 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the Scranton Township, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE SCRANTON TOWNSHIP:**

The Scranton Township shall levy a property tax rate exceeding the Revenue Neutral Rate of 11.753 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED** this 28th day of August 2023 (month and year) and **SIGNED** by the Governing Body.

\_\_\_\_\_  
Jeff Wells  
\_\_\_\_\_  
Kevin Holthaus  
\_\_\_\_\_  
Kevin Bayless

Attested:  
\_\_\_\_\_  
Jeff Wells - Treasurer

## Roll Call Vote

A Roll Call Vote of the Scranton Township To Levy a Property Tax Exceeding the Revenue Ne

Hearing to Exceed Revenue Neutral Rate held on 8-28-2023

Resolution No. 9-23

Governing Body Member	Yes	No
Jeff Wells	X	
Kevin Bayless	X	
kevin Holthaus	X	
<b>TOTAL</b>	<b>3</b>	<b>0</b>

Certified:

Jeff Wells - Treasurer

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