

2024

CERTIFICATE

To the Clerk of Osage County, State of Kansas

We, the undersigned, officers of

City of Scranton

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2024; and
 (3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

		2024 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	519,719	201,123	48.590
Debt Service	10-113				
Library	12-1220				
Special Highway		7	73,951		
Special Fire		7	801		
Special Park & Rec		8	8,932		
Parks & Rec		8	33,816		
Special Development		9	40,795		
Water		9	219,650		
Sewer		10	202,425		
Electric		11	600,222		
Trash		12	73,570		
Non-Budgeted Funds		13			
Totals		XXXXXX	1,773,881	201,123	48.590
Budget Hearing Notice		14			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					4,145,238
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate 48.590

Assisted by:
 Michael D. Peroo CPA PA
 Address:
 14123 S Mur Len Rd
 Olathe, KS 66062
 Email:
 mike@peroocpa.com

Michael Meenen *Michael Meenen*
 Gary Kentch *Gary Kentch*
 Shelley Mays *Shelley Mays*
 Tim Schevaga *Tim Schevaga*
 Treas Barber *Treas Barber*

Date Attested: 10-31, 2023
Michelle Morris
 County Clerk

Governing Body

2024

City of Scranton

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	201,136	25,755	519	57	0	153
Debt Service						
Library						
TOTAL	201,136	25,755	519	57	0	153

County Treas Motor Vehicle Estimate 25,755

County Treas Recreational Vehicle Estimate 519

County Treas 16/20M Vehicle Estimate 57

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 153

Motor Vehicle Factor 0.12805

Recreational Vehicle Factor 0.00258

16/20 Vehicle Factor 0.00028

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00076

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*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	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2012A Sewer	3/28/2012	3/28/2052	0.03	2,420,000	2,115,000	Mar	Mar	62,250	40,000	61,050	45,000
Series 2016A Water				1,229,000	1,135,000	Jan	Jan	27,325	22,000	27,325	22,000
Total G.O. Bonds				3,649,000	3,250,000			89,575	62,000	88,375	67,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness				3,649,000	3,250,000			89,575	62,000	88,375	67,000

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 As Beginning of 2023	Payments Due 2023	Payments Due 2024
Track Loader	2/11/2019	60	4.40	42,065	17,922	9,556	9,556
2016 Chevy Silverado	6/6/2022	60	4.65	44,610	36,479	10,205	10,205
2022 CAT	11/18/2022	60	4.95	62,278	62,278	11,102	3,033
Totals					116,679	30,863	22,794

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

City of Scranton

2024

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	356,916	406,641	161,912
Receipts:			
Ad Valorem Tax	182,957	201,136	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	5,362		
Motor Vehicle Tax	12,298	30,801	25,755
Recreational Vehicle Tax	24	608	519
16/20M Vehicle Tax		119	57
Commercial Vehicle Tax			0
Watercraft Tax			153
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	1,928	1,000	1,000
Local Sales Tax	110,804	80,000	90,000
Franchise Tax	19,828	16,000	17,000
Licenses	1,370	1,200	1,200
Fines	9,512	7,000	7,000
Use of Property	5,173	4,000	4,000
Other	8,326	10,000	10,000
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	357,582	351,864	156,684
Resources Available:	713,898	758,505	318,596
Expenditures:			
General Administration	56,959	78,000	75,000
Streets	57,810	311,973	144,474
Fire	18,847	14,820	21,668
Parks and Recreation	17,808	22,200	25,975
Law Enforcement	146,549	148,000	219,471
Court	9,284	21,600	30,563
Cash Forward (2024 column)			2,568
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	307,257	596,593	519,719
Unencumbered Cash Balance Dec 31	406,641	161,912	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount:	590,801	636,250	519,719
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			519,719
Tax Required			201,123
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			201,123

City of Scranton

2024

OPTIONAL DETAIL PAGE FOR ANY FUND

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
General Administration			
Salaries	40,522	64,000	57,000
Contractual	10,080	11,000	12,000
Commodities	6,357	3,000	6,000
Capital Outlay			
Total	56,959	78,000	75,000
Streets			
Salaries	28,972	27,000	34,474
Contractual	12,055	4,200	10,000
Commodities	16,783	280,773	100,000
Capital Outlay			
Total	57,810	311,973	144,474
Fire			
Salaries	878	1,320	838
Contractual	6,858	5,500	5,830
Commodities	11,111	8,000	15,000
Capital Outlay			
Total	18,847	14,820	21,668
Parks & Recreation			
Salaries	5,796	9,600	11,975
Contractual	8,346	8,800	9,000
Commodities	3,666	3,800	5,000
Capital Outlay			
Total	17,808	22,200	25,975
Law Enforcement			
Salaries	107,154	110,000	178,471
Contractual	23,701	24,000	25,000
Commodities	15,694	14,000	16,000
Capital Outlay			
Total	146,549	148,000	219,471
Court			
Salaries	5,559	6,600	14,963
Contractual	3,558	14,500	15,000
Commodities	167	500	600
Capital Outlay			
Total	9,284	21,600	30,563
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	307,257	596,593	517,151

City of Scranton

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	39,537	61,911	55,501
Receipts:			
State of Kansas Gas Tax	22,374	18,590	18,450
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	22,374	18,590	18,450
Resources Available:	61,911	80,501	73,951
Expenditures:			
Street Repair and Maint		25,000	73,951
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	25,000	73,951
Unencumbered Cash Balance Dec 31	61,911	55,501	0
2022/2023/2024 Budget Authority Amount:	52,695	77,166	73,951

Adopted Budget Special Fire	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	949	1,051	801
Receipts:			
Donations	102		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	102	0	0
Resources Available:	1,051	1,051	801
Expenditures:			
Contractual		250	801
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	250	801
Unencumbered Cash Balance Dec 31	1,051	801	0
2022/2023/2024 Budget Authority Amount:	2,841	2,948	801

City of Scranton

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Park & Rec	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,644	6,532	7,732
Receipts:			
Liquor Tax	888	1,200	1,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	888	1,200	1,200
Resources Available:	6,532	7,732	8,932
Expenditures:			
Commodities			8,932
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	0	8,932
Unencumbered Cash Balance Dec 31	6,532	7,732	0
2022/2023/2024 Budget Authority Amount:	7,588	8,644	8,932

Adopted Budget Parks & Rec	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	29,312	33,909	29,816
Receipts:			
Donations	6,600	3,800	4,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	6,600	3,800	4,000
Resources Available:	35,912	37,709	33,816
Expenditures:			
Contractual	1,940	928	1,000
Commodities	63	6,965	32,816
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,003	7,893	33,816
Unencumbered Cash Balance Dec 31	33,909	29,816	0
2022/2023/2024 Budget Authority Amount:	35,004	40,405	33,816

City of Scranton

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Development	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	52,823	50,795	40,795
Receipts:			
Other Receipts	190		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	190	0	0
Resources Available:	53,013	50,795	40,795
Expenditures:			
Business Development	2,218	10,000	40,795
Employee Benefits			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,218	10,000	40,795
Unencumbered Cash Balance Dec 31	50,795	40,795	0
2022/2023/2024 Budget Authority Amount:	54,146	52,823	40,795

Adopted Budget Water	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	425,030	325,671	366,810
Receipts:			
Sales	244,705	250,000	250,000
Reimbursements	59,138	7,000	7,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	303,843	257,000	257,000
Resources Available:	728,873	582,671	623,810
Expenditures:			
Personnel	78,561	55,742	57,375
Contractual	18,916	20,850	21,000
Commodities	142,885	20,000	22,000
Water Purchased	63,864	69,444	70,000
Deposit Refunds	751	500	500
Debt Service	98,225	49,325	48,775
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	403,202	215,861	219,650
Unencumbered Cash Balance Dec 31	325,671	366,810	404,160
2022/2023/2024 Budget Authority Amount:	287,547	644,325	219,650

City of Scranton

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,416,068	1,422,452	1,394,115
Receipts:			
Sales	568,714	570,000	570,000
Reimbursement and Other	67,740	24,000	24,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	636,454	594,000	594,000
Resources Available:	2,052,522	2,016,452	1,988,115
Expenditures:			
Personnel	91,413	85,000	57,375
Contractual	27,380	29,620	31,397
Commodities	63,970	62,217	65,950
Electricity Purchased	430,657	427,500	427,500
Sales Tax and Other	15,520	16,000	16,000
Deposit Refunds	1,130	2,000	2,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	630,070	622,337	600,222
Unencumbered Cash Balance Dec 31	1,422,452	1,394,115	1,387,893
2022/2023/2024 Budget Authority Amount:	699,957	1,956,862	600,222

City of Scranton

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Trash	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	45,673	53,808	55,327
Receipts:			
Sales	75,487	75,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	75,487	75,000	75,000
Resources Available:	121,160	128,808	130,327
Expenditures:			
Personnel	1,673	1,281	1,358
Contractual	65,619	72,000	72,000
Commodities	60	200	212
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	67,352	73,481	73,570
Unencumbered Cash Balance Dec 31	53,808	55,327	56,757
2022/2023/2024 Budget Authority Amount:	68,800	109,800	73,570

NOTICE OF BUDGET HEARING

The governing body of
City of Scranton
will meet on October 30, 2023 at 5:30 PM at 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 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 for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	307,257	49.795	596,593	49.499	519,719	201,123	48.590
Debt Service							
Library							
Special Highway			25,000		73,951		
Special Fire			250		801		
Special Park & Rec					8,932		
Parks & Rec	2,003		7,893		33,816		
Special Development	2,218		10,000		40,795		
Water	403,202		215,861		219,650		
Sewer	201,446		200,250		202,425		
Electric	630,070		622,337		600,222		
Trash	67,352		73,481		73,570		
Totals	1,613,548	49.795	1,751,665	49.499	1,773,881	201,123	48.590
<i>Revenue Neutral Rate**</i>							48.590

Less: Transfers	0	0	0
Net Expenditure	1,613,548	1,751,665	1,773,881
Total Tax Levied	184,458	201,136	XXXXXXXXXXXXXXXXXX
Assessed Valuation	3,704,287	4,063,357	4,139,170

Outstanding Indebtedness,	2021	2022	2023
January 1,			
G.O. Bonds	3,290,000	3,229,000	3,250,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	65,939	42,381	116,679
Total	3,355,939	3,271,381	3,366,679

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988

Lois Berry
City Official Title: City Treasurer

NOTICE OF BUDGET HEARING

The governing body of
City of Manhattan

will meet on Monday October 30, 2023 at 5:30 PM at 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimates for 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 for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimated Tax Rate*
General	387,257	49.795	396,293	49.499	519,719	281,123	48.990
Police Services							
Library							
Special Highway			35,000		73,951		
Special Park			250		801		
Special Park & Rec					8932		
Parks & Rec	1,000		1,893		33,816		
Special Development	2,218		16,000		46,795		
Water	403,202		213,861		518,658		
Sewer	281,446		280,259		307,435		
Electric	639,070		622,337		608,727		
Trash	67,552		75,481		73,570		
Totals	1,613,548	49.795	1,731,663	49.499	1,773,881	281,123	48.990
						<i>Revenue Neutral Rate**</i>	78.390
Less: Transfer	0		0		0		
Net Expenditure	1,613,548		1,731,663		1,773,881		
Total Tax Levied	184,438		281,136		281,123		
Assessed Valuation	3,794,387		4,063,357		4,198,178		

Outstanding Indebtedness:

	2021
January 1,	3,298,000
G.E. Bonds	0
Revenue Bonds	0
Other	0
Less: Purchase Principal	65,939
Total	3,333,030

	2022
January 1,	3,279,000
G.E. Bonds	0
Revenue Bonds	0
Other	0
Less: Purchase Principal	42,381
Total	3,277,381

	2023
January 1,	3,250,000
G.E. Bonds	0
Revenue Bonds	0
Other	0
Less: Purchase Principal	116,679
Total	3,366,679

*Tax rates are expressed in mills

** Revenue Neutral Rate as defined by KSA 79-2968

Lash Berry

City Official Title: City Treasurer