State of Kansas
City

2025

CERTIFICATE

To the Clerk of Republic County, State of Kansas
We, the undersigned, officers of
City of Scandia
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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: 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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	235,697	~~114,231~~ 114,161	70.834
Employer Benefits	10-113	8	52,950	8,319	5.162
Library	12-1220	8	22,500	13,159	8.165
Special Highway		9	14,278		
Water		9	88,630		
Sewer		10	17,089		
Landfill		10	60,547		
Park & Recreation		11	2,622		
ARPA Non-Budgeted		11			
Non-Budgeted Funds		12			
Totals		xxxxxx	494,313	~~135,709~~ 135,639	84.161
Budget Hearing Notice		13			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		13			1,611,676
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 84.161

Assisted by:
Carolyn Brock

Address:
612 SW Terrace Avenue
Topeka, KS 66611
Email:
brockck@sbcglobal.net

Date Attested: Aug 8 2024

Kathleen L Mousel
County Clerk

Governing Body:
Jack Thompson
Jared "Pete" Gile
Emily Nylund
Tia Simmons
Crystal Dunstan
Paul A. Kallman

84.204

City of Scandia

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	114,870	21,736	188	1,729	567	113
Employee Benefits	8,264	1,564	14	124	41	8
Library	12,575	2,380	21	189	62	12
TOTAL	135,709	25,680	223	2,042	670	133

County Treas Motor Vehicle Estimate 25,680

County Treas Recreational Vehicle Estimate 223

County Treas 16/20M Vehicle Estimate 2,042

County Treas Commercial Vehicle Tax Estimate 670

County Treas Watercraft Tax Estimate 133

Motor Vehicle Factor 0.18923

Recreational Vehicle Factor 0.00164

16/20 Vehicle Factor 0.01505

Commercial Vehicle Factor 0.00494

Watercraft Factor 0.00098

City of Scandia 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Water	Employee Beneifts	13,000	14,000	14,000	12-825d
Sewer	Employee Beneifts	4,000	4,000	4,000	12-825d
Landfill	Employee Beneifts	-	2,000	2,000	12-825d
	Totals	17,000	20,000	20,000	
	Adjustments*				
	Adjusted Totals	17,000	20,000	20,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Scandia 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
GO Bond-Fire Station	11/13/2013	12/1/2033		350,000	200,000	August	December	11,213	15,000	11,213	15,000
GO Bond-Sewer	11/24/2020	9/1/2030	2.50	100,000	70,000	March	March	875		750	
						Sept	Sept	875	10,000	750	10,000
Total G.O. Bonds					**270,000**			**12,963**	**25,000**	**12,713**	**25,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**270,000**			**12,963**	**25,000**	**12,713**	**25,000**

City of Scandia 2025

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 2024	Payments Due 2024	Payments Due 2025
None							
				Totals	**0**	**0**	**0**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Scandia
Republic County

As provided in KSA 75-2553 *et seq.,* two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$12,575	$13,159
Delinquent Tax	$0	$0
Motor Vehicle Tax	$1,874	$2,380
Recreational Vehicle Tax	$17	$21
16/20M Vehicle Tax	$184	$189
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$14,650	$15,749
Difference in Total Taxes:	$1,099	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,528,884	$1,612,570
Did Assessed Valuation Decrease?	No	
Levy Rate	8.225	8.160
Difference in Levy Rate:	(0.065)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please seek assistance from the State Library.

City of Scandia 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,390	42,232	15,298
Receipts:			
Ad Valorem Tax	162,244	114,870	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		18,049	21,736
Recreational Vehicle Tax		167	188
16/20M Vehicle Tax		1,776	1,729
Commercial Vehicle Tax		750	567
Watercraft Tax		117	113
Gross Earning (Intangible) Tax		1,240	2,117
			0
Cash Adjustment			0
Local Alcoholic Liquor (1/2)	588	1,074	598
Compensating Use Tax	16,170	8,000	8,000
Local Sales Tax	44,161	27,000	27,000
Franchise Tax	20,019	19,000	19,000
Guest Tax	1,270		
Rural Fire Department (Bond P & I)	11,260	18,000	18,000
Rural Fire Department Reimbursements	279	5,000	5,000
Transfer from Sewer Reserve			
Special Event	2,411	2,500	2,500
No break-down given			
Interest on Idle Funds		120	120
Neighborhood Revitalization Rebate		-500	-500
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**258,402**	**217,163**	**106,168**
Resources Available:	**269,792**	**259,395**	**121,466**
Expenditures:			
Salaries & Wages	25,129	25,000	25,000
Employee Benefits (see fund)	8,020	6,500	6,500
General	77,081	35,000	35,000
Insurance		44,533	45,000
Streets & Alleys	67,388	69,651	57,734
Grant reimbursement			
Lights	10,438	13,000	13,000
Fire	12,864	9,700	13,000
GO Principal & Interest	24,115	37,963	37,713
Special Event	2,525	2,750	2,750
Transfer to Sewer Reserve			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**227,560**	**244,097**	**235,697**
Unencumbered Cash Balance Dec 31	42,232	15,298	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	205,012	244,114	235,697
		Non-Appropriated Balance	
See Tab A		Total Expenditure/Non-Appr Balance	235,697
		Tax Required	114,231
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	**114,231**

CPA Summary

City of Scandia 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefits**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	9,000	8,264	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,347	1,564
Recreational Vehicle Tax		12	14
16/20M Vehicle Tax		132	124
Commercial Vehicle Tax		56	41
Watercraft Tax		9	8
Insurance Refunds			
Payroll Withholdings	21,372	23,000	23,000
Transfer from Water	13,000	14,000	14,000
Transfer from Sewer	4,000	4,000	4,000
Transfer from Landfill	0	2,000	2,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate		-120	-120
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**47,372**	**52,700**	**44,631**
Resources Available:	**47,372**	**52,700**	**44,631**
Expenditures:			
No break down	47,372		
Social Security		18,000	18,000
KPERS		10,000	10,000
Federal & State Withholdings		15,000	15,000
Insurance		9,000	9,250
Workmen's Compensation		700	700
Miscellaneous			
Does miscellanous exceed 10% of Total Ex			
Total Expenditures	**47,372**	**52,700**	**52,950**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	53,200	52,950	52,950
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	52,950
		Tax Required	8,319
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	8,319

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	10,716	14,282	6,677
Receipts:			
Ad Valorem Tax	14,973	12,575	xxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax		1,874	2,380
Recreational Vehicle Tax		17	21
16/20M Vehicle Tax		184	189
Commercial Vehicle Tax		78	62
Watercraft Tax		12	12
Cash Adjustment			
Donations			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**14,973**	**14,740**	**2,664**
Resources Available:	**25,689**	**29,022**	**9,341**
Expenditures:			
Salaries & Wages		20,345	20,500
Utilities	11,407	2,000	2,000
Insurance			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,407**	**22,345**	**22,500**
Unencumbered Cash Balance Dec 31	14,282	6,677	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	17,781	22,345	22,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	22,500
		Tax Required	13,159
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	13,159

CPA Summary

City of Scandia 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	33,665	33,003	5,028
Receipts:			
State of Kansas Gas Tax	9,128	9,260	9,250
County Transfers Gas		0	0
Other Income			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,128**	**9,260**	**9,250**
Resources Available:	**42,793**	**42,263**	**14,278**
Expenditures:			
Street Repair and Maint	9,790	37,235	14,278
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,790**	**37,235**	**14,278**
Unencumbered Cash Balance Dec 31	33,003	5,028	0
2023/2024/2025 Budget Authority Amount	43,553	37,235	14,278

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	37,701	35,630	18,630
Receipts:			
Charges to Customers	68,146	70,000	70,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**68,146**	**70,000**	**70,000**
Resources Available:	**105,847**	**105,630**	**88,630**
Expenditures:			
Salaries & Wages	30,133	38,000	38,000
Repairs	27,084	32,000	32,630
Sales Tax		500	500
Utilities		1,500	2,500
Chemicals		1,000	1,000
Transfer to General			
Transfer to Employee Benefits	13,000	14,000	14,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**70,217**	**87,000**	**88,630**
Unencumbered Cash Balance Dec 31	35,630	18,630	0
2023/2024/2025 Budget Authority Amount	92,111	95,701	88,630

CPA Summary

City of Scandia 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	5,830	4,189	2,089
Receipts:			
Charges to Customers	12,672	15,000	15,000
Prior Year Cash Adjustment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**12,672**	**15,000**	**15,000**
Resources Available:	**18,502**	**19,189**	**17,089**
Expenditures:			
Salaries & Wages	4,956	5,100	5,100
Repairs	5,357	8,000	7,989
Capital Outlay			
Transfer to Employee Benfits	4,000	4,000	4,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**14,313**	**17,100**	**17,089**
Unencumbered Cash Balance Dec 31	4,189	2,089	0
2023/2024/2025 Budget Authority Amoun	20,279	20,730	17,089

Adopted Budget **Landfill**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	11,412	11,547	7,547
Receipts:			
Charges to Customers	52,900	54,000	54,000
Prior Year Cash Adjustment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**52,900**	**54,000**	**54,000**
Resources Available:	**64,312**	**65,547**	**61,547**
Expenditures:			
Salaries & Wages			
Contractual	52,765	54,000	54,622
Repairs		2,000	3,925
Capital Outlay			
Transfer to Employee Benefits		2,000	2,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**52,765**	**58,000**	**60,547**
Unencumbered Cash Balance Dec 31	11,547	7,547	1,000
2023/2024/2025 Budget Authority Amoun	60,118	63,925	60,547

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CPA Summary

City of Scandia 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Park & Recreation**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,521	2,949	2,023
Receipts:			
Alcohol Tax (1/2)	588	1,074	599
Donations	718	0	
Prior Year Cash Adjustment			
Current Year Cash Adjustment			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,306**	**1,074**	**599**
Resources Available:	**5,827**	**4,023**	**2,622**
Expenditures:			
Repairs	2,878	2,000	2,622
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,878**	**2,000**	**2,622**
Unencumbered Cash Balance Dec 31	2,949	2,023	0
2023/2024/2025 Budget Authority Amount	1,413	4,595	2,622

See Tab A

Adopted Budget **ARPA Non-Budgeted**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	41,589	41,589	41,589
Receipts:			
Federal Aid / Governor			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**0**	**0**	**0**
Resources Available:	**41,589**	**41,589**	**41,589**
Expenditures:			
Electrical on Wells			
Water & Sewer			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	41,589	41,589	41,589
2023/2024/2025 Budget Authority Amount	0	0	0

City of Scandia **NON-BUDGETED FUNDS** 2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Tower Reserve		**Sewer Reserve**		**Grant & Gifts**		**Sewer Project**		**City Improvements**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	29,852	Cash Balance Jan 1	58,036	Cash Balance Jan 1	78,178	Cash Balance Jan 1	995	Cash Balance Jan 1	3,300	170,361
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Cash Adjustment								
Assessd Fees	8,384	Assessed Fees	12,668	Grants	5,895			Rent-Farm Land	5,205	
Interst	4	Interest	6					Insurance Claim	27,131	
								Insurance Claim	19,807	
Total Receipts	8,388	Total Receipts	12,674	Total Receipts	5,895	Total Receipts	0	Total Receipts	52,143	79,100
Resources Available:	38,240	Resources Available:	70,710	Resources Available:	84,073	Resources Available:	995	Resources Available:	55,443	249,461
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	0	Project		Projects	26,339	Sewer Improvements		Projectts	49,114	
		Bond payment	12,000							
Total Expenditures	0	Total Expenditures	12,000	Total Expenditures	26,339	Total Expenditures	0	Total Expenditures	49,114	87,453
Cash Balance Dec 31	38,240	Cash Balance Dec 31	58,710	Cash Balance Dec 31	57,734	Cash Balance Dec 31	995	Cash Balance Dec 31	6,329	162,008 **
										162,008 **

** Note: These two block figures should agree.

CPA Summary

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General			0
Employee Benefits			0
Library			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2024 July 1 Valuation: 1,612,570

Valuation Factor: 1,612.570

Neighborhood Revitalization Subj to Rebate: 32,122

Neighborhood Revitalization factor: 32.122

**This information comes from the 2025 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

First published in *The Courtland Journal*, July 18, 2024 3t

NOTICE OF BUDGET HEARING

The governing body of
City of Scandia
will meet on August 7, 2024 at 6:00 PM at City Offices. 406 4th Street 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 Offices and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*
General	227,560	77.180	244,097	75.134	235,697	114,231	70.838
Employee Benefits	47,372	5.760	52,700	5.405	52,950	8,319	5.159
Library	11,407	8.012	22,345	8.225	22,500	13,159	8.160
Special Highway	9,790		37,235		14,278		
Water	70,217		87,000		88,630		
Sewer	14,313		17,100		17,089		
Landfill	52,765		58,000		60,547		
Park & Recreation	2,878		2,000		2,622		
ARPA Non-Budgeted							
Non-Budgeted Funds	87,453						
Totals	523,755	90.952	520,477	88.765	494,313	135,709	84.157
						*Revenue Neutral Rate***	*84.161*
Less: Transfers	17,000		20,000		20,000		
Net Expenditure	506,755		500,477		474,313		
Total Tax Levied	135,709		135,709		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,492,087		1,528,884		1,612,570		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	320,000	295,000	270,000
Lease Purchase Principal	0	0	0
Total	320,000	295,000	270,000

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

Paul Kallman
City Official Title: Mayor