

CERTIFICATE

2023

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 2023; and (3) the  
Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

			2023 Adopted Budget		
Table of Contents:			Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
		Page No.			
Alloc of MVT, RVT, and I6/20M Vehicles Tax		2			
Schedule of Transfers		3			
Statement of Indebt. & Lease/Purchase		4			
Fund	K.S.A.				
General	79-1962	5	16,900	9,186	
Road	68-518c	6	118,150	76,476	
Special Machinery		6			
Totals		XXXXXX	135050	85662.46	
Budget Hearing Notice				Final County Assessed	County Clerk's Use Only
Combined Rate and Budget Hearing Notice		7		Scranton Township, Kansas	
Rate Hearing Notice				Scranton	
Neighborhood Revitalization Rebate				0	
				Nov 1, 2022 Total Assessed Valuation	

Assisted by: D. Scot Loyd, CPA, CGFM, CFE, CGMA Township Only Funds Revenue Neutral Rate 10.715  
Christina Henson, CPA, CGMA Township/3rd Class City Funds Revenue Neutral Rate 0.793

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

Attest: \_\_\_\_\_, 2022

\_\_\_\_\_  
County Clerk

*[Signature]* Clerk  
*[Signature]* Trustee  
*[Signature]* Treasurer  
\_\_\_\_\_  
Governing Body

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

No assurance provided.



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

Budgeted Funds for 2022	Tax Levies in the 2022 Budget	Allocation for Year 2023										
		MVT - Township	MVT - City	RVT - Township	RVT - City	16/20M - Township	16/20 - City	CommVeh - Twnship	CommVeh - City	Watercraft - Township	Watercraft - City	
General	0.864	566	532	18	11	44	2	9	0	5	3	
Debr 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	11.642	7,630	0	247	0	596	0	117	0	69	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	12.506	8,196	532	265	11	640	2	126	0	74	0	
Total - 3rd Class City Levites (***)	0.864		532		11		2		0		3	

No assurances provided.





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

2023

Adopted Budget <b>General</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	3,258	3,400	6,423
Receipts:			
Ad Valorem Tax	9,011	8,420	XXXXXXXXXXXXXXXXXX
Delinquent Tax	367	100	100
Motor Vehicle Tax	1,117	1,025	1,098
Recreational Vehicle Tax	0	23	29
16/20 M Vehicle Tax	0	37	46
Commercial Vehicle Tax	0	9	9
Watercraft Tax	0	9	8
LAVTR	0	0	0
Gross Earnings (Intangibles) Tax	0	0	0
Interest on Idle Funds	118	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>10,613</b>	<b>9,623</b>	<b>1,291</b>
<b>Resources Available:</b>	<b>13,871</b>	<b>13,023</b>	<b>7,714</b>
Expenditures:			
Officers Pay	2,449	600	600
Supplies	433	0	0
Insurance	5,266	3,000	3,000
Employee Benefits	2,323	3,000	3,000
Cash Forward (2023 column)			10,300
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 Avai			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>10,471</b>	<b>6,600</b>	<b>16,900</b>
Unencumbered Cash Balance Dec 31	3,400	6,423	XXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	14,470	15,776	16,900
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			16,900
Tax Required			9,186
Delinquent Comp Rate: 0.0%			0
Amount of 2022 Ad Valorem Tax			9,186

No assurance provided.
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Scranton Township, Kansas  
FUND PAGE FOR FUNDS WITH A TAX LEVY  
Adopted Budget

2023

Road	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance January 1	8,634	16,977	32,916
Receipts:			
Ad Valorem Tax	68,856	70,326	XXXXXXXXXXXXXX
Delinquent Tax	3,151	100	100
Motor Vehicle Tax	7,916	7,078	7,630
Recreational Vehicle Tax	0	204	247
16/20M Vehicle Tax	0	465	596
Commercial Vehicle Tax	0	109	117
Watercraft Tax	0	57	69
Special Highway/Gasoline Tax	3,005	3,000	0
Sales	125	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>83,053</b>	<b>81,339</b>	<b>8,758</b>
<b>Resources Available:</b>	<b>91,687</b>	<b>98,316</b>	<b>41,674</b>
Expenditures:			
Officers Pay	332	900	900
Personal Services	6,241	9,000	9,000
Operating	54,810	30,000	30,000
Materials & Supplies	3,327	25,000	25,000
Insurance	0	500	500
Cash Forward (2023 column)			52,750
Transfer to Special Machinery	10,000	0	0
Does transfer exceed 25% of Resources Avail			
Miscellaneous			
Does misc. exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>74,710</b>	<b>65,400</b>	<b>118,150</b>
Unencumbered Cash Balance Dec 31	16,977	32,916	XXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	98,823	101,322	118,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	118,150
		Tax Required	76,476
		Delinquent Comp Rate: 0.0%	0
		Amount of 2022 Ad Valorem Tax	76,476

Special Machinery K.S.A. 68-141g	2021 Actual
Unencumbered Cash Balance, Jan 1	24,663
Transfers from:	
Road Fund	10,000
General Fund (No Levy)	0
General Fund (Gen has Levy)	0
Interest on Idle Funds	
Other	8,500
<b>Resources Available:</b>	<b>43,163</b>
<b>Total Expenditures</b>	<b>0</b>
<b>Unencumbered Cash Balance, Dec 31</b>	<b>43,163</b>

No assurance provided.

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

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

will meet on August 29, 2022 at 7:00 PM 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2021		Current Year Estimate 2022		Proposed Budget 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	10,471	0.864	6,600	0.864	16,900	9,186	0.864
Debt Service							
Library							
Road	74,710	11.642	65,400	11.642	118,150	76,476	11.642
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
<b>Totals</b>	<b>85,181</b>	<b>12.506</b>	<b>72,000</b>	<b>12.506</b>	<b>135,050</b>	<b>85,662</b>	<b>12.506</b>
<i>Funds Supported by Township Only - Revenue Neutral Rate**</i>							<i>10.715</i>
<i>Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**</i>							<i>0.793</i>
Less: Transfers	10,000		4,000		4,000		
Net Expenditure	75,181		68,000		131,050		
Total Tax Levied	78,051		78,746		xxxxxxxxxxxxxxx		
Total Assessed Valuation	9,638,040		9,744,990		10,635,648		
Township Assessed Valuation Only					6,569,015		

Outstanding Indebtedness, Jan 1	2020	2021	2022
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

No assurance provided



## **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, 2022, 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.
1. There will not be any catastrophic events or circumstances beyond the Township's control that would effect the above assumptions. The Township has to the best of their ability, evaluated the future estimated effects of COVID-19 on the Township's receipts and expenditures.

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: 12.506.

Our proposed ad valorem tax (dollar amount) is 85,662.

The date of our hearing is: August 29, 2022.

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

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, 2022.

WITNESS my hand and official seal on \_\_\_\_\_, 2022.

(Seal)

Jeff Wells Treasurer  
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.

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

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**Scranton Township, Kansas**  
**Osage County**

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	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	10,471	0.864	6,600	0.864	16,900	9,186	0.864
Debt Service							
Library							
Road	74,710	11.642	65,400	11.642	118,150	76,476	11.642
Special Road							
Noxious Weed							
Fire Protection							
Special Machinery							
Totals	85,181	12.506	72,000	12.506	135,050	85,662	12.506
					<i>Funds Supported by Township Only - Revenue Neutral Rate**</i>		
					<i>Funds Supported by Township and 3rd Class City - Revenue Neutral Rate**</i>		
						10.715	
						0.793	
Less: Transfers	10,000		4,000		4,000		
Net Expenditure	75,181		68,000		131,050		
Total Tax Levied	78,051		78,746		XXXXXXXXXXXXXX		
Total Assessed Valuation	9,638,040		9,744,990		10,635,648		
Township Assessed Valuation Only					6,569,015		

Outstanding Indebtedness,	2020	2021	2022
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.  
\*\*Revenue Neutral Rate as defined by KSA 79-2988

Jeff Wells  
Township Officer  
No assurance provided