

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Scranton**  
will meet on August 20, 2024 at 7:00 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 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.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Estimate Tax Rate*	
General	630,970	48.590	461,500	48.590	575,485	201,167	45.803	
Debt Service								
Library								
Special Highway			25,000		50,000			
Special Fire			250		851			
Special Park & Rec			1,000		9,987			
Parks & Rec			500		9,498			
Special Development					50,795			
Water	274,404		214,444		265,594			
Sewer	205,508		199,845		202,700			
Electric	591,399		600,000		665,748			
Trash	74,873		72,950		79,200			
Totals	1,777,154	48.590	1,575,489	48.590	1,909,858	201,167	45.803	
<i>Revenue Neutral Rate**</i>								45.803
Less: Transfers	0		0		95,143			
Net Expenditure	1,777,154		1,575,489		1,814,715			
Total Tax Levied	201,136		201,123		XXXXXXXXXXXXXXXXXXXX			
Assessed Valuation	4,063,357		4,140,042		4,391,995			

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	3,229,000	3,250,000	3,106,000
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	42,381	116,679	88,305
Total	3,271,381	3,366,679	3,194,305

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

**Christina Flyntz**

City Official Title: City Treasurer

Assisted by:  
Michael D. Peroo CPA PA

Address:  
14123 S. Mur Len Road  
Olathe, Kansas 66062  
email: mike@peroo CPA.com

Printed name:  
Gary Kentch  
Amber Rendell  
Tim Scheidtger  
Brian S. Lester

Signature:  
Gary Kentch  
Amber Rendell  
Tim Scheidtger  
Brian S. Lester

Date Attested: Aug. 20, 2024  
County Clerk [Signature]

Michael Meenan

[Signature]

City of Scranton

2025

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	389,187	190,229	104,552
Receipts:			
Ad Valorem Tax	184,533	201,123	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,931		
Motor Vehicle Tax	24,434	23,000	22,669
Recreational Vehicle Tax	49	500	600
16/20M Vehicle Tax			12
Commercial Vehicle Tax			0
Watercraft Tax			42
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor	826	800	800
Local Sales Tax	107,316	107,000	107,000
Franchise Tax	9,970	9,900	10,000
Licenses	1,516	1,500	1,500
Fines and Court	11,377	12,000	12,000
Reimbursement	68,682	10,000	10,000
			95,143
In Lieu of Tax (IRB)			
Interest on Idle Funds	12,378	10,000	10,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>432,012</b>	<b>375,823</b>	<b>269,766</b>
<b>Resources Available:</b>	<b>821,199</b>	<b>566,052</b>	<b>374,318</b>
Expenditures:			
General Administrative	96,856	176,493	145,148
Streets	334,599	106,573	213,102
Fire	15,278	18,369	18,567
Parks and Recreation	22,791	23,500	25,044
Law Enforcement	141,035	116,531	152,299
Court	20,411	20,034	21,326
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>630,970</b>	<b>461,500</b>	<b>575,485</b>
Unencumbered Cash Balance Dec 31	190,229	104,552	xxxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	636,250	519,719	575,485
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	575,485
		Tax Required	201,167
		Delinquent Comp Rate: 0.0%	0
		Amount of 2024 Ad Valorem Tax	<b>201,167</b>

CPA Summary

City of Scranton

2025

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
<b>Expenditures:</b>			
<b>General Administration</b>			
Salaries	64,148	88,493	91,148
Contractual	29,538	70,000	35,000
Commodities	3,170	18,000	19,000
Capital Outlay			
<b>Total</b>	<b>96,856</b>	<b>176,493</b>	<b>145,148</b>
<b>Streets</b>			
Salaries	31,972	54,468	56,102
Contractual	6,483	2,105	7,000
Commodities	296,144	50,000	150,000
Capital Outlay			
<b>Total</b>	<b>334,599</b>	<b>106,573</b>	<b>213,102</b>
<b>Fire</b>			
Salaries	1,163	1,000	1,200
Contractual	5,855	8,578	8,577
Commodities	8,260	8,791	8,790
Capital Outlay			
<b>Total</b>	<b>15,278</b>	<b>18,369</b>	<b>18,567</b>
<b>Parks and Rec</b>			
Salaries	9,976	9,500	10,275
Contractual	9,484	9,000	9,769
Commodities	3,331	5,000	5,000
Capital Outlay			
<b>Total</b>	<b>22,791</b>	<b>23,500</b>	<b>25,044</b>
<b>Law Enforcement</b>			
Salaries	100,470	87,000	110,517
Contractual	25,855	25,000	26,631
Commodities	14,710	4,531	15,151
Capital Outlay			
<b>Total</b>	<b>141,035</b>	<b>116,531</b>	<b>152,299</b>
<b>Court</b>			
Salaries	7,617	5,434	7,846
Contractual	12,505	14,000	12,880
Commodities	289	600	600
Capital Outlay			
<b>Total</b>	<b>20,411</b>	<b>20,034</b>	<b>21,326</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Page Total</b>	<b>630,970</b>	<b>461,500</b>	<b>575,485</b>

City of Scranton

2025

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	57,408	74,916	68,386
Receipts:			
State of Kansas Gas Tax	17,508	18,470	18,450
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>17,508</b>	<b>18,470</b>	<b>18,450</b>
<b>Resources Available:</b>	<b>74,916</b>	<b>93,386</b>	<b>86,836</b>
Expenditures:			
Street Repair and Maint		25,000	50,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>25,000</b>	<b>50,000</b>
Unencumbered Cash Balance Dec 31	74,916	68,386	36,836
2023/2024/2025 Budget Authority Amount:	77,166	73,951	50,000

Adopted Budget <b>Special Fire</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,051	1,101	851
Receipts:			
Donations	50		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>50</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>1,101</b>	<b>1,101</b>	<b>851</b>
Expenditures:			
Contractual		250	851
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>250</b>	<b>851</b>
Unencumbered Cash Balance Dec 31	1,101	851	0
2023/2024/2025 Budget Authority Amount:	2,948	801	851

CPA Summary

City of Scranton

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Park &amp; Rec</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	33,909	36,159	36,159
Receipts:			
Donations	2,250	1,000	1,200
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>2,250</b>	<b>1,000</b>	<b>1,200</b>
<b>Resources Available:</b>	<b>36,159</b>	<b>37,159</b>	<b>37,359</b>
Expenditures:			
Contractual		500	9,987
Commodities		500	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>1,000</b>	<b>9,987</b>
Unencumbered Cash Balance Dec 31	36,159	36,159	27,372
2023/2024/2025 Budget Authority Amount:	8,644	8,932	9,987

Adopted Budget <b>Parks &amp; Rec</b>	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	7,572	8,398	8,698
Receipts:			
State of Kansas	826	800	800
Charges to Customers			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>826</b>	<b>800</b>	<b>800</b>
<b>Resources Available:</b>	<b>8,398</b>	<b>9,198</b>	<b>9,498</b>
Expenditures:			
Commodities		500	9,498
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>500</b>	<b>9,498</b>
Unencumbered Cash Balance Dec 31	8,398	8,698	0
2023/2024/2025 Budget Authority Amount:	40,405	33,816	9,498

CPA Summary