2026

CERTIFICATE

To the Clerk of Pawnee County, State of Kansas
We, the undersigned, officers of
City of Burdett
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 expenditures for the various funds for the year 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	248,000	116,651	76.558
Debt Service	10-113				
Library	12-1220				
Special Highway		7	16,000		
Water & Sewer		7	134,000		
Non-Budgeted Funds-A		8			
Totals		xxxxxxx	398,000	116,651	76.558
Budget Hearing Notice					
Combined Rate and Budget Hearing Notice		9			
RNR Hearing Notice					
Neighborhood Revitalization					

County Clerk's Use Only

1,523,696

Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	74.391
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
ADAMS BROWN, LLC

Address:
818 Broadway * PO Box 127
Larned, KS 67550

Email:
akoehn@adamsbrowncpa.com

Attest: September 15th, 2025

Stacy Keith
County Clerk

Governing Body

RECEIVED
SEP 15 2025
PAWNEE COUNTY CLERK
LARNED KANSAS

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Burdett

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	113,214	15,976	294	251	858	82
Debt Service						
Library						
TOTAL	113,214	15,976	294	251	858	82

County Treas Motor Vehicle Estimate	15,976				
County Treas Recreational Vehicle Estimate		294			
County Treas 16/20M Vehicle Estimate			251		
County Treas Commercial Vehicle Tax Estimate				858	
County Treas Watercraft Tax Estimate					82

Motor Vehicle Factor	0.14111				
Recreational Vehicle Factor		0.00260			
16/20M Vehicle Factor			0.00222		
Commercial Vehicle Factor				0.00758	
Watercraft Factor					0.00072

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
None					
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fur

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
None											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2025	Payments Due 2025	Payments Due 2026
None							
Totals					**0**	**0**	**0**

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	65,139	57,032	87,389
Receipts:			
Ad Valorem Tax	68,897	113,214	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,517	450	450
Motor Vehicle Tax	12,529	14,537	15,976
Recreational Vehicle Tax	241	317	294
16/20M Vehicle Tax	995	298	251
Commercial Vehicle Tax		1,113	858
Watercraft Tax		163	82
Gross Earning (Intangible) Tax		0	0
Local Sales Tax	24,664	22,000	22,000
Franchise Tax	9,973	7,500	7,500
Pawnee County Treasurer		31,532	
In Lieu of Taxes (IRB)			
Interest on Idle Funds	465	500	500
Neighborhood Revitalization Rebate		-3,550	-2,796
Miscellaneous	4,500		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**123,781**	**188,074**	**45,115**
Resources Available:	**188,920**	**245,106**	**132,504**
Expenditures:			
Salaries	44,933	58,997	65,000
Employee Benefits	995	3,000	3,000
Office Expense	3,592	6,500	7,000
City Building	519	720	1,000
Insurance	23,551	24,000	25,000
Professional Fees	2,196	5,000	5,000
Utilities	10,563	13,000	14,000
Supplies and Repairs	22,693	23,000	25,000
Fire Department	2,713	3,250	4,000
Street Lighting	5,698	6,000	6,000
Street		6,000	30,000
Park	1,238	1,500	2,000
Noxious Weed	6,660	6,750	7,000
Cash Reserve (2026 column)			54,000
Miscellaneous	6,537		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**131,888**	**157,717**	**248,000**
Unencumbered Cash Balance Dec 31	57,032	87,389	xxxxxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	226,000	214,000	248,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	248,000
		Tax Required	115,496
	Delinquent Comp Rate:	1.0%	1,155
		Amount of 2025 Ad Valorem Tax	116,651

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,872	6,141	10,000
Receipts:			
State of Kansas Gas Tax	6,006	6,000	6,000
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**6,006**	**6,000**	**6,000**
Resources Available:	**10,878**	**12,141**	**16,000**
Expenditures:			
Equipment			5,000
Street Material	4,737	2,141	11,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,737**	**2,141**	**16,000**
Unencumbered Cash Balance Dec 31	6,141	10,000	0
2024/2025/2026 Budget Authority Amount:	9,800	16,000	16,000

Adopted Budget **Water & Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,327	44,746	56,000
Receipts:			
Utility Receipts	81,654	78,000	78,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**81,654**	**78,000**	**78,000**
Resources Available:	**86,981**	**122,746**	**134,000**
Expenditures:			
Salaries	21,435	32,000	34,000
Vehicle	273	1,500	1,500
Machinery and Supplies		1,000	3,000
System Maintenance	12,352	20,000	25,000
Sales Tax	1,745	2,500	2,500
Fuel, Power and Light	5,104	8,000	8,000
Insurance			1,000
Lab	1,041	1,250	2,000
Cash Reserve (2026 column)			57,000
Miscellaneous	285	496	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,235**	**66,746**	**134,000**
Unencumbered Cash Balance Dec 31	44,746	56,000	0
2024/2025/2026 Budget Authority Amount:	73,000	78,000	134,000

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Burdett

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Fire Donations			**0**		**0**		**0**		**0**	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Ja	1,558	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		1,558
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Donations	11,628									
Total Receipts	11,628	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	11,628
Resources Availa	13,186	Resources Availa	0	Resources Availa	0	Resources Availa	0	Resources Availa	0	13,186
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Miscellaneous	306									
Total Expenditure	306	Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	Total Expenditure	0	306
Cash Balance De	12,880	Cash Balance De	0	Cash Balance De	0	Cash Balance De	0	Cash Balance De	0	**12,880** **
										12,880 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Burdett

will meet on September 9, 2025 at 7:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	131,888	76.576	157,717	76.648	248,000	116,651	76.648
Debt Service							
Library							
Special Highway	4,737		2,141		16,000		
Water & Sewer	42,235		66,746		134,000		
Non-Budgeted Funds-A	306						
Totals	179,166	76.576	226,604	76.648	398,000	116,651	76.648
						*Revenue Neutral Rate***	*74.391*
Less: Transfers	0		0		0		
Net Expenditure	179,166		226,604		398,000		
Total Tax Levied	101,403		113,214		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,324,213		1,477,068		1,521,904		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue 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*

Ashley Selfridge

Official Title: City Clerk

Affidavit of Publication

STATE OF KANSAS

SS.

PAWNEE COUNTY

Frank W. Mercer being first duly sworn deposes and says: That he is Publisher of

THE TILLER AND TOILER

A Weekly Newspaper printed in the State of Kansas and published in and for general circulation in Pawnee County, Kansas with a general paid circulation on a weekly basis in Pawnee County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

SAID newspaper is a weekly published at least weekly 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Larned in said County as second class matter.

THAT the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive ISSUE, *the first publication thereof* being made as aforesaid on the 17 day of July, 2025 with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

F. W. Mercer

SUBSCRIBED and sworn to before me this 17 day of July, 2025.

Patty Smith
Notary Public

My commission expires Jan. 20, 2028

Printer's fee $ 77.52

Additional copies $ _____

NOTARY PUBLIC - State of Kansas
PATTY SMITH
My Appt Expires 1-20-28

Proof of Publication

LEGAL **LEGAL**

(First published in The Tiller & Toiler, July 17, 2025) 1t

2026

NOTICE OF HEARING TO EXCEED REVENUS NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Burdett
will meet on September 9, 2025 at 7:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.
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Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	131,888	78.576	137,717	75.648	249,000	116,651	78.648
Debt Service							
Library							
Special Highway	4,727		2,141		16,000		
Water & Sewer	42,355		86,746		134,000		
Non-Budgeted Funds-A	304						
Totals	179,186	78.576	226,604	75.648	399,000	116,651	78.648
						Revenue Neutral Rate**	74.391
Less: Transfers	0		0		0		
Net Expenditure	179,186		226,604		399,000		
Total Tax Levied	181,403		115,214		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,324,213		1,477,068		1,521,904		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	0	0	0
Revenue 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

Ashley Selfridge
Official Title: City Clerk

Resolution No. 2025-1

A RESOLUTION OF THE CITY OF BURDETT, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Burdett was calculated as 74.391 mills by the Pawnee County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 9, 2025 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Burdett, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF BURDETT:

The City of Burdett shall levy a property tax rate exceeding the Revenue Neutral Rate of 76.648 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 9th day of September 2025 and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

A Roll Call Vote of the City of Burdett To Levy a Property Tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on September 9, 2025
Resolution No. 2025-1

Governing Body Member	Yes	No	No Vote
	X		
	✓		
	X		
	X		
TOTAL	4		

Certified: