State of Kansas
City

2024

CERTIFICATE
To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
City of Burns
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.

Table of Contents:		Page No.	2024 Adopted Budget: 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			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	155,130	65,392 ✓	58.975 ✓
Debt Service	10-113	8	2,973	2,115 ✓	1.907 ✓
Library	12-1220	8	14,250	10,203 ✓	9.201 ✓
Special Highway		9	48,500		
Water Utility		9	54,000		
Sewer Utility		10	46,500		
Refuse Utility		10	42,500		
Non-Budgeted Funds		11			
Totals		xxxxxx	363,853	77,710 ✓	70.083 ✓
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,108,792 ✓
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

May not exceed RNR

Revenue Neutral Rate 70.380 ✓

70.083 < 70.380 ✓

Assisted by:
Amy B. Elliott, CPA
Knudsen, Monroe & Co, LLC
Address:
512 N. Main Street
Newton, KS 67114
Email:
amy@kmcocpa.com

Date Attested: Sept 26, 2023

County Clerk

Governing Body

Council
Council
Council
Council

RNR 57 ✓ 10/25/23 Ded

08/23/2023 08:39

City of Burns

2024

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	67,048	8,323	394	138	477	14
Debt Service	317	39	2	1	2	0
Library	10,350	1,285	61	21	74	2
TOTAL	77,715	9,647	457	160	553	16

County Treas Motor Vehicle Estimate 9,647

County Treas Recreational Vehicle Estimate 457

County Treas 16/20M Vehicle Estimate 160

County Treas Commercial Vehicle Tax Estimate 553

County Treas Watercraft Tax Estimate 16

Motor Vehicle Factor 0.12413

Recreational Vehicle Factor 0.00588

16/20 Vehicle Factor 0.00206

Commercial Vehicle Factor 0.00712

Watercraft Factor 0.00021

(FAX)

P.004/014

State of Kansas
City

City of Burns 2024

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
Water	Special Highway	10,000	10,000	10,000	12-825d
Sewer	Special Highway	10,000	10,000	10,000	12-825d
Refuse	Special Highway	10,000	10,000	10,000	12-825d
Insurance Proceeds	Community Center	4,810	-	-	
	Totals	34,810	30,000	30,000	
	Adjustments*				
	Adjusted Totals	34,810	30,000	30,000	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Burns

2024

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 2005	12/15/2005	12/1/2035	4.25	50,000	29,232	12/1	12/1	1,242	1,731	1,169	1,804
Total G.O. Bonds					**29,232**			**1,242**	**1,731**	**1,169**	**1,804**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**29,232**			**1,242**	**1,731**	**1,169**	**1,804**

08/23/2023 08:40 (FAX) P.006/014

City of Burns

2024

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
				Totals	0	0	0

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

08/23/2023 08:40 (FAX) P.007/014

State of Kansas
City

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

Budgeted Year: 2024

Library found in: City of Burns
Marion 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 2023	Proposed Year 2024
Ad Valorem Tax	$10,350	$10,203
Delinquent Tax	$0	$0
Motor Vehicle Tax	$1,175	$1,285
Recreational Vehicle Tax	$35	$61
16/20M Vehicle Tax	$0	$21
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$11,560	$11,570
Difference in Total Taxes:	$10	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,107,314	$1,104,198
Did Assessed Valuation Decrease?	Yes	
Levy Rate	9.346	9.240
Difference in Levy Rate:	(0.106)	
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.

State of Kansas
City

City of Burns 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	46,939	41,643	32,456
Receipts:			
Ad Valorem Tax	64,886	67,048	xxxxxxxxxxxxxxxxx
Delinquent Tax	828	0	
Motor Vehicle Tax	6,877	8,000	8,323
Recreational Vehicle Tax	249	350	394
16/20M Vehicle Tax		130	138
Commercial Vehicle Tax	424	450	477
Watercraft Tax	13	10	14
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Connecting Links	38	0	
Compensating Use Tax	4,917	4,500	4,500
Local Sales Tax	17,072	16,000	16,000
Franchise Tax	12,425	12,000	12,000
Licenses & Permits	54	50	50
Fines	16,935	17,000	17,500
Community Center Rent	150	0	0
In Lieu of Tax (IRB)			
Interest on Idle Funds	874	500	500
Neighborhood Revitalization Rebate	-1,066		0
Miscellaneous	833	500	500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**125,509**	**126,538**	**60,396**
Resources Available:	**172,448**	**168,181**	**92,852**
Expenditures:			
Personnel Services	46,665	48,000	48,000
Contractual Services			
Insurance	14,619	10,000	13,000
Utilities	26,374	26,000	27,000
Contract Labor	600	600	1,130
Legal	12,186	10,000	12,000
Other	9,974	10,000	12,000
Commodities	21,496	18,125	22,000
Capital Outlay	1,815	0	0
Police & Court	12,666	13,000	20,000
Community Center	358	0	0
Budget credit - ARPA Grant	-15,948		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**130,805**	**135,725**	**155,130**
Unencumbered Cash Balance Dec 31	41,643	32,456	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	134,450	135,725	155,130
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	155,130
		Tax Required	62,278
	Delinquent Comp Rate:	5.0%	3,114
		Amount of 2023 Ad Valorem Tax	65,392

CPA Summary

State of Kansas
City

City of Burns 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,065	2,481	915
Receipts:			
Ad Valorem Tax	0	317	xxxxxxxxxxxxxxxxxx
Delinquent Tax	39		
Motor Vehicle Tax	318	1,000	39
Recreational Vehicle Tax	11	25	2
16/20M Vehicle Tax	0	0	1
Commercial Vehicle Tax	20	65	2
Watercraft Tax	1	0	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	389	1,407	44
Resources Available:	5,454	3,888	959
Expenditures:			
Bond Principal	1,660	1,731	1,804
Bond Interest	1,313	1,242	1,169
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,973	2,973	2,973
Unencumbered Cash Balance Dec 31	2,481	915	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	5,723	2,973	2,973
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,973
		Tax Required	2,014
	Delinquent Comp Rate:	5.0%	101
		Amount of 2023 Ad Valorem Tax	2,115

Library	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	3,090	3,090	3,090
Receipts:			
Ad Valorem Tax	9,596	10,350	xxxxxxxxxxxxxxxxx
Delinquent Tax	130	0	
Motor Vehicle Tax	1,134	1,175	1,285
Recreational Vehicle Tax	41	35	61
16/20M Vehicle Tax	0	0	21
Commercial Vehicle Tax	70	70	74
Watercraft Tax	2	0	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-157		0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	10,816	11,630	1,443
Resources Available:	13,906	14,720	4,533
Expenditures:			
Personnel Costs	7,329	7,500	7,650
Appropriations to Library Board	3,487	4,130	6,600
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	10,816	11,630	14,250
Unencumbered Cash Balance Dec 31	3,090	3,090	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	14,150	14,000	14,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,250
		Tax Required	9,717
	Delinquent Comp Rate:	5.0%	486
		Amount of 2023 Ad Valorem Tax	10,203

CPA Summary

Qualifies for S

State of Kansas
City

City of Burns 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	2,785	8,107	12,857
Receipts:			
State of Kansas Gas Tax	5,903	5,700	5,660
County Transfers Gas		0	0
Connecting Links	152	0	0
Transfer from Water	10,000	10,000	10,000
Transfer from Refuse	10,000	10,000	10,000
Transfer from Sewer	10,000	10,000	10,000
Interest on Idle Funds			
Miscellaneous	267	250	250
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,322**	**35,950**	**35,910**
Resources Available:	**39,107**	**44,057**	**48,767**
Expenditures:			
Personnel Services	19,309	19,500	20,000
Contractual Services	5,448	5,500	20,000
Commodities	6,243	6,200	8,500
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**31,000**	**31,200**	**48,500**
Unencumbered Cash Balance Dec 31	8,107	12,857	267
2022/2023/2024 Budget Authority Amount:	31,000	45,000	48,500

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,856	25,697	38,197
Receipts:			
Charges to Customers	49,808	50,000	51,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**49,808**	**50,000**	**51,000**
Resources Available:	**62,664**	**75,697**	**89,197**
Expenditures:			
Personnel Costs	12,944	13,000	20,000
Contractual Services	9,415	9,500	14,000
Commodities	4,608	5,000	5,000
Capital Outlay	0	0	5,000
Transfer to Special Highway	10,000	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**36,967**	**37,500**	**54,000**
Unencumbered Cash Balance Dec 31	25,697	38,197	35,197
2022/2023/2024 Budget Authority Amount:	65,500	41,000	54,000

CPA Summary

State of Kansas
City

City of Burns 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	56,150	54,069	37,569
Receipts:			
Charges to Customers	24,901	25,000	26,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**24,901**	**25,000**	**26,000**
Resources Available:	**81,051**	**79,069**	**63,569**
Expenditures:			
Personnel Costs	0	7,000	7,000
Contractual Services	15,694	17,500	17,500
Commodities	1,288	2,000	2,000
Capital Outlay	0	5,000	10,000
Transfer to Special Highway	10,000	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**26,982**	**41,500**	**46,500**
Unencumbered Cash Balance Dec 31	54,069	37,569	17,069
2022/2023/2024 Budget Authority Amount:	48,500	54,500	46,500

Adopted Budget **Refuse Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	36,262	28,433	21,233
Receipts:			
Charges to Customers	24,187	25,000	25,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**24,187**	**25,000**	**25,500**
Resources Available:	**60,449**	**53,433**	**46,733**
Expenditures:			
Contractual Services	12,348	19,000	25,000
Commodities	9,668	3,200	7,500
Transfer to Special Highway	10,000	10,000	10,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**32,016**	**32,200**	**42,500**
Unencumbered Cash Balance Dec 31	28,433	21,233	4,233
2022/2023/2024 Budget Authority Amount:	47,000	47,500	42,500

CPA Summary

City of Burns

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Community Center		**Insurance Proceeds**		**Economic Development**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	0	Cash Balance Jan 1	4,810	Cash Balance Jan 1	3,983	Cash Balance Jan 1		Cash Balance Jan 1		8,793
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Rental fees	3,750									
Tsfr from Ins Proceeds	4,810									
Total Receipts	8,560	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	8,560
Resources Available:	8,560	Resources Available:	4,810	Resources Available:	3,983	Resources Available:	0	Resources Available:	0	17,353
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Utilities	4,360	Tsfr to Comm Ctr	4,810							
Contractual Svcs	567									
Commodities	1,841									
Total Expenditures	6,768	Total Expenditures	4,810	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	11,578
Cash Balance Dec 31	1,792	Cash Balance Dec 31	0	Cash Balance Dec 31	3,983	Cash Balance Dec 31	0	Cash Balance Dec 31	0	5,775 **
										5,775 **

** Note: These two block figures should agree.

CPA Summary

08/23/2023 08:41 (FAX) P.013/014

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
City of Burns
will meet on August 22, 2023 at 7:00 PM at Burns 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 Burns 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.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Estimate Tax Rate*
General	130,805	63.241	135,725	60.550	155,130	65,392	59.221
Debt Service	2,973		2,973	0.286	2,973	2,115	1.915
Library	10,816	9.353	11,630	9.346	14,250	10,203	9.240
Special Highway	31,000		31,200		48,500		
Water Utility	36,967		37,500		54,000		
Sewer Utility	26,982		41,500		46,500		
Refuse Utility	32,016		32,200		42,500		
Non-Budgeted Funds	11,578						
Totals	283,137	72.594	292,728	70.182	363,853	77,710	70.376
						*Revenue Neutral Rate***	*70.380*
Less: Transfers	34,810		30,000		30,000		
Net Expenditure	248,327		262,728		333,853		
Total Tax Levied	77,721		77,715		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,070,605		1,107,314		1,104,198		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	32,484	30,892	29,232
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	32,484	30,892	29,232

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

Mike Hammann
City Official Title: Mayor

2024 Budget Hearing Minutes

August 22nd, 2023

Mayor Mike Hammann called the meeting to order at 7:00 pm. Attendees recited the pledge of allegiance. Council Members in attendance were Tina Blansett, Roland Boesker, Rehea Huls, and Tom Grimwood. Mary Strotkamp was absent. Also in attendance were Clerk Alexis Hatfield, and Officer Dawson Manning.

After some discussion about the budget, Blansett made a motion to accept and pass the budget as written. Huls seconded the motion. Motion passed 4-0.

Blansett made a motion to adjourn the meeting. Grimwood seconded. Motion passed 4-0. Meeting adjourned at 7:20 pm.

FAX

To: Tina Spencer
From: City of Burns - Clerk
Fax: 620-726-3154
Pages: 2
Phone:
Date: 9/26/23

Subject: Affidavit of Publication - Budget

Message:

Thanks!
- Keysstatfield

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales manager of the Peabody Gazette-Bulletin, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 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 one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 9th day of August, 2023.

Debra Steele

Subscribed and sworn to before me this
9th day of August, 2023

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires

PUBLICATION FEE: $341.00

First published Aug. 9, 2023, in the Peabody Gazette-Bulletin, Marion, Kansas (1t)

NOTICE OF BUDGET HEARING

The governing body of

City of Burns

will meet on August 22, 2023 at 7:00 PM at Burns 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 Burns 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 2022		Current Year Estimate 2023		Proposed Budget 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	130,805	63.241	135,725	60.550	155,130	65,392	59.221
Debt Service	2,973		2,973	0.286	2,973	2,115	1.915
Library	10,816	9.353	11,630	9.346	14,250	10,203	9.240
Special Highway	31,000		31,200		48,500		
Water Utility	36,967		37,500		54,000		
Sewer Utility	26,982		41,500		46,500		
Refuse Utility	32,016		32,200		42,500		
Non-Budgeted Funds	11,578						
Totals	283,137	72.594	292,728	70.182	363,853	77,710	70.376
						*Revenue Neutral Rate***	*70.380*
Less: Transfers	34,810		30,000		30,000		
Net Expenditures	248,327		262,728		333,853		
Total Tax Levied	77,721		77,715				
Assessed Valuation	1,070,605		1,107,314		1,104,198		

Outstanding Indebtedness, Jan 1	2021	2022	2023
G.O. Bonds	32,484	30,892	29,232
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	32,484	30,892	29,232

*Tax rates are expressed in mills.

**Revenue Neutral Rate as defined by KSA 79-2988

Mike Hammann

City official title: Mayor

P-47-2656