RECEIVED

AUG 22 2025

MARION COUNTY CLERK
MARION KS 66861

State of Kansas
City

2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

Not Exceeding

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	2026 Adopted Budget: Amount of 2025 Ad Valorem Tax	2026 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	164,540	74,073	54.748
Debt Service	10-113	8	3,973	2,072	1.531
Library	12-1220	8	14,300	10,964	8.103
Special Highway		9	46,500		
Water Utility		9	79,500		
Sewer Utility		10	48,500		
Refuse Utility		10	37,500		
Non-Budgeted Funds					
Totals		xxxxxx	394,813	87,109	64.382
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					1,352,976
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	64.585
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

Date Attested: Oct 24, 2025

County Clerk

Travis Bailey — Council Member
Council Member
Council Member
Council Member
Council Member

Governing Body

City of Burns

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 Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	75,696	9,877	193	68	188	16
Debt Service	1,065	139	3	1	3	0
Library	10,350	1,350	26	9	26	2
TOTAL	87,111	11,366	222	78	217	18

County Treas Motor Vehicle Estimate 11,366

County Treas Recreational Vehicle Estimate 222

County Treas 16/20M Vehicle Estimate 78

County Treas Commercial Vehicle Tax Estimate 217

County Treas Watercraft Tax Estimate 18

Motor Vehicle Factor 0.13048

Recreational Vehicle Factor 0.00255

16/20 Vehicle Factor 0.00090

Commercial Vehicle Factor 0.00249

Watercraft Factor 0.00021

City of Burns

2026

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
Water	General	10,000	10,000	15,000	12-825d
Water	Recreation	2,000	2,000	2,000	12-825d
Water	Bond & Interest	1,000	1,000	-	12-825d
Water	Special Highway	5,000	17,500	17,500	12-825d
Sewer	Community Center	5,000	5,000	5,000	12-825d
Sewer	Special Highway	25,000	12,500	12,500	12-825d
Refuse	Community Center	20,000	-	2,500	12-825d
Refuse	Special Highway	-	7,500	7,500	12-825d
	Totals	68,000	55,500	62,000	
	Adjustments*				
	Adjusted Totals	68,000	55,500	62,000	

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

City of Burns

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2005	12/15/2005	12/1/2035	4.25	50,000	25,697	12/1	12/1	1,092	1,881	1,012	1,961
Total G.O. Bonds					25,697			1,092	1,881	1,012	1,961
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					25,697			1,092	1,881	1,012	1,961

City of Burns

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 2025	Payments Due 2025	Payments Due 2026
				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: 2026

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 2025	Proposed Year 2026
Ad Valorem Tax	$10,350	$10,964
Delinquent Tax	$141	$0
Motor Vehicle Tax	$750	$1,350
Recreational Vehicle Tax	$26	$26
16/20M Vehicle Tax	$0	$9
	$0	$0
TOTAL TAXES	$11,267	$12,349
Difference in Total Taxes:	$1,082	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,228,096	$1,348,743
Did Assessed Valuation Decrease?	No	
Levy Rate	8.428	8.129
Difference in Levy Rate:	(0.299)	
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 Burns

2026

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	44,532	39,160	33,544
Receipts:			
Ad Valorem Tax	62,190	75,696	xxxxxxxxxxxxxxxxxx
Delinquent Tax	2,609	1,000	
Motor Vehicle Tax	9,157	8,300	9,877
Recreational Vehicle Tax	179	180	193
16/20M Vehicle Tax	0	0	68
Commercial Vehicle Tax	259	200	188
Watercraft Tax	14	10	16
Gross Earning (Intangible) Tax			0
Sales/Compensating Use Tax	22,029	20,500	22,000
Connecting Links	76	0	0
Franchise Tax	11,281	11,000	12,500
Licenses & Permits	110	100	100
Fines	0	4,200	3,000
Transfer from Water	10,000	10,000	10,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	3,414	1,000	1,000
Neighborhood Revitalization Rebate	-529	-665	0
Miscellaneous	822	500	500
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**121,611**	**132,021**	**59,442**
Resources Available:	**166,143**	**171,181**	**92,986**
Expenditures:			
Personnel Services	35,192	47,500	50,000
Contractual Services			
Insurance	16,839	16,637	20,000
Utilities	21,821	22,000	26,000
Contract Labor	6,730	10,000	10,000
Legal	10,615	10,000	10,000
Other	11,068	10,000	8,040
Commodities	14,801	8,000	15,000
Capital Outlay	1,000	0	0
Police & Court			
Personnel Services	1,683	0	15,000
Contractual Services	582	5,000	5,000
Commodities	1,083	1,000	1,500
Other	3,769	5,000	1,500
Appropriation to Historical Society	1,800	2,500	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**126,983**	**137,637**	**164,540**
Unencumbered Cash Balance Dec 31	39,160	33,544	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	155,130	156,600	164,540
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	164,540
		Tax Required	71,554
	Delinquent Comp Rate:	3.5%	2,519
		Amount of 2025 Ad Valorem Tax	74,073

CPA Summary

City of Burns 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,458	2,610	1,825
Receipts:			
Ad Valorem Tax	2,014	1,065	xxxxxxxxxxxxxxxxxx
Delinquent Tax	87	30	
Motor Vehicle Tax	39	100	139
Recreational Vehicle Tax	1	1	3
16/20M Vehicle Tax	0	0	1
Commercial Vehicle Tax	1	1	3
Watercraft Tax			0
Transfer from Water Fund	1,000	1,000	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(17)	-9	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,125**	**2,188**	**146**
Resources Available:	**5,583**	**4,798**	**1,971**
Expenditures:			
Bond Principal	1,804	1,881	1,961
Bond Interest	1,169	1,092	1,012
Cash Reserve (2026 column)			1,000
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**2,973**	**2,973**	**3,973**
Unencumbered Cash Balance Dec 31	2,610	1,825	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	2,973	2,974	3,973
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,973
		Tax Required	2,002
	Delinquent Comp Rate:	3.5%	70
		Amount of 2025 Ad Valorem Tax	2,072

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	3,094	3,094	2,296
Receipts:			
Ad Valorem Tax	9,703	10,350	xxxxxxxxxxxxxxxxxx
Delinquent Tax	418	141	
Motor Vehicle Tax	1,408	750	1,350
Recreational Vehicle Tax	27	26	26
16/20M Vehicle Tax	0	0	9
Commercial Vehicle Tax	40	24	26
Watercraft Tax	2	2	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-83	-91	0
Miscellaneous	66		
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,581**	**11,202**	**1,413**
Resources Available:	**14,675**	**14,296**	**3,709**
Expenditures:			
Personnel Services	8,211	8,500	8,600
Appropriations to Library Board	3,370	3,500	5,700
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**11,581**	**12,000**	**14,300**
Unencumbered Cash Balance Dec 31	3,094	2,296	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	14,250	14,150	14,300
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,300
		Tax Required	10,591
	Delinquent Comp Rate:	3.5%	373
		Amount of 2025 Ad Valorem Tax	10,964

Qualifies for S

CPA Summary

City of Burns 2026

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	8,326	7,215	3,471
Receipts:			
State of Kansas Gas Tax	6,371	5,680	5,680
County Transfers Gas		0	0
Connecting Links	76	76	0
Transfer from Refuse	0	7,500	7,500
Transfer from Sewer	25,000	12,500	12,500
Transfer from Water	5,000	17,500	17,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**36,447**	**43,256**	**43,180**
Resources Available:	**44,773**	**50,471**	**46,651**
Expenditures:			
Personnel Services	30,091	30,000	32,000
Contractual Services	1,931	10,000	7,500
Commodities	5,536	7,000	7,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**37,558**	**47,000**	**46,500**
Unencumbered Cash Balance Dec 31	7,215	3,471	151
2024/2025/2026 Budget Authority Amount:	48,500	50,000	46,500

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	42,230	33,159	29,659
Receipts:			
Charges to Customers	44,645	47,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rece			
Total Receipts	**44,645**	**47,000**	**75,000**
Resources Available:	**86,875**	**80,159**	**104,659**
Expenditures:			
Personnel Services	0	0	15,000
Contractual Services	20,595	15,000	20,000
Commodities	15,121	5,000	5,000
Capital Outlay	0	0	5,000
Transfer to General	10,000	10,000	15,000
Transfer to Recreation	2,000	2,000	2,000
Transfer to Bond & Interest	1,000	1,000	0
Transfer to Special Highway	5,000	17,500	17,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expe			
Total Expenditures	**53,716**	**50,500**	**79,500**
Unencumbered Cash Balance Dec 31	33,159	29,659	25,159
2024/2025/2026 Budget Authority Amount:	54,000	62,000	79,500

CPA Summary

City of Burns 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	36,824	23,697	19,197
Receipts:			
Charges to Customers	24,547	25,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**24,547**	**25,000**	**35,000**
Resources Available:	**61,371**	**48,697**	**54,197**
Expenditures:			
Personnel Services	0	0	9,000
Contractual Services	7,674	10,000	20,000
Commodities	0	2,000	2,000
Capital Outlay	0	0	0
Transfer to Bond & Interest	0	0	0
Transfer to Community Center	5,000	5,000	5,000
Transfer to Special Highway	25,000	12,500	12,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**37,674**	**29,500**	**48,500**
Unencumbered Cash Balance Dec 31	23,697	19,197	5,697
2024/2025/2026 Budget Authority Amount:	46,500	47,000	48,500

Adopted Budget **Refuse Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	21,032	7,731	4,131
Receipts:			
Charges to Customers	22,801	24,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**22,801**	**24,000**	**35,000**
Resources Available:	**43,833**	**31,731**	**39,131**
Expenditures:			
Contractual Services	16,102	20,100	22,500
Commodities	0	0	5,000
Transfer to Special Highway	0	7,500	7,500
Transfer to Community Center	20,000	0	2,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**36,102**	**27,600**	**37,500**
Unencumbered Cash Balance Dec 31	7,731	4,131	1,631
2024/2025/2026 Budget Authority Amount:	42,500	34,500	37,500

CPA Summary

City of Burns

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Community Center		**Parks & Recreation**		**Economic Development**		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,451	Cash Balance Jan 1	947	Cash Balance Jan 1	3,982	Cash Balance Jan 1		Cash Balance Jan 1		6,380
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Rental fees	3,175	Donation	0							
Transfer from Sewer	5,000	Transfer from Water	2,000							
Transfer from Refuse	20,000									
Total Receipts	28,175	Total Receipts	2,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	30,175
Resources Available:	29,626	Resources Available:	2,947	Resources Available:	3,982	Resources Available:	0	Resources Available:	0	36,555
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual Svcs	4,953	Personnel Svcs	1,485							
Commodities	8,414	Contractual Svcs	393							
Capital Outlay	15,749									
Total Expenditures	29,116	Total Expenditures	1,878	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	30,994
Cash Balance Dec 31	510	Cash Balance Dec 31	1,069	Cash Balance Dec 31	3,982	Cash Balance Dec 31	0	Cash Balance Dec 31	0	5,561 **
										5,561 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Burns
will meet on August 21, 2025 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 2026 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	126,983	58.975	137,637	61.637	164,540	74,073	54.920
Debt Service	2,973	1.907	2,973	0.867	3,973	2,072	1.536
Library	11,581	9.201	12,000	8.428	14,300	10,964	8.129
Special Highway	37,558		47,000		46,500		
Water Utility	53,716		50,500		79,500		
Sewer Utility	37,674		29,500		48,500		
Refuse Utility	36,102		27,600		37,500		
Non-Budgeted Funds	30,994						
Totals	337,581	70.083	307,210	70.932	394,813	87,109	64.585
						*Revenue Neutral Rate***	*64.585*
Less: Transfers	68,000		55,500		62,000		
Net Expenditure	269,581		251,710		332,813		
Total Tax Levied	77,710		87,111		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,108,792		1,228,096		1,348,743		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	29,232	27,501	25,697
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	29,232	27,501	25,697

*Tax rates are expressed in mills

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

Mary Strotkamp
City Official Title: City Clerk

[redacted], City Clerk M-4-2827

First published Aug. 20, 2025, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF BUDGET HEARING

The governing body of

City of Burns, Kansas

will meet on August 21, 2025 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 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 2024		Current Year Estimate 2025		Proposed Budget 2026		
Fund	Expend-itures	Actual Tax Rate*	Expend-itures	Actual Tax Rate*	Budget Authority for Expend-itures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	126,983	58.975	137,637	61.637	164,540	74,073	54.920
Debt Service	2,973	1.907	2,973	0.867	3,973	2,072	1.536
Library	11,581	9.201	12,000	8.428	14,300	10,964	8.129
Special Highway	37,558		47,000		46,500		
Water Utility	53,716		50,500		79,500		
Sewer Utility	37,674		29,500		48,500		
Refuse Utility	36,102		27,600		37,500		
Non-Budgeted Funds	30,994						
Totals	337,581	70.083	307,210	70.932	394,813	87,109	64.585
						*Revenue Neutral Rate***	*64.585*
Less: Transfers	68,000		55,500		62,000		
Net Expenditure	269,581		251,710		332,813		
Total Tax Levied	77,710		87,111				
Assessed Valuation:	1,108,792		1,228,096		1,348,743		

Outstanding Indebtedness, Jan 1	2023	2024	2025
G.O. Bonds	29,232	27,501	25,697
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	29,232	27,501	25,697

*Tax rates are expressed in mills.

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

[redacted]ary Strotkamp, City Clerk M-49-2819