State of Kansas
City

2023

RECEIVED

OCT 18 2022

MARION COUNTY CLERK
MARION KS 66861

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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures		2023 Adopted Budget: Amount of 2022 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	135,725	✓	67,048	60.550
Debt Service	10-113	8	2,973	✓	317	.286
Library	12-1220	8	14,000		10,350	9.346
Special Highway		9	45,000			
Water Utility		9	41,000			
Sewer Utility		10	54,500			
Refuse Utility		10	47,500			
Non-Budgeted Funds		11				
Totals		xxxxxx	340,698		77,715	
Budget Hearing Notice		12				County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12				
RNR Hearing Notice						
Neighborhood Revitalization						Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 70.188

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

Date Attested: October 18, 2022

County Clerk

Governing Body

City of Burns

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	67,707	7,943	262	69	474	15
Debt Service						
Library	10,014	1,175	39	10	70	2
TOTAL	77,721	9,118	301	79	544	17

County Treas Motor Vehicle Estimate 9,118

County Treas Recreational Vehicle Estimate 301

County Treas 16/20M Vehicle Estimate 79

County Treas Commercial Vehicle Tax Estimate 544

County Treas Watercraft Tax Estimate 17

Motor Vehicle Factor 0.11732

Recreational Vehicle Factor 0.00387

16/20 Vehicle Factor 0.00102

Commercial Vehicle Factor 0.00700

Watercraft Factor 0.00022

State of Kansas
City

City of Burns

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2005	12/15/2005	12/1/2035	4.25	50,000	30,892	12/1	12/1	1,313	1,660	1,242	1,731
Total G.O. Bonds					30,892			1,313	1,660	1,242	1,731
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					30,892			1,313	1,660	1,242	1,731

City of Burns

2023

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 2022	Payments Due 2022	Payments Due 2023
				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: 2023

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 2022	Proposed Year 2023
Ad Valorem Tax	$10,014	$10,350
Delinquent Tax	$500	$300
Motor Vehicle Tax	$1,200	$1,175
Recreational Vehicle Tax	$25	$39
16/20M Vehicle Tax	$10	$10
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$11,749	$11,874
Difference in Total Taxes:	$125	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$1,070,605	$1,107,314
Did Assessed Valuation Decrease?	No	
Levy Rate	9.353	9.347
Difference in Levy Rate:	(0.006)	
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 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	59,974	46,939	28,081
Receipts:			
Ad Valorem Tax	56,450	67,707	xxxxxxxxxxxxxxxx
Delinquent Tax	5,898	4,000	4,000
Motor Vehicle Tax	8,216	7,900	7,943
Recreational Vehicle Tax	287	260	262
16/20M Vehicle Tax		65	69
Commercial Vehicle Tax	423	450	474
Watercraft Tax		10	15
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Connecting Links	0	0	
Compensating Use Tax	4,557	4,000	4,000
Local Sales Tax	14,486	12,500	12,500
Franchise Tax	10,543	10,000	10,000
Licenses & Permits	76	50	50
Fines	0	50	50
Community Center Rent	2,220	2,000	2,000
ARPA Grant	15,948		
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,176	500	500
Neighborhood Revitalization Rebate	-391		0
Miscellaneous	1,093	1,100	1,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**120,982**	**110,592**	**42,863**
Resources Available:	**180,956**	**157,531**	**70,944**
Expenditures:			
Personnel Services	48,864	40,000	35,000
Contractual Services			
Insurance	10,371	10,000	12,000
Utilities	19,430	20,000	21,000
Contract Labor	2,358	2,500	3,000
Legal	850	2,000	2,500
Other	13,074	13,000	12,000
Commodities	23,457	15,000	10,000
Capital Outlay	0	0	11,000
Transfer to Special Highway	0	5,000	3,725
Police & Court	16,323	16,450	20,000
Community Center	5,525	5,500	5,500
Insurance Proceeds	-6,235		
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**134,017**	**129,450**	**135,725**
Unencumbered Cash Balance Dec 31	46,939	28,081	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	134,600	134,450	135,725
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	135,725
		Tax Required	64,781
	Delinquent Comp Rate:	3.5%	2,267
		Amount of 2022 Ad Valorem Tax	67,048

CPA Summary

City of Burns 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,762	5,065	2,617
Receipts:			
Ad Valorem Tax	2,582	0	xxxxxxxxxxxxxxxx
Delinquent Tax	268	150	50
Motor Vehicle Tax	392	350	
Recreational Vehicle Tax	14	10	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	20	15	
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	3,276	525	50
Resources Available:	8,038	5,590	2,667
Expenditures:			
Bond Principal	1,592	1,660	1,731
Bond Interest	1,381	1,313	1,242
Cash Basis Reserve	0	0	0
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	2,973	2,973	2,973
Unencumbered Cash Balance Dec 31	5,065	2,617	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	7,973	5,723	2,973
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,973
		Tax Required	306
	Delinquent Comp Rate:	3.5%	11
		Amount of 2022 Ad Valorem Tax	317

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,090	3,090	2,404
Receipts:			
Ad Valorem Tax	9,252	10,014	xxxxxxxxxxxxxxxx
Delinquent Tax	909	500	300
Motor Vehicle Tax	1,326	1,200	1,175
Recreational Vehicle Tax	47	25	39
16/20M Vehicle Tax	0	10	10
Commercial Vehicle Tax	69	65	70
Watercraft Tax		0	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	11,603	11,814	1,596
Resources Available:	14,693	14,904	4,000
Expenditures:			
Personnel Costs	6,295	7,000	7,500
Appropriations to Library Board	5,308	5,500	6,500
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	11,603	12,500	14,000
Unencumbered Cash Balance Dec 31	3,090	2,404	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	13,200	14,150	14,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,000
		Tax Required	10,000
	Delinquent Comp Rate:	3.5%	350
		Amount of 2022 Ad Valorem Tax	10,350

CPA Summary

Qualifies for

City of Burns 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022		Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	12,120	2,786		27,616
Receipts:				
State of Kansas Gas Tax	5,995	5,720		5,810
County Transfers Gas		0		0
Connecting Links	114	110		110
Transfer from General	0	5,000		5,000
Transfer from Refuse	30,000	15,000		15,000
Transfer from Sewer	0	15,000		10,000
Transfer from Water	11,000	15,000		10,000
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total Rec				
Total Receipts	47,109	55,830		45,920
Resources Available:	59,229	58,616		73,536
Expenditures:				
Personnel Services	4,566	10,000		10,000
Contractual Services	21,798	6,000		20,000
Commodities	30,079	15,000		15,000
Cash Forward (2023 column)				
Miscellaneous				
Does miscellaneous exceed 10% of Total Exp				
Total Expenditures	56,443	31,000		45,000
Unencumbered Cash Balance Dec 31	2,786	27,616		28,536
2021/2022/2023 Budget Authority Amount:	30,000	31,000		45,000

See Tab A

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022		Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,564	12,855		24,855
Receipts:				
Charges to Customers	48,009	49,000		50,000
Interest on Idle Funds				
Miscellaneous	1,685			
Does miscellaneous exceed 10% of Total Rec				
Total Receipts	49,694	49,000		50,000
Resources Available:	63,258	61,855		74,855
Expenditures:				
Personnel Costs	5,300	6,000		7,000
Contractual Services	12,486	12,500		14,000
Commodities	2,617	3,500		5,000
Capital Outlay	0	0		5,000
Transfer to Special Highway	30,000	15,000		10,000
Cash Forward (2023 column)				
Miscellaneous				
Does miscellaneous exceed 10% of Total Exp				
Total Expenditures	50,403	37,000		41,000
Unencumbered Cash Balance Dec 31	12,855	24,855		33,855
2021/2022/2023 Budget Authority Amount:	53,500	65,500		41,000

CPA Summary

City of Burns 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022		Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	70,476	56,150		43,150
Receipts:				
Charges to Customers	24,874	25,000		26,500
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total Rec				
Total Receipts	**24,874**	**25,000**		**26,500**
Resources Available:	**95,350**	**81,150**		**69,650**
Expenditures:				
Personnel Costs	0	6,000		7,000
Contractual Services	37,616	12,000		17,500
Commodities	1,584	5,000		10,000
Capital Outlay	0	0		10,000
Transfer to Special Highway	0	15,000		10,000
Cash Forward (2023 column)				
Miscellaneous				
Does miscellaneous exceed 10% of Total Exp				
Total Expenditures	**39,200**	**38,000**		**54,500**
Unencumbered Cash Balance Dec 31	56,150	43,150		15,150
2021/2022/2023 Budget Authority Amount:	39,200	48,500		54,500

Adopted Budget **Refuse Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022		Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	41,757	36,262		28,562
Receipts:				
Charges to Customers	23,965	24,500		25,000
Interest on Idle Funds				
Miscellaneous	851			
Does miscellaneous exceed 10% of Total Rec				
Total Receipts	**24,816**	**24,500**		**25,000**
Resources Available:	**66,573**	**60,762**		**53,562**
Expenditures:				
Contractual Services	16,121	19,000		25,000
Commodities	3,190	3,200		7,500
Transfer to Special Highway	11,000	10,000		15,000
Cash Forward (2023 column)				
Miscellaneous				
Does miscellaneous exceed 10% of Total Exp				
Total Expenditures	**30,311**	**32,200**		**47,500**
Unencumbered Cash Balance Dec 31	36,262	28,562		6,062
2021/2022/2023 Budget Authority Amount:	30,500	47,000		47,500

CPA Summary

City of Burns

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Insurance Proceeds		**Economic Development**		0		0		0		
Unencumbered Cash Balance Jan 1	4,810	Unencumbered Cash Balance Jan 1	3,982	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total
										8,792
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	4,810	Resources Available:	3,982	Resources Available:	0	Resources Available:	0	Resources Available:	0	8,792
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	4,810	Cash Balance Dec 31	3,982	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	8,792 **
										8,792 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
City of Burns
will meet on October 17, 2022 at 7:00 PM at Burns Community Building 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 2023 Expenditures and Amount of Current Year Estimate for 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.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	134,017	51.568	129,450	63.241	135,725	67,048	60.550
Debt Service	2,973	2.375	2,973		2,973	317	0.286
Library	11,603	8.511	12,500	9.353	14,000	10,350	9.347
Special Highway	56,443		31,000		45,000		
Water Utility	50,403		37,000		41,000		
Sewer Utility	39,200		38,000		54,500		
Refuse Utility	30,311		32,200		47,500		
Non-Budgeted Funds							
Totals	324,950	62.454	283,123	72.594	340,698	77,715	70.183
						*Revenue Neutral Rate***	*70.188*
Less: Transfers	41,000		45,000		38,750		
Net Expenditure	283,950		238,123		301,948		
Total Tax Levied	77,721		77,721		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,070,605		1,070,605		1,107,314		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	36,821	32,484	30,892
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	36,821	32,484	30,892

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

Mike Hammann
City Official Title: Mayor

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 5thday of October,2022.

Debra Steele

Subscribed and sworn to before me this
5th day of October, 2022

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

(Seal)

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

PUBLICATION FEE:
$358.80 plus $5.00 for affidavit(s)

First published Oct. 5, 2022, in the Peabody Gazette-Bulletin, Peabody, Kansas (1t)

2023

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City of Burns

will meet on October 17, 2022 at 7:00 PM at Burns Community Building 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 2023 Expenditures and Amount of Current Year Estimate for 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.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expen-ditures	Actual Tax Rate*	Expen-ditures	Actual Tax Rate*	Budget Authority for Expen-ditures	Amount of 2022 Ad Valorem Tax	Estimate Tax Rate*
General	134,017	51.568	129,450	63.241	135,725	67,048	60.550
Debt Service	2,973	2.375	2,973		2,973	317	0.286
Library	11,603	8.511	12,500	9.353	14,000	10,350	9.347
Special Highway	56,443		31,000		45,000		
Water Utility	50,403		37,000		41,000		
Sewer Utility	39,200		38,000		54,500		
Refuse Utility	30,311		32,200		47,500		
Non-Budgeted Funds							
Totals	324,950	62.454	283,123	72.594	340,698	77,715	70.183
						*Revenue Neutral Rate***	*70.188*
Less: Transfers	41,000		45,000		40,000		
Net Expenditure	283,950		238,123		300,698		
Total Tax Levied	77,721		77,721				
Assessed Valuation	1,070,605		1,070,605		1,107,314		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	36,821	32,484	30,892
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	36,821	32,484	30,892

*Tax rates are expressed in mills

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

Mike Hammann

City Official Title: Mayor

P-3-2378