State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	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	134,450	67,707	63,241 ✓
Debt Service	10-113	8	5,723		
Library	12-1220	8	14,150	10,014	9,353 ✓
Special Highway		9	31,000		
Water Utility		9	65,500		
Sewer Utility		10	48,500		
Refuse Utility		10	47,000		
Non-Budgeted Funds		11			
Totals		xxxxxx	346,323	77,721	72,594 ✓
Budget Summary		12			County Clerk's Use Only
Neighborhood Revitalization					1,070,605
					Nov 1, 2021 Total Assessed Valuation

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

Thomas [illegible] council member
Mike Hammann council president
[illegible] council member
Roland Bowlin Council Member

Date Attested: Sept 30, 2021

County Clerk

Governing Body — mayor

City of Burns 2022

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Proposed Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	62,050	8,411	178	79	407	13
Debt Service	2,858	387	8	4	19	1
Library	10,241	1,388	29	13	67	2
TOTAL	75,149	10,186	215	96	493	16

County Treas Motor Vehicle Estimate 10,186

County Treas Recreational Vehicle Estimate 215

County Treas 16/20M Vehicle Estimate 96

County Treas Commercial Vehicle Tax Estimate 493

County Treas Watercraft Tax Estimate 16

Motor Vehicle Factor 0.13554

Recreational Vehicle Factor 0.00286

16/20 Vehicle Factor 0.00128

Commercial Vehicle Factor 0.00656

Watercraft Factor 0.00021

City of Burns

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General	Special Highway	-	10,000	10,000	KSA 12-1,119
Refuse	Special Highway	-	-	15,000	KSA 12-825d
	Totals	0	10,000	25,000	
	Adjustments*				
	Adjusted Totals	0	10,000	25,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

State of Kansas
City

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City of Burns

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Building Improvements	12/15/2005	12/1/2035	4.25	50,000	32,484	12/15	12/15	1,381	1,592	1,313	1,660
Total G.O. Bonds					**32,484**			**1,381**	**1,592**	**1,313**	**1,660**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**32,484**			**1,381**	**1,592**	**1,313**	**1,660**

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 2021	Payments Due 2021	Payments Due 2022
				Totals	**0**	**0**	**0**

*****If you are merely 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: 2022

Library found in: City of Burns
Marion County

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 2021	Proposed Year 2022
Ad Valorem Tax	$10,241	$10,014
Delinquent Tax	$600	$200
Motor Vehicle Tax	$1,200	$1,388
Recreational Vehicle Tax	$35	$29
16/20M Vehicle Tax	$15	$13
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$12,091	$11,644
Difference in Total Taxes:	($447)	
Qualify for grant: Not Qualify		

Second test:

Assessed Valuation	$1,203,261	$1,169,306
Did Assessed Valuation Decrease?	Yes	
Levy Rate	8.511	8.564
Difference in Levy Rate:	0.053	
Qualify for grant: Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

2022

City of Burns

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	69,827	59,974	29,628
Receipts:			
Ad Valorem Tax	55,974	62,050	xxxxxxxxxxxxxxxxx
Delinquent Tax	3,151	4,000	2,000
Motor Vehicle Tax	9,173	7,500	8,411
Recreational Vehicle Tax	187	200	178
16/20M Vehicle Tax	9	100	79
Commercial Vehicle Tax	428	300	407
Watercraft Tax	14	14	13
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Connecting Links	76	40	50
Compensating Use Tax	2,682	2,400	2,400
Local Sales Tax	12,799	12,000	12,500
Franchise Tax	9,936	9,600	9,600
Licenses & Permits	83	50	50
Fines	0	50	50
Community Center Rent	925	1,800	2,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,435	1,000	1,000
Neighborhood Revitalization Rebate	-155	-150	0
Miscellaneous	4,148	1,000	1,000
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**100,865**	**101,954**	**39,738**
Resources Available:	**170,692**	**161,928**	**69,366**
Expenditures:			
Personnel Services	42,395	40,000	40,000
Contractual Services			
Insurance	7,557	10,000	11,000
Utilities	18,855	19,000	20,000
Contract Labor	1,763	5,000	5,000
Legal	1,684	2,000	2,000
Other	13,482	15,000	15,000
Commodities	15,975	11,000	10,000
Capital Outlay	0	14,500	14,500
Street			
Transfer to Special Highway	0	10,000	10,000
Police & Court	25	100	100
Community Center			
Utilities & Maintenance	5,885	4,700	5,850
Cash Forward (2022 column)	3,097	1,000	1,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**110,718**	**132,300**	**134,450**
Unencumbered Cash Balance Dec 31	59,974	29,628	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	168,050	134,600	134,450
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	134,450
		Tax Required	65,084
	Delinquent Comp Rate:	4.0%	2,623
		Amount of 2021 Ad Valorem Tax	67,707

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	4,441	4,762	5,203
Receipts:			
Ad Valorem Tax	2,714	2,858	xxxxxxxxxxxxxxxxx
Delinquent Tax	150	170	150
Motor Vehicle Tax	408	360	387
Recreational Vehicle Tax	8	10	8
16/20M Vehicle Tax	19	5	4
Commercial Vehicle Tax	0	15	19
Watercraft Tax	1	1	1
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(7)	-5	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**3,293**	**3,414**	**569**
Resources Available:	**7,734**	**8,176**	**5,772**
Expenditures:			
Bond Principal	1,527	1,592	1,660
Bond Interest	1,445	1,381	1,313
Cash Basis Reserve	0	0	2,750
Cash Basis Reserve (2022 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total Exp			
Total Expenditures	**2,972**	**2,973**	**5,723**
Unencumbered Cash Balance Dec 31	4,762	5,203	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	7,972	7,973	5,723
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	5,723
		Tax Required	0
		Delinquent Comp Rate: 4.0%	0
		Amount of 2021 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,830	3,090	2,825
Receipts:			
Ad Valorem Tax	9,131	10,241	xxxxxxxxxxxxxxxxx
Delinquent Tax	458	600	200
Motor Vehicle Tax	1,409	1,200	1,388
Recreational Vehicle Tax	29	35	29
16/20M Vehicle Tax	1	15	13
Commercial Vehicle Tax	66	50	67
Watercraft Tax	2	2	2
Interest on Idle Funds			
Neighborhood Revitalization Rebate	-25	-8	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**11,071**	**12,135**	**1,699**
Resources Available:	**13,901**	**15,225**	**4,524**
Expenditures:			
Expenditures:			
Personnel Costs	6,311	6,800	7,000
Appropriations to Library Board	4,500	5,500	5,500
Contracted Services	0	100	1,650
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**10,811**	**12,400**	**14,150**
Unencumbered Cash Balance Dec 31	3,090	2,825	xxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	12,500	13,200	14,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,150
		Tax Required	9,626
		Delinquent Comp Rate: 4.0%	388
		Amount of 2021 Ad Valorem Tax	10,014

CPA Summary

City of Burns

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	20,855	12,120	4,143
Receipts:			
State of Kansas Gas Tax	5,423	5,400	5,370
County Transfers Gas		0	0
Connecting Links	76	60	60
Transfer from General		10,000	10,000
Transfer from Refuse	0	0	15,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**5,499**	**15,460**	**30,430**
Resources Available:	**26,354**	**27,580**	**34,573**
Expenditures:			
Contractual Services	4,743	8,000	15,000
Commodities	8,596	14,437	15,000
Personnel Services	895	1,000	1,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**14,234**	**23,437**	**31,000**
Unencumbered Cash Balance Dec 31	12,120	4,143	3,573
2020/2021/2022 Budget Authority Amount:	24,000	30,000	31,000

Adopted Budget **Water Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	3,779	13,565	16,765
Receipts:			
Charges to Customers	45,202	46,000	47,000
Other	2,683	1,000	10,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**47,885**	**47,000**	**57,000**
Resources Available:	**51,664**	**60,565**	**73,765**
Expenditures:			
Personnel Costs	5,479	6,500	15,000
Contractual Services			
Utilities	2,123	2,800	3,500
Insurance	3,000	3,000	3,500
Other	24,165	25,000	30,000
Commodities	3,332	3,500	3,500
Capital Outlay	0	3,000	10,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**38,099**	**43,800**	**65,500**
Unencumbered Cash Balance Dec 31	13,565	16,765	8,265
2020/2021/2022 Budget Authority Amount:	39,000	53,500	65,500

CPA Summary

2022

City of Burns

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	64,457	70,476	61,176
Receipts:			
Charges to Customers	23,932	25,500	26,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**23,932**	**25,500**	**26,500**
Resources Available:	**88,389**	**95,976**	**87,676**
Expenditures:			
Personnel Costs	25	10,500	12,000
Contractual Services			
Utilities	1,157	1,300	1,500
Other	12,615	12,000	15,000
Commodities	4,116	10,000	10,000
Capital Outlay	0	1,000	10,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**17,913**	**34,800**	**48,500**
Unencumbered Cash Balance Dec 31	70,476	61,176	39,176
2020/2021/2022 Budget Authority Amount:	18,200	39,200	48,500

Adopted Budget **Refuse Utility**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	42,161	41,756	38,756
Receipts:			
Charges to Customers	22,116	23,000	24,000
Interest on Idle Funds			
Miscellaneous	329	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**22,445**	**23,000**	**24,000**
Resources Available:	**64,606**	**64,756**	**62,756**
Expenditures:			
Personnel Services	2,249	3,500	4,000
Contractual Services	18,319	19,500	23,000
Commodities	2,282	3,000	5,000
Transfer to Special Highway	0	0	15,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**22,850**	**26,000**	**47,000**
Unencumbered Cash Balance Dec 31	41,756	38,756	15,756
2020/2021/2022 Budget Authority Amount:	28,000	30,500	47,000

CPA Summary

2022

City of Burns

NON-BUDGETED FUNDS

(Only the actual budget year for 2020 is to be shown)

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		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
	Cash Balance Jan 1	4,810	Cash Balance Jan 1	3,982	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		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

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NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Burns

will meet on August 23, 2021 at 7:00 PM at Burns Community Building for the purpose of hearing and answering objections of taxpayers relating to the Revenue Neutral Rate and the amount of ad valorem tax and the proposed use of all funds.

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

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of Current Year Estimate for 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.

Proposed Tax Rate is subject to change dependent on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Proposed Tax Rate*
General	110,718	54.712	132,300	51.568	134,450	67,707	57.904
Debt Service	2,972	2.653	2,973	2.375	5,723		
Library	10,811	8.925	12,400	8.511	14,150	10,014	8.564
Special Highway	14,234		23,437		31,000		
Water Utility	38,099		43,800		65,500		
Sewer Utility	17,913		34,800		48,500		
Refuse Utility	22,850		26,000		47,000		
Non-Budgeted Funds							
Totals	217,597	66.290	275,710	62.454	346,323	77,721	66.468
						*Revenue Neutral Rate***	*64.268*
Less: Transfers	0		10,000		25,000		
Net Expenditure	217,597		265,710		321,323		
Total Tax Levied	72,816		75,149		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,098,439		1,203,261		1,169,306		

Outstanding Indebtedness, January 1,	2019	2020	2021
G.O. Bonds	35,476	34,011	32,484
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	35,476	34,011	32,484

*Tax rates are expressed in mills

*** Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13*

Heather Thiel

City Official Title: City Clerk

Resolution No. 2021-0824

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

WHEREAS, the City of Burns is statutorily required within SB 13 in the 2021 Session of the Kansas Legislature to provide notice and hearing prior to exceeding the Revenue Neutral Rate; and

WHEREAS, the City of Burns provided notice of the hearing on the Revenue Neutral Rate on the 24th of August, 2021; and

WHEREAS, the Revenue Neutral Rate for the City of Burns was calculated as 66.468 mills by the Burns City Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Burns is estimated to require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on August 24, 2021 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Burns, having heard testimony, have determined that it is in the best interests of the City of Burns to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF BURNS:
The City of Burns shall levy property taxes expected to result in a mill levy rate exceeding the Revenue Neutral Rate of 66.468 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 24th day of August, 2021 and SIGNED by

_____ City Clerk

Mike Hammann Burns City Council President

Mayor, Burns Kansas

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 11thday of August,2021.

Debra Steele

Subscribed and sworn to before me this
11th day of August, 2021

Cheri Bentz

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

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

(Seal)

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