State of Kansas
City

2024

RECEIVED

OCT 10 2023

MARION COUNTY CLERK
MARION KS 66861

CERTIFICATE
To the Clerk of Marion County, State of Kansas
We, the undersigned, officers of
City of Durham
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 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	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Ta		2			May not exceed RNR
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	K.S.A.				
General	12-101a	6	119,107	18,082	28.172 ✓
Debt Service	10-113				
Library	12-1220				
Special Highway		7	5,092		
Water Utility		7	72,359		
Wastewater		8	59,181		
Refuse		8	17,395		
Non-Budgeted Funds-A		9			
Totals		xxxxxx	273,134	18,082 ✓	28.172 ✓
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					641,830 ✓
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization		11			

Revenue Neutral Rate 28.257 ✓

28.172 < 28.257 ✓

Assisted by:
AdamsBrown, LLC

Address:
PO Drawer J
Great Bend, KS 67530
Email:
ydreiling@adamsbrowncpa.com

Attest: October 11 2023
County Clerk

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

RNR ST
10/25/23
Ad ✓

State of Kansas
City

City of Durham

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 Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	18,123	2,706	67	7	375	33
Debt Service						
Library						
TOTAL	18,123	2,706	67	7	375	33

County Treas Motor Vehicle Estimate 2,706
County Treas Recreational Vehicle Estimate 67
County Treas 16/20M Vehicle Estimate 7
County Treas Commercial Vehicle Tax Estimate 375
County Treas Watercraft Tax Estimate 33

Motor Vehicle Factor 0.14931
Recreational Vehicle Factor 0.00370
16/20M Vehicle Factor 0.00039
Commercial Vehicle Factor 0.02069
Watercraft Factor 0.00182

City of Durham

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 Utility Fund	General Fund	0	5,000	0	K.S.A. 12-825d
Wastewater Fund	General Fund	0	10,000	15,000	K.S.A. 12-825d
Water Utility Fund	Utilitiy Reserve Fund	0	20,000	25,000	K.S.A. 12-825d
	Totals	0	35,000	40,000	
	Adjustments*				
	Adjusted Totals	0	35,000	40,000	

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

State of Kansas
City

City of Durham

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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

of Durham

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, 2023	Payments Due 2023	Payments Due 2024
e							
ıls					0	0	0

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

City of Durham 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	44,388	85,569	68,532
Receipts:			
Ad Valorem Tax	18,037	18,123	xxxxxxxxxxxxxxxxxx
Delinquent Tax	361	200	200
Motor Vehicle Tax	2,765	2,953	2,706
Recreational Vehicle Tax	79	71	67
16/20M Vehicle Tax	5	5	7
Commercial Vehicle Tax	383	330	375
Watercraft Tax	52	51	33
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	6,813	6,500	6,500
State Aid	6,196	0	0
Federal Aid	51,961	0	0
Compensating Use Tax	1,985	2,000	2,000
Franchise Fee	5,288	4,600	5,000
Insurance Refund	624	0	0
Licenses	55	55	55
Transfer from Water Utility	0	5,000	0
Transfer from Wastewater	0	10,000	15,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	43	50	50
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	472	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**95,119**	**50,438**	**32,493**
Resources Available:	**139,507**	**136,007**	**101,025**
Resources Available:	139,507	136,007	101,025
Expenditures:			
Salary & Benefits	17,320	18,500	22,000
Capital Outlay	0	2,500	2,500
Community Center Expense	1,627	2,500	3,000
Computer & Internet Expense	2,875	3,500	4,500
Contract Labor-FEMA	5,000	500	500
Dues & Donations	752	1,000	1,000
Equipment	200	200	207
Fuel	232	500	500
Insurance	3,000	3,500	4,000
Office Supplies & Postage	911	1,000	1,500
Park Expense	848	1,000	1,500
Professional & Legal Expense	3,430	4,000	4,500
Propane	4,719	5,000	6,000
Publications	319	375	425
Real Estate Taxes	232	250	275
Storage Expense	575	650	700
Street Light Expense	5,156	6,000	6,500
Supplies	1,699	2,000	2,000
Tractor Repairs	2,067	2,500	3,000
Street Repairs	0	12,000	54,500
Trash Services	2,489	0	0
Cash Forward (2024 column)	0	0	0
Miscellaneous	505	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**53,938**	**67,475**	**119,107**
Unencumbered Cash Balance Dec 31	85,569	68,532	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	83,446	89,626	119,107
Non-Appropriated Balance			
re/Non-Appr Balance			119,107
		Tax Required	18,082
Delinquent Comp Rate:		0.0%	0
Amount of 2023 Ad Valorem Tax			18,082

CPA Summary

ance is provided. Substantially all disclosures omitted.

City of Durham 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	6,315	8,497	2,142
Receipts:			
State of Kansas Gas Tax	2,591	2,970	2,950
County Transfers Gas	0	0	0
Connecting Link	78	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	2,669	2,970	2,950
Resources Available:	8,984	11,467	5,092
Expenditures:			
Street Repair & Maintenance	487	9,325	5,092
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	487	9,325	5,092
Unencumbered Cash Balance Dec 31	8,497	2,142	0
2022/2023/2024 Budget Authority Amount	7,128	9,325	5,092

Adopted Budget

Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	65,066	74,409	48,459
Receipts:			
Water Deposit	250	100	100
Water Collection	22,843	23,000	23,000
Penalty Collection	672	500	500
Interest on Idle Funds	342	300	300
Miscellaneous	90	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	24,197	23,900	23,900
Resources Available:	89,263	98,309	72,359
Expenditures:			
Salary & Benefits	0	0	0
Capital Outlay	0	5,000	23,609
Chemicals	352	1,000	1,500
Deposit Refunds	0	100	100
Dues & Fees	382	500	700
Insurance	2,000	3,000	3,100
Lab Testing Fees	370	500	1,300
Mileage	702	1,000	1,500
Office Supplies	128	500	1,000
Repairs & Maintenance	6,608	5,000	5,000
Equipment Rental	462	1,000	1,500
Utilities	755	1,000	1,500
Water Protection Fee	135	250	300
Water Tower Repair	2,695	5,000	5,000
Propane	0	500	750
Park Maintenance	160	500	500
Transfer to General Fund	0	5,000	0
Transfer to Utility Reserve Fund	0	20,000	25,000
Cash Forward (2024 column)			
Miscellaneous	125	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	14,874	49,850	72,359
Unencumbered Cash Balance Dec 31	74,409	48,459	0
2022/2023/2024 Budget Authority Amount	62,597	77,936	72,359

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Durham

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	68,497	76,471	46,151
Receipts:			
Sewer Collections	11,805	13,000	13,000
Interest on Idle Funds	31	30	30
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**11,836**	**13,030**	**13,030**
Resources Available:	**80,333**	**89,501**	**59,181**
Expenditures:			
Salary & Benefits	0	0	0
Capital Outlay	0	5,000	5,000
Utilities	846	1,000	1,500
Insurance	1,351	1,750	2,000
Lagoon Repairs & Maintenance	1,460	25,000	35,031
Permits	205	250	300
Repairs & Maintenance	0	350	350
Transfer to General	0	10,000	15,000
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**3,862**	**43,350**	**59,181**
Unencumbered Cash Balance Dec 31	76,471	46,151	0
2022/2023/2024 Budget Authority Amount	66,581	71,347	59,181

Adopted Budget **Refuse**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,982	4,377	3,895
Receipts:			
Refuse Collection	13,466	13,500	13,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**13,466**	**13,500**	**13,500**
Resources Available:	**16,448**	**17,877**	**17,395**
Expenditures:			
Contracted Services	12,071	13,982	17,395
Cash Forward (2024 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**12,071**	**13,982**	**17,395**
Unencumbered Cash Balance Dec 31	4,377	3,895	0
2022/2023/2024 Budget Authority Amount	12,071	13,982	17,395

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

Budgeted Funds-A und Name: y Reserve		(2) Fund Name: ARPA Grant Fund		(3) Fund Name: 0		(4) Fund Name: 0		(5) Fund Name: 0		
cumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Balance Jan 1	60,000	Cash Balance Jan 1	8,317	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		68,317
ipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Federal Aid-Covid 19	8,317							
Receipts	0	Total Receipts	8317	Total Receipts	0	Total Receipts	0	Total Receipts	0	8,317
urces Available	60,000	Resources Available:	16,634	Resources Ava	0	Resources Availab	0	Resources Ava	0	76,634
nditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Expenditures	0	Total Expenditures	0	Total Expenditu	0	Total Expenditures	0	Total Expenditu	0	0
Balance Dec 3	60,000	Cash Balance Dec 31	16,634	Cash Balance D	0	Cash Balance Dec	0	Cash Balance D	0	**76,634** **
										76,634 **

**Note: These two block figures should agree.

Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2024

NOTICE OF BUDGET HEARING

The governing body of
City of Durham
will meet on August 15, 2023 at 7:00 PM at at the Community Center 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 at the Community Center and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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	Proposed Estimated Tax Rate*
General	53,938	29.223	67,475	29.055	119,107	18,082	28.257
Special Highway	487		9,325		5,092		
Water Utility	14,874		49,850		72,359		
Wastewater	3,862		43,350		59,181		
Refuse	12,071		13,982		17,395		
Non-Budgeted Funds-A							
Totals	85,232	29,223	183,982	29.055	273,134	18,082	28.257
*Revenue Neutral Rate***							*28.257*
Less: Transfers	0		35,000		40,000		
Net Expenditure	85,232		148,982		233,134		
Total Tax Levied	18,123		18,123		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	620,160		622,347		639,918		

Outstanding Indebtedness, January 1,	2021	2022	2023
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*

Carla Hein
Official Title: City Clerk

City of Durham

2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	18,082	28.257	0
Debt Service	0		0
Library	0		0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	18,082	28.257	0

2023 July 1 Valuation: 639,918

Valuation Factor: 639.918

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

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 Hillsboro Star-Journal, 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 26th day of July, 2023.

Debra Steele

Subscribed and sworn to before me this
26th day of July, 2023

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 6-17-24

PUBLICATION FEE: $341.00

First published July 26, 2023, in the Hillsboro Star-Journal, Marion, Kansas (1t)

NOTICE OF BUDGET HEARING

The governing body of

City of Durham

will meet on August 15, 2023 at 7:00 PM at the Community Center 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 the Community Center and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of 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 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	53,938	29.223	67,475	29.055	119,107	18.082	28.257
Soecial Hiahwav	487		9,325		5,092		
Water Utility	14,874		49,850		72,359		
Wastewater	3,862		43,350		59,181		
Refuse	12,071		13,982		17,395		
Non-Budgeted Funds-A							
Totals	85 232	29.223	183,982	29.055	273,134	18.082	28.257
						*Revenue Neutral Rate***	*28.257*
Less: Transfers	0		35,000		40,000		
Net Expenditures	85,232		148,982		233,134		
Total Tax Levied	18,123		18,123				
Assessed Valuation	620,160		622,347		639,918		

Outstanding Indebtedness, Jan 1	2021	2022	2023
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

Carla Hein

Official Title: City Clerk

H-45-2615