

RECEIVED

SEP 23 2019

State of Kansas
City

MARION COUNTY CLERK
MARION, KS 66861

2020

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 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget		
		Budget Authority	Amount of	County
		for Expenditures	2019 Ad	Clerk's
			Valorem Tax	Use Only
Table of Contents:		Page		
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Computation to Determine Limit for 2020		2		
Allocation of MVT, RVT, and 16/20M Vehicle		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Fund	K.S.A.			
General	12-101a	7	53,388	✓ 17,803 26,370 ✓
Special Highway		8	3,090	
Water Utility		8	58,208	
Wastewater		9	58,996	
Refuse		9	11,710	
Non-Budgeted Funds		10		
Totals		xxxxxx	185,392	17,803 26,370
				County Clerk's Use Only
Budget Summary		11		675,117
Neighborhood Revitalization Rebate		12		Nov 1, 2019 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold and Election?

17,803
NO

Assisted by:
Adams, Brown, beran & Ball, Chtd.

Address:
P.O. Drawer J
Great Bend, KS 67530
Email:
vdreiling@abbb.com

Attest: August 31, 2019

A-18st: Carol Stein
County Clerk

September 24, 2019

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

Wendy D. Datz Council
Larry Wadel Council
Donald Drake Council
Angie Schaefer Council
Edward Flaming Council
Governing Body

City of Durham

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 17,487
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 17,487

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+ 256	
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+ 17,436	
5b. Personal property 2018	- 15,632	
5c. Increase in personal property (5a minus 5b)	+ 1,804	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+ 0	
6b. State assessed	+ 0	
6c. New improvements	+ 0	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0	
7. Valuation of property that has changed in use during 2019 :	+ 20	
8. Expiration of property tax abatements	+ 0	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	2,080	
11. Total estimated valuation July 1, 2019	675,117	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0031	
13. Percentage adjustment increase (12 times 3)	+ \$ 54	
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 262	
16. Total Percentage Adjustments	\$ 316	

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
Increase property tax revenues spent on debt service			<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>
(Obligations must have been incurred prior to July 1, 2016)			
(Do not include amounts already reported in debt service levy)			
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>
(Do not include amounts already reported in debt service levy)			
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud:		+	<u> </u>
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>
23. Law enforcement expenses - 2020 budget:		+	<u> </u>
Law enforcement expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased law enforcement expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
24. Fire protection expenses - 2020 budget:		+	<u> </u>
Fire protection expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased fire protection expense in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
25. Emergency medical expenses - 2020 budget:		+	<u> </u>
Emergency medical expenses - 2019 budget:		-	<u> </u>
CPI adjustment	1.50%		<u>0</u>
Increased emergency medical expenses in 2020 budget:		+	<u>0</u>
(Do not include building construction or remodeling costs)			
26. Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	_____ 0
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>17,803</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!
2020 Total Tax Levy (Less Levy for Other Governmental Units)	
Exemption from Election Requirement	#DIV/0!

Other Tests - Lost Valuation Test

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0
CPI Adjustment	262
2020 Mill Rate (Less Mills for other Governmental Units)	
Loss of Assessed Valuation Multiplied by 2020 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	262
Exemption from Election Requirement	Yes

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

Motor Vehicle Factor	<u>0.14754</u>				
Recreational Vehicle Factor		<u>0.00063</u>			
16/20M Vehicle Factor			<u>0.00000</u>		
Commercial Vehicle Factor				<u>0.01538</u>	
Watercraft Factor					0.00040

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 2019	Payments Due 2019	Payments Due 2020
None							
Totals					0	0	0

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

City of Durham

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	16,155	7,885	11,163
Receipts:			
Ad Valorem Tax	16,968	17,487	XXXXXXXXXXXXXXXXXX
Delinquent Tax	0	0	0
Motor Vehicle Tax	2,956	2,848	2,580
Recreational Vehicle Tax	34	14	11
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	278	264	269
Watercraft Tax	11	10	7
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	5,411	5,665	5,665
Compensating Use Tax	1,176	930	930
Franchise Fee	5,070	4,800	4,800
Insurance Refund	724	0	0
Licenses	55	55	55
Transfer from Water Utility	20,000	15,000	10,000
Interest on Idle Funds	0	105	105
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	220	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	52,903	47,178	24,422
Resources Available:	69,058	55,063	35,585
Expenditures:			
Salaries & Benefits	9,218	14,500	15,500
Capital Outlay	0	5,000	11,513
Community Center Expense	728	950	1,050
Computer & Internet Expense	453	1,500	1,750
Contract Labor	1,448	1,500	1,750
Dues & Donations	411	500	500
Equipment and Rent	1,110	1,300	1,400
Fuel	199	350	350
Insurance	2,340	2,600	2,700
Mileage Reimbursement	117	150	150
Office Supplies/Postage	496	750	800
Park Expense	985	1,050	1,050
Professional & Legal Expense	4,224	5,500	6,000
Propane	707	850	950
Publications	89	100	125
Real Estate Taxes	254	250	250
Storage Expense	551	650	650
Street Light Expense	4,911	5,500	6,000
Supplies	351	400	400
Street Repairs	31,891	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	690	500	500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	61,173	43,900	53,388
Unencumbered Cash Balance Dec 31	7,885	11,163	XXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount	46,637	52,849	53,388
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			53,388
Tax Required			17,803
Delinquent Comp Rate: 0.0%			0
Amount of 2019 Ad Valorem Tax			17,803

See Tab A

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Durham

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	6,255	154	122
Receipts:			
State of Kansas Gas Tax	2,897	2,890	2,890
City-County Connecting Link	78	78	78
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,975	2,968	2,968
Resources Available:	9,230	3,122	3,090
Expenditures:			
Salaries & Benefits	1,050	0	0
Street Repair & Maintenance	7,626	3,000	3,090
	0	0	0
	0	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	400	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,076	3,000	3,090
Unencumbered Cash Balance Dec 31	154	122	0
2018/2019/2020 Budget Authority Amount	9,076	8,951	3,090

Adopted Budget

Water Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	63,599	45,243	31,373
Receipts:			
Water Deposit	350	100	100
Water Collection	23,319	24,500	24,500
Penalty Collection	698	1,300	1,300
Sales Tax Collected from Utilities	0	240	240
Interest on Idle Funds	0	700	700
Miscellaneous	5	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,372	26,840	26,840
Resources Available:	87,971	72,083	58,213
Expenditures:			
Salaries & Benefits	2,010	0	0
Capital Outlay	0	5,000	25,208
Chemicals	1,384	1,600	1,700
Deposit Refunds	100	100	100
Dues & Fees	524	600	650
Insurance	1,137	1,210	1,300
Lab Testing Fees	553	1,000	1,250
Mileage	684	1,000	1,500
Office Supplies	112	500	750
Repairs & Maintenance	1,090	1,500	2,000
Sales Tax Expense	123	250	500
Utilities	834	900	1,000
Water Protection Fee	190	250	250
Water Tower Repair	1,710	1,800	2,000
Transfer to General Fund	20,000	15,000	10,000
Transfer to Utility Reserve Fund	10,000	10,000	10,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	2,277	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	42,728	40,710	58,208
Unencumbered Cash Balance Dec 31	45,243	31,373	5
2018/2019/2020 Budget Authority Amount	86,882	78,044	58,208

CPA Summary

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City of Durham

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Wastewater	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	54,494	64,046	45,896
Receipts:			
Sewer Collections	12,004	13,000	13,000
Interest on Idle Funds		0	0
Miscellaneous	125	100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	12,129	13,100	13,100
Resources Available:	66,623	77,146	58,996
Expenditures:			
Salaries & Benefits	315	0	0
Capital Outlay	0	2,500	29,746
Fuel	0	130	150
Insurance	1,475	1,520	1,750
Lagoon Repairs & Maintenance	0	25,750	25,750
Permits	205	250	250
Repairs & Maintenance	0	350	350
Utilities	582	750	1,000
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,577	31,250	58,996
Unencumbered Cash Balance Dec 31	64,046	45,896	0
2018/2019/2020 Budget Authority Amount	74,261	52,724	58,996

Adopted Budget

Refuse	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,494	1,710	1,710
Receipts:			
Refuse Collections	9,634	10,000	10,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,634	10,000	10,000
Resources Available:	11,128	11,710	11,710
Expenditures:			
Contracted Services	9,418	10,000	11,710
	0	0	0
	0	0	0
Cash Forward (2020 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	9,418	10,000	11,710
Unencumbered Cash Balance Dec 31	1,710	1,710	0
2018/2019/2020 Budget Authority Amount	10,929	11,434	11,710

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

NOTICE OF BUDGET HEARING

The governing body of
City of Durham
will meet on August 27, 2019 at 7:00 PM at Durham 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 Durham Community Center and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	61,173	28.182	43,900	26.549	53,388	17,803	26.370
Special Highway	9,076		3,000		3,090		
Water Utility	42,728		40,710		58,208		
Wastewater	2,577		31,250		58,996		
Refuse	9,418		10,000		11,710		
Non-Budgeted Funds							
Totals	124,972	28.182	128,860	26.549	185,392	17,803	26.370
Less: Transfers	30,000		25,000		20,000		
Net Expenditure	94,972		103,860		165,392		
Total Tax Levied	17,053		17,487		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	605,114		658,681		675,117		
Outstanding Indebtedness, January 1,	2017		2018		2019		
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

Carla Hein
City Official Title: City Clerk

City of Durham

2020

2020 Neighborhood Revitalization Rebate

Budgeted Funds for 2020	2019 Ad Valorem before Rebate**	2019 Mil Rate before Rebate	Estimate 2020 NR Rebate
General			0
0			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2019 July 1 Valuation: 675,117

Valuation Factor: 675.117

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2020 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Melvin Honeyfield, being first duly sworn, deposes and says:

That he is the production 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 14th day of August, 2019.

Melvin Honeyfield

Subscribed and sworn to before me this
14th day of August, 2019

Cheri Bentz

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

(Seal)

PUBLICATION FEE:
\$273.00 plus \$5.00 for affidavit(s)



First published August 14, 2019 in the Hillsboro Star-Journal, Hillsboro, Kansas (1 time)

NOTICE OF BUDGET HEARING

The governing body of
City of Durham

will meet on August 27, 2019 at 7:00 PM at Durham 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 Durham Community Center and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
FUND	Expen- ditures	Actual Tax Rate *	Expen- ditures	Actual Tax Rate *	Budget Authority for Expen- ditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	61,173	28.182	43,900	26.549	53,388	17,803	26.370
Special Highway	9,076		3,000		3,090		
Water Utility	42,728		40,710		58,208		
Wastewater	2,577		31,250		58,996		
Refuse	9,418		10,000		11,710		
Non-Budgeted Funds							
Totals	124,972	28.182	128,860	26.549	185,392	17,803	26.370
Less: Transfers	30,000		25,000		20,000		
Net Expenditure	94,972		103,860		165,392		
Total Tax Levied	17,053		17,487				
Assessed Valuation	605,114		658,681		675,117		
Outstanding Indebtedness, January 1,	2017	2018	2019				
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

Carla Hein
City Official Title: City Clerk

H-47-3379