2025

RECEIVED

AUG 20 2024

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			max 25.707
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			Neutral
Fund	**K.S.A.**				
General	12-101a	6	129,215	18,082	25.696 25.696
Debt Service	10-113				
Library	12-1220				
Special Highway		7	11,086		
Water Utility		7	77,151		
Wastewater		8	47,090		
Refuse		8	19,367		
Non-Budgeted Funds-A		9			
Totals		xxxxxxx	283,909	18,082	25.696
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					703,673
RNR Hearing Notice					
Neighborhood Revitalization		11			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	25.707
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC

Address:
PO Drawer J
Great Bend, KS 67530

Email:
vdreiling@adamsbrowncpa.com

Attest: Oct 18, 2024

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

10/18/24

City of Durham

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	18,082	2,846	73	9	366	44
Debt Service						
Library						
TOTAL	18,082	2,846	73	9	366	44

County Treas Motor Vehicle Estimate	2,846				
County Treas Recreational Vehicle Estimate		73			
County Treas 16/20M Vehicle Estimate			9		
County Treas Commercial Vehicle Tax Estimate				366	
County Treas Watercraft Tax Estimate					44

Motor Vehicle Factor	0.15739				
Recreational Vehicle Factor		0.00404			
16/20M Vehicle Factor			0.00050		
Commercial Vehicle Factor				0.02024	
Watercraft Factor					0.00243

City of Durham

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
Water Utility Fund	General Fund	0	25,000	30,000	K.S.A. 12-825d
Wastewater Fund	General Fund	0	15,000	15,000	K.S.A. 12-825d
	Totals	0	40,000	45,000	
	Adjustments*				
	Adjusted Totals	0	40,000	45,000	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fu

City of Durham

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						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

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, 2024	Payments Due 2024	Payments Due 2025
None							
Totals					0	0	0

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

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	85,569	72,715	48,140
Receipts:			
Ad Valorem Tax	18,074	18,082	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	52	200	200
Motor Vehicle Tax	3,206	2,706	2,846
Recreational Vehicle Tax	79	67	73
16/20M Vehicle Tax	7	7	9
Commercial Vehicle Tax	380	375	366
Watercraft Tax	48	33	44
Gross Earning (Intangible) Tax	0	0	0
Local Sales Tax	6,054	6,500	6,500
State Aid	0	0	0
Federal Aid	0	0	0
Compensating Use Tax	2,372	2,000	2,000
Franchise Fee	5,274	5,000	5,000
Insurance Refund	657	0	0
Licenses	55	55	55
Rent	409	400	400
Transfer from Water Utility	0	25,000	30,000
Transfer from Wastewater	0	15,000	15,000
	0	0	0
	0	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	284	200	200
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	275	300	300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**37,226**	**75,925**	**62,993**
Resources Available:	**122,795**	**148,640**	**111,133**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	122,795	148,640	111,133
Expenditures:			
Salary & Benefits	22,103	23,000	24,150
Bank Fees	90	150	150
Capital Outlay	0	2,500	5,215
Community Center Expense	1,736	2,500	2,500
Computer & Internet Expense	1,640	2,500	3,500
Contract Labor-FEMA	0	500	500
Dues & Donations	395	5,000	1,000
Equipment	415	500	200
Fuel	88	500	500
Insurance	5,448	8,000	9,000
Office Supplies & Postage	1,131	1,500	1,500
Park Expense	2,535	3,000	3,000
Professional & Legal Expense	4,893	5,500	6,000
Propane	845	1,500	2,000
Publications	341	400	400
Real Estate Taxes	290	350	350
Saloon	579	650	750
Street Light Expense	5,135	5,500	6,000
Supplies	282	2,500	2,500
Tractor Repairs	24	2,500	2,500
Street Repairs	0	30,000	55,000
Trash Services	583	600	1,000
Sales Tax	172	250	500
Utilities	58	100	0
	0	0	0
Cash Reserve (2025 column)	0	0	0
Miscellaneous	1,297	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**50,080**	**100,500**	**129,215**
Unencumbered Cash Balance Dec 31	72,715	48,140	xxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	89,826	119,107	129,215
Non-Appropriated Balance			
liture/Non-Appr Balance			129,215
		Tax Required	18,082
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	18,082

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

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,497	10,278	8,136
Receipts:			
State of Kansas Gas Tax	2,353	2,950	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 Rec			
Total Receipts	**2,431**	**2,950**	**2,950**
Resources Available:	**10,928**	**13,228**	**11,086**
Expenditures:			
Street Repair & Maintenance	650	5,092	11,086
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**650**	**5,092**	**11,086**
Unencumbered Cash Balance Dec 31	10,278	8,136	0
2023/2024/2025 Budget Authority Amount:	9,325	5,092	11,086

Adopted Budget

Water Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	74,409	92,204	53,251
Receipts:			
Water Deposit	100	100	100
Water Collection	25,900	23,000	23,000
Penalty Collection	1,087	500	500
Interest on Idle Funds	2,215	300	300
Miscellaneous	30	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**29,332**	**23,900**	**23,900**
Resources Available:	**103,741**	**116,104**	**77,151**
Expenditures:			
Salary & Benefits	0	0	0
Capital Outlay	0	15,000	21,801
Chemicals	2,014	2,200	2,500
Deposit Refunds	0	100	100
Dues & Fees	335	500	700
Insurance	0	2,500	3,000
Lab Testing Fees	1,172	1,500	1,500
Mileage	783	1,000	1,500
Office Supplies	496	1,000	1,000
Repairs & Maintenance	5,077	5,500	6,000
Equipment Rental	300	500	1,000
Utilties	888	1,500	1,500
Water Protection Fee	213	300	300
Water Tower Repair	0	5,000	5,000
Propane	0	750	750
Park Maintenance	200	500	500
Transfer to General Fund	0	25,000	30,000
Transfer to Utility Reserve Fund	0	3	0
Cash Reserve (2025 column)	0		
Miscellaneous	59	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,537**	**62,853**	**77,151**
Unencumbered Cash Balance Dec 31	92,204	53,251	0
2023/2024/2025 Budget Authority Amount:	77,936	72,359	77,151

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	76,471	69,940	33,940
Receipts:			
Sewer Collections	12,480	13,000	13,000
Interest on Idle Funds	185	150	150
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**12,665**	**13,150**	**13,150**
Resources Available:	**89,136**	**83,090**	**47,090**
Expenditures:			
Salary & Benefits	0	0	0
Capital Outlay	18,209	5,000	5,000
Utilities	802	1,500	1,500
Insurance	0	2,000	0
Lagoon Repairs & Maintenance	0	25,000	25,000
Permits	185	300	250
Repairs & Maintenance	0	350	340
Transfer to General	0	15,000	15,000
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,196**	**49,150**	**47,090**
Unencumbered Cash Balance Dec 31	69,940	33,940	0
2023/2024/2025 Budget Authority Amount:	71,347	59,181	47,090

Adopted Budget

Refuse	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,377	5,867	4,367
Receipts:			
Refuse Collection	15,153	15,000	15,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**15,153**	**15,000**	**15,000**
Resources Available:	**19,530**	**20,867**	**19,367**
Expenditures:			
Contracted Services	13,663	15,000	17,867
Spring Cleanup	0	1,500	1,500
Cash Reserve (2025 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**13,663**	**16,500**	**19,367**
Unencumbered Cash Balance Dec 31	5,867	4,367	0
2023/2024/2025 Budget Authority Amount:	13,982	17,395	19,367

CPA Summary

ıssurance is provided. Substantially all disclosures omitted.

City of Durham

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Utility Reserve		**ARPA Grant Fund**		0		0		0		
Unencumbered Cash Balance Jan 1	60,000	Unencumbered Cash Balance Jan 1	16,634	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 76,634
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		None								
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	60,000	Resources Available:	16,634	Resources Available	0	Resources Availa	0	Resources Availa	0	76,634
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		Repairs	1,182							
Total Expenditures	0	Total Expenditures	1,182	Total Expenditures	0	Total Expenditure	0	Total Expenditure	0	1,182
Cash Balance Dec 31	60,000	Cash Balance Dec 31	15,452	Cash Balance Dec 3	0	Cash Balance De	0	Cash Balance De	0	**75,452**
										75,452

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Durham
will meet on August 20, 2024 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	50,080	29.055	100,500	28.172	129,215	18,082	25.707
Special Highway	650		5,092		11,086		
Water Utility	11,537		62,853		77,151		
Wastewater	19,196		49,150		47,090		
Refuse	13,663		16,500		19,367		
Non-Budgeted Funds-A	1,182						
Totals	96,308	29.055	234,095	28.172	283,909	18,082	25.707
*Revenue Neutral Rate***							25.707
Less: Transfers	0		40,000		45,000		
Net Expenditure	96,308		194,095		238,909		
Total Tax Levied	18,082		18,082		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	622,347		641,830		703,390		

Outstanding Indebtedness, January 1,	2022	2023	2024
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

2025 Neighborhood Revitalization Rebate

Budgeted Funds for 2025	2024 Ad Valorem before Rebate**	2024 Mil Rate before Rebate	Estimate 2025 NR Rebate
General	18,082	0.000	0
Debt Service	0		0
Library	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
TOTAL	18,082	0.000	0

2024 July 1 Valuation: 703,390

Valuation Factor: 703.390

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2025 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

2025

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 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	6	129,215	18,082	
Debt Service	10-113				
Library	12-1220				
Special Highway		7	11,086		
Water Utility		7	77,151		
Wastewater		8	47,090		
Refuse		8	19,367		
Non-Budgeted Funds-A		9			
Totals		xxxxxxx	283,909	18,082	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization		11			Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	25.707
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
ADAMS BROWN, LLC

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

Attest: _____, 2024

County Clerk

Governing Body

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

First published Aug 7, 2024, in the Marion County Record, Marion, Kansas (1t)

The governing body of

City of Durham

will meet on August 20, 2024 at 7:00 PM at 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	50080	29.055	100 500	28.172	129,215	18,082	25.707
Special Highway	650		5,092		11,086		
Water Utility	11,537		62,853		77,151		
Wastewater	19,196		49150		47,090		
Refuse	13,663		16,500		19,367		
Non-Budgeted Funds-A	1,182						
Totals	96308	29.055	234 095	28.172	283 909	18 082	25.707
						*Revenue Neutral Rate***	25.707
Less: Transfers	0		40,000		45,000		
Net Expenditures	96 308		194 095		238 909		
Total Tax Levied	18,082		18,082				
Assessed Valuation	622,347		641,830		703,390		

Outstanding Indebtedness,

Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

*Tax rates are expressed in mills.

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

Carla Hein

City Official Title: City Clerk

M-47-2585