2026

RECEIVED
SEP 02 2025
MARION COUNTY CLERK
MARION KS 66861

**CERTIFICATE**

To the Clerk of Marion, 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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations. Not Exceeding

| Table of Contents: | | Page No. | 2026 Adopted Budget: Budget Authority for Expenditures | 2026 Adopted Budget: Amount of 2025 Ad Valorem Tax | 2026 Adopted Budget: Final Tax Rate (County Clerk's Use Only) |
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| Allocation of MVT, RVT, and 16/20M Vehicle Tax | | 2 | | | |
| Schedule of Transfers | | 3 | | | |
| Statement of Indebtedness | | 4 | | | |
| Statement of Lease-Purchases | | 5 | | | |
| | | | | | |
| **Fund** | **K.S.A.** | | | | |
| General | 12-101a | 6 | 110,489 | 18,081 | 23.686 |
| Debt Service | 10-113 | | | | |
| Library | 12-1220 | | | | |
| Special Highway | | 7 | 3,674 | | |
| Water Utilitiy | | 7 | 77,088 | | |
| Wastewater | | 8 | 49,681 | | |
| Refuse | | 8 | 26,117 | | |
| Non-Budgeted Funds-A | | 9 | | | |
| | | | | | |
| **Totals** | | xxxxxxx | 267,049 | 18,081 | 23.686 |
| Budget Hearing Notice | | 10 | | | |
| Combined Rate and Budget Hearing Notice | | | | | |
| RNR Hearing Notice | | | | | |
| Neighborhood Revitalization | | 11 | | | |

County Clerk's Use Only
763,334
Nov 1, 2025 Total Assessed Valuation

| | |
|---|---|
| Revenue Neutral Rate | 23.665 |
| **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 20 2025

County Clerk

Shirley Fleming Council Person
Council member
Council member
Council Person

Governing Body

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

City of Durham

2026

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

| Budgeted Funds for 2025 | Ad Valorem Levy Tax Year 2024 | Allocation for Year 2026 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 18,082 | 2,105 | 50 | 9 | 414 | 24 |
| Debt Service | | | | | | |
| Library | | | | | | |
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| | | | | | | |
| | | | | | | |
| TOTAL | 18,082 | 2,105 | 50 | 9 | 414 | 24 |

| | | | | | |
|---|---|---|---|---|---|
| County Treas Motor Vehicle Estimate | 2,105 | | | | |
| County Treas Recreational Vehicle Estimate | | 50 | | | |
| County Treas 16/20M Vehicle Estimate | | | 9 | | |
| County Treas Commercial Vehicle Tax Estimate | | | | 414 | |
| County Treas Watercraft Tax Estimate | | | | | 24 |

| | | | | | |
|---|---|---|---|---|---|
| Motor Vehicle Factor | 0.11641 | | | | |
| Recreational Vehicle Factor | | 0.00277 | | | |
| 16/20M Vehicle Factor | | | 0.00050 | | |
| Commercial Vehicle Factor | | | | 0.02290 | |
| Watercraft Factor | | | | | 0.00133 |

## Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2024 | Current Amount for 2025 | Proposed Amount for 2026 | Transfers Authorized by Statute |
|---|---|---|---|---|---|
| Water Utility Fund | General Fund | 25,000 | 30,000 | 30,000 | K.S.A. 12-825d |
| Wastewater Fund | General Fund | 10,000 | 15,000 | 15,000 | K.S.A. 12-825d |
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| | | | | | |
| | Totals | 35,000 | 45,000 | 45,000 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 35,000 | 45,000 | 45,000 | |

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fun

## STATEMENT OF INDEBTEDNESS

| Type of Debt | Date of Issue | Date of Retirement | Interest Rate % | Amount Issued | Beginning Amount Outstanding Jan 1, 2025 | Date Due | | Amount Due 2025 | | Amount Due 2026 | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Interest | Principal | Interest | Principal | Interest | Principal |
| General Obligation: | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| | | | | | | | | | | | |
| Total G.O. Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Revenue Bonds: | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| | | | | | | | | | | | |
| Total Revenue Bonds | | | | | 0 | | | 0 | 0 | 0 | 0 |
| Other: | | | | | | | | | | | |
| None | | | | | | | | | | | |
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| | | | | | | | | | | | |
| 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, 2025 | Payments Due 2025 | Payments Due 2026 |
|---|---|---|---|---|---|---|---|
| None | | | | | | | |
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| | | | | | | | |
| 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<br>General | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 72,715 | 54,126 | 30,151 |
| Receipts: | | | |
| Ad Valorem Tax | 18,085 | 18,082 | xxxxxxxxxxxxxxxxxxx |
| Delinquent Tax | 66 | 100 | 100 |
| Motor Vehicle Tax | 1,868 | 2,846 | 2,106 |
| Recreational Vehicle Tax | 46 | 73 | 50 |
| 16/20M Vehicle Tax | 8 | 9 | 9 |
| Commercial Vehicle Tax | 450 | 366 | 414 |
| Watercraft Tax | 55 | 44 | 24 |
| Gross Earning (Intangible) Tax | 0 | 0 | 0 |
| Compensating Use Tax | 1,785 | 2,000 | 2,000 |
| Local Sales Tax | 5,988 | 6,000 | 6,000 |
| Franchise Tax | 5,252 | 5,200 | 5,200 |
| Licenses | 55 | 55 | 55 |
| Insurance Refund | 533 | 500 | 500 |
| Rent | 195 | 200 | 200 |
| | | | |
| | | | |
| | | | |
| Transfer from Water Utility | 25,000 | 30,000 | 30,000 |
| Transfer from Wastewater | 10,000 | 15,000 | 15,000 |
| In Lieu of Taxes (IRB) | 0 | 0 | 0 |
| Interest on Idle Funds | 633 | 600 | 600 |
| Neighborhood Revitalization Rebate | | | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **70,019** | **81,075** | **62,257** |
| **Resources Available:** | **142,734** | **135,201** | **92,408** |
| Expenditures: | | | |
| Salary & Benefits | 21,078 | 23,000 | 24,000 |
| Bank Fees | 90 | 150 | 150 |
| Capital Outlay | 0 | 15,000 | 27,439 |
| Community Center Expense | 1,605 | 2,500 | 2,000 |
| Computer & Internet Expense | 3,317 | 3,500 | 3,500 |
| Dues & Donations | 396 | 1,000 | 500 |
| Equipment | 0 | 200 | 200 |
| Fuel | 33 | 500 | 500 |
| Insurance | 7,195 | 9,000 | 9,000 |
| Office Supplies & Postage | 1,060 | 1,500 | 1,500 |
| Park Expense | 1,297 | 3,000 | 3,000 |
| Professional & Legal Expense | 5,092 | 6,500 | 6,500 |
| Propane | 1,411 | 2,000 | 2,000 |
| Publications | 687 | 750 | 750 |
| Waste/Trash Collections | 1,800 | 2,000 | 2,000 |
| Saloon-Electricity | 630 | 750 | 750 |
| Street Light Expense | 5,591 | 6,000 | 6,500 |
| Supplies | 691 | 1,000 | 2,000 |
| Tractor Repairs | 22 | 500 | 2,000 |
| Street Repairs | 35,391 | 25,000 | 15,000 |
| Sales Tax | 141 | 200 | 200 |
| | | | |
| Cash Reserve (2026 column) | 0 | 0 | 0 |
| Miscellaneous | 1,081 | 1,000 | 1,000 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **88,608** | **105,050** | **110,489** |
| Unencumbered Cash Balance Dec 31 | 54,126 | 30,151 | xxxxxxxxxxxxxxxxxxx |
| 2024/2025/2026 Budget Authority Amount: | 119,107 | 129,215 | 110,489 |
| Non-Appropriated Balance | | | |
| ture/Non-Appr Balance | | | 110,489 |
| | | Tax Required | 18,081 |
| Delinquent Comp Rate: | | 0.0% | 0 |
| Amount of 2025 Ad Valorem Tax | | | 18,081 |

**CPA Summary**
ırance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget Special Highway | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 10,278 | 8,680 | 634 |
| Receipts: | | | |
| State of Kansas Gas Tax | 2,449 | 2,960 | 2,960 |
| County Transfers Gas | 0 | 0 | 0 |
| Connecting Link | 78 | 80 | 80 |
| Spraying | 875 | 0 | 0 |
| Interest on Idle Funds | | | |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **3,402** | **3,040** | **3,040** |
| **Resources Available:** | **13,680** | **11,720** | **3,674** |
| Expenditures: | | | |
| Street Repair & Maintenance | 5,000 | 11,086 | 3,674 |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **5,000** | **11,086** | **3,674** |
| Unencumbered Cash Balance Dec 31 | 8,680 | 634 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 5,092 | 11,086 | 3,674 |

| Adopted Budget Water Utilitiy | Prior Year Actual for 2024 | Current Year Estimate for 2025 | Proposed Budget Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 92,204 | 87,688 | 46,988 |
| Receipts: | | | |
| Water Deposit | 100 | 100 | 100 |
| Water Collection | 32,343 | 23,000 | 25,000 |
| Penalty Collection | 973 | 500 | 500 |
| Insurance Claim | 6,520 | 0 | 0 |
| Interest on Idle Funds | 4,771 | 4,500 | 4,500 |
| Miscellaneous | 85 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **44,792** | **28,100** | **30,100** |
| **Resources Available:** | **136,996** | **115,788** | **77,088** |
| Expenditures: | | | |
| Salary & Benefits | 0 | 0 | 0 |
| Capital Outlay | 5,640 | 15,000 | 22,238 |
| Chemicals | 463 | 2,000 | 2,000 |
| Deposit Refunds | 0 | 100 | 100 |
| Dues & Fees | 415 | 700 | 700 |
| Insurance | 0 | 3,000 | 3,000 |
| Lab Testing Fees | 712 | 1,000 | 1,500 |
| Mileage | 1,035 | 1,500 | 1,500 |
| Office Supplies | 248 | 1,000 | 1,000 |
| Repairs & Maintenance | 13,929 | 6,000 | 6,000 |
| Equipment Rental | 275 | 1,000 | 1,000 |
| Utilities | 1,139 | 1,500 | 2,000 |
| Water Protection Fee | 126 | 250 | 300 |
| Water Tower Repair | 0 | 5,000 | 5,000 |
| Propane | 310 | 750 | 750 |
| | 0 | | |
| Transfer to General Fund | 25,000 | 30,000 | 30,000 |
| Transfer to Utility Reserve Fund | 0 | 0 | 0 |
| Cash Reserve (2026 column) | 0 | 0 | 0 |
| Miscellaneous | 16 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **49,308** | **68,800** | **77,088** |
| Unencumbered Cash Balance Dec 31 | 87,688 | 46,988 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 72,359 | 77,151 | 77,088 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

FUND PAGE FOR FUNDS WITH NO TAX LEVY

| Adopted Budget<br>Wastewater | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 69,940 | 60,931 | 33,181 |
| Receipts: | | | |
| Sewer Collections | 16,717 | 16,000 | 16,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 524 | 500 | 500 |
| Miscellaneous | 16 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **17,257** | **16,500** | **16,500** |
| **Resources Available:** | **87,197** | **77,431** | **49,681** |
| Expenditures: | | | |
| Salary & Benefits | 0 | 0 | 0 |
| Capital Outlay | 0 | 2,500 | 5,000 |
| Utilities | 1,715 | 1,500 | 2,000 |
| Lagoon Repairs & Maintenance | 12,700 | 23,000 | 26,431 |
| Permits | 185 | 250 | 250 |
| Repairs & Mainentance | 1,666 | 2,000 | 1,000 |
| Transfer to General | 10,000 | 15,000 | 15,000 |
| | | | |
| Cash Reserve (2026 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **26,266** | **44,250** | **49,681** |
| Unencumbered Cash Balance Dec 31 | 60,931 | 33,181 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 59,181 | 47,090 | 49,681 |

Adopted Budget

| **Refuse** | Prior Year<br>Actual for 2024 | Current Year<br>Estimate for 2025 | Proposed Budget<br>Year for 2026 |
|---|---|---|---|
| Unencumbered Cash Balance Jan 1 | 5,867 | 7,484 | 7,117 |
| Receipts: | | | |
| Refuse Collection | 18,994 | 19,000 | 19,000 |
| | | | |
| | | | |
| | | | |
| Interest on Idle Funds | 0 | 0 | 0 |
| Miscellaneous | 18 | 0 | 0 |
| Does miscellaneous exceed 10% Total Rec | | | |
| **Total Receipts** | **19,012** | **19,000** | **19,000** |
| **Resources Available:** | **24,879** | **26,484** | **26,117** |
| Expenditures: | | | |
| Contracted Services | 16,071 | 17,867 | 24,617 |
| Spring Cleanup | 1,324 | 1,500 | 1,500 |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| Cash Reserve (2026 column) | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 |
| Does miscellaneous exceed 10% Total Exp | | | |
| **Total Expenditures** | **17,395** | **19,367** | **26,117** |
| Unencumbered Cash Balance Dec 31 | 7,484 | 7,117 | 0 |
| 2024/2025/2026 Budget Authority Amount: | 17,395 | 19,367 | 26,117 |

**CPA Summary**

No assurance is provided. Substantially all disclosures omitted.

## NON-BUDGETED FUNDS (A)

*(Only the actual budget year for 2024 is reported)*



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 | | Unencumbered | | Unencumbered | | Unencumbered | | Unencumbered | | Total |
| Cash Balance Jan 1 | 60,000 | Cash Balance Jan 1 | 15,452 | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | 75,452 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
| None | | | | | | | | | | |
| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available | 60,000 | Resources Available: | 15,452 | Resources Availa | 0 | Resources Availa | 0 | Resources Availa | 0 | 75,452 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
| None | | Generator | 3,200 | | | | | | | |
| | | Repairs | 758 | | | | | | | |
| Total Expenditures | 0 | Total Expenditures | 3,958 | Total Expenditure | 0 | Total Expenditure | 0 | Total Expenditure | 0 | 3,958 |
| Cash Balance Dec 3 | 60,000 | Cash Balance Dec 31 | 11,494 | Cash Balance De | 0 | Cash Balance De | 0 | Cash Balance De | 0 | **71,494** ** |
| | | | | | | | | | | **71,494** ** |

**Note: These two block figures should agree.

| 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 26, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual for 2024 | | Current Year Estimate for 2025 | | Proposed Budget for 2026 | | |
|---|---|---|---|---|---|---|---|
| FUND | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 88,608 | 28.172 | 105,050 | 25.696 | 110,489 | 18,081 | 23.664 |
| Special Highway | 5,000 | | 11,086 | | 3,674 | | |
| Water Utility | 49,308 | | 68,800 | | 77,088 | | |
| Wastewater | 26,266 | | 44,250 | | 49,681 | | |
| Refuse | 17,395 | | 19,367 | | 26,117 | | |
| | | | | | | | |
| Non-Budgeted Funds-A | 3,958 | | | | | | |
| | | | | | | | |
| Totals | 190,535 | 28.172 | 248,553 | 25.696 | 267,049 | 18,081 | 23.664 |
| | | | | | | *Revenue Neutral Rate*** | *23.665* |
| Less; Transfers | 35,000 | | 45,000 | | 45,000 | | |
| Net Expenditure | 155,535 | | 203,553 | | 222,049 | | |
| Total Tax Levied | 18,082 | | 18,082 | | xxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 641,830 | | 703,673 | | 764,056 | | |
| Outstanding Indebtedness, January 1, | 2023 | | 2024 | | 2025 | | |
| 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

## 2026 Neighborhood Revitalization Rebate

| Budgeted Funds for 2026 | 2025 Ad Valorem before Rebate** | 2025 Mil Rate before Rebate | Estimate 2026 NR Rebate |
|---|---|---|---|
| General | 18,081 | 23.664 | 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 | 18,081 | 23.664 | 0 |

2025 July 1 Valuation: 764,056

Valuation Factor: 764.056

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2026 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

## AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Eric K. Meyer, being first duly sworn, deposes and says:

That he is the publisher of the Marion County Record, 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 6th day of August, 2025 .

Subscribed and sworn to before me this
6th day of August, 2025

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $293.00

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-17-27

First published Aug. 6, 2025, in the Marion County Record, Marion, Kansas (1t)

**NOTICE OF BUDGET HEARING**

The governing body of

**City of Durham, Kansas**

will meet on August 26, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2024 | | Current Year Estimate 2025 | | Proposed Budget 2026 | | |
|---|---|---|---|---|---|---|---|
| Fund | Expend-itures | Actual Tax Rate* | Expend-itures | Actual Tax Rate* | Budget Authority for Expend-itures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 88,608 | 28.172 | 105,050 | 25.696 | 110,489 | 18,081 | 23.664 |
| Special Highway | 5,000 | | 11,086 | | 3,674 | | |
| Water Utility | 49,308 | | 68,800 | | 77,088 | | |
| Wastewater | 26,266 | | 44,250 | | 49,681 | | |
| Refuse | 17,395 | | 19,367 | | 26,117 | | |
| Non-Budgeted Funds-A | 3,958 | | | | | | |
| Totals | 190,535 | 28.172 | 248,553 | 25.696 | 267,049 | 18,081 | 23.664 |
| | | | | | | *Revenue Neutral Rate*** | *23.665* |
| Less: Transfers | 35,000 | | 45,000 | | 45,000 | | |
| Net Expenditure | 155,535 | | 203,553 | | 222,049 | | |
| Total Tax Levied | 18,082 | | 18,082 | | | | |
| Assessed Valuation: | 641,830 | | 703,673 | | 764,056 | | |

| Outstanding Indebtedness, Jan 1 | 2023 | 2024 | 2025 |
|---|---|---|---|
| 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

M-47-2795

First published Aug. 6, 2025, in the Marion County Record, Marion, Kansas (1t)

**NOTICE OF BUDGET HEARING**

The governing body of

**City of Durham, Kansas**

will meet on August 26, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| | Prior Year Actual 2024 | | Current Year Estimate 2025 | | Proposed Budget 2026 | | |
|---|---|---|---|---|---|---|---|
| Fund | Expend-itures | Actual Tax Rate* | Expend-itures | Actual Tax Rate* | Budget Authority for Expend-itures | Amount of 2025 Ad Valorem Tax | Proposed Estimated Tax Rate* |
| General | 88,608 | 28.172 | 105,050 | 25.696 | 110,489 | 18,081 | 23.664 |
| Special Highway | 5,000 | | 11,086 | | 3,674 | | |
| Water Utility | 49,308 | | 68,800 | | 77,088 | | |
| Wastewater | 26,266 | | 44,250 | | 49,681 | | |
| Refuse | 17,395 | | 19,367 | | 26,117 | | |
| Non-Budgeted Funds-A | 3,958 | | | | | | |
| Totals | 190,535 | 28.172 | 248,553 | 25.696 | 267,049 | 18,081 | 23.664 |
| | | | | | | *Revenue Neutral Rate*** | *23.665* |
| Less: Transfers | 35,000 | | 45,000 | | 45,000 | | |
| Net Expenditure | 155,535 | | 203,553 | | 222,049 | | |
| Total Tax Levied | 18,082 | | 18,082 | | | | |
| Assessed Valuation: | 641,830 | | 703,673 | | 764,056 | | |

Outstanding Indebtedness, Jan 1

| | 2023 | 2024 | 2025 |
|---|---|---|---|
| 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*

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