State of Kansas
City
2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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			
Fund	K.S.A.				
General	12-101a	6	89,826	✓ 18,123	29.055
Debt Service	10-113				
Library	12-1220				
Special Highway		7	9,325		
Water Utility		7	77,936		
Wastewater		8	71,347		
Refuse		8	13,982		
Non-Budgeted Funds-A		9			
Totals		xxxxxxx	**262,416**	**18,123**	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization		11			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 29.055

Assisted by:
AdamsBrown, LLC

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

Attest: October 3, 2022
County Clerk

Governing Body
Donald Cole Mayor
Mike Swesson Councilman
Dale M Councilperson
Barry Wedel Councilperson
Mark K Hall Councilman
Shirley Flemming Council Person

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

State of Kansas
City

City of Durham

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	18,123	2,953	71	5	330	51
Debt Service						
Library						
TOTAL	**18,123**	**2,953**	**71**	**5**	**330**	**51**

County Treas Motor Vehicle Estimate	2,953				
County Treas Recreational Vehicle Estimate		71			
County Treas 16/20M Vehicle Estimate			5		
County Treas Commercial Vehicle Tax Estimate				330	
County Treas Watercraft Tax Estimate					51

Motor Vehicle Factor	0.16294				
Recreational Vehicle Factor		0.00392			
16/20M Vehicle Factor			0.00028		
Commercial Vehicle Factor				0.01821	
Watercraft Factor					0.00281

City of Durham 2023

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
Water Utility Fund	General Fund	0	10,000	15,000	K.S.A. 12-825d
Wastewater Fund	General Fund	0	10,000	15,000	K.S.A. 12-825d
Water Utility Fund	Utility Reserve Fund	0	0	20,000	K.S.A. 12-825d
	Totals	0	20,000	50,000	
	Adjustments*				
	Adjusted Totals	0	20,000	50,000	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Durham

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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

State of Kansas
City

City of Durham

2023

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, 2022	Payments Due 2022	Payments Due 2023
None							
Totals					**0**	**0**	**0**

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

City of Durham 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	7,894	44,388	24,588
Receipts:			
Ad Valorem Tax	17,967	18,123	xxxxxxxxxxxxxxxxx
Delinquent Tax	87	0	0
Motor Vehicle Tax	2,720	2,348	2,953
Recreational Vehicle Tax	66	49	71
16/20M Vehicle Tax	4	4	5
Commercial Vehicle Tax	311	272	330
Watercraft Tax	57	49	51
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Sales Tax	6,549	6,500	6,500
State Aid-Emergency Preparedness	4,778	0	0
FEMA	35,838	0	0
Compensating Use Tax	2,060	2,000	2,000
Franchise Fee	4,608	4,600	4,600
Insurance Refund	1,297	0	0
Licenses	55	55	55
Transfer from Water Utility	0	10,000	15,000
Transfer from Wastewater	0	10,000	15,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	48	50	50
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,644	500	500
Does miscellaneous exceed 10% Total Re			
Total Receipts	**79,091**	**54,550**	**47,115**
Resources Available:	**86,985**	**98,938**	**71,703**
Salaries & Benefits	16,101	20,000	25,000
Capital Outlay	0	5,000	12,326
Community Center Expense	6,626	3,500	3,500
Computer & Internet Expense	1,710	4,500	4,500
Contract Labor	0	500	500
Dues & Donations	99	1,000	1,000
Equipment	561	0	0
Fuel	118	350	500
Insurance	2,651	3,000	3,500
Office Supplies/Postage	1,151	1,500	1,500
Park Expense	970	1,200	1,200
Professional & Legal Expense	3,517	3,000	4,000
Propane	2,422	3,000	4,000
Publications	319	500	500
Real Estate Taxes	132	250	250
Storage Expense	569	650	650
Street Light Expense	5,043	6,000	6,500
Supplies	0	400	400
Tractor Repairs	42	0	0
Street Repairs	0	20,000	20,000
Cash Forward (2023 column)		0	0
Miscellaneous	567	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**42,597**	**74,350**	**89,826**
Unencumbered Cash Balance Dec 31	44,388	24,588	xxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	55,892	83,446	89,826
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	89,826
		Tax Required	18,123
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	18,123

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Durham 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	4,008	6,315	6,295
Receipts:			
State of Kansas Gas Tax	3,121	2,980	3,030
County Transfers Gas	0	0	0
City-County Connecting Link	59	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**3,180**	**2,980**	**3,030**
Resources Available:	**7,188**	**9,295**	**9,325**
Expenditures:			
Street Repair & Maintenance	873	3,000	9,325
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**873**	**3,000**	**9,325**
Unencumbered Cash Balance Dec 31	6,315	6,295	0
2021/2022/2023 Budget Authority Amount	5,000	7,128	9,325

Adopted Budget

Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	52,917	65,086	53,336
Receipts:			
Water Deposit	50	100	100
Water Collection	22,066	23,000	23,000
Penalty Collection	548	500	500
Sales Tax Collected from Utilities	1,107	1,000	1,000
Interest on Idle Funds	418	0	0
Miscellaneous	30	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**24,219**	**24,600**	**24,600**
Resources Available:	**77,136**	**89,686**	**77,936**
Expenditures:			
Salaries & Benefits	0	0	0
Capital Outlay	0	8,500	21,586
Chemicals	1,225	1,500	1,700
Deposit Refunds	0	100	100
Dues & Fees	37	700	700
Insurance	1,808	2,000	3,000
Lab Testing Fees	571	1,000	1,300
Mileage	774	1,500	1,500
Office Supplies	359	500	1,000
Repairs & Maintenance	120	2,000	2,500
Equipment Rental	876	1,000	1,500
Utilities	720	1,000	1,500
Water Protection Fee	173	300	300
Water Tower Repair	5,220	5,000	5,000
Propane	0	750	750
Park Maintenance	0	500	500
Transfer to General Fund	0	10,000	15,000
Transfer to Utility Reserve Fund	0	0	20,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	167	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**12,050**	**36,350**	**77,936**
Unencumbered Cash Balance Dec 31	65,086	53,336	0
2021/2022/2023 Budget Authority Amount	62,205	62,597	77,936

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Durham 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Wastewater**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	58,731	68,497	58,247
Receipts:			
Sewer Collections	12,376	13,000	13,000
Interest on Idle Funds	47	0	0
Miscellaneous	0	100	100
Does miscellaneous exceed 10% Total Re			
Total Receipts	**12,423**	**13,100**	**13,100**
Resources Available:	**71,154**	**81,597**	**71,347**
Expenditures:			
Salaries & Benefits	0	0	0
Capital Outlay	0	5,000	16,497
Utilities	905	1,000	1,000
Insurance	1,567	1,750	1,750
Lagoon Repairs & Maintenance	0	5,000	36,500
Permits	185	250	250
Repairs & Maintenance	0	350	350
Transfer to General	0	10,000	15,000
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**2,657**	**23,350**	**71,347**
Unencumbered Cash Balance Dec 31	68,497	58,247	0
2021/2022/2023 Budget Authority Amount	66,046	66,581	71,347

Adopted Budget

Refuse	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,551	2,982	2,982
Receipts:			
Refuse Collections	10,832	11,000	11,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**10,832**	**11,000**	**11,000**
Resources Available:	**13,383**	**13,982**	**13,982**
Expenditures:			
Contracted Services	10,401	11,000	13,982
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**10,401**	**11,000**	**13,982**
Unencumbered Cash Balance Dec 31	2,982	2,982	0
2021/2022/2023 Budget Authority Amount	10,458	12,071	13,982

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

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	0	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 60,000
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
		Federal Aid	8,317							
Total Receipts	0	Total Receipts	8317	Total Receipts	0	Total Receipts	0	Total Receipts	0	8,317
Resources Available	60,000	Resources Available	8,317	Resources Ava	0	Resources Avail	0	Resources Ava	0	68,317
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditu	0	Total Expenditu	0	Total Expenditu	0	0
Cash Balance Dec 3	60,000	Cash Balance Dec 3	8,317	Cash Balance D	0	Cash Balance D	0	Cash Balance D	0	**68,317** **
										68,317 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
City of Durham
will meet on August 2, 2022 at 7:30 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 2023 Expenditures and Amount of 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	42,597	27.986	74,350	29.223	89,826	18,123	29.055
Debt Service							
Library							
Special Highway	873		3,000		9,325		
Water Utility	12,050		36,350		77,936		
Wastewater	2,657		23,350		71,347		
Refuse	10,401		11,000		13,982		
Non-Budgeted Funds-A							
Totals	**68,578**	**27.986**	**148,050**	**29.223**	**262,416**	**18,123**	**29.055**
Revenue Neutral Rate **							***29.055***
Less: Transfers	0		20,000		50,000		
Net Expenditure	68,578		128,050		212,416		
Total Tax Levied	18,123		18,123		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	647,571		620,160		623,756		

Outstanding Indebtedness, January 1,	2020	2021	2022
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 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General			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	0	0.000	0

2022 July 1 Valuation: 623,756

Valuation Factor: 623.756

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2023 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 13thday of July,2022.

Debra Steele

Subscribed and sworn to before me this
13th day of July, 2022

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

Cheri Bentz

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

(Seal)

PUBLICATION FEE:
$313.95 plus $5.00 for affidavit(s)

First published July 13, 2022, in the Hillsboro Star-Journal, Hillsboro, Kansas (1t)

NOTICE OF BUDGET HEARING

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City of Durham

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	42 597	27.986	74 350	29.223	89 826	18 123	29.055
Debt Service							
Library							
Special Highway	873		3 000		9 325		
Water Utility	12 050		36 350		77 936		
Wastewater	2 657		23 350		71 347		
Refuse	10 401		11 000		13 982		
Non-Budgeted Funds-A							
Totals	68 578	27.986	148 050	29.223	262 416	18123	29.055
Revenue Neutral Rate							29.055
Less: Transfers	0		20 000		50,000		
Net Expenditure	68 578		128 050		212416		
Total Tax Levied	18,123		18,123				
Assessed Valuation	647,571		620,160		623,756		

Outstanding Indebtedness, January 1,	2020	2021	2022
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-43-2233