

2016

**CERTIFICATE**

To the Clerk of Russell County, State of Kansas

We, the undersigned, officers of

**City of Gorham**

- 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 expenditure for the various funds for the year 2016; and  
 (3) the Amount(s) of 2015 Ad Valorem Tax are within statutory limitations.

		2016 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit 2016		2			
Allocation of MVT, RVT, and 16/20M Veh Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	207,670	71,494	
Debt Service	10-113	8	17,765		
Library	12-1220	8			
Personnel Benefits	12-16,102	9	7,656		
		9			
Special Highway		10	328,966		
Water Utility		10	178,625		
Sewer Utility		11	131,429		
Solid Waste Utility		11	46,999		
Parks		12	325,000		
		12			
<b>Totals</b>		xxxxxx	1,244,110	71,494	
Notice of the vote to adopt required to be published and attached to the budget			No		County Clerk's Use Only
Budget Summary		13			
Neighborhood Revitalization					Nov 1, 2015 Total Assessed Valuation

Assisted by: \_\_\_\_\_

\_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Email: \_\_\_\_\_

\_\_\_\_\_

Date Attested: \_\_\_\_\_ 2015

\_\_\_\_\_

County Clerk

\_\_\_\_\_

Governing Body

City of Gorham

2016

**Computation to Determine Limit for 2016**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2015 budget	+ \$	<u>70,061</u>
2. Debt service levy in 2015 budget	- \$	<u>0</u>
3. Tax levy excluding debt service	\$	<u>70,061</u>

**2015 Valuation Information for Valuation Adjustments**

4. New improvements for 2015 :	+		<u>7,836</u>	
5. Increase in personal property for 2015 :				
5a. Personal property 2015	+	<u>54,886</u>		
5b. Personal property 2014	-	<u>73,281</u>		
5c. Increase in personal property (5a minus 5b)	+	<u>0</u>		
				(Use Only if > 0)
6. Valuation of annexed territory for 2015 :				
6a. Real estate	+	<u>0</u>		
6b. State assessed	+	<u>0</u>		
6c. New improvements	-	<u>0</u>		
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	<u>0</u>		
7. Valuation of property that has changed in use during 2015 :	+	<u>0</u>		
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)			<u>7,836</u>	
9. Total estimated valuation July 1, 2015		<u>1,765,940</u>		
10. Total valuation less valuation adjustment (9 minus 8)			<u>1,758,104</u>	
11. Factor for increase (8 divided by 10)			<u>0.00446</u>	
12. Amount of increase (11 times 3)	+ \$		<u>312</u>	
13. 2016 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)	\$		<u>70,373</u>	
14. Debt service levy in this 2016 budget			<u>0</u>	
15. 2016 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)			<u>70,373</u>	
16. Consumer Price Index for all urban consumers for calendar year 2014			<u>1.60%</u>	
17. Consumer Price Index adjustment (3 times 16)	\$		<u>1,121</u>	
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 plus 17)	\$		<u>71,494</u>	

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 or must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Gorham

2016

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

Budgeted Funds for 2015	Ad Valorem Levy Tax Year 2014	Allocation for Proposed Year 2016				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	70,061	15,989	212	27	2,334	66
Debt Service						
Library						
Personnel Benefits						
<b>TOTAL</b>	<b>70,061</b>	<b>15,989</b>	<b>212</b>	<b>27</b>	<b>2,334</b>	<b>66</b>

County Treas Motor Vehicle Estimate	<u>15,989</u>				
County Treas Recreational Vehicle Estimate		<u>212</u>			
County Treas 16/20M Vehicle Estimate			<u>27</u>		
County Treas Commercial Vehicle Tax Estimate				<u>2,334</u>	
County Treas Watercraft Tax Estimate					<u>66</u>
Motor Vehicle Factor	<u>0.22821</u>				
Recreational Vehicle Factor		<u>0.00303</u>			
16/20 Vehicle Factor			<u>0.00038</u>		
Commercial Vehicle Factor				<u>0.03332</u>	
Watercraft Factor					<u>0.00094</u>





**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1,2015	Date Due		Amount Due 2015		Amount Due 2016	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
Series 2015 GO Bonds	5/21/2015	5/1/2025	3.25	275,904	0	May	May	0	0	8,469	24,000
<b>Total G.O. Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>8,469</b>	<b>24,000</b>
<b>Revenue Bonds:</b>											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other:</b>											
KS Water-Pollution Control	1/1/2010	9/1/2030	2.33	188,202	163,828	Mar,Sep	Mar,Sep	3,974	7,991	3,402	8,198
<b>Total Other</b>					<b>163,828</b>			<b>3,974</b>	<b>7,991</b>	<b>3,402</b>	<b>8,198</b>
<b>Total Indebtedness</b>					<b>163,828</b>			<b>3,974</b>	<b>7,991</b>	<b>11,871</b>	<b>32,198</b>

City of Gorham

2016

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2015	Payments Due 2015	Payments Due 2016
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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



City of Gorham

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Debt Service	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	2,947	17,765	17,765
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax	127		
Motor Vehicle Tax	1,196		
Recreational Vehicle Tax	22		
16/20M Vehicle Tax	41		
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements	13,432		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>14,818</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>17,765</b>	<b>17,765</b>	<b>17,765</b>
Expenditures:			
Bond Payments			17,765
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>17,765</b>
Unencumbered Cash Balance Dec 31	17,765	17,765	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	11,965	11,965	17,765
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		17,765
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
Amount of 2015 Ad Valorem Tax			0

Adopted Budget Library	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	0	0	0
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		0
		Tax Required	0
Delinquent Comp Rate:		0.0%	0
Amount of 2015 Ad Valorem Tax			0

Qualifies for :

City of Gorham

2016

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>Personnel Benefits</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	7,685	12,656	7,656
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	90		
Motor Vehicle Tax	809		
Recreational Vehicle Tax	15		
16/20M Vehicle Tax	28		
Commercial Vehicle Tax			
Watercraft Tax			
Reimbursements	10,732		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>11,674</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>19,359</b>	<b>12,656</b>	<b>7,656</b>
Expenditures:			
Payroll Taxes	6,703	5,000	7,656
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
<b>Total Expenditures</b>	<b>6,703</b>	<b>5,000</b>	<b>7,656</b>
Unencumbered Cash Balance Dec 31	12,656	7,656	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	7,458	9,672	7,656
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	7,656
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2015 Ad Valorem Tax	0

Adopted Budget

Adopted Budget <b>0</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2014/2015/2016 Budget Authority Amount	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
		Delinquent Comp Rate: 0.0%	0
		Amount of 2015 Ad Valorem Tax	0

City of Gorham

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	3,837	18,748	320,296
Receipts:			
State of Kansas Gas Tax	8,690	8,660	8,670
County Transfers Gas		0	0
Reimbursements	14,377		
Grant		191,984	
Bond Proceeds		275,904	
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>23,067</b>	<b>476,548</b>	<b>8,670</b>
<b>Resources Available:</b>	<b>26,904</b>	<b>495,296</b>	<b>328,966</b>
Expenditures:			
Street Repair and Maint	8,156	175,000	328,966
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>8,156</b>	<b>175,000</b>	<b>328,966</b>
Unencumbered Cash Balance Dec 31	18,748	320,296	0
2014/2015/2016 Budget Authority Amount	12,473	215,931	328,966

Adopted Budget <b>Water Utility</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	33,407	58,625	63,625
Receipts:			
Charges to Customers	129,014	110,000	115,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>129,014</b>	<b>110,000</b>	<b>115,000</b>
<b>Resources Available:</b>	<b>162,421</b>	<b>168,625</b>	<b>178,625</b>
Expenditures:			
Wages	17,549	20,000	25,000
Capital Outlay			63,625
Operations	86,247	85,000	90,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>103,796</b>	<b>105,000</b>	<b>178,625</b>
Unencumbered Cash Balance Dec 31	58,625	63,625	0
2014/2015/2016 Budget Authority Amount	144,334	163,621	178,625

City of Gorham

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	82,202	111,429	96,429
Receipts:			
Charges to Customers	63,128	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>63,128</b>	<b>35,000</b>	<b>35,000</b>
<b>Resources Available:</b>	<b>145,330</b>	<b>146,429</b>	<b>131,429</b>
Expenditures:			
Operations	12,910	20,000	20,000
Wages	9,026	10,000	12,000
Capital Outlay	11,965	20,000	99,429
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>33,901</b>	<b>50,000</b>	<b>131,429</b>
Unencumbered Cash Balance Dec 31	111,429	96,429	0
2014/2015/2016 Budget Authority Amount	117,202	123,023	131,429

Adopted Budget <b>Solid Waste Utility</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	14,044	8,999	9,499
Receipts:			
Charges to Customers	36,369	37,500	37,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>36,369</b>	<b>37,500</b>	<b>37,500</b>
<b>Resources Available:</b>	<b>50,413</b>	<b>46,499</b>	<b>46,999</b>
Expenditures:			
Operations	36,065	37,000	37,000
Capital Outlay	5,349		9,999
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>41,414</b>	<b>37,000</b>	<b>46,999</b>
Unencumbered Cash Balance Dec 31	8,999	9,499	0
2014/2015/2016 Budget Authority Amount	51,544	52,444	46,999

City of Gorham

2016

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Parks</b>	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Grant Proceeds			325,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>325,000</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>325,000</b>
Expenditures:			
Park Improvements			325,000
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>325,000</b>
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount	0	0	325,000

Adopted Budget 0	Prior Year Actual for 2014	Current Year Estimate for 2015	Proposed Budget Year for 2016
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Salaries & Wages			
Employee Benefits			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2014/2015/2016 Budget Authority Amount	0	0	0

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Gorham**  
will meet on August 10, 2015 at 7:00 pm at Gorham City Hall 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 Gorham City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2016 Expenditures and Amount of Current Year Estimate for 2015 Ad Valorem Tax establish the maximum limits of the 2016 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2014		Current Year Estimate for 2015		Proposed Budget for 2016		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2015 Ad Valorem Tax	Estimate Tax Rate*
General	152,895	40.899	160,000	40.314	207,670	71,494	40.485
Debt Service					17,765		
Personnel Benefits	6,703		5,000		7,656		
Special Highway	8,156		175,000		328,966		
Water Utility	103,796		105,000		178,625		
Sewer Utility	33,901		50,000		131,429		
Solid Waste Utility	41,414		37,000		46,999		
Parks					325,000		
Totals	346,865	40.899	532,000	40.314	1,244,110	71,494	40.485
Less: Transfers	0		0		0		
Net Expenditure	346,865		532,000		1,244,110		
Total Tax Levied	72,701		70,061		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,832,089		1,737,893		1,765,940		

Outstanding Indebtedness,

January 1,	2013	2014	2015
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	171,419	163,828	163,828
Lease Purchase Principal	0	0	0
Total	171,419	163,828	163,828

\*Tax rates are expressed in mills

City Official Title: City Treasurer