STATE OF KANSAS
RUSSELL
COUNTY SS.

Affidavit of Publication

Frank Mercer, being first duly sworn, deposes and says: That he is publisher of the ***Russell County News***, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Russell County, Kansas, with a general paid circulation on a weekly basis in Russell County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a weekly published one day a week and has been 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 the post office of Russell, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for 1 consecutive week, the first publication thereof being made as aforesaid on the 21 day of July, 2022, with subsequent publications being made on the following dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 21 day of July, 2022.

SUSAN R. KRILEY
Notary Public - State of Kansas
Appt. Expires 6-5-2023

[signature]
Notary Public's Signature

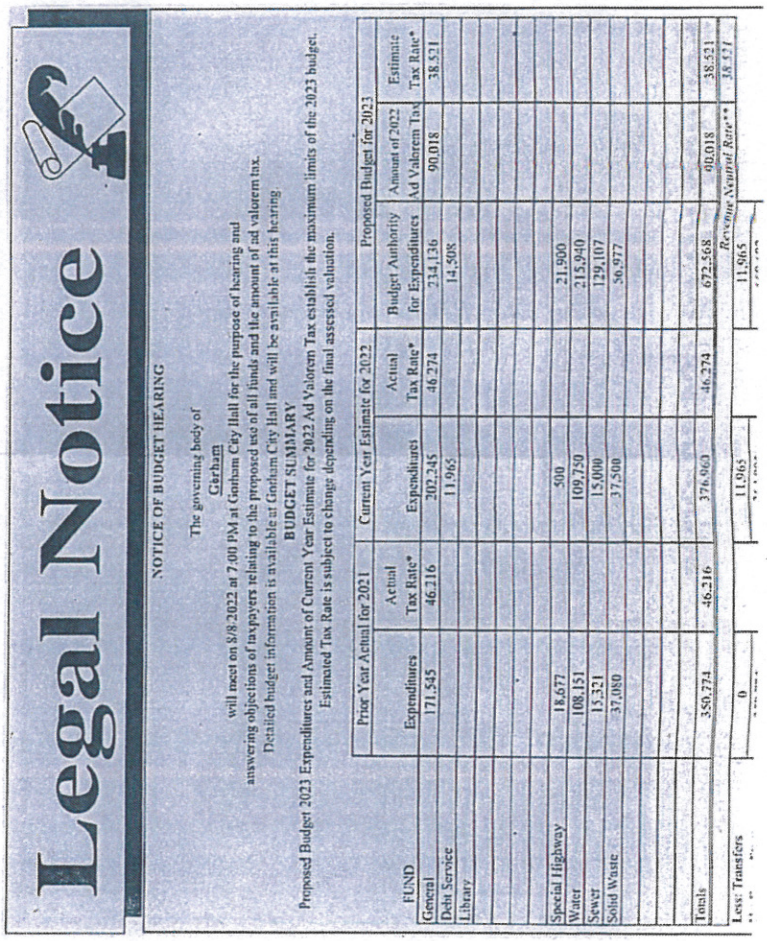
My commission expires: June 5, 2023

Publication Fee $ 122.35

Affidavit, Notary's Fee $ 1.00

Additional copies ___ @ ___ $ _____

Total Publication Fee $ 123.35



Legal Notice

NOTICE OF BUDGET HEARING

The governing body of
Gorham
will meet on 8/8/2022 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 2023 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	171,545	46.216	202,245	46.274	234,136	90,018	38.521
Debt Service			11,965		14,508		
Library							
Special Highway	18,677		500		21,900		
Water	108,151		109,750		215,940		
Sewer	15,321		15,000		129,107		
Solid Waste	37,080		37,500		56,977		
Totals	350,774	46.216	376,960	46.274	672,568	90,018	38.521
Less: Transfers	0		11,965		11,965		
						Revenue Neutral Rate**	38.521

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	226,904	175,904	120,904
Revenue Bonds	0	0	0
Other	122,809	113,955	95,554
Lease Purchase Principal	0	0	0
Total	349,713	289,859	216,458

*Tax rates are expressed in mills

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

Rex E. Seldon

City Official Title: Treasurer

July 21

No. .....

Plaintiff

Defendant

Filed 20

Clerk

Approved 20

Judge

State of Kansas
City

2023

CERTIFICATE

To the Clerk of Russell, State of Kansas
We, the undersigned, officers 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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

			2023 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	234,136	90,018	
Debt Service	10-113	7	14,508		
Library	12-1220	7			
Special Highway		8	21,900		
Water		8	215,940		
Sewer		9	129,107		
Solid Waste		9	56,977		
Totals		xxxxxx	672,568	90,018	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 38.521

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____ 2022

_____
County Clerk

_____
_____
_____
_____
_____
Governing Body

Gorham

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 Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	90,019	17,243	295	115	2,894	127
Debt Service						
Library						
TOTAL	90,019	17,243	295	115	2,894	127

County Treas Motor Vehicle Estimate 17,243

County Treas Recreational Vehicle Estimate 295

County Treas 16/20M Vehicle Estimate 115

County Treas Commercial Vehicle Tax Estimate 2,894

County Treas Watercraft Tax Estimate 127

Motor Vehicle Factor 0.19155

Recreational Vehicle Factor 0.00328

16/20 Vehicle Factor 0.00128

Commercial Vehicle Factor 0.03215

Watercraft Factor 0.00141

Gorham

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
Sewer	Debt Service		11,965	11,965	KSA 12-825d
	Totals	0	11,965	11,965	
	Adjustments*				
	Adjusted Totals	0	11,965	11,965	

*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

Gorham

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
General Obligation:	5/11/2015	5/1/2025	3.25	275,904	120,904	5/1	5/1	3,458	29,000	2,499	30,000
Total G.O. Bonds					**120,904**			**3,458**	**29,000**	**2,499**	**30,000**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE Loan	10/4/2005	9/1/2030	2.58	188,202	95,554	9/1	9/1	2,404	9,561	2,156	9,810
Total Other					**95,554**			**2,404**	**9,561**	**2,156**	**9,810**
Total Indebtedness					**216,458**			**5,862**	**38,561**	**4,655**	**39,810**

State of Kansas
City

Gorham

2023

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 2022	Payments Due 2022	Payments Due 2023
				Totals	**0**	**0**	**0**

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

Gorham 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	89,894	96,972	63,071
Receipts:			
Ad Valorem Tax	88,313	90,019	xxxxxxxxxxxxxxxx
Delinquent Tax	3,718	3,500	3,500
Motor Vehicle Tax	21,536	20,500	17,243
Recreational Vehicle Tax	20		295
16/20M Vehicle Tax			115
Commercial Vehicle Tax			2,894
Watercraft Tax			127
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	47,915	48,000	48,000
Franchise Tax	12,468	1,300	5,500
Licenses	348	250	250
Building Permits	100	250	250
State of Kansas			
Impound	25		
Leases	625	625	625
Reimbursements	100		
In Lieu of Tax (IRB)			
Interest on Idle Funds	379	400	400
Neighborhood Revitalization Rebate			0
Miscellaneous	3,076	3,500	3,500
Does miscellaneous exceed 10% of Total R			
Total Receipts	**178,623**	**168,344**	**82,699**
Resources Available:	**268,517**	**265,316**	**145,770**
Expenditures:			
Salaries & Wages	54,411	55,000	60,000
Payroll Taxes	6,793	7,000	9,000
Telephone	2,960	4,000	4,500
Insurance	16,274	16,250	18,000
Contractual	6,032	7,000	7,000
Mileage Reimb	210	500	5,000
Employee Ed	365	750	1,000
Maint/Parts/Repair	10,889	11,500	15,000
Postage	1,432	1,500	2,500
Dues	2,216	2,500	5,000
Office Supplies	2,483	3,000	6,000
City Facility Utilities	12,532	15,000	16,000
Trash	420	745	751
Parks		2,500	2,500
HWY Repairs	5,518	7,500	7,500
Capital Outlay		17,500	24,385
KDHE/Bond	44,350	45,000	45,000
Council	737	1,000	1,000
Cash Forward (2023 column)			
Miscellaneous	3,923	4,000	4,000
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**171,545**	**202,245**	**234,136**
Unencumbered Cash Balance Dec 31	96,972	63,071	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	236,365	234,840	234,136
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	234,136
		Tax Required	88,366
	Delinquent Comp Rate:	1.9%	1,652
		Amount of 2022 Ad Valorem Tax	**90,018**

CPA Summary

Gorham 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,543	2,543	2,543
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Sewer Trsfr		11,965	11965
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	0	11,965	11,965
Resources Available:	2,543	14,508	14,508
Expenditures:			
Pmts		11,965	14,508
Cash Basis Reserve (2023 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	0	11,965	14,508
Unencumbered Cash Balance Dec 31	2,543	2,543	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	11,965	14,508	14,508
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,508
		Tax Required	0
	Delinquent Comp Rate:	1.9%	0
		Amount of 2022 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.9%	0
		Amount of 2022 Ad Valorem Tax	0

Qualifies for

CPA Summary

Gorham 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	12,711	3,801	12,531
Receipts:			
State of Kansas Gas Tax	9,767	9,230	9,370
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**9,767**	**9,230**	**9,370**
Resources Available:	**22,478**	**13,031**	**21,901**
Expenditures:			
Street Repair and Maint	18,677	500	21,900
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**18,677**	**500**	**21,900**
Unencumbered Cash Balance Dec 31	3,801	12,531	1
2021/2022/2023 Budget Authority Amoun	37,094	18,251	21,900

Adopted Budget **Water**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	93,774	97,690	99,440
Receipts:			
Charges to Customers	111,017	110,000	115,000
New Hook Up	1,050	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**112,067**	**111,500**	**116,500**
Resources Available:	**205,841**	**209,190**	**215,940**
Expenditures:			
Dues	422	750	750
Operations	77,022	77,750	125,000
Employee Wages	27,252	27,500	40,000
Parts & Maintenance	3,265	3,500	10,000
Employee Ed	190	250	500
Repairs			39,690
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**108,151**	**109,750**	**215,940**
Unencumbered Cash Balance Dec 31	97,690	99,440	0
2021/2022/2023 Budget Authority Amoun	242,103	236,776	215,940

CPA Summary

Gorham 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	35,556	78,108	95,608
Receipts:			
Charges to Customers	57,873	32,500	33,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**57,873**	**32,500**	**33,500**
Resources Available:	**93,429**	**110,608**	**129,108**
Expenditures:			
Operations	15,321	15,000	129,107
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,321**	**15,000**	**129,107**
Unencumbered Cash Balance Dec 31	78,108	95,608	1
2021/2022/2023 Budget Authority Amount	116,886	98,541	129,107

Adopted Budget **Solid Waste**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,994	4,478	11,978
Receipts:			
Charges to Customers	37,564	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**37,564**	**45,000**	**45,000**
Resources Available:	**41,558**	**49,478**	**56,978**
Expenditures:			
Operations	37,080	37,500	56,977
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**37,080**	**37,500**	**56,977**
Unencumbered Cash Balance Dec 31	4,478	11,978	1
2021/2022/2023 Budget Authority Amount	51,452	60,494	56,977

CPA Summary

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
Gorham
will meet on 8/8/2022 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 2023 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	171,545	46.216	202,245	46.274	234,136	90,018	38.521
Debt Service			11,965		14,508		
Library							
Special Highway	18,677		500		21,900		
Water	108,151		109,750		215,940		
Sewer	15,321		15,000		129,107		
Solid Waste	37,080		37,500		56,977		
Totals	350,774	46.216	376,960	46.274	672,568	90,018	38.521
						*Revenue Neutral Rate***	*38.521*
Less: Transfers	0		11,965		11,965		
Net Expenditure	350,774		364,995		660,603		
Total Tax Levied	90,019		90,019		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,947,773		1,945,322		2,336,830		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	226,904	175,904	120,904
Revenue Bonds	0	0	0
Other	122,809	113,955	95,554
Lease Purchase Principal	0	0	0
Total	349,713	289,859	216,458

*Tax rates are expressed in mills

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

Rex E. Soldan
City Official Title: Treasurer

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Gorham

will meet on at at for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of Current Year Estimate for 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	171,545	46.216	202,245	46.274	234,136	90,018	38.521
Debt Service			11,965		14,508		
Library							
Special Highway	18,677		500		21,900		
Water	108,151		109,750		215,940		
Sewer	15,321		15,000		129,107		
Solid Waste	37,080		37,500		56,977		
Totals	350,774	46.216	376,960	46.274	672,568	90,018	38.521
						*Revenue Neutral Rate***	*38.521*
Less: Transfers	0		11,965		11,965		
Net Expenditure	350,774		364,995		660,603		
Total Tax Levied	90,019		90,019		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,947,773		1,945,322		2,336,830		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	226,904	175,904	120,904
Revenue Bonds	0	0	0
Other	122,809	113,955	95,554
Lease Purchase Principal	0	0	0
Total	349,713	289,859	216,458

*Tax rates are expressed in mills

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

0

City Official Title: