State of Kansas
City

2025

NO
90,019

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 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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	280,604	90,018	34.856
Debt Service	10-113	7	14,508		
Library	12-1220	7			
Special Highway		8	24,768		
Water		8	258,201		
Sewer		9	187,479		
Solid Waste		9	54,062		
Totals		xxxxxx	819,622	90,018	34.856
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					2,582,586
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	34.856
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

Date Attested: August 14 2024

County Clerk

Governing Body

State of Kansas
City

2025

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 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 Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	280,604	90,018	
Debt Service	10-113	7	14,508		
Library	12-1220	7			
Special Highway		8	24,768		
Water		8	258,201		
Sewer		9	187,479		
Solid Waste		9	54,062		
Totals		xxxxxx	819,622	90,018	
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate	34.856
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by: _____

Address: _____

Email: _____

Date Attested: _____ 2024

_____
County Clerk

Governing Body

Gorham

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 Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	90,019	13,743	414	261	2,103	197
Debt Service						
Library						
TOTAL	90,019	13,743	414	261	2,103	197

County Treas Motor Vehicle Estimate 13,743

County Treas Recreational Vehicle Estimate 414

County Treas 16/20M Vehicle Estimate 261

County Treas Commercial Vehicle Tax Estimate 2,103

County Treas Watercraft Tax Estimate 197

Motor Vehicle Factor 0.15267

Recreational Vehicle Factor 0.00460

16/20 Vehicle Factor 0.00290

Commercial Vehicle Factor 0.02336

Watercraft Factor 0.00219

Gorham

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
Sewer	Debt Service	11,965	11,965	11,965	
	Totals	11,965	11,965	11,965	
	Adjustments*				
	Adjusted Totals	11,965	11,965	11,965	

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

State of Kansas
City

Gorham

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
General Obligation:	5/11/2015	5/1/2025	3.25	275,904	61,904	5/1	5/1	1,508	31,000	502	30,904
Total G.O. Bonds					**61,904**			**1,508**	**31,000**	**502**	**30,904**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KDHE	10/4/2005	9/1/2030	2.58	188,202	75,607	9/1	9/1	1,901	10,064	1,640	10,326
Total Other					**75,607**			**1,901**	**10,064**	**1,640**	**10,326**
Total Indebtedness					**137,511**			**3,409**	**41,064**	**2,142**	**41,230**

State of Kansas
City

Gorham

2025

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 2024	Payments Due 2024	Payments Due 2025
				Totals	**0**	**0**	**0**

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

Gorham

2025

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	114,976	134,918	94,907
Receipts:			
Ad Valorem Tax	75,476	90,019	xxxxxxxxxxxxxxxx
Delinquent Tax	1,785	1,500	
Motor Vehicle Tax	20,669	20,000	13,743
Recreational Vehicle Tax			414
16/20M Vehicle Tax			261
Commercial Vehicle Tax			2,103
Watercraft Tax			197
Gross Earning (Intangible) Tax			0
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	62,041	50,000	52,000
Franchise Tax	14,378	10,000	12,000
Licenses	1,123	1,500	1,500
Building Permits	60	100	100
State of Kansas	15,755	16,000	16,000
Leases	3,750	1,500	1,500
In Lieu of Tax (IRB)			
Interest on Idle Funds	2,418	2,000	
Neighborhood Revitalization Rebate			0
Miscellaneous	2,892	2,500	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**200,347**	**195,119**	**99,818**
Resources Available:	**315,323**	**330,037**	**194,725**
Expenditures:			
ARPA Exp	8,934	30,000	
Salaries & Wages	53,388	80,000	85,000
Payroll Taxes	6,626	6,750	12,500
Telephone	3,115	3,250	4,000
Insurance	18,992	21,000	25,000
Contractual	7,509	8,000	10,000
Mileage Reimb	320	500	750
Employee Ed	510	750	1,000
Maint/Parts/Repair	9,687	10,000	12,500
Postage	1,747	2,000	2,250
Dues	526	750	1,000
Office Supplies	3,230	3,500	4,750
City Facility Utilities	13,159	15,000	17,500
Trash	488	500	750
Parks	196	250	500
HWY Repairs		0	30,000
Capital Outlay		0	25,000
KDHE/Bond	45,380	45,380	45,380
Bad debt	-57		
Vet/impound/court			
Cash Reserve (2025 column)			
Miscellaneous	6,655	7,500	2,724
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**180,405**	**235,130**	**280,604**
Unencumbered Cash Balance Dec 31	134,918	94,907	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	234,136	294,904	280,604
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	280,604
		Tax Required	85,879
	Delinquent Comp Rate:	4.8%	4,139
		Amount of 2024 Ad Valorem Tax	**90,018**

CPA Summary

Gorham

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 Trsft		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:			
PMT		11,965	14,508
Cash Reserve (2025 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
2023/2024/2025 Budget Authority Amoun	14,508	14,508	14,508
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	14,508
		Tax Required	0
	Delinquent Comp Rate:	4.8%	0
		Amount of 2024 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
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 I			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	4.8%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

Qualifies for :

Gorham

2025

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	6,270	16,518	15,648
Receipts:			
State of Kansas Gas Tax	10,248	9,130	9,120
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,248**	**9,130**	**9,120**
Resources Available:	**16,518**	**25,648**	**24,768**
Expenditures:			
Street Repair and Maint		10,000	24,768
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**10,000**	**24,768**
Unencumbered Cash Balance Dec 31	16,518	15,648	0
2023/2024/2025 Budget Authority Amount	21,900	22,080	24,768

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	104,563	120,851	131,701
Receipts:			
Charges to Customers	123,991	124,000	125,000
Fee	1,200	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**125,191**	**125,500**	**126,500**
Resources Available:	**229,754**	**246,351**	**258,201**
Expenditures:			
Dues	657	600	2,500
Operations	80,116	80,000	130,000
Employee Wages	27,924	29,000	40,000
Parts & Maintenance	181	5,000	30,000
Employee Ed	25	50	2,500
Repairs			50,000
Cash Reserve (2025 column)			
Miscellaneous			3,201
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**108,903**	**114,650**	**258,201**
Unencumbered Cash Balance Dec 31	120,851	131,701	0
2023/2024/2025 Budget Authority Amount	215,940	243,604	258,201

CPA Summary

Gorham

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	96,966	127,479	147,479
Receipts:			
Charges to Customers	39,938	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**39,938**	**40,000**	**40,000**
Resources Available:	**136,904**	**167,479**	**187,479**
Expenditures:			
Operations	4,342	10,000	100,000
Parts	5,083	10,000	87,479
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**9,425**	**20,000**	**187,479**
Unencumbered Cash Balance Dec 31	127,479	147,479	0
2023/2024/2025 Budget Authority Amoun	129,107	170,732	187,479

Adopted Budget **Solid Waste**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,032	5,062	6,062
Receipts:			
Charges to Customers	46,366	47,000	48,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**46,366**	**47,000**	**48,000**
Resources Available:	**50,398**	**52,062**	**54,062**
Expenditures:			
Operations	45,336	46,000	54,062
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**45,336**	**46,000**	**54,062**
Unencumbered Cash Balance Dec 31	5,062	6,062	0
2023/2024/2025 Budget Authority Amoun	56,977	51,586	54,062

CPA Summary

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of

Gorham

will meet on 8-12-2024 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 2025 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	180,405	38.521	235,130	35.548	280,604	90,018	34.856
Debt Service			11,965		14,508		
Library							
Special Highway			10,000		24,768		
Water	108,903		114,650		258,201		
Sewer	9,425		20,000		187,479		
Solid Waste	45,336		46,000		54,062		
Totals	344,069	38.521	437,745	35.548	819,622	90,018	34.856
						*Revenue Neutral Rate***	*34.856*
Less: Transfers	11,965		11,965		11,965		
Net Expenditure	332,104		425,780		807,657		
Total Tax Levied	90,018		90,019		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,336,830		2,532,265		2,582,583		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	175,904	91,904	61,904
Revenue Bonds	0	0	0
Other	113,955	85,991	75,607
Lease Purchase Principal	0	0	0
Total	289,859	177,895	137,511

*Tax rates are expressed in mills

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

Rex Soldan

City Official Title: Treasurer

ATE OF KANSAS
SSELL
UNTY SS.

Affidavit of Publication

rank Mercer, being first duly sworn, deposes and ays: That he is publisher of the ***Russell County News***, weekly newspaper printed in the State of Kansas, and ublished in and of general circulation in Russell ounty, Kansas, with a general paid circulation on a eekly basis in Russell County, Kansas, and that said ewspaper is not a trade, religious or fraternal publica- on.

Said newspaper is a weekly published one day a eek and has been published continuously and uninter- iptedly in said county and state for a period of more an five years prior to the first publication of said otice; and has been admitted at the post office of ussell, Kansas, in said county as second class matter.

That the attached notice is a true copy thereof and as published in the regular and entire issue of said ewspaper for 1 consecutive week, e first publication thereof being made as aforesaid on e 18 day of July, 2024, ith subsequent publications being made on the llowing dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 18 ay of July, 2024.

AMY HOSS
Notary Public, State of Kansas
My Appointment Expires
11-23-26

[signature]
Notary Public's Signature

ublication Fee $ 122.01

ffidavit, Notary's Fee $ 1.00

dditional copies ___ @___ $ _____

otal Publication Fee $ 123.01

Legal Notice

NOTICE OF BUDGET HEARING

The governing body of
Gorham
will meet on 8-12-2024 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 2025 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	180,405	38.521	235,130	35.548	280,604	90,018	34.856
Debt Service			11,965		14,508		
Library							
Special Highway			10,000		24,768		
Water	108,903		114,650		258,201		
Sewer	9,425		20,000		187,479		
Solid Waste	45,336		46,000		54,062		
Totals	344,069	38.521	437,745	35.548	819,622	90,018	34.856
						*Revenue Neutral Rate***	*34.856*
Less: Transfers	11,965		11,965		11,965		
Net Expenditure	332,104		425,780		807,657		
Total Tax Levied	90,018		90,019		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,336,830		2,532,265		2,582,583		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	175,904	91,904	61,904
Revenue Bonds	0	0	0
Other	113,955	85,991	75,607
Lease Purchase Principal	0	0	0
Total	289,859	177,895	137,511

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Rex Soldan
City Official Title: Treasurer

July 18