State of Kansas
City

2026

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 2026; and
(3) the Amount(s) of 2025 Ad Valorem Tax are within statutory limitations.

No

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)
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	369,700	90,019	32.965
Debt Service	10-113				
Library	12-1220				
Special Highway		7	28,888		
Water		7	277,392		
Sewer		8	192,267		
Solid Waste		8	55,889		
Totals		xxxxxx	924,136	90,019	
Budget Hearing Notice		9			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					2,730,758
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	32.963
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:

Address:

Email:

COUNTY CLERK Seal RUSSELL CO. KANSAS

Date Attested: October 8 2025

County Clerk

Councilmember

Susan Unruh Councilmember

Lora M. Murphy Council Member

Governing Body

Mayor

State of Kansas
City

2026

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Gorham

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Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate	32.963
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by: _____

_____

_____

Address: _____

_____

_____

Email: _____

_____

Date Attested: _____ 2025

_____
County Clerk

Councilmember

Susan Unruh Councilmember

Anne M. Murphy Council Member

_____

_____

_____ Mayor
Governing Body

Gorham

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 Proposed Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	90,018	16,343	311	206	2,632	181
Debt Service						
Library						
TOTAL	90,018	16,343	311	206	2,632	181

County Treas Motor Vehicle Estimate 16,343

County Treas Recreational Vehicle Estimate 311

County Treas 16/20M Vehicle Estimate 206

County Treas Commercial Vehicle Tax Estimate 2,632

County Treas Watercraft Tax Estimate 181

Motor Vehicle Factor 0.18155

Recreational Vehicle Factor 0.00346

16/20 Vehicle Factor 0.00228

Commercial Vehicle Factor 0.02924

Watercraft Factor 0.00201

Gorham 2026

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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

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

State of Kansas
City

Gorham

2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
General Obligation:	5/11/2015	5/1/2025	3.25	275,904	30,904	5/1	5/1	502	30,904	0	0
Total G.O. Bonds					**30,904**			**502**	**30,904**	**0**	**0**
Revenue Bonds:											
KDHE	10/4/2005	9/1/2030	2.58	188,202	66,119	9/1	9/1	1,640	10,326	1,375	10,597
Total Revenue Bonds					**66,119**			**1,640**	**10,326**	**1,375**	**10,597**
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					97,023			2,142	41,230	1,375	10,597

State of Kansas
City

Gorham

2026

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 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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

Gorham 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	135,783	123,191	107,058
Receipts:			
Ad Valorem Tax		90,018	xxxxxxxxxxxxxxxx
Delinquent Tax	809	800	
Motor Vehicle Tax	16,735	16,000	16,343
Recreational Vehicle Tax			311
16/20M Vehicle Tax			206
Commercial Vehicle Tax			2,632
Watercraft Tax			181
Gross Earning (Intangible) Tax			0
County	90,039	77,500	77,500
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	71,085	61,000	61,000
Franchise Tax	11,714	9,000	9,000
Licenses	642	250	250
Building Permits	520	250	250
State of Kansas			
Leases	1,500	0	
Transfer from Capital Improvement			
Reimbursements	1,692	0	
Insurance	45,850	0	
Interest on Idle Funds	7,779	7,000	7,000
Neighborhood Revitalization Rebate			0
Miscellaneous		49	
Does miscellaneous exceed 10% of Total R			
Total Receipts	**248,365**	**261,867**	**174,673**
Resources Available:	**384,148**	**385,058**	**281,731**
Expenditures:			
ARPA Exp	31,950	11,500	0
Salaries & Wages	66,523	70,000	85,000
Payroll Taxes	7,803	10,000	15,000
Telephone	3,131	3,500	4,000
Insurance	20,969	25,000	29,000
Contractual	8,800	20,000	15,000
Mileage Reimb	310	500	500
Employee Ed			
Maint/Parts/Repair	41,113	20,000	22,000
Postage	1,162	1,500	1,750
Dues	800	1,000	1,450
Office Supplies	2,069	2,500	3,000
City Facility Utilities	12,530	15,000	17,500
Trash	528	1,000	1,500
Parks			15,000
HWY Repairs	8,820	45,000	77,500
Capital Outlay		50,000	80,000
KDHE/Bond	44,933		
Bad debt			
TRSFR	1,800		
Cash Reserve (2026 column)			
Miscellaneous	7,716	1,500	1,500
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**260,957**	**278,000**	**369,700**
Unencumbered Cash Balance Dec 31	123,191	107,058	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	280,604	280,604	369,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	369,700
		Tax Required	87,969
	Delinquent Comp Rate:	2.3%	2,050
		Amount of 2025 Ad Valorem Tax	**90,019**

CPA Summary

Gorham 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		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 R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	14,508	14,508	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
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 R			
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
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	2.3%	0
		Amount of 2025 Ad Valorem Tax	0

Qualifies for :

CPA Summary

Gorham 2026

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	16,518	15,588	19,738
Receipts:			
State of Kansas Gas Tax	10,332	9,150	9,150
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**10,332**	**9,150**	**9,150**
Resources Available:	**26,850**	**24,738**	**28,888**
Expenditures:			
Street Repair and Maint	11,262	5,000	28,888
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**11,262**	**5,000**	**28,888**
Unencumbered Cash Balance Dec 31	15,588	19,738	0
2024/2025/2026 Budget Authority Amount	24,768	24,768	28,888

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	109,060	122,392	140,892
Receipts:			
Charges to Customers	128,565	130,000	135,000
Fees	1,425	1,500	1,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**129,990**	**131,500**	**136,500**
Resources Available:	**239,050**	**253,892**	**277,392**
Expenditures:			
Dues	456	500	750
Ops	79,457	75,000	135,000
Employee Benefits	34,245	35,000	45,000
Parts	2,500	2,500	10,000
Splash Pad			50,000
Cap Outlay			36,642
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**116,658**	**113,000**	**277,392**
Unencumbered Cash Balance Dec 31	122,392	140,892	0
2024/2025/2026 Budget Authority Amount	258,201	258,201	277,392

CPA Summary

Gorham 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	116,857	144,267	157,267
Receipts:			
Charges to Customers	33,081	35,000	35,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**33,081**	**35,000**	**35,000**
Resources Available:	**149,938**	**179,267**	**192,267**
Expenditures:			
Operations	5,671	7,000	100,000
Parts		15,000	92,267
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,671**	**22,000**	**192,267**
Unencumbered Cash Balance Dec 31	144,267	157,267	0
2024/2025/2026 Budget Authority Amoun	187,479	187,479	192,267

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	5,062	4,889	8,389
Receipts:			
Charges to Customers	45,802	46,000	47,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**45,802**	**46,000**	**47,500**
Resources Available:	**50,864**	**50,889**	**55,889**
Expenditures:			
Operations	45,975	42,500	55,889
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**45,975**	**42,500**	**55,889**
Unencumbered Cash Balance Dec 31	4,889	8,389	0
2024/2025/2026 Budget Authority Amoun	54,062	54,062	55,889

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
Gorham
will meet on August 11, 2025 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 2026 Expenditures and Amount of Current Year Estimate for 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	Estimate Tax Rate*
General	260,957	35.548	278,000	34.856	369,700	90,019	32.963
Debt Service							
Library							
Special Highway	11,262		5,000		28,888		
Water	116,658		113,000		277,392		
Sewer	5,671		22,000		192,267		
Solid Waste	45,975		42,500		55,889		
Totals	440,523	35.548	460,500	34.856	924,136	90,019	32.963
						*Revenue Neutral Rate***	32.963
Less: Transfers	0		0		0		
Net Expenditure	440,523		460,500		924,136		
Total Tax Levied	90,019		90,018		xxxxxxxxxxxxxxxxx		
Assessed Valuation	2,532,265		2,582,586		2,730,945		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	91,904	61,904	30,904
Revenue Bonds	0	0	66,119
Other	85,991	75,607	0
Lease Purchase Principal	0	0	0
Total	177,895	137,511	97,023

*Tax rates are expressed in mills

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

Rex Soldan
City Official Title: City Treasurer

ATE OF KANSAS
SSELL
UNTY SS.

Affidavit of Publication

rank Mercer, being first duly sworn, deposes and ys: 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- ptedly 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 17 day of July, 2025, ith subsequent publications being made on the llowing dates:

_____, 20____ _____, 20____

_____, 20____ _____, 20____

_____, 20____ _____, 20____

Signed: [signature]

Subscribed and sworn to before me this 21 y of July, 2025.

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

[signature]
Notary Public's Signature

ublication Fee	$ 126.42
ffidavit, Notary's Fee	$ 1.00
dditional copies ___ @___	$
otal Publication Fee	$ 127.42

Legal Notice

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Debt Service							
Library							
Special Highway	11,262		5,000		28,888		
Water	116,658		113,000		277,392		
Sewer	5,671		22,000		192,267		
Solid Waste	45,975		42,500		55,889		
Totals	440,523	35.548	460,500	34.856	924,136	90,019	32.963
						*Revenue Neutral Rate***	*32.963*
Less: Transfers	0		0		0		
Net Expenditure	440,523		460,500		924,136		
Total Tax Levied	90,019		90,018		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	2,532,265		2,582,589		2,730,945		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	91,904	61,904	30,904
Revenue Bonds	0	0	66,119
Other	85,991	75,607	0
Lease Purchase Principal	0	0	0
Total	177,895	137,511	97,023

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

Rex Soldan
City Official Title: City Treasurer

July 17