

2020

**CERTIFICATE**

To the Clerk of Russell County, State of Kansas

We, the undersigned, officers of

**City of Waldo**

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 2020; and  
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		2020 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
Computation to Determine Limit - 2020		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	13,852	4,584	35,912
Debt Service	10-113				
Library	12-1220				
Special Highway		8	700		
Solid Waste		8	4,800		
Water Utility		9	14,700		
Parks		9	1,500		
Non-Budgeted Funds		10			
<b>Totals</b>		XXXXXX	35,552	4,584	
Budget Summary		11			
Neighborhood Revitalization					

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold an Election?**

4,584  
NO

County Clerk's Use Only
127645
Nov 1, 2019 Total Assessed Valuation

Assisted by:  
Gudenkauf & Malone, Inc.  
Address:  
639 N Main; PO Box 631  
Russell, Ks 67665  
Email:  
accountants@gmbinc.net

*Dustin L. Gudenkauf*  
*Kathleen Randolph*  
*Barbara Eledge*

Date Attested: 8/28/19 2019

*Mary K. Russ*  
County Clerk

\_\_\_\_\_  
Governing Body



City of Waldo

**Computation to Determine Limit for 2020**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2019 budget	+ \$	<u>4,414</u>
2. Library levy in 2019 budget	-	<u>          </u>
Other tax entity levy in 2019 budget	-	<u>          </u>
3. Net tax levy	\$	<u>4,414</u>

**2020 Budget Percentage Adjustments**

4.	New improvements, remodeling and renovations for 2019 :	+	<u>2,213</u>
5.	Increase in personal property for 2019 :		
5a.	Personal property 2019	+	<u>4,542</u>
5b.	Personal property 2018	-	<u>5,084</u>
5c.	Increase in personal property (5a minus 5b)	+	<u>0</u>
			(Use Only if > 0)
6.	Valuation of annexed territory for 2019 :		
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 2019 :	+	<u>711</u>
8.	Expiration of property tax abatements	+	<u>0</u>
9.	Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	<u>          </u>
10.	Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		<u>2,924</u>
11.	Total estimated valuation July 1, 2019		<u>127,495</u>
12.	Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0235</u>
13.	Percentage adjustment increase (12 times 3)	+ \$	<u>104</u>
14.	Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		<u>1.50%</u>
15.	Consumer Price Index adjustment (Line 3 times Line 14)	\$	<u>66</u>
<b>16.</b>	<b>Total Percentage Adjustments</b>	<b>\$</b>	<b><u>170</u></b>

**2020 Revenue Adjustments**

17. Property tax revenues for debt service in 2020 budget:		+	<u>0</u>	
Property tax revenues for debt service in 2019 budget:		-	<u>0</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u>          </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>          </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2020 budget:		+	<u>          </u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 bud;		+	<u>          </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u>          </u>	
22. Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u>          </u>	
23. Law enforcement expenses - 2020 budget:		+	<u>          </u>	
Law enforcement expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased law enforcement expenses in 2020 budget:				
(Do not include building construction or remodeling costs)				
				+
				<u>0</u>
24. Fire protection expenses - 2020 budget:		+	<u>          </u>	
Fire protection expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased fire protection expense in 2020 budget:				
(Do not include building construction or remodeling costs)				
				+
				<u>0</u>
25. Emergency medical expenses - 2020 budget:		+	<u>          </u>	
Emergency medical expenses - 2019 budget:		-	<u>          </u>	
CPI adjustment	1.50%		<u>0</u>	
Increased emergency medical expenses in 2020 budget:				
(Do not include building construction or remodeling costs)				
				+
				<u>0</u>
<b>26. Total Revenue Adjustments</b>				
				<u><u>0</u></u>

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
Other tax entity levy - 2020 budget:	+	
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	+	<b>0</b>
<b>29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)</b>	+	
<b>30. Total Computed Tax Levy</b>		<b>4,584</b>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	
2017 Tax Levy (Less Levy for other Governmental Units)	None
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment of 0.025	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2020 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** **#DIV/0!**

"

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss

2020 Tax Levy (Less Levy for other Governmental Units)	
2019 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	66
2020 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2020 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	66

**Exemption from Election Requirement** **Yes**

City of Waldo

2020

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	4,414	960	6	0	65	6
Debt Service						
Library						
<b>TOTAL</b>	<b>4,414</b>	<b>960</b>	<b>6</b>	<b>0</b>	<b>65</b>	<b>6</b>

County Treas Motor Vehicle Estimate	<u>960</u>				
County Treas Recreational Vehicle Estimate		<u>6</u>			
County Treas 16/20M Vehicle Estimate			<u>0</u>		
County Treas Commercial Vehicle Tax Estimate				<u>65</u>	
County Treas Watercraft Tax Estimate					<u>6</u>
Motor Vehicle Factor	<u>0.21749</u>				
Recreational Vehicle Factor		<u>0.00136</u>			
16/20 Vehicle Factor			<u>0.00000</u>		
Commercial Vehicle Factor				<u>0.01473</u>	
Watercraft Factor					<u>0.00136</u>

State of Kansas  
City





City of Waldo

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Special Highway</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,873	2,190	2,310
Receipts:			
State of Kansas Gas Tax	602	820	820
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>602</b>	<b>820</b>	<b>820</b>
<b>Resources Available:</b>	<b>2,475</b>	<b>3,010</b>	<b>3,130</b>
Expenditures:			
Street Repair and Maint	285	700	700
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
<b>Total Expenditures</b>	<b>285</b>	<b>700</b>	<b>700</b>
Unencumbered Cash Balance Dec 31	2,190	2,310	2,430
2018/2019/2020 Budget Authority Amount	700	700	700

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Solid Waste</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	779	712	412
Receipts:			
Charges to Customers	4,101	4,500	4,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>4,101</b>	<b>4,500</b>	<b>4,500</b>
<b>Resources Available:</b>	<b>4,880</b>	<b>5,212</b>	<b>4,912</b>
Expenditures:			
Contractual Services	4,000	4,800	4,800
Commodities	168		
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total B			
<b>Total Expenditures</b>	<b>4,168</b>	<b>4,800</b>	<b>4,800</b>
Unencumbered Cash Balance Dec 31	712	412	112
2018/2019/2020 Budget Authority Amount	4,800	4,800	4,800

CPA Summary
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City of Waldo

2020

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Water Utility</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	8,836	10,678	7,841
Receipts:			
Charges to Customers	16,326	14,000	14,000
Interest on Idle Funds	4		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>16,330</b>	<b>14,000</b>	<b>14,000</b>
<b>Resources Available:</b>	<b>25,166</b>	<b>24,678</b>	<b>21,841</b>
Expenditures:			
Salaries & Wages	2,058	3,000	3,000
Contractual Service	596	7,511	700
Commodities	11,834	5,326	10,000
Capital Outlay	0	1,000	1,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>14,488</b>	<b>16,837</b>	<b>14,700</b>
Unencumbered Cash Balance Dec 31	10,678	7,841	7,141
2018/2019/2020 Budget Authority Amount	16,837	16,837	14,700

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Parks</b>	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	1,771	1,499	1,499
Receipts:			
Donations	1,000	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Resources Available:</b>	<b>2,771</b>	<b>2,499</b>	<b>2,499</b>
Expenditures:			
Contractual Services	0	0	
Commodities	1,272	1,000	1,500
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>1,272</b>	<b>1,000</b>	<b>1,500</b>
Unencumbered Cash Balance Dec 31	1,499	1,499	999
2018/2019/2020 Budget Authority Amount	1,000	1,000	1,500

**See Tab A**

CPA Summary
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**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Waldo**

will meet on July 2, 2019 at 7:00 PM at Waldo Fire Station 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 Waldo Fire Station and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	14,349	34.960	7,800	36.092	13,852	4,584	35.954
Debt Service							
Library							
Special Highway	285		700		700		
Solid Waste	4,168		4,800		4,800		
Water Utility	14,488		16,837		14,700		
Parks	1,272		1,000		1,500		
Non-Budgeted Funds	7,400						
Totals	41,962	34.960	31,137	36.092	35,552	4,584	35.954
Less: Transfers	0		0		0		
Net Expenditure	41,962		31,137		35,552		
Total Tax Levied	4,412		4,414		XXXXXXXXXXXXXXXXXX		
Assessed Valuation	126,200		122,299		127,495		

Outstanding Indebtedness,

January 1,	2017	2018	2019
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

\_\_\_\_\_  
City Official Title:



STATE OF KANSAS  
 RUSSELL  
 COUNTY SS.

# Affidavit of Publication

**Frank Mercer**, being first duly sworn, deposes and says: That he is owner of Russell County News, a bi-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.

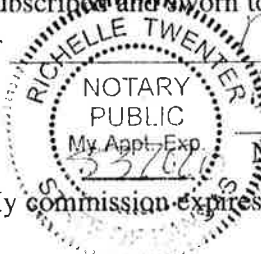
Said newspaper is a weekly published one day a week and has been published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Russell, Kansas, in said county as second 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 20 day of June, 2019, with subsequent publications being made on the following dates:

\_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_  
 \_\_\_\_\_, 20\_\_\_\_, \_\_\_\_\_, 20\_\_\_\_

Signed: [Signature]

Subscribed and sworn to before me this 25<sup>th</sup> day of June, 2019.



[Signature]  
 Notary Public's Signature

My commission expires: May 3, 2020

Publication Fee \$ 101.93  
 Affidavit, Notary's Fee \$ 1.00  
 Additional copies @ \$ \_\_\_\_\_  
 Total Publication Fee \$ 102.93

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The governing body of  
**City of Waldo**  
 will meet on July 2, 2019 at 7:00 PM at Waldo Fire Station 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 Waldo Fire Station and will be available at this hearing.

**BUDGET SUMMARY**  
 Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limit. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount Ad Valorem
General	14,349	34.960	7,800	36.092	13,852	4
Debt Service						
Library						
Special Highway	285		700		700	
Solid Waste	4,168		4,800		4,800	
Water Utility	14,488		16,837		14,700	
Parks	1,272		1,000		1,500	
Non-Budgeted Funds	7,400					
Totals	41,962	34.960	31,137	36.092	35,552	4
Less: Transfers	0		0		0	
Net Expenditure	41,962		31,137		35,552	
Total Tax Levied	4,412		4,414			
Assessed Valuation	126,200		122,299		127,495	

Outstanding Indebtedness:

	2017	2018	2019
January 1,	0	0	0
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

[Signature]  
 City Official Title:

