State of Kansas
City

2023

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 2023; and
(3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 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	15,074	7,054	
Debt Service	10-113				
Library	12-1220				
Special Highway			2,280		
Solid Waste			4,911		
Water Utility			28,593		
Parks			3,369		
Non-Budgeted Funds					
Totals		xxxxxx	54,227	7,054	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 46.872

Assisted by:
Gudenkauf & Malone, Inc

Address:
PO Box 631
Russell, Ks 67665
Email:
accountants@gmbinc.net

Date Attested: September 13 2022

Kristi A. Whitman Deputy
County Clerk

Governing Body

City of Waldo

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	7,054	1,499	54	89	0	9
Debt Service						
Library						
TOTAL	7,054	1,499	54	89	0	9

County Treas Motor Vehicle Estimate 1,499

County Treas Recreational Vehicle Estimate 54

County Treas 16/20M Vehicle Estimate 89

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 9

Motor Vehicle Factor 0.21250

Recreational Vehicle Factor 0.00766

16/20 Vehicle Factor 0.01262

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00128

City of Waldo 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	3,858	3,275	2,042
Receipts:			
Ad Valorem Tax	4,538	7,054	xxxxxxxxxxxxxxxx
Delinquent Tax	196		
Motor Vehicle Tax	1,166	1,111	1,499
Recreational Vehicle Tax	38	19	54
16/20M Vehicle Tax	122	102	89
Commercial Vehicle Tax		0	0
Watercraft Tax		6	9
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	501	422	422
Local Sales Tax	2,210	1,905	1,905
Franchise Tax	1,316	1,000	1,000
Russell County - Sales & Use Tax	1,222	1,000	1,000
Intangible Tax	157		
In Lieu of Tax (IRB)			
Interest on Idle Funds	5		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**11,471**	**12,619**	**5,978**
Resources Available:	**15,329**	**15,894**	**8,020**
Expenditures:			
Salaries & Wages	3,488	3,600	3,600
Contractual	448	1,500	1,500
Commodities	7,118	8,000	8,000
Capital Outlay	0	752	752
Transfer to Special Machinery	1,000	0	1,222
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,054**	**13,852**	**15,074**
Unencumbered Cash Balance Dec 31	3,275	2,042	xxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amoun	13,852	13,852	15,074
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	15,074
		Tax Required	7,054
	Delinquent Comp Rate:	0.0%	0
		Amount of 2022 Ad Valorem Tax	**7,054**

CPA Summary

City of Waldo 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	2,319	1,776	1,460
Receipts:			
State of Kansas Gas Tax	857	830	820
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**857**	**830**	**820**
Resources Available:	**3,176**	**2,606**	**2,280**
Expenditures:			
Street Repair and Maint	1,400	1,146	2,280
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,400**	**1,146**	**2,280**
Unencumbered Cash Balance Dec 31	1,776	1,460	0
2021/2022/2023 Budget Authority Amoun	2,922	1,146	2,280

Adopted Budget **Solid Waste**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	546	545	328
Receipts:			
Charges to Customers	4,039	4,583	4,583
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,039**	**4,583**	**4,583**
Resources Available:	**4,585**	**5,128**	**4,911**
Expenditures:			
Contractual Services	4,040	4,800	4,911
Commodities			
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,040**	**4,800**	**4,911**
Unencumbered Cash Balance Dec 31	545	328	0
2021/2022/2023 Budget Authority Amoun	4,829	4,800	4,911

CPA Summary

City of Waldo 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	13,734	15,128	13,562
Receipts:			
Charges to Customers	17,097	15,031	15,031
Interest on Idle Funds	4		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**17,101**	**15,031**	**15,031**
Resources Available:	**30,835**	**30,159**	**28,593**
Expenditures:			
Salaries & Wages	2,061	3,000	3,000
Contractual Service	2,371	700	1,700
Commodities	11,275	11,897	22,893
Captial Outlay	0	1,000	1,000
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**15,707**	**16,597**	**28,593**
Unencumbered Cash Balance Dec 31	15,128	13,562	0
2021/2022/2023 Budget Authority Amount	26,168	16,597	28,593

Adopted Budget **Parks**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,071	2,369	2,369
Receipts:			
Donations	2,000	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,000**	**1,000**	**1,000**
Resources Available:	**3,071**	**3,369**	**3,369**
Expenditures:			
Contractual Services	195		
Commodities	507	1,000	3,369
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**702**	**1,000**	**3,369**
Unencumbered Cash Balance Dec 31	2,369	2,369	0
2021/2022/2023 Budget Authority Amount	2,385	1,000	3,369

CPA Summary

City of Waldo

NON-BUDGETED FUNDS

(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvements										
Unencumbered Cash Balance Jan 1	5,686	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 5,686
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	1,000									
Total Receipts	1,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,000
Resources Available:	6,686	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	6,686
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay										
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	6,686	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	6,686 **
										6,686 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Waldo

will meet on Sept 5, 2022 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, the amount of ad valorem tax and the Revenue Neutral Rate.

Detailed budget information is available at Waldo Fire Station 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	12,054	37.937	13,852	57.417	15,074	7,054	46.871
Debt Service							
Library							
Special Highway	1,400		1,146		2,280		
Solid Waste	4,040		4,800		4,911		
Water Utility	15,707		16,597		28,593		
Parks	702		1,000		3,369		
Non-Budgeted Funds							
Totals	33,903	37.937	37,395	57.417	54,227	7,054	46.871
						*Revenue Neutral Rate***	*46.872*
Less: Transfers	0		0		0		
Net Expenditure	33,903		37,395		54,227		
Total Tax Levied	4,672		7,054		xxxxxxxxxxxxxxxxx		
Assessed Valuation	123,153		122,855		150,497		

Outstanding Indebtedness, January 1,	2020	2021	2022
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

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

Mayor

City Official Title:

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, RUSSELL COUNTY, ss:

Rita Sharp, being first duly sworn, deposes and says: That she is publisher of The **Lucas-Sylvan 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 at least weekly 50 times a year; has been so 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 Lucas in said County as second class matter.

That the attached notice is a true copy thereof and was published in the regular entire issue of said newspaper for One (1) consecutive week(s), the first publication thereof being made as aforesaid on the 11th day of August, 2022, with subsequent publications being made on the following dates:

_____, 2022 _____, 2022

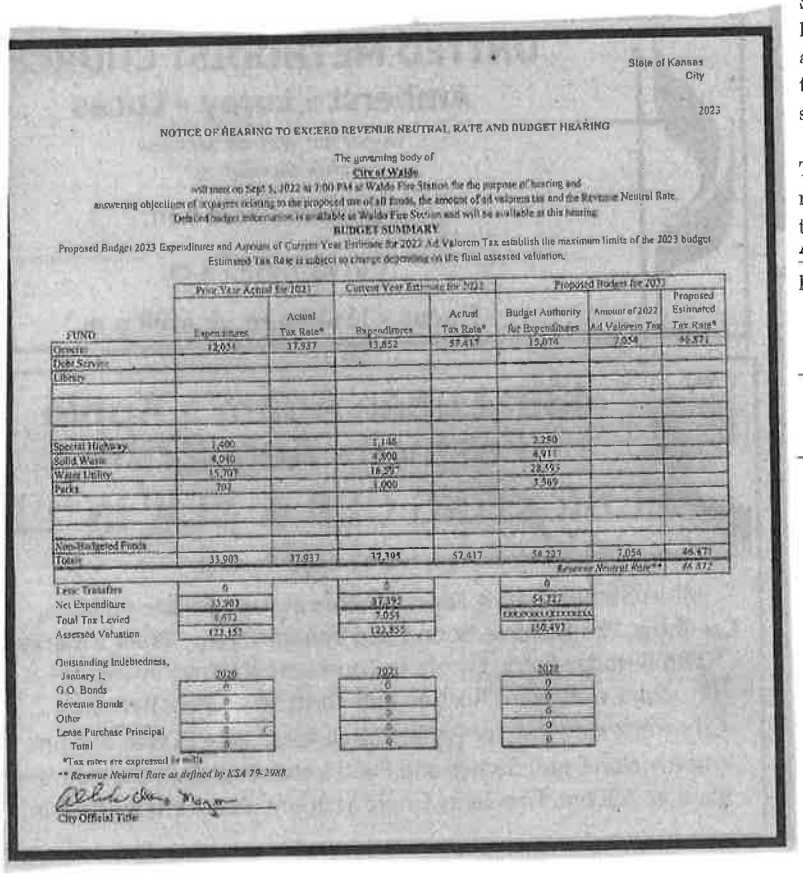
_____, 2022 _____, 2022

Rita M Sharp

Subscribed and sworn to before me this 31st day Aug, 2022

LAREE BRETZ
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 6/28/24

Notary Public



State of Kansas
City

2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Walde
will meet on Sept 5, 2022 at 7:00 PM at Walde Fire Station 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 Walde Fire Station 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	12,054	37.937	13,852	57.417	15,074	7,054	46.871
Debt Service							
Library							
Special Highway	1,600		2,145		2,250		
Solid Waste	4,040		4,500		4,911		
Water Utility	15,707		16,297		28,455		
Parks	702		1,000		3,569		
Non-Budgeted Funds							
Totals	33,903	37.937	37,795	57.417	58,227	7,054	46.871
					Revenue Neutral Rate**		44.372
Less: Transfers	0		0		0		
Net Expenditure	33,903		37,795		58,227		
Total Tax Levied	1,672		7,054				
Assessed Valuation	122,151		122,855		150,493		

Outstanding Indebtedness, January 1,	2020	2021	2022
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
** *Revenue Neutral Rate as defined by KSA 79-2988*

City Official Title

Printer's fee $ 49.50

Additional copies $ _____

Total $ 49.50

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF CITY OF WALDO, HEREBY NOTIFIES THE RUSSELL COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

__X__ Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 46.872. The date of our hearing is Sept 5, 2022 at 7:00 PM and will be held at Waldo Fire Station address in Waldo, Kansas.

_____ No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20___.

WITNESS my hand and official seal on _____, 20___.

(Seal)

_____
Clerk or Officer of Governing Body

Resolution No. 22-002

A RESOLUTION OF THE CITY OF WALDO, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Waldo was calculated as 46.872 mills by the Russell County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Waldo will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

WHEREAS, the Governing Body held a hearing on Sept. 5, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Waldo, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF WALDO:

The City of Waldo shall levy a property tax rate exceeding the Revenue Neutral Rate of 46.872 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 12 day of September (month and year) and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

Roll Call

Hearing to Exceed Revenue Neutral Rate:
Resolution #22-802

Governing Body Member	Yes	No	Abstained/ Absent
Kathleen Randolph	X		
Edd Randolph	X		
Jennifer Buzzell	X		
Dustin Finkenbinder	X		
Sarah Finkenbinder			X
TOTAL			

Attested:

City of Waldo 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
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

City of Waldo

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:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**0**			**0**	**0**	**0**	**0**

City of Waldo

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.**