State of Kansas
City

2026

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

Table of Contents:		Page No.	2026 Adopted Budget: Budget Authority for Expenditures	Amount of 2025 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	30,441	9,593	43.666
Debt Service	10-113				
Library	12-1220				
Special Highway		7	6,216		
Solid Waste		7	5,027		
Water Utility		8	27,111		
Parks		8	4,265		
Non-Budgeted Funds		9			
Totals		xxxxxx	73,060	9,593	43.666
Budget Hearing Notice		10			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					219,688
RNR Hearing Notice					Nov 1, 2025 Total Assessed Valuation
Neighborhood Revitalization					

NO

Revenue Neutral Rate	43.649
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

Assisted by:
Gudenkauf & Malone, Inc.

Address:
639 Main; PO Box 631
Russell, Ks 6766
Email:
accountants@gmbinc.net

Date Attested: October 8 2025

County Clerk

Governing Body



State of Kansas
City

2026

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Date Attested: _____ 2025

County Clerk

Governing Body

City of Waldo

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	9,593	1,722	36	17	0	10
Debt Service						
Library						
TOTAL	9,593	1,722	36	17	0	10

County Treas Motor Vehicle Estimate 1,722

County Treas Recreational Vehicle Estimate 36

County Treas 16/20M Vehicle Estimate 17

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 10

Motor Vehicle Factor 0.17951

Recreational Vehicle Factor 0.00375

16/20 Vehicle Factor 0.00177

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00104

City of Waldo

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
General	Special Machinery	1,000	1,000	1,000	K.S.A. 12-1,117
General	Special Street	3,000	3,306	3,306	K.S.A. 12-1,119
	Totals	4,000	4,306	4,306	
	Adjustments*				
	Adjusted Totals	4,000	4,306	4,306	

*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

2026

City of Waldo

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:											
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**

State of Kansas
City

2026

City of Waldo

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.**

City of Waldo 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	16,130	17,428	13,363
Receipts:			
Ad Valorem Tax	7,884	9,593	xxxxxxxxxxxxxxxx
Delinquent Tax	0		
Motor Vehicle Tax	1,743		1,722
Recreational Vehicle Tax	36		36
16/20M Vehicle Tax	25		17
Commercial Vehicle Tax	0		0
Watercraft Tax	0		10
Gross Earning (Intangible) Tax	0		0
Compensating Use Tax	847	500	800
Local Sales Tax	3,050	2,000	2,900
Franchise Tax	1,413	1,000	1,000
Russell County - Sales & Use Tax	1,913	1,000	1,000
Misc	40		
In Lieu of Tax (IRB)			
Interest on Idle Funds	2		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	**16,953**	**14,093**	**7,485**
Resources Available:	**33,083**	**31,521**	**20,848**
Expenditures:			
Salaries & Wages	2,709	3,600	3,600
Contractual	725	1,500	5,594
Commodities	8,221	8,000	12,094
Capital Outlay	0	752	4,847
Transfer to Special Machinery (Capital Ou	1,000	1,000	1,000
Transfer to Special Hwy (Street)	3,000	3,306	3,306
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	**15,655**	**18,158**	**30,441**
Unencumbered Cash Balance Dec 31	17,428	13,363	xxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	26,013	18,158	30,441
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	30,441
		Tax Required	9,593
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	**9,593**

CPA Summary

City of Waldo

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	2,739	4,216	6,712
Receipts:			
State of Kansas Gas Tax	857	810	810
County Transfers Gas		0	0
Transfer from General	3,000	3,306	3,306
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**3,857**	**4,116**	**4,116**
Resources Available:	**6,596**	**8,332**	**10,828**
Expenditures:			
Street Repair and Maint	2,380	1,620	6,216
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**2,380**	**1,620**	**6,216**
Unencumbered Cash Balance Dec 31	4,216	6,712	4,612
2024/2025/2026 Budget Authority Amoun	3,056	1,620	6,216

Adopted Budget **Solid Waste**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	409	526	27
Receipts:			
Charges to Customers	5,733	5,000	5,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**5,733**	**5,000**	**5,000**
Resources Available:	**6,142**	**5,526**	**5,027**
Expenditures:			
Contractual Services	5,616	5,499	5,027
Commodities			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**5,616**	**5,499**	**5,027**
Unencumbered Cash Balance Dec 31	526	27	0
2024/2025/2026 Budget Authority Amoun	4,911	5,499	5,027

See Tab A

CPA Summary

City of Waldo 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	9,148	7,111	7,111
Receipts:			
Charges to Customers	20,945	18,000	20,000
Interest on Idle Funds	11		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**20,956**	**18,000**	**20,000**
Resources Available:	**30,104**	**25,111**	**27,111**
Expenditures:			
Salaries & Wages	2,084	3,000	3,000
Contractual Service	2,310	1,700	1,700
Commodities	18,599	12,300	21,411
Captial Outlay		1,000	1,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**22,993**	**18,000**	**27,111**
Unencumbered Cash Balance Dec 31	7,111	7,111	0
2024/2025/2026 Budget Authority Amount	28,593	18,000	27,111

Adopted Budget **Parks**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,101	4,997	3,265
Receipts:			
Donations	1,000	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,000**	**1,000**	**1,000**
Resources Available:	**5,101**	**5,997**	**4,265**
Expenditures:			
Contractual Services			
Commodities	104	2,732	4,265
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**104**	**2,732**	**4,265**
Unencumbered Cash Balance Dec 31	4,997	3,265	0
2024/2025/2026 Budget Authority Amount	3,369	2,732	4,265

CPA Summary

City of Waldo

NON-BUDGETED FUNDS

(Only the actual budget year for 2024 is reported)

2026

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	10,686	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 10,686
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer	1,000									
Total Receipts	1,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,000
Resources Available:	11,686	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	11,686
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	11,686	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	11,686 **
										11,686 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2026

NOTICE OF BUDGET HEARING

The governing body of
City of Waldo
will meet on August 4, 2025 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 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	15,655	46.652	18,158	46.712	30,441	9,593	43.649
Debt Service							
Library							
Special Highway	2,380		1,620		6,216		
Solid Waste	5,616		5,499		5,027		
Water Utility	22,993		18,000		27,111		
Parks	104		2,732		4,265		
Non-Budgeted Funds							
Totals	46,748	46.652	46,009	46.712	73,060	9,593	43.649
						*Revenue Neutral Rate***	*43.649*
Less: Transfers	4,000		4,306		4,306		
Net Expenditure	42,748		41,703		68,754		
Total Tax Levied	7,793		9,593		xxxxxxxxxxxxxxxxx		
Assessed Valuation	167,045		205,363		219,778		

Outstanding Indebtedness, January 1,	2023	2024	2025
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: Mayor

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 [illegible] and that said newspaper is not a trade, religious

)ublished at least weekly 50 times a year; ıously and uninterruptedly in said county than five years prior to the first publica- een admitted at the post office of Lucas in ıatter.

true copy thereof and was published in the 'spaper for one (1) consecutive week(s), ing made as aforesaid on the 10th day of equent publications being made on the fol-

5 _____, 2025

5 _____, 2025

State of Kansas
City

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Totals	46,748	46.652	46,009	46.712	73,060	9,593	43.649
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Assessed Valuation	167,045		205,363		219,778		
					Revenue Neutral Rate**		43.649

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

Alysa Clow
City Official Title:

Rita M Sharp

to before me this 4th day Aug, 2025

LAREE BRETZ
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 7/16/28

Laree Bretz
Notary Public

Printer's fee $ 47.25

Additional copies $ _____

Total $ 47.25