State of Kansas
City

2024

yes

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:	Page No.	2024 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2023 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	26,013	7.793	46.652
Debt Service	10-113				
Library	12-1220				
Special Highway			3,056		
Solid Waste			4,911		
Water Utility			28,593		
Parks			3,369		
Non-Budgeted Funds					
Totals		XXXXXX	65,942	7,793	46.652
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice					167,045
RNR Hearing Notice					Nov 1, 2023 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate 42.230

Assisted by:
Gudenkauf & Malone, Inc.

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

Date Attested: September 7 2023

Kristi L. Whitman
County Clerk

Sarah Finkenbinder
Jennifer Buzzell
Brenda L Funkenbusch
Kathleen Randolph
Governing Body

State of Kansas
City

2024

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To the Clerk of Russell County, State of Kansas
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City of Waldo
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Date Attested: September 7 2023

Kristi S. Whitman
County Clerk

Governing Body

City of Waldo

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	7.054	1.041	44	11	0	10
Debt Service						
Library						
TOTAL	7.054	1.041	44	11	0	10

County Treas Motor Vehicle Estimate 1.041

County Treas Recreational Vehicle Estimate 44

County Treas 16/20M Vehicle Estimate 11

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 10

Motor Vehicle Factor 0.14758

Recreational Vehicle Factor 0.00624

16/20 Vehicle Factor 0.00156

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00142

City of Waldo 2024

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2022	Current Amount for 2023	Proposed Amount for 2024	Transfers Authorized by Statute
General	Special Machinery	1,000			KSA 12-1,117
General	Special Highway	218			KSA 12-1,119
	Totals	1,218	0	0	
	Adjustments*				
	Adjusted Totals	1,218	0	0	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund.

City of Waldo 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,655	14,350	12,787
Receipts			
Ad Valorem Tax	6,963	7,054	xxxxxxxxxxxxxxxx
Delinquent Tax	365		
Motor Vehicle Tax	1,051	1,499	1,041
Recreational Vehicle Tax	38	54	44
16/20M Vehicle Tax	6	89	11
Commercial Vehicle Tax	0	0	0
Watercraft Tax		9	10
Gross Earning (Intangible) Tax		0	0
LAVTR		0	0
City and County Revenue Sharing		0	0
Compensating Use Tax	642	592	422
Local Sales Tax	2,607	2,214	1,905
Franchise Tax	1,667	1,000	1,000
Russell County - Sales & Use Tax	1,528	1,000	1,000
Intangible Tax	5		
Insurance	7,935		
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**22,807**	**13,511**	**5,433**
Resources Available:	**26,462**	**27,861**	**18,220**
Expenditures			
Salaries & Wages	3,488	3,600	3,600
Contractual	464	1,500	1,500
Commodities	6,942	8,000	8,000
Capital Outlay	0	752	752
Transfer to Special Machinery	1,000	1,222	1,222
Transfer to Special Hwy	218		10,939
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**12,112**	**15,074**	**26,013**
Unencumbered Cash Balance Dec 31	14,350	12,787	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	13,852	15,074	26,013
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	26,013
		Tax Required	7,793
	Delinquent Comp Rate	0.0%	0
		Amount of 2023 Ad Valorem Tax	**7,793**

CPA Summary

City of Waldo 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,396	2,426	2,246
Receipts:			
State of Kansas Gas Tax	812	820	810
County Transfers Gas		0	0
Transfer from General	218		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**1,030**	**820**	**810**
Resources Available:	**2,426**	**3,246**	**3,056**
Expenditures:			
Street Repair and Maint	0	1,000	3,056
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**0**	**1,000**	**3,056**
Unencumbered Cash Balance Dec 31	2,426	2,246	0
2022/2023/2024 Budget Authority Amoun	1,146	2,280	3,056

Adopted Budget **Solid Waste**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	545	460	328
Receipts:			
Charges to Customers	4,295	4,583	4,583
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**4,295**	**4,583**	**4,583**
Resources Available:	**4,840**	**5,043**	**4,911**
Expenditures:			
Contractual Services	4,380	4,715	4,911
Commodities			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**4,380**	**4,715**	**4,911**
Unencumbered Cash Balance Dec 31	460	328	0
2022/2023/2024 Budget Authority Amoun	4,800	4,911	4,911

CPA Summary

City of Waldo 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	15,128	8,170	10,593
Receipts			
Charges to Customers	18,529	18,000	18,000
Interest on Idle Funds	6		
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**18,535**	**18,000**	**18,000**
Resources Available:	**33,663**	**26,170**	**28,593**
Expenditures:			
Salaries & Wages	2,075	3,000	3,000
Contractual Service	5,432	1,700	1,700
Commodities	17,986	9,877	22,893
Captial Outlay	0	1,000	1,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**25,493**	**15,577**	**28,593**
Unencumbered Cash Balance Dec 31	8,170	10,593	0
2022/2023/2024 Budget Authority Amount	16,597	28,593	28,593

See Tab A

Adopted Budget **Parks**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	2,369	4,089	2,369
Receipts			
Donations	2,875	1,000	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	**2,875**	**1,000**	**1,000**
Resources Available:	**5,244**	**5,089**	**3,369**
Expenditures:			
Contractual Services			
Commodities	1,155	2,720	3,369
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	**1,155**	**2,720**	**3,369**
Unencumbered Cash Balance Dec 31	4,089	2,369	0
2022/2023/2024 Budget Authority Amount	1,000	3,369	3,369

See Tab A

CPA Summary

City of Waldo

NON-BUDGETED FUNDS

(Only the actual budget year for 2022 is reported)

2024

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	6,686	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 6,686
Receipts		Receipts		Receipts:		Receipts		Receipts		
Transfer from General	1,000									
Total Receipts	1,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	1,000
Resources Available	7,686	Resources Available	0	Resources Available:	0	Resources Available	0	Resources Available:	0	7,686
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	7,686	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	7,686 **
										7,686 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Waldo

will meet on September 4, 2023 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 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

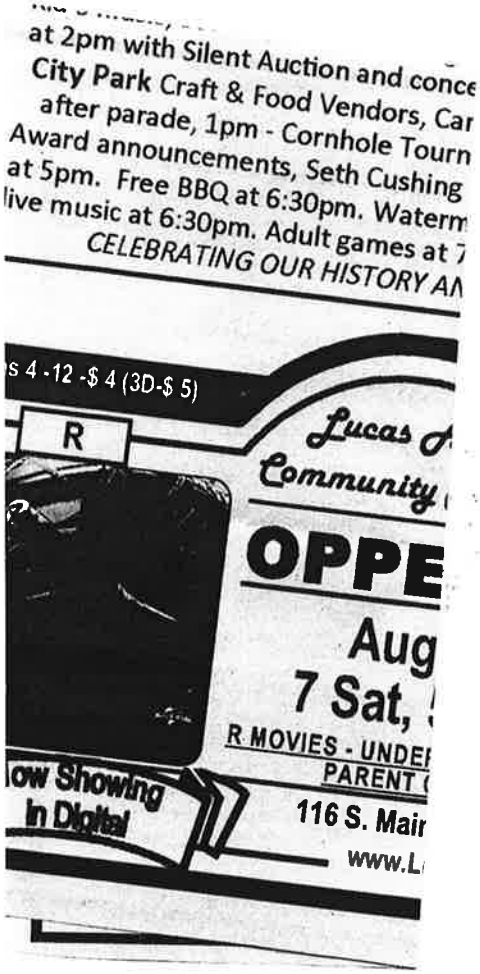
	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,112	57.417	15,074	46.655	26,013	7,793	46.652
Special Highway			1,000		3,056		
Solid Waste	4,380		4,715		4,911		
Water Utility	25,493		15,577		28,593		
Parks	1,155		2,720		3,369		
Non-Budgeted Funds							
Totals	43,140	57.417	39,086	46.655	65,942	7,793	46.652
						*Revenue Neutral Rate***	*42.230*
Less: Transfers	1,218		0		0		
Net Expenditure	41,922		39,086		65,942		
Total Tax Levied	7,054		7,054		xxxxxxxxxxxxxxxxx		
Assessed Valuation	122,855		151,196		167,044		

Outstanding Indebtedness, January 1,	2021	2022	2023
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:



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 10th day of August, 2023, with subsequent publications being made on the following dates:

_____,2023 _____,2023

_____, 2023 _____,2023

Rita M Sharp

Subscribed and sworn to before me this 21st day Aug, 2023.

LAREE BRETZ
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp.

Laree Bretz
Notary Public

Printer's fee	$ 45.90
Additional copies	$
Total	$ 45.90

AFFIDAVIT OF PUBLICATION

State of Kansas
City

COUNTY, ss:

2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

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will meet on September 4, 2023 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

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Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	12,112	57.417	15,074	46.655	26,013	7,793	46.652
Special Highway			1,000		3,056		
Solid Waste	4,380		4,715		4,911		
Water Utility	25,493		15,577		28,593		
Parks	1,155		2,720		3,369		
Non-Budgeted Funds							
Totals	43,140	57.417	39,086	46.655	65,942	7,793	46.652
					*Revenue Neurol Rate***		*42.230*
Less: Transfers	1,218		0		0		
Net Expenditure	41,922		39,086		65,942		
Total Tax Levied	7,054		7,054		xxxxxxxxxxxxxxxxx		
Assessed Valuation	122,855		151,196		167,044		

Outstanding Indebtedness, January 1,	2021	2022	2023
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*

Debra Clem Mayor
City Official Title:

orn, deposes and says: That she is pub-
ws, a weekly newspaper printed in the
in and of general circulation in Russell
l paid circulation on a weekly basis in
t said newspaper is not a trade, religious

blished at least weekly 50 times a year;
usly and uninterruptedly in said county
han five years prior to the first publica-
n admitted at the post office of Lucas in
tter.

ue copy thereof and was published in the
aper for One (1) consecutive week(s),
g made as aforesaid on the 10th day of
h subsequent publications being made on

_____,2023

_____, 2023

_____,2023

Rita M Sharp

Subscribed and sworn to before me this 31st day Aug, 2023.

LAREE BRETZ
NOTARY PUBLIC
STATE OF KANSAS
My Appt. Exp. 12/28/24

Laree Bretz
Notary Public

Printer's fee $ 45.90

Additional copies $ _____

Total $ 45.90

Resolution No 23-01

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 42.230 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 September 4, 2023 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 42.230 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 6 day of September and **SIGNED** by the Governing Body.

Sarah Funkenbusch

Jennifer Buzzell

Kathleen Randolph

Dustin L Zumbrunnel

Roll Call

City of Waldo
Hearing to Exceed Revenue Neutral Rate:
Resolution # 23 - 01

Governing Body Member	Yes	No	Abstained/ Absent
EDD Randolph	X		
Kathleen Randolph	X		
Sarah Finkenbinder	X		
Dustin Finkenbinder	X		
Jennifer Bygdell	X		
TOTAL	5		

Attested: Maureen J Robertson