State of Kansas
City

2025

CERTIFICATE

To the Clerk of Washington, State of Kansas
We, the undersigned, officers of
City of Washington
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 expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
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Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	2,023,090	244,428	23.189
Debt Service	10-113	8			
Library	12-1220	8	157,755	77,528	7.990
Employee Benefit	12-16,102		259,000	104,134	10.731
Special Highway		10	265,779		
Special Highway Improvement		10			
Special Law & Fire		11	120,675		
Special Parks & Recreation		11	129,673		
Special Alcohol		12	6,292		
Water Utility		12	1,358,457		
Sewer & Waste Utility		13	519,742		
Ambulance Utility		13	317,380		
Electric Utility		14	2,843,691		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Totals		xxxxxx	8,001,534	426,090	43.910
Budget Hearing Notice		17			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			9703712
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization		18			

Revenue Neutral Rate	39.919
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Russell Shipley, CPA
Shipley CPA, LLC
Address:

Email:
russell@shipleycpa.com
Attest: _____, 2024

County Clerk

Council Member
Council Member
Council Member
Council member

Governing Body

CPA Summary

City of Washington

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	231,156	29,082	617	230	375	196
Debt Service						
Library	68,661	8,639	184	69	112	58
Employee Benefit	87,054	10,953	233	87	142	74
TOTAL	386,871	48,674	1,034	386	629	328

County Treas Motor Vehicle Estimate 48,674
County Treas Recreational Vehicle Estimate 1,034
County Treas 16/20M Vehicle Estimate 386
County Treas Commercial Vehicle Tax Estimate 629
County Treas Watercraft Tax Estimate 328

Motor Vehicle Factor 0.12581
Recreational Vehicle Factor 0.00267
16/20M Vehicle Factor 0.00100
Commercial Vehicle Factor 0.00163
Watercraft Factor 0.00085

City of Washington 2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Special Law & Fire	2,000	2,000	2,000	12-101a
General	Capital Projects	10,000	10,000	10,000	12-1,117
General	unicipal Equipment Reser	15,000	15,000	15,000	12-1,118
Water Utility	unicipal Equipment Reser	5,800	5,800	5,800	12-1,117
Water Utility	Capital Projects	10,000	10,000	10,000	12-1,118
Electric Utility	unicipal Equipment Reser	5,000	5,000	50,000	12-1,117
Electric Utility	Capital Projects	5,000	5,000	10,000	12-1,118
Sewer & Waste Utility	unicipal Equipment Reser	10,000	10,000	10,000	12-1,117
Sewer & Waste Utility	Capital Projects	10,000	10,000	10,000	12-1,118
ecial Highway Improveme	Capital Projects	90,259	0	0	12-1,118
Ambulance Utility	Special Alcohol	2,700	0	0	
Special Park & Recreation	General	0	100,000	0	Resolution
ecial Highway Improveme	Municipal Improvement	0	90,613	0	Resolution
	Totals	165,759	263,413	122,800	
	Adjustments*				
	Adjusted Totals	165,759	263,413	122,800	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Washington 2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021	3/25/2021	3/25/2061	1.75	6,151,000	6,151,000	3/1,9/1	3/1	104,131	111,031	101,903	113,259
Total G.O. Bonds					**6,151,000**			**104,131**	**111,031**	**101,903**	**113,259**
Revenue Bonds:											
none											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
none											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**6,151,000**			**104,131**	**111,031**	**101,903**	**113,259**

City of Washington

2025

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2024	Payments Due 2024	Payments Due 2025
Lease Purchase			0.04	1,884,157	1,835,972	134,450	134,450
Totals					**1,835,972**	**134,450**	**134,450**

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Washington
Washington

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$67,796	$77,528
Delinquent Tax	$0	$0
Motor Vehicle Tax	$7,872	$8,639
Recreational Vehicle Tax	$158	$184
16/20M Vehicle Tax	$30	$69
TOTAL TAXES	$75,856	$86,420
Difference in Total Taxes:	$10,564	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$8,578,687	$9,691,397
Did Assessed Valuation Decrease?	No	
Levy Rate	8.004	8.000
Difference in Levy Rate:	(0.004)	
Qualify for grant: Not Qualify		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

City of Washington 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	896,421	1,505,636	1,434,257
Receipts:			
Ad Valorem Tax	225,286	228,243	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,846	1,500	
Motor Vehicle Tax	33,074	29,295	29,082
Recreational Vehicle Tax	784	589	617
16/20M Vehicle Tax	115	110	230
Commercial Vehicle Tax	0	398	375
Watercraft Tax	180	164	196
Gross Earning (Intangible) Tax		2,592	0
Local Alcoholic Liquor	1,522	2,425	1,475
Local Sales Tax	557,171	250,000	200,000
Franchise Tax	45,767	33,000	38,000
Licenses	5,536	1,800	2,000
Fines, forfeitures and penalties	150	500	500
Cemetery, pool and park fees	19,920	23,000	22,000
Fire	140	200	200
Police	4,240	5,500	5,500
Street	500	5,000	1,000
Friendly Corner	4,200	4,200	4,200
Farm and community building rent	0	1,500	1,500
Transfers in	100,000	0	0
In Lieu of Taxes (IRB)	8,242	7,500	7,500
Interest on Idle Funds	7,331	7,500	8,000
Neighborhood Revitalization Rebate	-15,907	-20,805	0
Miscellaneous	12,665	25,000	25,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,013,762**	**609,211**	**347,375**
Resources Available:	**1,910,183**	**2,114,847**	**1,781,632**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	1,910,183	2,114,847	1,781,632
Expenditures:			
Administration			
Personnel services	87,633	94,900	104,100
Contractual services	29,775	38,410	44,000
Commodities	4,172	9,450	12,000
Police	9,323	13,400	13,400
Fire	9,776	13,500	13,500
Cemetery, pool and park	57,395	106,990	110,090
Street	163,758	345,890	425,945
Golf course appropriation	5,000	5,000	5,000
Housing cleanup	695	11,850	12,000
Friendly Corners	10,020	12,200	12,200
Dog Park	0	2,000	3,432
Economic Development	0	0	0
Transfers out	27,000	27,000	27,000
Cash Reserve (2025 column)	0	0	1,240,423
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**404,547**	**680,590**	**2,023,090**
Unencumbered Cash Balance Dec 31	1,505,636	1,434,257	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	1,121,489	1,154,693	2,023,090
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	2,023,090
		Tax Required	241,458
	Delinquent Comp Rate:	1.2%	2,970
		Amount of 2024 Ad Valorem Tax	244,428

CPA Summary

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	112,033	122,680	69,407
Receipts:			
Ad Valorem Tax	60,007	67,796	xxxxxxxxxxxxxxxxxx
Delinquent Tax	760	0	
Motor Vehicle Tax	8,862	7,872	8,639
Recreational Vehicle Tax	210	158	184
16/20M Vehicle Tax	32	30	69
Commercial Vehicle Tax	0	107	112
Watercraft Tax	48	44	58
In Lieu of Taxes (IRB)	2,215	2,100	2,100
Interest on Idle Funds	671	500	600
Neighborhood Revitalization Rebate	(4,275)	-6,180	0
Miscellaneous	69	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	68,599	72,427	11,762
Resources Available:	180,632	195,107	81,169
Expenditures:			
Personal services	36,722	52,000	56,000
Contractual services	11,217	19,000	19,000
Commodities	13	700	1,200
Capital outlay	0	44,000	71,555
Library appropriation	10,000	10,000	10,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	57,952	125,700	157,755
Unencumbered Cash Balance Dec 31	122,680	69,407	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	127,313	125,700	157,755
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	157,755
		Tax Required	76,586
	Delinquent Comp Rate:	1.2%	942
		Amount of 2024 Ad Valorem Tax	77,528

CPA Summary

State of Kansas
City

City of Washington 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	152,328	171,268	140,842
Receipts:			
Ad Valorem Tax	86,631	85,957	xxxxxxxxxxxxxxxxxx
Delinquent Tax	895	0	
Motor Vehicle Tax	10,338	11,363	10,953
Recreational Vehicle Tax	245	228	233
16/20M Vehicle Tax	36	43	87
Commercial Vehicle Tax	0	155	142
Watercraft Tax	56	63	74
In Lieu of Taxes (IRB)	3,197	2,300	2,300
Interest on Idle Funds	1,153	1,500	1,500
Neighborhood Revitalization Rebate	-6,171	-7,835	0
Miscellaneous	2,765	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**99,145**	**93,774**	**15,289**
Resources Available:	251,473	265,042	156,131
Expenditures:			
Personal services	80,205	124,200	127,100
Cash Reserve (2025 column)	0	0	131,900
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**80,205**	**124,200**	**259,000**
Unencumbered Cash Balance Dec 31	171,268	140,842	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	207,025	223,000	259,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	259,000
		Tax Required	102,869
	Delinquent Comp Rate:	1.2%	1,265
		Amount of 2024 Ad Valorem Tax	104,134

City of Washington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	232,944	263,300	234,499
Receipts:			
State of Kansas Gas Tax	28,774	28,710	28,680
County Transfers Gas	0	0	0
Interest on Idle Funds	1,582	2,600	2,600
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**30,356**	**31,310**	**31,280**
Resources Available:	**263,300**	**294,610**	**265,779**
Expenditures:			
Contractual services	0	1,000	1,000
Commodities	0	59,111	59,111
Cash Reserve (2025 column)			205,668
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**60,111**	**265,779**
Unencumbered Cash Balance Dec 31	263,300	234,499	0
2023/2024/2025 Budget Authority Amount:	235,413	244,524	265,779

Adopted Budget

Special Highway Improvement	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	89,759	0	0
Receipts:			
Interest on Idle Funds	854	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**854**	**0**	**0**
Resources Available:	**90,613**	**0**	**0**
Expenditures:			
Contractual services	0		
Transfers out	90,613	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**90,613**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount:	90,474	0	0

See Tab A

CPA Summary

City of Washington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Law & Fire**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	115,314	118,075	118,275
Receipts:			
Transfers in	2,000	2,000	2,000
Interest on Idle Funds	761	200	400
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,761**	**2,200**	**2,400**
Resources Available:	**118,075**	**120,275**	**120,675**
Expenditures:			
Commodities	0	2,000	2,000
Cash Reserve (2025 column)	0	0	118,675
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,000**	**120,675**
Unencumbered Cash Balance Dec 31	118,075	118,275	0
2023/2024/2025 Budget Authority Amount:	115,104	117,514	120,675

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	327,409	239,331	127,198
Receipts:			
Local alcoholic liquor tax	1,522	2,425	1,475
Fines, forfeitures and penalties	13,084	5,000	
Interest on Idle Funds	1,708	500	1,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,314**	**7,925**	**2,475**
Resources Available:	**343,723**	**247,256**	**129,673**
Expenditures:			
Commodities	4,392	15,500	18,500
Contractual services	0	104,558	0
Transfers out	100,000	0	0
Cash Reserve (2025 column)	0	0	111,173
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**104,392**	**120,058**	**129,673**
Unencumbered Cash Balance Dec 31	239,331	127,198	0
2023/2024/2025 Budget Authority Amount:	333,696	328,145	129,673

CPA Summary

City of Washington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	3,033	6,210	6,217
Receipts:			
Transfers in	2,730	0	0
Interest on Idle Funds	43	75	75
Miscellaneous	**504**	0	0
Does miscellaneous exceed 10% Total Rec	Exceed 10% Rule		
Total Receipts	**3,277**	**75**	**75**
Resources Available:	**6,310**	**6,285**	**6,292**
Expenditures:			
Programs	100	68	100
Cash Reserve (2025 column)	0	0	6,192
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**100**	**68**	**6,292**
Unencumbered Cash Balance Dec 31	6,210	6,217	0
2023/2024/2025 Budget Authority Amount:	3,142	5,768	6,292

Adopted Budget

Water Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,314,895	1,326,594	987,457
Receipts:			
User fees	363,940	355,000	365,000
Sale of property, refunds and other	22,566	1,000	1,000
Interest on Idle Funds	6,384	2,000	5,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**392,890**	**358,000**	**371,000**
Resources Available:	**1,707,785**	**1,684,594**	**1,358,457**
Expenditures:			
Personal services	58,555	69,300	74,200
Contractual services	77,570	539,687	660,212
Commodities	14,104	19,850	23,250
Capital outlay	0	52,500	66,000
Debt service	215,162	0	0
Transfers out	15,800	15,800	15,800
Cash Reserve (2025 column)	0	0	518,995
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**381,191**	**697,137**	**1,358,457**
Unencumbered Cash Balance Dec 31	1,326,594	987,457	0
2023/2024/2025 Budget Authority Amount:	1,527,327	1,475,158	1,358,457

CPA Summary

City of Washington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer & Waste Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	471,278	420,342	325,242
Receipts:			
User fees	194,052	175,000	190,000
Fines, forfeitures and penalties	1,543	1,800	1,800
Interest on Idle Funds	2,789	2,650	2,700
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**198,384**	**179,450**	**194,500**
Resources Available:	**669,662**	**599,792**	**519,742**
Expenditures:			
Personal services	26,189	66,500	72,300
Contractual services	187,177	109,000	132,325
Commodities	15,954	13,050	12,600
Capital outlay	0	66,000	21,000
Transfers out	20,000	20,000	20,000
Cash Reserve (2025 column)	0	0	261,517
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**249,320**	**274,550**	**519,742**
Unencumbered Cash Balance Dec 31	420,342	325,242	0
2023/2024/2025 Budget Authority Amount:	569,298	598,503	519,742

Adopted Budget

Ambulance Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	85,616	117,140	96,180
Receipts:			
User fees	130,930	93,500	120,000
Fines, forfeitures and penalties	375	25	200
State payments	0	2,500	2,500
County payments	95,960	83,500	95,000
Interest on Idle Funds	398	300	500
Miscellaneous	0	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**227,663**	**182,825**	**221,200**
Resources Available:	**313,279**	**299,965**	**317,380**
Expenditures:			
Personal services	163,077	171,300	197,400
Contractual services	21,081	22,385	21,575
Commodities	9,152	9,850	23,400
Capital outlay	99	250	250
Transfers out	2,730	0	0
Cash Reserve (2025 column)	0	0	74,755
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**196,139**	**203,785**	**317,380**
Unencumbered Cash Balance Dec 31	117,140	96,180	0
2023/2024/2025 Budget Authority Amount:	225,704	253,551	317,380

CPA Summary

City of Washington 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,140,283	2,265,617	1,105,691
Receipts:			
User fees	1,590,038	1,680,000	1,702,000
Sale of property and penalties	8,905	10,000	10,000
Fines, forfietures and penalties	13,654	10,500	13,000
Reimbursements	0	0	0
Interest on Idle Funds	12,500	10,500	13,000
Miscellaneous	7,481	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,632,578**	**1,711,000**	**1,738,000**
Resources Available:	**3,772,861**	**3,976,617**	**2,843,691**
Expenditures:			
Personal services	370,500	544,300	576,800
Contractual services	814,663	1,368,025	1,276,175
Commodities	63,070	199,200	104,550
Capital outlay	114,560	564,950	172,000
Transfers out	10,000	60,000	60,000
Lease debt service	134,451	134,451	134,450
Cash Reserve (2025 column)	0	0	519,716
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,507,244**	**2,870,926**	**2,843,691**
Unencumbered Cash Balance Dec 31	2,265,617	1,105,691	0
2023/2024/2025 Budget Authority Amount:	2,819,411	3,255,583	2,843,691

CPA Summary

PUBLIC NOTICE

Published in the Washington County News on August 22, 2024

State of Kansas

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Washington
will meet on September 3, 2024 at 6:30 p.m. at City Hall 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 City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Estimated Tax Amount of 2024 Ad Valorem Tax exclusive of new construction
Estimated Tax Rate is subject to change depending on the final assessed valuation

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	1,041,913	24.955	1,667,500	24.955	1,921,000	1,668,255	24.955
Debt Service							
Library	55,945	8.086	125,500	8.086	132,925	127,758	8.086
Employee Benefits	80,305	10.731	124,299	10.731	299,300	164,158	10.731
Special Highway			60,117		305,000		
Special Highway Improvement	98,815						
Special Law & Fire			2,000		30,000		
Special Parks & Recreation	104,962		250,918		270,000		
Special Alcohol	106		0		0		
Water Utility	341,761		497,137		11,554,000		
Sewer & Waste Utility	247,326		214,350		178,500		
Ambulance Utility	196,150		362,783		137,000		
Electric Utility	1,567,241		1,877,726		2,843,691		
Non-Budgeted Funds-S	39,810						
Non-Budgeted Funds-R	1,031						
Totals	4,199,220	43.772	6,182,331	43.772	8,981,554	426,999	43.772
Less: Transfers	162,764		263,913		Revenue Neutral Rate**	9,776,972	
Net Expenditures	4,036,456		5,897,718		13,836		
Total Tax Levied	318,486		441,837		9,790,808		
Assessed Valuation	7,687,761		8,179,843		9,601,343		
Outstanding Indebtedness, January 1	2023		2024		2025		
G.O. Bonds	Total 6,111,000		6,011,181		5,737,000		
Revenue Bonds	0		0		0		
Other	0		1,155,972		1,155,972		
Lease Purchase Principal							
Total	6,111,000		7,167,153		6,892,972		

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

Anne Marcec
Official Title: City Clerk

CITY OF WASHINGTON SEAL KANSAS

Resolution No. 2024-04

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

WHEREAS, the Revenue Neutral Rate for the City of Washington was calculated as 39.919 mills by the Washington County Clerk; and

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

WHEREAS, the Governing Body held a hearing on September 3, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Washington, 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 WASHINGTON:

The City of Washington shall levy a property tax rate exceeding the Revenue Neutral Rate of 39.919 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 3rd day of September 2024 and SIGNED by the Mayor.

Mayor

Attested:

City Clerk

CITY OF WASHINGTON SEAL KANSAS

Roll Call Vote

A Roll Call Vote of the City of Washington to Levy a Property Tax Exceeding the Revenue Neutral Rate Hearing to Exceed Revenue Neutral Rate held on September 3, 2024.

Resolution No. 2024-04

Governing Body Member	Yes	No	No Vote
Amy Anderson	X		
Mary Ann Crome (Absent)			X
Jerry Fuhrken	X		
Terry Morse	X		
Carolyn Pinnick	X		
TOTAL			

Certified:

Denise M. Farell

CITY OF WASHINGTON SEAL KANSAS