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

			2024 Adopted Budget		
Table of Contents:		Page No.	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 Vehicle Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	1,154,693	231,156	26.945
Debt Service	10-113	8			
Library	12-1220	8	125,700	68,661	8.004
Employee Benefit	12-16,102	9	223,000	87,054	10.148
		9			
Special Highway		10	244,524		
Special Highway Improvement		10			
Special Law & Fire		11	117,514		
Special Parks & Recreation		11	328,145		
Special Alcohol		12	5,768		
Water Utility		12	1,475,158		
Sewer & Waste Utility		13	598,503		
Ambulance Utility		13	253,551		
Electric Utility		14	3,255,583		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Totals		xxxxxx	7,782,139	386,871	45.097
Budget Hearing Notice		17			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		17			
RNR Hearing Notice					8578687
Neighborhood Revitalization		18			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 44.193

Assisted by:
Russell Shipley, CPA
Shipley CPA, LLC
Address:
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Topeka, KS 66608
Email:
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Attest: Nov 13, 2023
Lisina R Svanda
County Clerk

Campbell Council Member
T Morse council member
Mary Ann Crome Council member
J Fuhrer council member
Joxanne Schottel Council Member
Governing Body

CLERK OF WASHINGTON COUNTY SEAL KANSAS

CPA Summary

City of Washington

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 Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	228,768	29,295	589	110	398	164
Debt Service						
Library	61,477	7,872	158	30	107	44
Employee Benefit	88,741	11,363	228	43	155	63
TOTAL	378,986	48,530	975	183	660	271

County Treas Motor Vehicle Estimate 48,530
County Treas Recreational Vehicle Estimate 975
County Treas 16/20M Vehicle Estimate 183
County Treas Commercial Vehicle Tax Estimate 660
County Treas Watercraft Tax Estimate 271

Motor Vehicle Factor 0.12805
Recreational Vehicle Factor 0.00257
16/20M Vehicle Factor 0.00048
Commercial Vehicle Factor 0.00174
Watercraft Factor 0.00072

City of Washington 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 Law & Fire	2,000	2,000	2,000	12-101a
General	Capital Projects	10,000	10,000	10,000	12-1,117
General	Municipal Equipment Reserv	15,000	15,000	15,000	12-1,118
Water Utility	Municipal Equipment Reserv	5,800	5,800	5,800	12-1,117
Water Utility	Capital Projects	10,000	10,000	10,000	12-1,118
Electric Utility	Municipal Equipment Reserv	50,000	5,000	50,000	12-1,117
Electric Utility	Capital Projects	10,000	5,000	10,000	12-1,118
Sewer & Waste Utility	Municipal Equipment Reserv	10,000	10,000	10,000	12-1,117
Sewer & Waste Utility	Capital Projects	10,000	10,000	10,000	12-1,118
Special Highway Improvement	Capital Projects	0	90,259	0	12-1,118
Ambulance Utility	Special Alcohol	0	2,700	0	
	Totals	122,800	165,759	122,800	
	Adjustments*		0	0	
	Adjusted Totals	122,800	165,759	122,800	

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

City of Washington

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due Interest	Date Due Principal	Amount Due 2023 Interest	Amount Due 2023 Principal	Amount Due 2024 Interest	Amount Due 2024 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	105,761	109,401	104,131	111,031
Total G.O. Bonds					**6,151,000**			**105,761**	**109,401**	**104,131**	**111,031**
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**			**105,761**	**109,401**	**104,131**	**111,031**

City of Washington

2024

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, 2023	Payments Due 2023	Payments Due 2024
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: 2024

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 2023	Proposed Year 2024
Ad Valorem Tax	$60,911	$68,661
Delinquent Tax	$0	$0
Motor Vehicle Tax	$8,633	$7,872
Recreational Vehicle Tax	$132	$158
16/20M Vehicle Tax	$35	$30
LAVTR	$0	$0
	$0	$0
TOTAL TAXES	$69,711	$76,721
Difference in Total Taxes:	$7,010	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$7,687,764	$8,575,736
Did Assessed Valuation Decrease?	No	
Levy Rate	7.997	8.006
Difference in Levy Rate:	0.009	
Qualify for grant: 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 the State Library.

City of Washington 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	813,413	896,421	689,035
Receipts:			
Ad Valorem Tax	212,550	226,663	xxxxxxxxxxxxxxxxx
Delinquent Tax	2,279	1,500	0
Motor Vehicle Tax	30,719	32,483	29,295
Recreational Vehicle Tax	556	497	589
16/20M Vehicle Tax	136	133	110
Commercial Vehicle Tax	0	521	398
Watercraft Tax	172	171	164
Gross Earning (Intangible) Tax	0	1,677	2,592
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	2,882	3,311	2,425
Local Sales Tax	112,875	102,000	108,000
Franchise Tax	35,418	30,500	33,000
Licenses	1,967	1,600	1,800
Fines, forfeitures and penalties	2,013	200	500
Cemetery, pool and park fees	22,899	23,400	23,000
Fire	289	150	200
Police	4,836	6,500	5,500
Street	23,347	5,000	5,000
Friendly Corner	4,200	4,200	4,200
Farm and community building rent	0	1,500	1,500
In Lieu of Taxes (IRB)	7,667	7,500	7,500
Interest on Idle Funds	3,422	6,000	7,500
Neighborhood Revitalization Rebate	-11,820	-14,117	-20,805
Miscellaneous	31,662	25,000	25,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**488,069**	**466,389**	**237,468**
Resources Available:	**1,301,482**	**1,362,810**	**926,503**

City of Washington

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,301,482	1,362,810	926,503
Expenditures:			
Administration			
Personnel services	81,732	86,600	94,900
Contractual services	26,407	35,750	38,410
Commodities	7,467	9,300	9,450
Police	11,010	15,450	13,400
Fire	11,948	12,880	13,500
Cemetery, pool and park	56,746	73,205	106,990
Street	153,461	299,890	345,890
Golf course appropriation	9,733	5,000	5,000
Housing cleanup	10,500	15,700	11,850
Friendly Corners	8,875	11,000	12,200
Dog Park	182	2,000	2,000
Economic Development	0	80,000	0
Transfers out	27,000	27,000	27,000
Cash Forward (2024 column)			474,103
Miscellaneous			0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**405,061**	**673,775**	**1,154,693**
Unencumbered Cash Balance Dec 31	896,421	689,035	xxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	1,059,343	1,121,489	1,154,693
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,154,693
		Tax Required	228,190
	Delinquent Comp Rate:	1.3%	2,966
		Amount of 2023 Ad Valorem Tax	231,156

CPA Summary

City of Washington 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2024 column)			
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.3%	0
		Amount of 2023 Ad Valorem Tax	0

Adopted Budget **Library**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	107,852	112,033	53,289
Receipts:			
Ad Valorem Tax	55,190	60,911	xxxxxxxxxxxxxxxx
Delinquent Tax	618	0	0
Motor Vehicle Tax	8,456	8,633	7,872
Recreational Vehicle Tax	153	132	158
16/20M Vehicle Tax	37	35	30
Commercial Vehicle Tax	0	138	107
Watercraft Tax	47	45	44
In Lieu of Taxes (IRB)	2,038	2,100	2,100
Interest on Idle Funds	182	300	500
Neighborhood Revitalization Rebate	(3,142)	-3,725	-6,180
Miscellaneous	(193)	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	63,386	68,569	4,631
Resources Available:	171,238	180,602	57,920
Expenditures:			
Personal services	38,414	50,000	52,000
Contractual services	10,203	15,000	19,000
Commodities	588	650	700
Capital outlay	0	41,663	44,000
Library appropriation	10,000	20,000	10,000
Miscellaneous	0		
Does miscellaneous exceed 10% of Total E			
Total Expenditures	59,205	127,313	125,700
Unencumbered Cash Balance Dec 31	112,033	53,289	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	140,750	127,313	125,700
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	125,700
		Tax Required	67,780
	Delinquent Comp Rate:	1.3%	881
		Amount of 2023 Ad Valorem Tax	68,661

CPA Summary

City of Washington 2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	149,290	152,328	129,246
Receipts:			
Ad Valorem Tax	64,983	87,925	xxxxxxxxxxxxxxxx
Delinquent Tax	697	0	0
Motor Vehicle Tax	9,536	10,165	11,363
Recreational Vehicle Tax	173	156	228
16/20M Vehicle Tax	42	42	43
Commercial Vehicle Tax	0	163	155
Watercraft Tax	53	53	63
In Lieu of Taxes (IRB)	2,399	2,300	2,300
Interest on Idle Funds	1,087	1,500	1,500
Neighborhood Revitalization Rebate	-3,699	-4,386	-7,835
Miscellaneous	3,295	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**78,566**	**97,918**	**7,817**
Resources Available:	227,856	250,246	137,063
Expenditures:			
Personal services	75,528	121,000	124,200
Cash Forward (2024 column)			98,800
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**75,528**	**121,000**	**223,000**
Unencumbered Cash Balance Dec 31	152,328	129,246	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	211,120	207,025	223,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	223,000
		Tax Required	85,937
	Delinquent Comp Rate:	1.3%	1,117
		Amount of 2023 Ad Valorem Tax	87,054

Adopted Budget 0	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	1.3%	0
		Amount of 2023 Ad Valorem Tax	0

CPA Summary

City of Washington 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	201,923	232,944	213,244
Receipts:			
State of Kansas Gas Tax	28,802	28,900	28,680
County Transfers Gas	0	0	0
Interest on Idle Funds	2,219	2,400	2,600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**31,021**	**31,300**	**31,280**
Resources Available:	**232,944**	**264,244**	**244,524**
Expenditures:			
Contractual services	0	1,000	1,000
Commodities	0	50,000	59,111
Cash Forward (2024 column)			184,413
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**51,000**	**244,524**
Unencumbered Cash Balance Dec 31	232,944	213,244	0
2022/2023/2024 Budget Authority Amount	198,823	235,413	244,524

Adopted Budget

Special Highway Improvement	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	89,474	89,759	0
Receipts:			
Interest on Idle Funds	285	500	
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**285**	**500**	**0**
Resources Available:	**89,759**	**90,259**	**0**
Expenditures:			
Contractual services	0		0
Transfers out		90,259	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**90,259**	**0**
Unencumbered Cash Balance Dec 31	89,759	0	0
2022/2023/2024 Budget Authority Amount	89,212	90,474	0

CPA Summary

City of Washington 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Law & Fire**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	113,104	115,314	115,314
Receipts:			
Transfers in	2,000	2,000	2,000
Interest on Idle Funds	210	0	200
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,210**	**2,000**	**2,200**
Resources Available:	**115,314**	**117,314**	**117,514**
Expenditures:			
Commodities	0	2,000	2,000
Cash Forward (2024 column)			115,514
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**2,000**	**117,514**
Unencumbered Cash Balance Dec 31	115,314	115,314	0
2022/2023/2024 Budget Authority Amount	114,052	115,104	117,514

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	98,834	327,409	320,220
Receipts:			
Local alcoholic liquor tax	2,882	3,311	2,425
Fines, forfeitures and penalties	5,007	5,000	5,000
Donation	227,559	0	0
Interest on Idle Funds	472	0	500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**235,920**	**8,311**	**7,925**
Resources Available:	**334,754**	**335,720**	**328,145**
Expenditures:			
Commodities	7,345	15,500	15,500
Contractual services	0	0	224,558
Cash Forward (2024 column)			88,087
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**7,345**	**15,500**	**328,145**
Unencumbered Cash Balance Dec 31	327,409	320,220	0
2022/2023/2024 Budget Authority Amount	106,138	333,696	328,145

CPA Summary

City of Washington 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Alcohol**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	3,122	3,033	5,693
Receipts:			
Transfers in	0	2,700	0
Interest on Idle Funds	11	60	75
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11**	**2,760**	**75**
Resources Available:	**3,133**	**5,793**	**5,768**
Expenditures:			
Programs	100	100	68
Cash Forward (2024 column)			5,700
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**100**	**100**	**5,768**
Unencumbered Cash Balance Dec 31	3,033	5,693	0
2022/2023/2024 Budget Authority Amoun	3,281	3,142	5,768

Adopted Budget

Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,313,014	1,314,895	1,117,158
Receipts:			
User fees	339,372	350,000	355,000
Sale of property, refunds and other	4,647	1,000	1,000
Interest on Idle Funds	2,553	1,800	2,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**346,572**	**352,800**	**358,000**
Resources Available:	**1,659,586**	**1,667,695**	**1,475,158**
Expenditures:			
Personal services	51,140	64,900	69,300
Contractual services	60,459	413,487	539,687
Commodities	2,130	17,350	19,850
Capital outlay	0	39,000	52,500
Debt service	215,162	0	0
Transfers out	15,800	15,800	15,800
Cash Forward (2024 column)	0	0	778,021
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**344,691**	**550,537**	**1,475,158**
Unencumbered Cash Balance Dec 31	1,314,895	1,117,158	0
2022/2023/2024 Budget Authority Amoun	1,559,150	1,527,327	1,475,158

CPA Summary

City of Washington 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer & Waste Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	385,498	471,278	419,053
Receipts:			
User fees	182,733	172,000	175,000
Fines, forfeitures and penalties	83,942	1,500	1,800
Interest on Idle Funds	2,320	2,500	2,650
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**268,995**	**176,000**	**179,450**
Resources Available:	**654,493**	**647,278**	**598,503**
Expenditures:			
Personal services	36,235	63,400	66,500
Contractual services	121,613	93,125	109,000
Commodities	5,367	12,700	13,050
Capital outlay	0	39,000	66,000
Transfers out	20,000	20,000	20,000
Cash Forward (2024 column)	0	0	323,953
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**183,215**	**228,225**	**598,503**
Unencumbered Cash Balance Dec 31	471,278	419,053	0
2022/2023/2024 Budget Authority Amoun	386,345	569,298	598,503

Adopted Budget

Ambulance Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	67,764	85,616	70,726
Receipts:			
User fees	84,849	91,000	93,500
Fines, forfeitures and penalties	72	10	25
State payments	1,150	2,500	2,500
County payments	72,293	82,500	83,500
Interest on Idle Funds	81	150	300
Miscellaneous	0	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**158,445**	**179,160**	**182,825**
Resources Available:	**226,209**	**264,776**	**253,551**
Expenditures:			
Personal services	109,893	161,000	171,300
Contractual services	21,414	19,700	22,385
Commodities	9,286	10,400	9,850
Capital outlay	0	250	250
Transfers out	0	2,700	0
Cash Forward (2024 column)	0	0	49,766
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**140,593**	**194,050**	**253,551**
Unencumbered Cash Balance Dec 31	85,616	70,726	0
2022/2023/2024 Budget Authority Amoun	168,973	225,704	253,551

CPA Summary

City of Washington 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric Utility**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,837,111	2,140,283	1,544,583
Receipts:			
User fees	1,640,868	1,600,000	1,680,000
Sale of property and penalties	80,562	10,000	10,000
Fines, forfietures and penalties	13,415	9,000	10,500
Reimbursements	332,082	0	0
Interest on Idle Funds	3,767	9,000	10,500
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,070,694**	**1,628,000**	**1,711,000**
Resources Available:	**3,907,805**	**3,768,283**	**3,255,583**
Expenditures:			
Personal services	351,517	558,900	544,300
Contractual services	1,058,496	1,314,150	1,368,025
Commodities	154,576	138,200	199,200
Capital outlay	42,091	202,450	564,950
Transfers out	60,000	10,000	60,000
Lease debt service	100,837	0	0
Cash Forward (2024 column)	0	0	519,108
Miscellaneous	5	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,767,522**	**2,223,700**	**3,255,583**
Unencumbered Cash Balance Dec 31	2,140,283	1,544,583	0
2022/2023/2024 Budget Authority Amount	2,903,971	2,819,411	3,255,583

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Municipal Equipment R		**Municipal Improvement**		**Ambulance Reserve**		**Capital Projects**		**Electric Meter Deposit**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	386,929	Cash Balance Jan 1	722,340	Cash Balance Jan 1	97,487	Cash Balance Jan 1	382,814	Cash Balance Jan 1	37,986	1,627,556
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest on idle funds	1,070	Interest on idle funds	1,309	Interest on idle funds	509	Interest on idle funds	602	Deposits	30,231	
Miscellaneous	17,790	Local sales tax	241,777	County payments	332	Grants	449,637			
Transfers in	80,800					Transfers in	40,000			
Total Receipts	99,660	Total Receipts	243086	Total Receipts	841	Total Receipts	490239	Total Receipts	30231	864,057
Resources Available:	486,589	Resources Available:	965,426	Resources Available:	98,328	Resources Available:	873,053	Resources Available:	68,217	2,491,613
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual services	0	Contractual services	46,801	Capital outlay	332	Contractual services	534,656	Refunds	0	
Capital outlay	81,954					Interest	2,595			
Total Expenditures	81,954	Total Expenditures	46,801	Total Expenditures	332	Total Expenditures	537,251	Total Expenditures	0	666,338
Cash Balance Dec 31	404,635	Cash Balance Dec 31	918,625	Cash Balance Dec 31	97,996	Cash Balance Dec 31	335,802	Cash Balance Dec 31	68,217	1,825,275 **
										1,825,275 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

2024

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Meter Deposit		**Cemetery Perpetual Car**		**Unreimbursed Medical**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	406	Cash Balance Dec 31	58,095	Cash Balance Dec 31	539	Cash Balance Dec 31		Cash Balance Dec 31		59,040
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Deposits	12,522	Fees	150	Deposits	0					
Total Receipts	12,522	Total Receipts	150	Total Receipts	0	Total Receipts	0	Total Receipts	0	12,672
Resources Available:	12,928	Resources Available:	58,245	Resources Available:	539	Resources Available:	0	Resources Available:	0	71,712
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Refunds	0	Fees	0	Medical expense	0					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	12,928	Cash Balance Dec 31	58,245	Cash Balance Dec 31	539	Cash Balance Dec 31	0	Cash Balance Dec 31	0	71,712 **
										71,712 **

** 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 Washington

will meet on September 5, 2023 at 7:00 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 2024 Expenditures and Amount of 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	405,061	30.152	673,775	29.757	1,154,693	231,156	26.955
Debt Service							
Library	59,205	8.014	127,313	7.997	125,700	68,661	8.006
Employee Benefit	75,528	9.436	121,000	11.543	223,000	87,054	10.151
Special Highway			51,000		244,524		
Special Highway Improveme			90,259				
Special Law & Fire			2,000		117,514		
Special Parks & Recreation	7,345		15,500		328,145		
Special Alcohol	100		100		5,768		
Water Utility	344,691		550,537		1,475,158		
Sewer & Waste Utility	183,215		228,225		598,503		
Ambulance Utility	140,593		194,050		253,551		
Electric Utility	1,767,522		2,223,700		3,255,583		
Non-Budgeted Funds-A	666,338						
Non-Budgeted Funds-B							
Totals	3,649,598	47.602	4,277,459	49.297	7,782,139	386,871	45.112
						*Revenue Neutral Rate***	*44.193*
Less: Transfers	122,800		165,759		122,800		
Net Expenditure	3,526,798		4,111,700		7,659,339		
Total Tax Levied	332,870		378,986		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,992,755		7,687,764		8,575,736		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	6,151,000	6,151,000
Revenue Bonds	0	0	0
Other	6,150,000	0	0
Lease Purchase Principal	0	0	1,835,972
Total	6,150,000	6,151,000	7,986,972

*Tax rates are expressed in mills

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

Denise M. Powell

Official Title: City Clerk

CITY OF WASHINGTON SEAL KANSAS

City of Washington 2024

2024 Neighborhood Revitalization Rebate

Budgeted Funds for 2024	2023 Ad Valorem before Rebate**	2023 Mil Rate before Rebate	Estimate 2024 NR Rebate
General	210,081	24.497	20,805
Debt Service			0
Library	62,401	7.276	6,180
Employee Benefit	79,117	9.226	7,835
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	351,599	40.999	34,820

2023 July 1 Valuation: 8,575,736

Valuation Factor: 8,575.736

Neighborhood Revitalization Subj to Rebate: 849,264

Neighborhood Revitalization factor: 849.264

**This information comes from the 2024 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

PUBLIC NOTICE

Published in the Washington County News on August 24, 2023

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Washington
will meet on September 5, 2023 at 7:00 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 2024 Expenditures and Amount of 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	405,061	30.152	673,775	29.757	1,154,693	231,156	26.955
Debt Service							
Library	59,205	8.014	127,313	7.997	125,700	68,661	8.006
Employee Benefit	75,528	9.436	121,000	11.543	223,000	87,054	10.151
Special Highway			51,000		244,524		
Special Highway Improvem			90,259				
Special Law & Fire			2,000		117,514		
Special Parks & Recreation	7,345		15,500		328,145		
Special Alcohol	100		100		5,768		
Water Utility	344,691		550,537		1,475,158		
Sewer & Waste Utility	183,215		228,225		598,503		
Ambulance Utility	140,493		194,050		253,551		
Electric Utility	1,767,522		2,223,700		3,255,585		
Non-Budgeted Funds-A	666,338						
Non-Budgeted Funds-B							
Totals	3,649,598	47.602	4,277,459	49.297	7,782,139	386,871	45.112
						*Revenue Neutral Rate**	44.793
Less: Transfers	122,800		165,759		122,800		
Net Expenditure	5,526,798		4,111,700		7,659,339		
Total Tax Levied	332,870		378,984		xxxxxxxxxxxxxxxxx		
Assessed Valuation	6,992,755		7,687,764		8,575,736		
Outstanding Indebtedness, January 1,	2021		2022		2023		
G.O. Bonds	0		6,151,000		6,151,000		
Revenue Bonds	0		0		0		
Other	6,150,000		0		0		
Lease Purchase Principal	0		0		1,835,972		
Total	6,150,000		6,151,000		7,986,972		

*Tax rates are expressed in mills

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

Denise M Parrish
Official Title: City Clerk

CITY OF WASHINGTON SEAL No. KANSAS

Resolution No. 2023-02

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 44.193 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 5, 2023 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 45.112 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 5th day of September 2023 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 Tuesday, September 5, 2023.

Resolution No. 2023-02

Governing Body Member	Yes	No	No Vote
Mary Ann Crome	✓		
Jerry Fuhrken	✓		
Terry Morse	✓		
Carolyn Pinnick	✓		
Roxanne Schottel	✓		
Ryan Kern, Mayor (Tiebreaker)			
TOTAL			

Certified:

Denise M Farrell

CITY OF WASHINGTON SEAL KANSAS

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF WASHINGTON, HEREBY NOTIFIES THE WASHINGTON 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 __45.112__. The date of our hearing is __September 5, 2023__ at __7PM__ AM/PM and will be held at __City Hall, 301 C Street__ address in __Washington,__ 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 Tuesday, July 11, 2023.

(Seal)

CITY OF WASHINGTON SEAL KANSAS

Clerk or Officer of Governing Body

NOTE: Notice required to be sent to County Clerk on or before 5 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded. Signed notice may be scanned and sent electronically.