

CERTIFICATE

To the Clerk of Washington County, 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 2023; and
(3) the Amounts(s) of 2022 Ad Valorem Tax are within statutory limitations.

Table of Contents:			2023 Adopted Budget		
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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	1,121,489	228,768		
	8				
Library	12-1220	127,313	61,477		
Employee Benefit	12-16,102	207,025	88,741		
Special Highway	10	235,413			
Special Highway Improvement	10	90,474			
Speical Law & Fire	11	115,104			
Special Parks & Recreation	11	333,696			
Special Alcohol	12	3,142			
Water Utility	12	1,527,327			
Sewer & Waste Utility	13	569,298			
Ambulance Utility	13	225,704			
Electric Utility	14	2,819,411			
Non-Budgeted Funds-A	15				
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Totals	xxxxxx	7,375,396	378,986		
Budget Hearing Notice	17			County Clerk's Use Only	
Combined Rate and Budget Hearing Notice	17				
RNR Hearing Notice					
Neighborhood Revitalization	18			Nov 1, 2022 Total Assessed Valuation	

Revenue Neutral Rate 43.318

Assisted by:
 Russell Shipley, CPA
 Shipley CPA, LLC
 Address:
 420 NW Lyman Rd
 Topeka, KS 66608
 Email:
 russell@shipleycpa.com
 Attest: _____, 2022

Janet D. Council member
Deborah Schell Council member
Maureen Council member
Greg Fischer Council member

County Clerk

Governing Body

CPA Summary

City of Washington

2023

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

Budgeted Fund for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	210,848	32,483	497	133	521	171
Debt Service						
Library	56,037	8,633	132	35	138	45
Employee Benefit	65,985	10,165	156	42	163	53
TOTAL	332,870	51,281	785	210	822	269

County Treas Motor Vehicle Estimate	<u>51,281</u>				
County Treas Recreational Vehicle Estimate		<u>785</u>			
County Treas 16/20M Vehicle Estimate			<u>210</u>		
County Treas Commercial Vehicle Tax Estimate				<u>822</u>	
County Treas Watercraft Tax Estimate					<u>269</u>

Motor Vehicle Factor	<u>0.15406</u>				
Recreational Vehicle Factor		<u>0.00236</u>			
16/20M Vehicle Factor			<u>0.00063</u>		
Commercial Vehicle Factor				<u>0.00247</u>	
Watercraft Factor					<u>0.00081</u>

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						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	107,642	107,520	105,761	109,401
Total G.O. Bonds Revenue Bonds:					6,151,000			107,642	107,520	105,761	109,401
none											
Total Revenue Bonds Other:					0			0	0	0	0
none											
Total Other					0			0	0	0	0
Total Indebtedness					6,151,000			107,642	107,520	105,761	109,401

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 As Beginning of 2022	Payments Due 2022	Payments Due 2023
none							
				Totals	0	0	0

***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: 2023

Library found in: City of Washington
Washington County

As provided in KSA 79-2553 *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 <u>2022</u>	Proposed Year <u>2023</u>
Ad Valorem	\$55,297	\$61,477
Delinquent Tax	\$400	\$0
Motor Vehicle Tax	\$8,126	\$8,633
Recreational Vehicle Tax	\$129	\$132
16/20M Vehicle Tax	\$91	\$35
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	<u>\$64,043</u>	<u>\$70,277</u>
Difference in Total Taxes:	\$6,234	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$6,992,755	\$7,684,392
Did Assessed Valuation Decrease?	No	
Levy Rate	8.014	8.000
Difference in Levy Rate:	(0.014)	
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 the State Library.

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	703,150	813,413	655,975
Receipts:			
Ad Valorem Tax	195,474	208,065	xxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,603	1,500	1,500
Motor Vehicle Tax	34,766	29,446	32,483
Recreational Vehicle Tax	534	467	497
16/20M Vehicle Tax	314	331	133
Commercial Vehicle Tax	337	540	521
Watercraft Tax	222	201	171
Gross Earning (Intangible) Tax	6,946	6,000	1,677
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Local Alcoholic Liquor	3,136	3,000	3,311
Compensating Use Tax	73,810	64,000	68,000
Local Sales Tax	33,203	34,000	34,000
Franchise Tax	31,578	30,000	30,500
Licenses	1,515	3,000	1,600
Fines, forfeitures and penalties	105	200	200
Cemetery, pool and park fees	24,678	22,000	23,400
Fire	132	150	150
Police	5,513	7,000	6,500
Street	122,675	5,000	5,000
Friendly Corner	4,200	4,200	4,200
Farm and community building rent	1,000	2,000	1,500
In Lieu of Taxes (IRB)	7,438	7,600	7,500
Interest on Idle Funds	5,228	6,300	6,000
Neighborhood Revitalization Rebate	-14,453	-11,533	-14,117
Miscellaneous	26,474	33,000	25,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	570,428	456,467	239,726
Resources Available:	1,273,578	1,269,880	895,701

City of Washington

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Resources Available:	1,273,578	1,269,880	895,701
Expenditures:			
Administration			
Personnel services	72,556	77,000	86,600
Contractual services	23,420	32,600	35,750
Commodities	3,349	9,600	9,300
Police	9,172	15,500	15,450
Fire	7,299	11,500	12,880
Cemetery, pool and park	56,463	66,065	73,205
Street	244,607	269,020	299,890
Golf course appropriation	5,000	5,000	5,000
Housing cleanup	7,807	12,700	15,700
Friendly Corners	8,367	10,920	11,000
Dog Park	0	2,000	2,000
Economic Development	125	80,000	80,000
Transfers out	22,000	22,000	27,000
Cash Forward (2023 column)	0		447,714
Miscellaneous	0		0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	460,165	613,905	1,121,489
Unencumbered Cash Balance Dec 31	813,413	655,975	xxxxxxxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	1,307,389	1,059,343	1,121,489
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,121,489
		Tax Required	225,788
	Delinquent Comp Rate: 1.3%		2,980
	Amount of 2022 Ad Valorem Tax		228,768

CPA Summary

City of Washington

Adopted Budget
Library

	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	97,401	107,852	58,979
Receipts:			
Ad Valorem Tax	53,653	55,297	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,553	400	
Motor Vehicle Tax	9,647	8,126	8,633
Recreational Vehicle Tax	147	129	132
16/20M Vehicle Tax	82	91	35
Commercial Vehicle Tax	104	149	138
Watercraft Tax	62	55	45
In Lieu of Taxes (IRB)	2,053	2,100	2,100
Interest on Idle Funds	59	420	300
Neighborhood Revitalization Rebate	(4,448)	(3,140)	-3,725
Miscellaneous	4,900	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	67,812	63,627	7,658
Resources Available:	165,213	171,479	66,637
Expenditures:			
Personnel services	38,060	42,000	50,000
Contractual services	9,172	10,000	15,000
Commodities	129	500	650
Capital outlay	0	40,000	41,663
Library appropriation	10,000	20,000	20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	57,361	112,500	127,313
Unencumbered Cash Balance Dec 31	107,852	58,979	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	162,635	140,750	127,313
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	127,313
		Tax Required	60,676
	Delinquent Comp Rate: 1.3%		801
	Amount of 2022 Ad Valorem Tax		61,477

CPA Summary

City of Washington

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Employee Benefit	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	151,226	149,290	109,447
Receipts:			
Ad Valorem Tax	61,117	65,114	XXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,713	450	
Motor Vehicle Tax	10,325	9,163	10,165
Recreational Vehicle Tax	160	145	156
16/20M Vehicle Tax	92	103	42
Commercial Vehicle Tax	92	168	163
Watercraft Tax	67	63	53
In Lieu of Taxes (IRB)	2,314	2,300	2,300
Interest on Idle Funds	968	1,700	1,500
Neighborhood Revitalization Rebate	-4,038	-3,549	-4,386
Miscellaneous	2,073	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	74,883	75,657	9,993
Resources Available:	226,109	224,947	119,440
Expenditures:			
Personnel services	76,819	115,500	121,000
Cash Forward (2023 column)	0	0	86,025
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	76,819	115,500	207,025
Unencumbered Cash Balance Dec 31	149,290	109,447	XXXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	229,135	211,120	207,025
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	207,025
		Tax Required	87,585
	Delinquent Comp Rate: 1.3%		1,156
	Amount of 2022 Ad Valorem Tax		88,741

City of Washington

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	168,952	201,923	203,543
Receipts:			
State of Kansas Gas Tax	30,836	29,020	29,470
County Transfers Gas	0	0	0
Interest on Idle Funds	2,135	2,600	2,400
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	32,971	31,620	31,870
Resources Available:	201,923	233,543	235,413
Expenditures:			
Contractual services	0	0	1,000
Commodities	0	30,000	50,000
Cash Forward (2023 column)	0	0	184,413
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	30,000	235,413
Unencumbered Cash Balance Dec 31	201,923	203,543	0
2021/2022/2023 Budget Authority Amount:	165,175	198,823	235,413

Adopted Budget

Special Highway Improvement	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	87,813	89,474	88,774
Receipts:			
Interest on Idle Funds	1,661	1,700	1,700
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,661	1,700	1,700
Resources Available:	89,474	91,174	90,474
Expenditures:			
Contractual services	0	2,400	2,400
Cash Forward (2023 column)			88,074
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	2,400	90,474
Unencumbered Cash Balance Dec 31	89,474	88,774	0
2021/2022/2023 Budget Authority Amount:	86,367	89,212	90,474

CPA Summary

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City of Washington

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Law & Fire	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	110,652	113,104	113,104
Receipts:			
Transfers in	2,000	2,000	2,000
Interest on Idle Funds	452		
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,452	2,000	2,000
Resources Available:	113,104	115,104	115,104
Expenditures:			
Contractual services	0	2,000	2,000
Cash Forward (2023 column)			113,104
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	2,000	115,104
Unencumbered Cash Balance Dec 31	113,104	113,104	0
2021/2022/2023 Budget Authority Amount:	112,382	114,052	115,104

Adopted Budget

Special Parks & Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	91,209	98,834	325,385
Receipts:			
Local Alcoholic Liquor	3,136	3,000	3,311
Fines, fees and penalties	4,314	5,000	5,000
Bequest	0	220,551	0
Interest on Idle Funds	245		
Miscellaneous	30		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,725	228,551	8,311
Resources Available:	98,934	327,385	333,696
Expenditures:			
Commodities	100	2,000	15,500
Cash Forward (2023 column)			318,196
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	100	2,000	333,696
Unencumbered Cash Balance Dec 31	98,834	325,385	0
2021/2022/2023 Budget Authority Amount:	98,193	106,138	333,696

CPA Summary

City of Washington

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Alcohol	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,061	3,122	3,082
Receipts:			
Interest on Idle Funds	61	60	60
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	61	60	60
Resources Available:	3,122	3,182	3,142
Expenditures:			
Programs	0	100	100
Cash Forward (2023 column)			3,042
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	100	3,142
Unencumbered Cash Balance Dec 31	3,122	3,082	0
2021/2022/2023 Budget Authority Amount:	3,145	3,281	3,142

Adopted Budget

Water Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,046,950	1,313,014	1,174,527
Receipts:			
User fees	354,011	335,000	350,000
Sales of property, refunds and other	28,541	1,000	1,000
Interest on Idle Funds	1,296	3,500	1,800
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	383,848	339,500	352,800
Resources Available:	1,430,798	1,652,514	1,527,327
Expenditures:			
Personnel services	44,655	58,300	64,900
Contractual services	60,836	360,137	413,487
Commodities	1,493	18,250	17,350
Capital outlay	0	30,500	39,000
Transfers out	10,800	10,800	15,800
Cash Forward (2023 column)	0	0	976,790
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	117,784	477,987	1,527,327
Unencumbered Cash Balance Dec 31	1,313,014	1,174,527	0
2021/2022/2023 Budget Authority Amount:	1,104,548	1,559,150	1,527,327

CPA Summary

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City of Washington

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer & Waste Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	305,745	385,498	393,298
Receipts:			
User fees	167,798	171,400	172,000
Fines, forfeitures and penalties	1,915	1,000	1,500
Interest on Idle Funds	2,174	2,800	2,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	171,887	175,200	176,000
Resources Available:	477,632	560,698	569,298
Expenditures:			
Personnel services	48,248	69,200	63,400
Contractual services	22,409	35,500	93,125
Commodities	6,477	11,700	12,700
Capital outlay	0	36,000	39,000
Transfers out	15,000	15,000	20,000
Cash Forward (2023 column)			341,073
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	92,134	167,400	569,298
Unencumbered Cash Balance Dec 31	385,498	393,298	0
2021/2022/2023 Budget Authority Amount:	499,295	386,345	569,298

Adopted Budget

Ambulance Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	70,513	67,764	46,544
Receipts:			
User fees	55,178	55,000	91,000
Fines, forfeitures and penalties	6	0	10
State payments - Grants	2,300	2,500	2,500
County payments	48,855	47,500	82,500
Interest on Idle Funds	25	230	150
Miscellaneous		3,100	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	106,364	108,330	179,160
Resources Available:	176,877	176,094	225,704
Expenditures:			
Personnel services	82,799	98,000	161,000
Contractual services	17,526	18,750	19,700
Commodities	3,788	6,800	10,400
Capital outlay	0	1,000	250
Transfers out	5,000	5,000	0
Cash Forward (2023 column)			34,354
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	109,113	129,550	225,704
Unencumbered Cash Balance Dec 31	67,764	46,544	0
2021/2022/2023 Budget Authority Amount:	198,341	168,973	225,704

CPA Summary

City of Washington

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	1,534,571	1,837,111	1,191,411
Receipts:			
User fees	1,640,288	1,557,000	1,600,000
Fines, forfeitures and penalties	12,391	8,500	9,000
Sale of property and penalties	26,397	10,000	10,000
Reimbursements	327,553	0	0
Interest on Idle Funds	12,433	7,000	9,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,019,062	1,582,500	1,628,000
Resources Available:	3,553,633	3,419,611	2,819,411
Expenditures:			
Personnel services	348,061	519,500	558,900
Contractual services	1,143,785	1,386,050	1,314,150
Commodities	147,981	122,650	138,200
Capital outlay	32,578	145,000	202,450
Lease interest	17	0	0
Transfers out	44,100	55,000	10,000
Cash Forward (2023 column)			595,711
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,716,522	2,228,200	2,819,411
Unencumbered Cash Balance Dec 31	1,837,111	1,191,411	0
2021/2022/2023 Budget Authority Amount:	3,327,008	2,903,971	2,819,411

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2021 is reported)

City of Washington

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Municipal Equipment Reserve		Municipal Improvement		Ambulance Reserve		Capital Projects		Electric Meter Deposit	
Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1	Unencumbered	Cash Balance Jan 1
434,066	506,751	93,274	1,361,624	65,167	2,460,882				
Receipts:									
Interest on idle funds	1,087	Interest on idle funds	412	Interest on idle funds	217	Deposits	329		
Transfers in	69,900	Local sales tax	215,302	Bond proceeds	6,151,000				
				Grants	766,160				
				Transfers in	20,000				
Total Receipts	70,987	Total Receipts	215,589	Total Receipts	6,937,377	Total Receipts	329		7,229,694
Resources Available:	505,053	Resources Available:	722,340	Resources Available:	8,299,001	Resources Available:	65,496		9,690,576
Expenditures:									
Contractual services	110,946	Contractual services	0	Capital outlay	1,199	Contractual services	1,716,898	Refunds	59
Capital outlay	7,178					Principal	5,961,712		
						Interest	229,288		
						Bond issuance cost	8,289		
Total Expenditures	118,124	Total Expenditures	0	Total Expenditures	1,199	Total Expenditures	7,916,187	Total Expenditures	8,035,569
Cash Balance Dec 31	386,929	Cash Balance Dec 31	722,340	Cash Balance Dec 31	97,487	Cash Balance Dec 31	382,814	Cash Balance Dec 31	1,655,007

**Note: These two block figures should agree.

CPA Summary

2023

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2021 is reported)

City of Washington

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Water Meter Deposit		Cemetery Perpetual Care		Unreimbursed Medical					
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Jan 1	10,846	Cash Balance Jan 1	57,670	Cash Balance Jan 1	539	Cash Balance Jan 1		Cash Balance Jan 1	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Deposits	794	Fees	425	Deposits	404				
Total Receipts	794	Total Receipts	425	Total Receipts	404	Total Receipts	0	Total Receipts	0
Resources Available:	11,640	Resources Available:	58,095	Resources Available:	943	Resources Available:	0	Resources Available:	0
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Refunds	0	Fees	0	Medical expense	404				
Total Expenditures	0	Total Expenditures	0	Total Expenditures	404	Total Expenditures	0	Total Expenditures	0
Cash Balance Dec 31	11,640	Cash Balance Dec 31	58,095	Cash Balance Dec 31	539	Cash Balance Dec 31	0	Cash Balance Dec 31	0
Total		Total		Total		Total		Total	69,055

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
City of Washington

will meet on September 6, 2022 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 and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 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.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget Year for 2023		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	460,165	28.993	613,905	30.152	1,121,489	228,768	29.770
Debt Service							
Library	57,361	8.001	112,500	8.014	127,313	61,477	8.000
Employee Benefit	76,819	9.022	115,500	9.436	207,025	88,741	11.548
Special Highway			30,000		235,413		
Special Highway Improvement			2,400		90,474		
Special Law & Fire			2,000		115,104		
Special Parks & Recreation	100		2,000		333,696		
Special Alcohol			100		3,142		
Water Utility	117,784		477,987		1,527,327		
Sewer & Waste Utility	92,134		167,400		569,298		
Ambulance Utility	109,113		129,550		225,704		
Electric Utility	1,716,522		2,228,200		2,819,411		
Non-Budgeted Funds-A	8,035,569						
Non-Budgeted Funds-B	404						
Totals	10,665,971	46.016	3,881,542	47.602	7,375,396	378,986	49.318
						<i>Revenue Neutral Rate**</i>	<i>43.318</i>
Less: Transfers	96,900		107,800		72,800		
Net Expenditure	10,569,071		3,773,742		7,302,596		
Total Tax Levied	318,154		332,870		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	6,914,004		6,992,755		7,684,392		
Outstanding Indebtedness, January 1,							
2020	0		2021	0	2022	6,151,000	
G.O. Bonds	0			0		0	
Revenue Bonds	0			0		0	
Other	6,150,000			6,150,000		0	
Lease Purchase Principal	0			0		0	
Total	6,150,000			6,150,000		6,151,000	

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

Denise M. Powell
City Official Title: City Clerk



City of Washington

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	197,104	25.650	14,117
Library	52,009	6.768	3,725
Employee Benefit	61,242	7.970	4,386
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	310,355	40.388	22,228

2022 July 1 Valuation: 7,684,392

Valuation Factor: 7,684.392

Neighborhood Revitalization Subj to Rebate: 550,384

Neighborhood Revitalization factor: 550.384

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

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 43.318 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 6, 2022 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

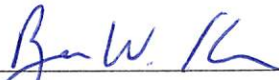
WHEREAS, the Governing Body of the City of Washington, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

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

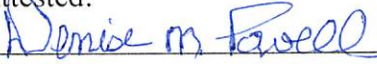
The City of Washington shall levy a property tax rate exceeding the Revenue Neutral Rate of 49.318 mills.

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 6th day of September 2022 and SIGNED by the Mayor.



Mayor

Attested:


City Clerk



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 6th, 2022
Resolution No. 2022-04

Governing Body Member	Yes	No	No Vote
Jerry Fuhrken	X		
Theresa Herrs	X		
Terry Morse (Absent)			
Carolyn Pinnick	X		
Roxanne Schottel	X		
Ryan Kern, Mayor (Tiebreaker)			
TOTAL	4		

Certified:

Denise M. Birell





AFFIDAVIT OF PUBLICATION

See Proof on Next Page

Washington County News
323 C St.
(785) 325-2219

I, Dan Thalmann, of lawful age, being duly sworn upon oath, deposes and says that I am the Owner of Washington County News, a publication that is a "legal newspaper" as that phrase is defined for the city of Washington, for the County of Washington, in the state of Kansas, that this affidavit is Page 1 of 2 with the full text of the sworn-to notice set forth on the pages that follow, and that the attachment hereto contains the correct copy of what was published in said legal newspaper in consecutive issues on the following dates:

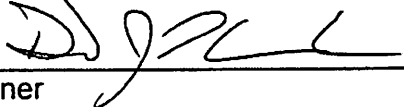
PUBLICATION DATES:

18 Aug 2022

Notice ID: unekKmrYE03S516g49D8

Notice Name: 2023 RNR Budget Hearing

PUBLICATION FEE: \$96.67



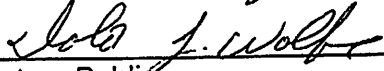
Owner

VERIFICATION

STATE OF KANSAS
COUNTY OF WASHINGTON

Signed or attested before me on this

18th day of August, A.D. 2022.



Notary Public

My Commission Expires: 4/1/2023

PUBLIC NOTICE

Published in the Washington County News on August 18, 2022

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2023

The governing body of
City of Washington
 will meet on September 6, 2022 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 and the amount of ad valorem tax
 Detailed budget information is available at City Hall and will be available at this hearing.
RUDGET SUMMARY
 Proposed Budget 2023 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2023 budget.
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Fiscal Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget Year for 2023		Proposed Estimated Tax Rate *
	Expenditures	Actual Tax Rate #	Expenditures	Actual Tax Rate #	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	
General	400,163	2.89%	813,905	3.21%	1,121,489	228,568	2.97%
Debt Service							
Library	47,363	3.5%	112,400	4.01%	127,313	81,477	3.00%
Employee Benefit	79,819	6.02%	115,500	6.43%	207,623	48,741	11.54%
Special Highway			50,600		233,413		
Special Highway Improvement			2,400		93,474		
Special Law & Fire			2,000		115,164		
Special Parks & Recreation	106		3,000		113,144		
Special Alcohol			100		5,142		
Special Utilities	117,394		477,887		1,327,327		
Sewer & Water Utility	92,134		167,400		564,297		
Ambulance Utility	109,113		129,550		255,204		
Economic Utility	1,216,322		2,223,200		2,819,411		
Non-Budgeted Funds-A	8,033,569						
Non-Budgeted Funds-B	404						
TOTAL	10,663,971	44.01%	1,811,542	47.60%	7,154,343	276,936	49.31%
							<i>Revenue Neutral Rate** 44.28%</i>
Lease Transfers	96,900		107,500		107,500		
Net Expenditure	10,567,071		1,704,042		7,046,843		
Total Tax Levied	318,134		152,370		152,370		
At-Risk							
Valuation	6,914,004		6,922,715		7,044,192		
Outstanding Indebtedness:							
January 1,	207		207		207		
G.O. Bonds	0		0		8,131,000		
Revenue Bonds	0		0		0		
Other	4,197,000		4,195,000		0		
Lease Purchase Principal	0		0		0		
Total	6,197,000		6,195,000		8,131,000		

*Tax rates are expressed in mills
 **Revenue Neutral Rate as defined by RCW 79.1124
Dennis M. Powell
 City Official Title City Clerk

