Resolution No. 2026-03

A RESOLUTION OF THE inputHearing!BCity 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 44.425 mills by the Washington 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 8, 2026 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 44.425 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 8th day of September and SIGNED by the Mayor.

Mayor

Attested:

Denise M. Powell

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 8, 2026

Resolution No. 2026-03

Governing Body Member	Yes	No	No Vote
Jason Crome, Not Present			
Allison Kern	X		
Mary Ann Crome, Not Present			
Bryan Loberg	X		
Amy Anderson	X		
TOTAL	3		

Certified:

Denise M. Powell

CITY OF WASHINGTON SEAL KANSAS

2027

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 2027; and
(3) the Amount(s) of 2026 Ad Valorem Tax are within statutory limitations.

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Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		7			
Fund	**K.S.A.**				
General	12-101a	7	1,642,368	287,094	
Debt Service	10-113	8			
Library	12-1220	8	187,640	81,178	
Employee Benefit	12-16,102	9	247,596	102,793	
Special Highway		10	227,018		
Special Law & Fire		10	70,727		
Special Parks & Recreation		11	137,648		
Special Alcohol		11	12,245		
Water Utility		12	1,164,784		
Sewer & Waste Utility		12	591,214		
Ambulance Utility		13	340,105		
Electric Utility		13	2,824,199		
Non-Budgeted Funds-A		14			
Non-Budgeted Funds-B		15			
Totals		xxxxxx	7,445,544	471,065	
Budget Hearing Notice		17			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		16			
RNR Hearing Notice		18			
Neighborhood Revitalization		19			Nov 1, 2026 Total Assessed Valuation

Revenue Neutral Rate	44.425
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Russell Shipley, CPA
Shipley & Williams CPAs, LLC
Address:

Email:
russell@ShipleyWilliamsCPAs.com

Attest: _____, 2026

County Clerk

Allison L. Kern 9/8/26
9-8-26
Amy Anderson 9/8/26

Governing Body

CPA Summary

City of Washington

2027

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

Budgeted Funds for 2026	Ad Valorem Levy Tax Year 2025	Allocation for Year 2027				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	269,366	32,567	728	209	384	0
Debt Service						
Library	79,052	9,558	213	62	113	0
Employee Benefit	102,361	12,376	276	80	146	0
TOTAL	450,779	54,501	1,217	351	643	0

County Treas Motor Vehicle Estimate	54,501				
County Treas Recreational Vehicle Estimate		1,217			
County Treas 16/20M Vehicle Estimate			351		
County Treas Commercial Vehicle Tax Estimate				643	
County Treas Watercraft Tax Estimate					0

Motor Vehicle Factor	0.12090				
Recreational Vehicle Factor		0.00270			
16/20M Vehicle Factor			0.00078		
Commercial Vehicle Factor				0.00143	
Watercraft Factor					0.00000

City of Washington 2027

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2025	Current Amount for 2026	Proposed Amount for 2027	Transfers Authorized by Statute
General	Special Law & Fire	2,000	2,000	2,500	12-101a
General	Capital Projects	10,000	10,000	10,000	12-1,118
General	Municipal Equipment Reserve	15,000	15,000	15,000	12-1,117
Water Utility	Municipal Equipment Reserve	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 Reserve	55,000	50,000	50,000	12-1,117
Electric Utility	Capital Projects	5,000	10,000	10,000	12-1,118
Sewer & Waste Utility	Municipal Equipment Reserve	10,000	10,000	10,000	12-1,117
Sewer & Waste Utility	Capital Projects	10,000	10,000	10,000	12-1,118
Ambulance Utility	Ambulance Reserve	10,000	0	0	
	Totals	132,800	122,800	123,300	
	Adjustments*		0	0	
	Adjusted Totals	132,800	122,800	123,300	

*Note: Adjustments are required only if the transfer is being made in 2026 and/or 2027 from a non-budgeted fund.

City of Washington

2027

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2026	Date Due		Amount Due 2026		Amount Due 2027	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2021	3/25/2021	3/25/2061	1.75	6,151,000	5,709,790	3/1,9/1	3/1	99,921	115,241	97,905	117,257
Total G.O. Bonds					**5,709,790**			**99,921**	**115,241**	**97,905**	**117,257**
Revenue Bonds:											
none											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
none											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**5,709,790**			**99,921**	**115,241**	**97,905**	**117,257**

City of Washington

2027

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, 2026	Payments Due 2026	Payments Due 2027
Lease Purchase	3/8/2022	240	3.78%	1,884,157	1,629,518	134,450	134,450
Totals					**1,629,518**	**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: 2027

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 2026	Proposed Year 2027
Ad Valorem Tax	$78,261	$81,178
Delinquent Tax	$0	$0
Motor Vehicle Tax	$8,926	$9,558
Recreational Vehicle Tax	$200	$213
16/20M Vehicle Tax	$80	$62
TOTAL TAXES	$87,467	$91,011
Difference in Total Taxes:	$3,544	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$9,860,972	$10,146,795
Did Assessed Valuation Decrease?	No	
Levy Rate	8.017	8.000
Difference in Levy Rate:	(0.017)	
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 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,462,034	1,461,535	1,009,513
Receipts:			
Ad Valorem Tax	238,752	266,672	xxxxxxxxxxxxxxxxxx
Delinquent Tax	3,515	0	0
Motor Vehicle Tax	34,307	28,143	32,567
Recreational Vehicle Tax	776	631	728
16/20M Vehicle Tax	279	251	209
Commercial Vehicle Tax	25	425	384
Watercraft Tax	237	213	0
Gross Earning (Intangible) Tax	0	0	0
Local Alcoholic Liquor	1,300	1,308	1,253
Local Sales Tax	136,338	200,000	200,000
Franchise Tax	41,802	35,000	35,000
Licenses	2,826	2,000	2,000
Fines, forfeitures and penalties	300	500	500
Cemetery, pool and park fees	19,060	22,000	22,000
Fire	402	200	300
Police	2,892	5,500	5,000
Street	1,731	1,500	1,500
Friendly Corner	3,950	0	0
Farm and community building rent	0	1,500	1,500
Grant - Playground	0	338,200	0
Transfers in	0	0	0
Ballpark	20,080	0	0
Donations	0	0	0
In Lieu of Taxes (IRB)	8,371	7,500	7,500
Interest on Idle Funds	19,730	12,000	15,000
Neighborhood Revitalization Rebate	-23,734	0	0
Miscellaneous	19,088	25,000	25,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**532,027**	**948,543**	**350,441**
Resources Available:	**1,994,061**	**2,410,078**	**1,359,954**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Resources Available:	1,994,061	2,410,078	1,359,954
Expenditures:			
Administration			
Personnel services	98,892	108,100	113,100
Contractual services	27,607	46,490	44,515
Commodities	2,986	12,000	12,345
Police	9,778	13,050	12,950
Fire	12,505	15,585	14,600
Cemetery, pool and park	124,120	129,415	121,800
Street	190,592	431,656	425,000
Golf course appropriation	5,000	5,000	5,000
Housing cleanup	2,806	23,400	35,000
Friendly Corners	11,395	8,750	0
Dog Park	0	3,432	3,432
Economic Development	530	0	500
Transfers out	27,000	27,000	27,500
Playground Project	19,315	576,687	0
			0
Cash Reserve (2027 column)			822,781
Miscellaneous			**3,845**
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**532,526**	**1,400,565**	**1,642,368**
Unencumbered Cash Balance Dec 31	1,461,535	1,009,513	xxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	2,023,090	2,217,396	1,642,368
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	1,642,368
		Tax Required	282,414
	Delinquent Comp Rate:	1.7%	4,680
		Amount of 2026 Ad Valorem Tax	287,094

CPA Summary

City of Washington 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Library**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	130,777	158,069	94,939
Receipts:			
Ad Valorem Tax	75,733	78,261	xxxxxxxxxxxxxxxxxx
Delinquent Tax	998	0	0
Motor Vehicle Tax	9,981	8,926	9,558
Recreational Vehicle Tax	225	200	213
16/20M Vehicle Tax	75	80	62
Commercial Vehicle Tax	8	135	113
Watercraft Tax	70	68	0
In Lieu of Taxes (IRB)	2,655	2,100	2,100
Interest on Idle Funds	828	800	800
Neighborhood Revitalization Rebate	(7,528)	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**83,045**	**90,570**	**12,846**
Resources Available:	**213,822**	**248,639**	**107,785**
Expenditures:			
Personal services	44,579	57,000	62,500
Contractual services	11,066	19,500	18,000
Commodities	108	1,200	700
Capital outlay	0	64,500	94,440
Library appropriation	0	11,500	12,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**55,753**	**153,700**	**187,640**
Unencumbered Cash Balance Dec 31	158,069	94,939	xxxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	157,755	153,700	187,640
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	187,640
		Tax Required	79,855
	Delinquent Comp Rate:	1.7%	1,323
		Amount of 2026 Ad Valorem Tax	81,178

CPA Summary

City of Washington 2027

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Employee Benefit**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	190,996	191,527	129,901
Receipts:			
Ad Valorem Tax	101,714	101,337	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,308	0	0
Motor Vehicle Tax	13,004	11,989	12,376
Recreational Vehicle Tax	295	269	276
16/20M Vehicle Tax	108	107	80
Commercial Vehicle Tax	10	181	146
Watercraft Tax	89	91	0
In Lieu of Taxes (IRB)	3,566	2,200	2,200
Interest on Idle Funds	2,855	1,500	1,500
Neighborhood Revitalization Rebate	-10,111	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**112,838**	**117,674**	**16,578**
Resources Available:	303,834	309,201	146,479
Expenditures:			
Personal services	112,307	179,300	180,900
Cash Reserve (2027 column)	0	0	66,696
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**112,307**	**179,300**	**247,596**
Unencumbered Cash Balance Dec 31	191,527	129,901	xxxxxxxxxxxxxxxxx
2025/2026/2027 Budget Authority Amount:	259,000	300,000	247,596
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	247,596
		Tax Required	101,117
	Delinquent Comp Rate:	1.7%	1,676
		Amount of 2026 Ad Valorem Tax	102,793

City of Washington 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	265,730	224,579	195,738
Receipts:			
State of Kansas Gas Tax	28,957	28,670	28,680
County Transfers Gas		0	0
Interest on Idle Funds	4,608	2,600	2,600
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,565**	**31,270**	**31,280**
Resources Available:	**299,295**	**255,849**	**227,018**
Expenditures:			
Contractual services	0	1,000	1,000
Commodities	74,716	59,111	65,000
Cash Reserve (2027 column)	0	0	161,018
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**74,716**	**60,111**	**227,018**
Unencumbered Cash Balance Dec 31	224,579	195,738	0
2025/2026/2027 Budget Authority Amount:	265,779	265,779	227,018

Adopted Budget

Special Law & Fire	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	120,859	69,745	67,727
Receipts:			
Transfers in	2,000	2,000	2,500
Interest on Idle Funds	1,099	400	500
Miscellaneous	**4,400**		
Does miscellaneous exceed 10% Total Rec	Exceed 10% Rule		
Total Receipts	**7,499**	**2,400**	**3,000**
Resources Available:	**128,358**	**72,145**	**70,727**
Expenditures:			
Contractual	0	0	2,000
Commodities	0	4,418	6,000
Capital outlay	58,613	0	0
Cash Reserve (2027 column)	0	0	62,727
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**58,613**	**4,418**	**70,727**
Unencumbered Cash Balance Dec 31	69,745	67,727	0
2025/2026/2027 Budget Authority Amount:	120,675	67,644	70,727

CPA Summary

City of Washington 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Parks & Recreation**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	237,360	245,587	130,395
Receipts:			
Local alcoholic liquor tax	1,300	1,308	1,253
Fines, forfeitures and penalties	5,356	0	0
Camper fees	0	6,000	5,000
Interest on Idle Funds	1,571	1,000	1,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,227**	**8,308**	**7,253**
Resources Available:	**245,587**	**253,895**	**137,648**
Expenditures:			
Commodities	0	18,500	10,000
Contractual services	0	0	0
Appropriations	0	105,000	105,000
Cash Reserve (2027 column)	0	0	**22,648**
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**123,500**	**137,648**
Unencumbered Cash Balance Dec 31	245,587	130,395	0
2025/2026/2027 Budget Authority Amount:	129,673	223,643	137,648

Adopted Budget

Special Alcohol	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	9,587	11,665	11,745
Receipts:			
Opiod funds	1,918	1,000	400
Interest on Idle Funds	160	80	100
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**2,078**	**1,080**	**500**
Resources Available:	**11,665**	**12,745**	**12,245**
Expenditures:			
Programs	0	0	100
Opiod (miscellaneous)	0	1,000	1,000
Cash Reserve (2027 column)	0	0	11,145
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**1,000**	**12,245**
Unencumbered Cash Balance Dec 31	11,665	11,745	0
2025/2026/2027 Budget Authority Amount:	6,292	9,642	12,245

CPA Summary

City of Washington 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,332,531	1,332,396	783,784
Receipts:			
User fees	360,515	369,000	372,000
Sale of property, refunds and other	2,129	2,500	2,500
Interest on Idle Funds	7,756	6,000	6,500
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**370,400**	**377,500**	**381,000**
Resources Available:	**1,702,931**	**1,709,896**	**1,164,784**
Expenditures:			
Personal services	62,701	91,100	94,000
Contractual services	67,062	504,200	569,800
Commodities	9,810	24,850	22,800
Capital outlay	0	75,000	85,000
Debt service	215,162	215,162	215,162
Transfers out	15,800	15,800	15,800
Cash Reserve (2027 column)	0	0	162,222
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**370,535**	**926,112**	**1,164,784**
Unencumbered Cash Balance Dec 31	1,332,396	783,784	0
2025/2026/2027 Budget Authority Amount:	1,358,457	1,241,569	1,164,784

Adopted Budget

Sewer & Waste Utility	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	567,196	485,764	374,214
Receipts:			
User fees	402,282	210,000	210,000
Fines, forfeitures and penalties	1,458	2,000	2,000
Interest on Idle Funds	8,517	3,000	5,000
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**412,257**	**215,000**	**217,000**
Resources Available:	**979,453**	**700,764**	**591,214**
Expenditures:			
Personal services	57,827	87,800	90,200
Contractual services	357,447	137,250	132,550
Commodities	13,369	15,500	15,000
Capital outlay	45,046	66,000	66,000
Transfers out	20,000	20,000	20,000
Cash Reserve (2027 column)	0	0	267,464
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**493,689**	**326,550**	**591,214**
Unencumbered Cash Balance Dec 31	485,764	374,214	0
2025/2026/2027 Budget Authority Amount:	519,742	718,471	591,214

CPA Summary

City of Washington 2027

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Ambulance Utility**	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	137,165	148,385	107,105
Receipts:			
User fees	110,218	122,000	125,000
Fines, forfeitures and penalties	157	200	200
State payments	5,750	2,500	4,000
County payments	111,304	95,000	100,000
Interest on Idle Funds	1,389	600	800
Miscellaneous	0	3,000	3,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**228,818**	**223,300**	**233,000**
Resources Available:	**365,983**	**371,685**	**340,105**
Expenditures:			
Personal services	168,156	217,300	219,100
Contractual services	30,621	24,330	32,405
Commodities	8,821	22,700	33,600
Capital outlay	0	250	250
Transfers out	10,000	0	0
Cash Reserve (2027 column)	0	0	**54,750**
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**217,598**	**264,580**	**340,105**
Unencumbered Cash Balance Dec 31	148,385	107,105	0
2025/2026/2027 Budget Authority Amount:	317,380	339,040	340,105

Adopted Budget

Electric Utility	Prior Year Actual for 2025	Current Year Estimate for 2026	Proposed Budget Year for 2027
Unencumbered Cash Balance Jan 1	1,846,921	1,801,924	1,060,199
Receipts:			
User fees	1,514,813	1,710,000	1,715,000
Sale of property and penalties	18,578	0	0
Fines, forfietures and penalties	13,788	13,000	14,000
Reimbursements	0	0	0
Interest on Idle Funds	26,862	30,000	30,000
Miscellaneous	383	10,000	5,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**1,574,424**	**1,763,000**	**1,764,000**
Resources Available:	**3,421,345**	**3,564,924**	**2,824,199**
Expenditures:			
Personal services	453,799	685,300	713,800
Contractual services	887,244	1,319,225	1,166,475
Commodities	77,798	133,750	109,125
Capital outlay	6,063	172,000	113,000
Transfers out	60,000	60,000	60,000
Lease debt service	134,517	134,450	134,450
Cash Reserve (2027 column)	0	0	**527,349**
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**1,619,421**	**2,504,725**	**2,824,199**
Unencumbered Cash Balance Dec 31	1,801,924	1,060,199	0
2025/2026/2027 Budget Authority Amount:	2,843,691	3,023,946	2,824,199

CPA Summary

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NON-BUDGETED FUNDS (A)

2027

(Only the actual budget year for 2025 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Municipal Equipment Res		**Municipal Improvement**		**Ambulance Reserve**		**Capital Projects**		**Electric Meter Deposit**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	457,744	Cash Balance Jan 1	1,463,153	Cash Balance Jan 1	99,140	Cash Balance Jan 1	343,489	Cash Balance Jan 1	72,112	2,435,638
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	7,740	Local sales tax	229,782	Interest	510	Interest	1,731	Receipts	9,150	
Miscellaneous	843	Grants	252,286	Miscellaneous	6,000	Transfers in	35,000			
Transfers in	92,800	Interest	10,094	Transfers in	10,000					
Total Receipts	101,383	Total Receipts	492162	Total Receipts	16510	Total Receipts	36731	Total Receipts	9150	655,936
Resources Available:	559,127	Resources Available:	1,955,315	Resources Available:	115,650	Resources Available:	380,220	Resources Available:	81,262	3,091,574
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractual	70	Contractual	571,266	Capital outlay	0	Contractual	0	Disbursements	6,740	
Capital outlay	132,091									
Total Expenditures	132,161	Total Expenditures	571,266	Total Expenditures	0	Total Expenditures	0	Total Expenditures	6,740	710,167
Cash Balance Dec 31	426,966	Cash Balance Dec 31	1,384,049	Cash Balance Dec 31	115,650	Cash Balance Dec 31	380,220	Cash Balance Dec 31	74,522	**2,381,407** **
										2,381,407 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)

2027

(Only the actual budget year for 2025 is reported)

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**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	14,657	Cash Balance Dec 31	58,470	Cash Balance Dec 31	0	Cash Balance Dec 31		Cash Balance Dec 31		73,127
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Receipts	3,000	Receipts	275	Receipts	0					
Total Receipts	3,000	Total Receipts	275	Total Receipts	0	Total Receipts	0	Total Receipts	0	3,275
Resources Available:	17,657	Resources Available:	58,745	Resources Available:	0	Resources Available:	0	Resources Available:	0	76,402
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Disbursements	1,756	Disbursements	0	Disbursements	0					
Total Expenditures	1,756	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	1,756
Cash Balance Dec 31	15,901	Cash Balance Dec 31	58,745	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	74,646 **
										74,646 **

** Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2027

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Washington

will meet on SEPTEMBER 8, 2026 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 2027 Expenditures and Amount of 2026 Ad Valorem Tax establish the maximum limits of the 2027 budget.

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

	Prior Year Actual for 2025		Current Year Estimate for 2026		Proposed Budget for 2027		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2026 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	532,526	25.189	1,400,565	27.316	1,642,368	287,094	28.294
Debt Service							
Library	55,753	7.990	153,700	8.017	187,640	81,178	8.000
Employee Benefit	112,307	10.731	179,300	10.380	247,596	102,793	10.131
Special Highway	74,716		60,111		227,018		
Special Law & Fire	58,613		4,418		70,727		
Special Parks & Recreation			123,500		137,648		
Special Alcohol			1,000		12,245		
Water Utility	370,535		926,112		1,164,784		
Sewer & Waste Utility	493,689		326,550		591,214		
Ambulance Utility	217,598		264,580		340,105		
Electric Utility	1,619,421		2,504,725		2,824,199		
Non-Budgeted Funds-A	710,167						
Non-Budgeted Funds-B	1,756						
Totals	4,247,081	43.910	5,944,561	45.713	7,445,544	471,065	46.425
						*Revenue Neutral Rate***	*44.425*
Less: Transfers	132,800		122,800		123,300		
Net Expenditure	4,114,281		5,821,761		7,322,244		
Total Tax Levied	426,090		450,779		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	4,753,780		9,860,972		10,146,795		

Outstanding Indebtedness, January 1,	2024	2025	2026
G.O. Bonds	6,151,000	5,823,049	5,709,790
Revenue Bonds	0	0	0
Other	0	0	0
Lease Purchase Principal	0	1,701,052	1,629,518
Total	6,151,000	7,524,101	7,339,308

*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

Notice of Intent to County Clerk

THE GOVERNING BODY OF CITY OF WASHINGTON, HEREBY NOTIFIES THE WASHINGTON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;

XXX Yes, the CITY OF WASHINGTON intends to exceed the Revenue Neutral Rate. The proposed rate and hearing information is as follows:

Proposed Rate:	**46.425**
Date of Hearing:	**September 8, 2026**
Time of Hearing:	**6:30 p.m.**
Location of Hearing:	**City Hall**

No, the CITY OF WASHINGTON does not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before October 1, 2026.

ADDITIONAL REQUIRED BUDGET INFORMATION FOR COUNTY CLERK

Prior Year and Current Year Revenue From Property Tax and Tax Rate:

2026 Total Amount of Revenue From Property Tax Levy:	$	**450,779**
2026 Property Tax Rate:		**45.713**
2027 Total Proposed Amount of Revenue From Property Tax Levy:	$	**471,076**

2027 Proposed Property Tax by Fund:

Fund	Amount	Estimated Tax Levy Rate
General	$ 285,373	28.124
Debt Service		
Library	$ 81,178	8.000
Employee Benefit	$ 104,525	10.301

WITNESS my hand and official seal on July 7th, 2026.

(Seal)

CITY OF WASHINGTON SEAL KANSAS

Denise M. Powell

Clerk or Officer of Governing Body

City of Washington 2027

2027 Neighborhood Revitalization Rebate

Budgeted Funds for 2027	2026 Ad Valorem before Rebate**	2026 Mil Rate before Rebate	Estimate 2027 NR Rebate
General			0
Debt Service			0
Library			0
Employee Benefit			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2026 July 1 Valuation: 10,146,795

Valuation Factor: 10,146.795

Neighborhood Revitalization Subj to Rebate: 819,094

Neighborhood Revitalization factor: 819.094

**This information comes from the 2027 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.