

CERTIFICATE - City of Easton, Kansas 2016 Budget

To the Clerk of LEAVENWORTH COUNTY, State of Kansas

We, the undersigned officers of
City of Easton

certify that: 1) the hearing mentioned in the attached publication was held;
2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2016; and 3) the Amount(s)
of 2015 Ad Valorem Tax are within statutory limitations for the 2016 Budget.

Table of Contents:	K.S.A.	Page No.	2016 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2015 Ad Valorem Tax	
Computation to Det. Limit for 2016		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers		4	0	0	
Statement of Indebtedness		5	0	0	
Statement of Lease Purchases - NONE			0	0	
GENERAL	79-1953	6	145,322	21,605	_____
SPECIAL LIABILITY	75-6101	7	0	0	_____
SPECIAL PARKS & REC.	12-1303	8	1,640	0	_____
SPECIAL HIGHWAY	68-582	9	7,600	0	_____
BOND & INTEREST	10-113	10	8,050	4,417	_____
WATER UTILITY	12-630a	11	64,900	0	_____
SEWER UTILITY	12-630a	12	46,441	0	_____
WATER PROJECT	12-630a	13	0	0	_____
Total			<u>273,953</u>	<u>26,022</u>	
Hearing Notice/Budget Summary Publication		14			_____
Charters/Election Questions					_____
Final Assessed Valuation					_____

State Use Only:
Received _____
Reviewed by _____
Follow-up: Yes ___ No ___

Assisted by:
ROBERT STEPHEN WAGNER
O Donnell Professional
Services, P.A.
433 Shawnee Street
Leavenworth, Ks 66048

Attest: _____, 2015 (If not assisted so state)

County Clerk

Governing Body

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2016 Budget

		<u>Amount of Levy</u>
1. Total tax levy amount in 2015 budget		26,745
2. Debt service levy in 2015 budget		<u>4,500</u>
3. Tax levy excluding debt service (1 - 2)		22,245
2015 Valuation Info. for Valuation Adjustments:		
4. New Improvements for 2015		0
5. Increase in personal property for 2015		
5a. Personal property 2015	18,454	
5b. Personal property 2014	<u>15,329</u>	
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero		3,125
6. Valuation of annexed territory for 2015		
6a. Real estate	0	
6b. State assessed	0	
6c. New improvements	<u>0</u>	
6d. Total adjustment (6a + 6b - 6c)		0
7. Valuation of property changed in use during 2015		<u>0</u>
8. Total valuation adjustment (4 + 5c + 6d + 7)		<u>3,125</u>
9. Total estimated valuation July 1, 2015	738,647	
10. Total valuation less valuation adjustment (9 - 8)		735,522
11. Factor for increase (8 divided by 10)		.00425
12. Amount of increase (11 times 3)		<u>95</u>
13. Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12)		<u>22,340</u>
14. Debt service levy in this 2016 budget		<u>4,417</u>
15. Tax levy, including debt service, prior to CPI adjustment (13 + 14)		<u>26,757</u>
16. Consumer Price Index for all urban consumers for calendar year 2014		<u>1.6000 %</u>
17. Consumer Price Index adjustment (3 times 16)		<u>356</u>
18. Maximum levy for budget year 2016, including debt service, not requiring 'notice of vote publication.' (15 + 17)		<u>27,112</u>

If the 2016 adopted budget includes a total property tax levy exceeding the dollar amount on line 18, you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2015 Budgeted Fund	Tax Levy Amount in 2015 Budget	Allocation for Year 2016				
		MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
		GENERAL	22,245	4,253	21	17
SPECIAL LIABILITY	0	0	0	0	0	0
BOND & INTEREST	4,500	860	4	4	15	0
	26,745	5,113	25	21	87	0

Schedule of Transfers

Year	Fund Transferred From:	Funds Transferred To:	Amount	Statutory Authority
2015	WATER PROJECT	WATER UTILITY	10	KSA 12-630a
			<u>10</u>	

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount	Amount	Due Date	Amount Due 2015		Amount Due 2016	
			of Bonds Issued	Outstanding 1-1-2015		Interest	Principal	Interest	Principal
Gen Obl Bonds									
G.O. BOND SERIES 2006					3-1&10/1				
2006		5.0/7.25	47,000	10,000	10/01	500	5,000	250	5,000
				<u>10,000</u>		<u>500</u>	<u>5,000</u>	<u>250</u>	<u>5,000</u>
Other									
KANSAS WATER CONTROL FD.					3-1&9-1				
09/08	03/29	.0068	800,000	221,016	3-1&9-1	4,806	12,069	4,523	12,382
				<u>221,016</u>		<u>4,806</u>	<u>12,069</u>	<u>4,523</u>	<u>12,382</u>

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016	
Unencumbered Cash Balance, Jan. 1	73,628	97,758	57,899	
Cancelled Prior Year Encumbrances	0			
Receipts				
Ad Valorem Tax	20,514	22,245	0	
Delinquent Tax	1,051	0	0	
Motor Vehicle Tax	4,220	3,867	4,253	
Rec Vehicle Tax	21	13	21	
16/20M Vehicle Tax	5	6	17	
Watercraft Taxes	0	53	0	
Commercial Vehicle Taxes	74	0	72	
Local Alcoholic Liquor	1,344	1,595	1,695	
Sales & Use Taxes	49,377	49,000	49,600	
Licenses and Permits	302	250	310	
Franchise Tax	6,843	6,800	6,920	
Interest Income	289	300	10	
Spec City/Cty Fuel Tax	779	900	820	
Concessions & Activities	1,635	1,800	1,800	
Other	800	50	300	
Proceeds Sale of Assets	600	0	0	
Total Receipts	87,854	86,879	65,818	
Resources Available	161,482	184,637	123,717	
Expenditures				
General Administration	Personnel Services	24,971	29,835	30,550
	Commodities	1,655	3,000	2,960
	Contractual Services	28,081	45,850	48,849
	Capital Outlay	0	6,000	12,000
		54,707	84,685	94,359
Streets	Commodities	0	1,400	1,800
	Contractual Services	0	27,553	33,663
			28,953	35,463
Street Lights	Commodities	0	400	300
	Contractual Services	5,466	5,800	6,600
		5,466	6,200	6,900
Parks and Recreation	Commodities	76	1,700	2,300
	Contractual Services	3,475	2,200	3,800
	Capital Outlay	0	3,000	2,500
		3,551	6,900	8,600
Total Expenditures		63,724	126,738	145,322
Unencumbered Cash Balance, Dec. 31	97,758	57,899	xxxxxxxxxxxxxx	
Non-Appropriated Balance			0	
Total Expenditures and Non-Appropriated Balance			145,322	
Tax Required			21,605	
Delinquency Computation			0	
Amount of 2015 Ad Valorem Tax			21,605	

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	-22	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Delinquent Tax	22	0	0
Total Receipts	22	0	0
Resources Available	0	0	0
Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance, Dec. 31	0	0	xxxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			0
Tax Required			0
Delinquency Computation			0
Amount of 2015 Ad Valorem Tax			0

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	794	784	739
Cancelled Prior Year Encumbrances	0		
Receipts			
Local Alcoholic Liquor	1,344	1,595	1,595
Total Receipts	1,344	1,595	1,595
Resources Available	2,138	2,379	2,334
Expenditures			
Parks and Recreation			
Commodities	0	30	30
Contractual Services	1,354	1,610	1,610
	1,354	1,640	1,640
Total Expenditures	1,354	1,640	1,640
Unencumbered Cash Balance, Dec. 31	784	739	694

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	21,488	26,049	26,053
Cancelled Prior Year Encumbrances	0		
Receipts			
State of Kansas	6,561	7,604	6,440
Total Receipts	6,561	7,604	6,440
Resources Available	28,049	33,653	32,493
Expenditures			
Streets			
Contractual Services	2,000	7,600	7,600
	2,000	7,600	7,600
Total Expenditures	2,000	7,600	7,600
Unencumbered Cash Balance, Dec. 31	26,049	26,053	24,893

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	2,891	2,952	2,750
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	5,814	4,500	0
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	833	860
Rec Vehicle Tax	0	3	4
16/20M Vehicle Tax	0	1	4
Watercraft Taxes	0	11	0
Commercial Vehicle Taxes	0	0	15
Total Receipts	5,814	5,348	883
Resources Available	8,705	8,300	3,633
Expenditures			
Principal Payments	5,000	5,000	5,000
Interest Payments	751	500	250
Commission	2	50	50
Cash Basis Reserve	0	0	2,750
Total Expenditures	5,753	5,550	8,050
Unencumbered Cash Balance, Dec. 31	2,952	2,750	xxxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			8,050
Tax Required			4,417
Delinquency Computation			0
Amount of 2015 Ad Valorem Tax			4,417

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	36,558	64,845	71,265
Cancelled Prior Year Encumbrances	0		
Receipts			
Interest Income	5	10	10
Charges for Services	64,748	71,300	81,840
New Meter Fees & Deposits	1,300	0	0
Other	85	0	0
Transfer from Water Proj	0	10	0
Rounding & Adjustments	1	0	0
Total Receipts	66,139	71,320	81,850
Resources Available	102,697	136,165	153,115
Expenditures			
Operations			
Personnel Services	7,292	8,100	8,100
Commodities	11,478	8,000	8,000
Contractual Services	18,242	22,800	22,800
Capital Outlay	840	26,000	26,000
	37,852	64,900	64,900
Total Expenditures	37,852	64,900	64,900
Unencumbered Cash Balance, Dec. 31	64,845	71,265	88,215

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	49,449	48,391	46,500
Cancelled Prior Year Encumbrances	0		
Receipts			
Interest Income	87	50	50
Charges for Services	37,597	44,500	46,800
Total Receipts	37,684	44,550	46,850
Resources Available	87,133	92,941	93,350
Expenditures			
Operations			
Personnel Services	2,963	3,550	3,550
Commodities	1,185	1,500	1,500
Contractual Services	17,204	22,500	22,500
Capital Outlay	0	1,500	1,500
Debt Service	17,390	17,391	17,391
	38,742	46,441	46,441
Total Expenditures	38,742	46,441	46,441
Unencumbered Cash Balance, Dec. 31	48,391	46,500	46,909

	Prior Year Actual 2014	Current Year Estimate 2015	Proposed Budget 2016
Unencumbered Cash Balance, Jan. 1	108	10	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Other	380	0	0
Total Receipts	380	0	0
Resources Available	488	10	0
Expenditures			
Operations			
Commodities	3	0	0
Capital Outlay	475	0	0
Transfer Water Fund	0	10	0
	478	10	
Total Expenditures	478	10	0
Unencumbered Cash Balance, Dec. 31	10	0	0

NOTICE OF HEARING 2016 Budget

The governing body of City of Easton will meet on the
17 th day of August, 2015 at 6:30 pm at
City Hall- Easton , Kansas for the purpose of hearing and answering objections of
taxpayers relating to the proposed use of all funds and the amount of 2015 ad valorem tax.
Detailed budget information is available at Easton, Kansas- City Hall
and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2016 Expenditures" and the "Amount of 2015 Ad Valorem Tax" establish
the maximum limits of the 2016 budget. The "Est Tax Rate" is subject to change
depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2014		2015		Proposed Budget 2016		
	Prior Year	Actual	Current Year	Actual	Amount of	Est	Tax
	Actual	Tax	Estimate of	Tax			
	Expenditures	Rate	Expenditures	Rate	Expenditures	2015 Ad	Rate
GENERAL	63,724	28.971	126,738	29.302	145,322	21,605	29.249
SPECIAL LIABILITY	0		0		0	0	.000
SPECIAL PARKS & REC.	1,354		1,640		1,640	0	.000
SPECIAL HIGHWAY	2,000		7,600		7,600	0	.000
BOND & INTEREST	5,753	6.241	5,550	5.927	8,050	4,417	5.980
WATER UTILITY	37,852		64,900		64,900	0	.000
SEWER UTILITY	38,742		46,441		46,441	0	.000
WATER PROJECT	478		10		0	0	.000
Totals	149,903	35.212	252,879	35.229	273,953	26,022	35.229
Less: Transfers	0		10		0		
Net Expenditures	149,903		252,869		273,953		
Total Tax Levied	27,102		26,745				
Assessed Valuation		769,675		759,158		738,647	

	Outstanding Indebtedness, January 1,		
	2013	2014	2015
	General Obligation Bonds	20,000	15,000
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	232,482	221,016	209,253
Total	252,482	236,016	219,253

Clerk