

2024

CERTIFICATE

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

		2024 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:		Page No.		
Allocation of MVT, RVT, and 16/20M Veh Tax		2		
Schedule of Transfers		3		
Statement of Indebtedness		4		
Statement of Lease-Purchases		5		
Fund	K.S.A.			
General	12-101a	6	218,229	9,351
Debt Service	10-113	7	28,305	24,051
Library	12-1220	7		
Special Highway		8	7,700	
Special Parks & Rec.		8	2,560	
Water Utility		9	64,600	
Sewer Utility		9	43,026	
Totals		xxxxxx	364,420	33,402
Budget Hearing Notice				31.971
Combined Rate and Budget Hearing Notice				County Clerk's Use Only
RNR Hearing Notice				1,044,723
Neighborhood Revitalization				Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 20.166

Assisted by:
 Robert S Wagner, C.P.A.

Address:
 24129 147th Street
 Leavenworth, Kansas 66048-6339
 Email:
 rswagnercpa@gmail.com

Date Attested: Nov 16 2023
Janet Klasing
Janet Klasing
 County Clerk

Shanna O'Donnell Hadley
Tony Coval
[Signature]
[Signature]
 Governing Body

City of Easton

2024
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 Proposed Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	20,450	3,089	46	6	387	6
Debt Service						
Library						
TOTAL	20,450	3,089	46	6	387	6

County Treas Motor Vehicle Estimate 3,089

County Treas Recreational Vehicle Estimate 46

County Treas 16/20M Vehicle Estimate 6

County Treas Commercial Vehicle Tax Estimate 387

County Treas Watercraft Tax Estimate 6

Motor Vehicle Factor 0.15105

Recreational Vehicle Factor 0.00225

16/20 Vehicle Factor 0.00029

Commercial Vehicle Factor 0.01892

Watercraft Factor 0.00029

City of Easton

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	Water Utility	31,500	30,000	15,000	KSA 79-1953
General	Sewer Utility	-	4,000	-	KSA 79-1953
	Totals	31,500	34,000	15,000	
	Adjustments*				
	Adjusted Totals	31,500	34,000	15,000	

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

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt. Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Plant Series A 2016	1/7/2016	1/7/2056	2.50	508,000	468,385	1/1	1/1	11,497	8,740	11,278	8,959
Water Plant Series B 2016	1/7/2016	1/7/2056	2.50	136,000	125,394	1/1	1/1	3,078	2,340	3,020	2,398
Total G.O. Bonds					593,779			14,575	11,080	14,298	11,357
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Kansas Water Pol. Control F1	9/1/2008	3/1/2029	2.58	376,231	103,456	3/1&9/1	3/1&9/1	2,575	14,817	2,190	15,201
Total Other					103,456			2,575	14,817	2,190	15,201
Total Indebtedness					697,235			17,150	25,897	16,488	26,558

City of Easton

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	310,712	294,344	116,744
Receipts:			
Ad Valorem Tax	20,437	20,450	xxxxxxxxxxxxxxxx
Delinquent Tax	1,906	260	
Motor Vehicle Tax	6,429	4,447	3,089
Recreational Vehicle Tax	149	84	46
16/20M Vehicle Tax	6	18	6
Commercial Vehicle Tax	469	0	387
Watercraft Tax	2	0	6
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	2,175	1,100	2,200
Compensating Sales & Use Taxes	56,898	40,000	57,000
County Sales & Use Taxes	18,595	6,000	18,600
Franchise Tax	7,576	5,900	7,600
Licenses	0	300	300
Building Permits	0	0	0
State of Kansas	0	0	0
Special City County Fuel Tax	1,187	720	1,200
Insurance Proceeds	987	0	0
City Activities	400	50	200
In Lieu of Tax (IRB)			
Interest on Idle Funds	1,462	1,800	1,500
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	118,678	81,129	92,134
Resources Available:	429,390	375,473	208,878
Expenditures:			
Administrative & General :			
Personal Services	22,062	32,460	35,700
Contractual Services	78,418	53,461	68,000
Commodities	2,361	4,708	4,700
Capital Outlay	705	19,000	11,000
Streets			
Personal Services			
Contractual Services	0	40,000	30,029
Commodities	0	5,800	8,500
Capital Outlay	0	38,000	16,000
Street Lighting :			
Contractual Services	0	2,500	3,000
Commodities	0	5,800	6,500
Parks & Recreation :			
Contractual Services	0	4,000	4,300
Commodities	0	3,000	3,500
Capital Outlay	0	16,000	12,000
Transfers :			
Transfer to Water Fund	31,500	30,000	15,000
Transfer to Sewer Fund	0	4,000	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Expenditures	135,046	258,729	218,229
Unencumbered Cash Balance Dec 31	294,344	116,744	xxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	229,209	259,529	218,229
Non-Appropriated Balance			0
Total Expenditure/Non-Appr Balance			218,229
Tax Required			9,351
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			9,351

CPA Summary

Watch File
 General Fund
 2023 column
 Miscellaneous
 Does miscellaneous exceed 10% of Total F

City of Easton

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	4,254	4,254	4,254
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Receipts	0	0	0
Resources Available:	4,254	4,254	4,254
Expenditures:			
Principal	0	0	11,357
Interest	0	0	14,298
Other Fees	0	0	50
Cash Basis Reserve (2024 column)			2,600
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	28,305
Unencumbered Cash Balance Dec 31	4,254	4,254	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	28,305
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			28,305
Tax Required			24,051
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			24,051

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxx
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% of Total			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2023 Ad Valorem Tax			0

Qualifies for

City of Easton

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	22,686	6,013	0
Receipts:			
State of Kansas Gas Tax	6,303	7,030	6,980
County Transfers Gas		730	730
Rounding	-1		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	6,302	7,760	7,710
Resources Available:	28,988	13,773	7,710
Expenditures:			
Street Repair and Maint	22,975	13,773	7,700
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	22,975	13,773	7,700
Unencumbered Cash Balance Dec 31	6,013	0	10
2022/2023/2024 Budget Authority Amount	15,000	18,000	7,700

See Tab A

Adopted Budget Special Parks & Rec.	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,883	1,231	1,121
Receipts:			
Special Alcoholic Liquor Tax	2,175	2,330	2,300
Charges to Customers			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10%			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	2,175	2,330	2,300
Resources Available:	4,058	3,561	3,421
Expenditures:			
Contractual Services	1,209	1,200	1,310
Commodities	1,618	1,240	1,250
Capital Outlay	0	0	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,827	2,440	2,560
Unencumbered Cash Balance Dec 31	1,231	1,121	861
2022/2023/2024 Budget Authority Amount	1,440	2,440	2,560

See Tab A

CPA Summary

City of Easton

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Water Utility			
Unencumbered Cash Balance Jan 1	9,012	17,885	24,790
Receipts:			
Sale of Assets	1,600	0	
Charges to Customers	33,908	40,000	44,000
Water Meter Deposits	750	1,500	1,500
Transfer from General	31,500	30,000	15,000
Interest on Idle Funds	19	10	10
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	67,777	71,510	60,510
Resources Available:	76,789	89,395	85,300
Expenditures:			
Personal Services	9,566	9,810	10,900
Contractual Services	16,955	24,280	26,800
Commodities	6,729	4,860	6,900
Capital Outlay	0	0	20,000
Debt Service	25,654	25,655	
Debt Service			
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	58,904	64,605	64,600
Unencumbered Cash Balance Dec 31	17,885	24,790	20,700
2022/2023/2024 Budget Authority Amount	65,115	64,605	64,600

Resources Available:

Expenditures:

Personal Services:

Adopted Budget	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Sewer Utility			
Unencumbered Cash Balance Jan 1	22,244	18,990	18,708
Receipts:			
Charges to Customers	31,394	35,600	37,500
Transfer from General		4,000	0
Interest on Idle Funds	111	10	100
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	31,505	39,610	37,600
Resources Available:	53,749	58,600	56,308
Expenditures:			
Personal Services	3,393	3,860	4,060
Contractual Services	13,777	16,480	17,304
Commodities	198	2,160	2,270
Capital Outlay	0	0	2,000
Debt Service	17,391	17,392	17,392
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Expenditures	34,759	39,892	43,026
Unencumbered Cash Balance Dec 31	18,990	18,708	13,282
2022/2023/2024 Budget Authority Amount	37,852	39,892	43,026

CPA Summary Available:

Expenditures:

Personal Services:

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Easton
 will meet on August 22, 2023 at 6:00 PM 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 Current Year Estimate for 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.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*	
General	135,046	26.807	258,729	21.054	218,229	9,351	8.956	
Debt Service					28,305	24,051	23.035	
Library								
Special Highway	22,975		13,773		7,700			
Special Parks & Rec.	2,827		2,440		2,560			
Water Utility	58,904		64,605		64,600			
Sewer Utility	34,759		39,892		43,026			
Totals	254,511	26.807	379,439	21.054	364,420	33,402	31.991	
<i>Revenue Neutral Rate**</i>								20.166
Less: Transfers	31,500		34,800		15,000			
Net Expenditure	223,011		345,439		349,420			
Total Tax Levied	20,450		20,450		XXXXXXXXXXXXXXXXXX			
Assessed Valuation	960,899		945,169		1,044,109			

Outstanding Indebtedness,	2021	2022	2023
January 1,			
G.O. Bonds	593,779	587,479	593,779
Revenue Bonds	0	0	0
Other	131,972	127,621	103,456
Lease Purchase Principal	0	0	0
Total	725,751	715,100	697,235

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

Becky Jones Becky Jones
 City Official Title: City Clerk

See Proof on Next
Page

Leavenworth Times
422 Seneca Street
(913) 682-0305

I, Tammy Lawson, of lawful age, being duly sworn upon oath, deposes and says that I am the Paper Planning Specialist of Leavenworth Times, a publication that is a "legal newspaper" as that phrase is defined for the city of Leavenworth, for the County of Leavenworth, 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:

5, Aug: 2023

Notice ID: 1R8i6lb4ulQhB0GanE2q

Publisher ID: 1343730

Notice Name: 2024 budget hearing notice

PUBLICATION FEE: \$61.60

Tammy Lawson
Paper Planning Specialist

VERIFICATION

STATE OF KANSAS
COUNTY OF LEAVENWORTH

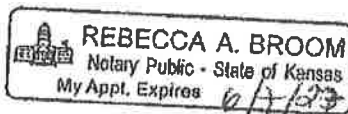
Signed or attested before me on this

7 day of Aug, A.D. 2023.

Rebecca A. Broom
Notary Public

VE

STATE OF KANSAS
COUNTY OF LE



TO: Leavenworth County Clerk's Office

Janet Klasinski
300 Walnut, Suite 106
Leavenworth, KS 66048
913-684-0422
ijklasinski@leavenworthcounty.gov

NOTICE OF REVENUE NEUTRAL RATE INTENT

The Governing body of the City of Easton, hereby notifies the Leavenworth County Clerk of intent to exceed the Revenue Neutral Rate:

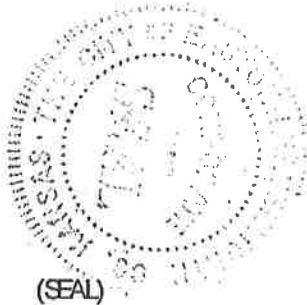
Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is:

33.402 The date of the hearing is 22 of August at 6:00 PM and

will be held at City Hall Easton, KS 66020

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, 2023.

WITNESS my hand and official seal on July 18, 2023, 2023.




Becky Jones, City Clerk
Clerk of Office of Governing Body

DATE July 18, 2023

NOTE: Notice required to be sent to the County Clerk on or before 5:00 p.m. on July 20, otherwise Revenue Neutral Rate cannot be exceeded.

Resolution No. 2023-01

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

WHEREAS, the Revenue Neutral Rate for the City of EASTON was calculated as 20.166 mills by the Janet Klasinski County Clerk; and

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

WHEREAS, the Governing Body held a hearing on AUGUST 22, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of EASTON, 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 EASTON:

The City of EASTON shall levy a property tax rate exceeding the Revenue Neutral Rate of mills. 31.991

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 22nd day of August 2023 and **SIGNED** by the Mayor.

Mayor

Attested:



City Clerk:

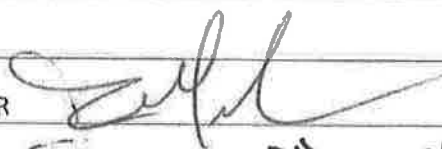


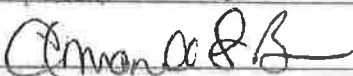
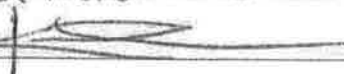


ROLL CALL VOTE

A Roll Call Vote of the City of Easton, Kansas To Levy a Property Tax Exceeding
Revenue Neutral Rate

Hearing to Exceed Revenue Neutral Rate held on August 22, 2023

Resolution No. 2023-01

Governing Body Member	YES	NO	NO VOTE
RUSSELL GILDNER 	✓		
SHANNAN HADLEY 	✓		
TAMI CONNEL 	✓		
MANDY BRUNE 	✓		
KRIS WEINMANN 	✓		
TOTAL			

Certified: Becky Jones