State of Kansas
City

2025

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 expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	2025 Adopted Budget: Amount of 2024 Ad Valorem Tax	2025 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	226,250		
Debt Service	10-113		28,305	22,334	19.104
Library	12-1220				
Special Highway		8	7,500		
Special Parks & Rec.		8	6,840		
Water Utility		9	79,550		
Sewer Utility		9	51,192		
Non-Budgeted Funds-A		10			
Totals		xxxxx	399,637	22,334	19.104
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		11			1,169,080
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate	28.570
Does budget require a resolution to exceed the Revenue Neutral Rate?	NO

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

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

Attest: Nov. 15 2024
Janet Klausmeier
County Clerk
by L Schee

Shannon O'Donnell-Hadley
Sunshine Trade
Governing Body

CPA Summary

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	9,351	1,105	30	0	170	6
Debt Service	24,051	2,842	77	0	436	16
Library						
TOTAL	33,402	3,947	107	0	606	22

County Treas Motor Vehicle Estimate 3,947
County Treas Recreational Vehicle Estimate 107
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 606
County Treas Watercraft Tax Estimate 22

Motor Vehicle Factor 0.11817
Recreational Vehicle Factor 0.00320
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.01814
Watercraft Factor 0.00066

City of Easton

2025

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General Fund	Water Utility	0	15,000	7,500	KSA 79-1953
	Totals	0	15,000	7,500	
	Adjustments*				
	Adjusted Totals	0	15,000	7,500	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Easton

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due Interest	Date Due Principal	Amount Due 2024 Interest	Amount Due 2024 Principal	Amount Due 2025 Interest	Amount Due 2025 Principal
General Obligation:											
Water Plant Series A 2016	1/7/2016	1/7/2056	2.50	508,000	459,858	1//7	1/7	11,278	8,959	9,183	11,054
Water Plant Series B 2016	1/7/2016	1/7/2056	2.50	136,000	123,111	1/7	1/7	3,020	2,398	2,960	2,458
Total G.O. Bonds					**582,969**			**14,298**	**11,357**	**12,143**	**13,512**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Kansas Water Polution											
Control Rev Fund	9/1/2008	3/1/2029	2.58	376,231	103,456	3/1&9/1	03/1&09/1	2,190	15,201	1,795	15,596
Total Other					**103,456**			**2,190**	**15,201**	**1,795**	**15,596**
Total Indebtedness					**686,425**			**16,488**	**26,558**	**13,938**	**29,108**

City of Easton

2025

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, 2024	Payments Due 2024	Payments Due 2025
Totals					0	0	0

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.**

City of Easton

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	294,344	307,011	188,017
Receipts:			
Ad Valorem Tax	22,399	9,351	xxxxxxxxxxxxxxxxx
Delinquent Tax	92		
Motor Vehicle Tax	1,068	3,089	1,105
Recreational Vehicle Tax	0	46	30
16/20M Vehicle Tax	6	6	0
Commercial Vehicle Tax	0	387	170
Watercraft Tax	3	6	6
Gross Earning (Intangible) Tax	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	7,543	2,200	5,004
Compensating Use Tax	50,601	53,000	53,000
Local Sales Tax	19,862	21,000	21,000
Franchise Tax	7,154	7,600	7,600
Licenses	300	300	300
Fourth of July Activity Donations	539	200	550
Sppecial City County Fuel Tax	728	750	700
Insurance Proceeds	13,329	0	0
Sale of Assets	1,001	0	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	1,291	1,300	1,300
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**125,916**	**99,235**	**90,765**
Resources Available:	**420,260**	**406,246**	**278,782**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Resources Available:	420,260	406,246	278,782
Expenditures:			
Administrative & General	101,658	119,400	132,350
Streets :	0	54,529	54,600
Streets Lighting :	8,843	9,500	12,000
Parks & Recreation :	2,748	19,800	19,800
Transfers :	0	15,000	7,500
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	113,249	218,229	226,250
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**113,249**	**218,229**	**226,250**
Unencumbered Cash Balance Dec 31	307,011	188,017	xxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	259,529	218,229	226,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	226,250
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Easton 2025

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
Administrative & General			
Salaries	29,033	35,700	36,900
Contractual	57,115	68,000	70,300
Commodities	12,672	4,700	13,150
Capital Outlay	2,838	11,000	12,000
Total	**101,658**	**119,400**	**132,350**
Streets :			
Salaries	0	0	
Contractual	0	30,029	30,100
Commodities	0	8,500	8,500
Capital Outlay	0	16,000	16,000
Total	**0**	**54,529**	**54,600**
Streets Lighting :			
Salaries	0		
Contractual	0	3,000	3,000
Commodities	8,843	6,500	9,000
Capital Outlay			
Total	**8,843**	**9,500**	**12,000**
Parks & Recreation :			
Salaries	0		
Contractual	0	4,300	4,300
Commodities	969	3,500	3,500
Capital Outlay	1,779	12,000	12,000
Total	**2,748**	**19,800**	**19,800**
Transfers :			
Transfer to Water	0	15,000	7,500
Transfer to Sewer	0	0	
Total	**0**	**15,000**	**7,500**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	**0**	**0**	**0**
Page Total	**113,249**	**218,229**	**226,250**

(Note: Should agree with general sub-totals.)

City of Easton

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	4,254	4,254	2,600
Receipts:			
Ad Valorem Tax	0	24,051	xxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	2,842
Recreational Vehicle Tax	0	0	77
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	436
Watercraft Tax	0	0	16
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	24,051	3,371
Resources Available:	4,254	28,305	5,971
Expenditures:			
Principal	0	11,357	13,512
Interest Expense	0	14,298	12,143
OTHER Fees	0	50	50
Cash Reserve (2025 column)			2,600
Miscellaneous			
Does miscellanous exceed 10% of Total E			
Total Expenditures	0	25,705	28,305
Unencumbered Cash Balance Dec 31	4,254	2,600	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	28,305	28,305
		Non-Appropriated Balance	0
		Total Expenditure/Non-Appr Balance	28,305
		Tax Required	22,334
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	22,334

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxx
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:			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	0

CPA Summary

City of Easton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,013	-348	1,362
Receipts:			
State of Kansas Gas Tax	5,609	6,980	6,990
County Transfers Gas		730	700
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**5,609**	**7,710**	**7,690**
Resources Available:	**11,622**	**7,362**	**9,052**
Expenditures:			
Contractural Services	11,970	6,000	7,500
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**11,970**	**6,000**	**7,500**
Unencumbered Cash Balance Dec 31	-348	1,362	1,552
2023/2024/2025 Budget Authority Amount	18,000	7,700	7,500

See Tab B

Adopted Budget

Special Parks & Rec.	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,232	8,235	7,975
Receipts:			
Special Alcolic Liquior Tax	7,543	2,300	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**7,543**	**2,300**	**0**
Resources Available:	**8,775**	**10,535**	**7,975**
Expenditures:			
Contractural Services	540	1,310	1,590
Commodities		1,250	1,250
Capital Outlay			4,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**540**	**2,560**	**6,840**
Unencumbered Cash Balance Dec 31	8,235	7,975	1,135
2023/2024/2025 Budget Authority Amount	2,440	2,560	6,840

CPA Summary

City of Easton 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water Utility**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	42,142	26,197	22,107
Receipts:			
Charges for Customers	53,166	44,000	55,000
Water Meter Deposits	0	1,500	1,500
Sale of Assets	0	0	
Transfer from General Fund	0	15,000	7,500
Interest on Idle Funds	27	10	150
Miscellaneous			200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**53,193**	**60,510**	**64,350**
Resources Available:	**95,335**	**86,707**	**86,457**
Expenditures:			
Personal Services	9,834	10,900	11,550
Contractural Services	17,786	26,800	28,500
Commodities	12,724	6,900	13,500
Capital Outlay	3,140	20,000	25,000
Debt Service	25,654		
Miscellaneous			1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**69,138**	**64,600**	**79,550**
Unencumbered Cash Balance Dec 31	26,197	22,107	6,907
2023/2024/2025 Budget Authority Amount	64,605	64,600	79,550

See Tab A

Adopted Budget

Sewer Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	18,048	17,110	18,184
Receipts:			
Charges for Services	44,043	44,000	48,400
Roundings	-1		
Interest on Idle Funds	78	100	150
Miscellaneous	44		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**44,164**	**44,100**	**48,550**
Resources Available:	**62,212**	**61,210**	**66,734**
Expenditures:			
Personal Services	3,514	4,060	4,500
Contractural Services	17,418	17,304	18,100
Commodities	6,780	2,270	7,200
Capital Outlay	0	2,000	4,000
Debt Service	17,390	17,392	17,392
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**45,102**	**43,026**	**51,192**
Unencumbered Cash Balance Dec 31	17,110	18,184	15,542
2023/2024/2025 Budget Authority Amount	39,892	43,026	51,192

See Tab A

CPA Summary

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name Cares Act		(2) Fund Name Youth Int		(3) Fund Name PA Fed Fu		(4) Fund Name:		(5) Fund Name:		
Cares Act Fund		**Youth Initiative**		**ARPA Federal Funds**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	354	Cash Balance Jan 1	12,062	Cash Balance Jan 1	26,985	Cash Balance Jan 1		Cash Balance Jan 1		39,401
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
County Rec	0	Interest	21	Federal ARPA Funds	0					
Total Receipts	0	Total Receipts	21	Total Receipts	0	Total Receipts	0	Total Receipts	0	21
Resources Available:	354	Resources Available:	12,083	Resources Available:	26,985	Resources Available:	0	Resources Available:	0	39,422
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contracial Services	0	Contractural Services	400	Contractural Services	24					
				Capital Outlay	26,187					
Total Expenditures	0	Total Expenditures	400	Total Expenditures	26,211	Total Expenditures	0	Total Expenditures	0	26,611
Cash Balance Dec 31	354	Cash Balance Dec 31	11,683	Cash Balance Dec 31	774	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**12,811** **
										12,811 **

**Note: These two block figures should agree.

CPA Summary

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Easton

will meet on September 10, 2024 at 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 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	113,249	21.282	218,229	8.950	226,250		
Debt Service			25,705	23.021	28,305	22,334	19.104
Library							
Special Highway	11,970		6,000		7,500		
Special Parks & Rec.	540		2,560		6,840		
Water Utility	69,138		64,600		79,550		
Sewer Utility	45,102		43,026		51,192		
Non-Budgeted Funds-A	26,611						
Totals	266,610	21.282	360,120	31.971	399,637	22,334	19.104
						*Revenue Neutral Rate***	*28.570*
Less: Transfers	0		15,000		7,500		
Net Expenditure	266,610		345,120		392,137		
Total Tax Levied	20,450		33,402		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,044,169		1,044,723		1,169,080		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	587,479	593,779	582,969
Revenue Bonds	0	0	0
Other	127,621	103,456	103,456
Lease Purchase Principal	0	0	0
Total	715,100	697,235	686,425

*Tax rates are expressed in mills

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

City of Easton
Official Title: City Clerk

Leavenworth Times
Affidavit of Publication

I, Tammy Lawson, of lawful age, being first duly sworn on oath, states, that she is a Legal Representative of the Times, a daily newspaper, printed and published in Leavenworth, Leavenworth County, Kansas, that said newspaper has been published for at least Fifty (50) times a year and has been so published for at least five (5) years prior to the first publication of the attached Notice that said newspaper has a general paid circulation on a monthly and yearly basis in Leavenworth County, Kansas and is not a trade, religious or fraternal publication and has been printed and published in Leavenworth County, Kansas and has a general paid circulation in said County. The attached Notice was published on the following dates in a regular issue of said newspaper.

Publication was made on the 30th day of August, 2024.

WITNESS my hand this 30th day of August, 2024.

Tammy Lawson
Legal Representative

Subscribe and sworn before me, this 30 day of Aug, 2024.

Rebecca A. Broom

6/7/27

REBECCA A. BROOM
Notary Public - State of Kansas
My Appt. Expires 6/7/27

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

State of Kansas
City
2025

The governing body of
City of Easton
will meet on September 10, 2024 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.

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

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	113,249	21.282	218,229	8.950	226,250		
Debt Service			25,705	23.021	28,305	22,334	19.104
Library							
Special Highway	11,970		6,000		7,500		
Special Parks & Rec.	540		2,560		6,840		
Water Utility	69,138		64,600		79,550		
Sewer Utility	45,102		43,026		51,192		
Non-Budgeted Funds-A	26,611						
Totals	266,610	21.282	360,120	31.971	399,637	22,334	19.104
					*Revenue Neutral Rate**		28.570
Less: Transfers	0		15,000		7,500		
Net Expenditure	266,610		345,120		392,137		
Total Tax Levied	20,450		33,402		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,044,169		1,044,723		1,169,080		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	587,479	593,779	582,969
Revenue Bonds	0	0	0
Other	127,621	103,456	103,456
Lease Purchase Principal	0	0	0
Total	715,100	697,235	686,425

*Tax rates are expressed in mills

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

City of Easton Becky Jones
Official Title: City Clerk

Published in the Leavenworth Times, August 30, 2024.