2026

CERTIFICATE

erk of Leavenworth County, State of Kansas

We, the undersigned, officers of

City of Easton

earing mentioned in the attached publication was held;

earing this budget was duly approved and adopted as the

ditures for the various funds for the year 2026; and

2025 Ad Valorem Tax are within statutory limitations.

		2026 Adopted Budget			
				Amount of	Final Tax Rate (County Clerk's Use Only)
Table of Contents:		Page No.	Budget Authority for Expenditures	2025 Ad Valorem Tax	
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	342,900	33,899	
Debt Service	10-113	7	28,506	2,088	
Library	12-1220	7			
Special Highway		8	7,500		
Special Parks & Rec.		8	9,800		
Water Utility		9	67,700		
Sewer Utility		10	67,191		
Non-Budgeted Funds		11			
Totals		xxxxxxxxx	523,597	35,987	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		12			
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2025 Total Assessed Valuation
				Revenue Neutral Rate	18.336
Does budget require a resolution to exceed the Revenue Neutral Rate?					**YES**

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

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

Attest: September 23 2025
Trish Keppler
County Clerk

Governing Body

CPA Summary

City of Easton

2026

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

Budgeted Funds for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	0	0	0	0	0	0
Debt Service	22,334	3,221	135	0	390	36
Library						
TOTAL	22,334	3,221	135	0	390	36

County Treas Motor Vehicle Estimate 3,221
County Treas Recreational Vehicle Estimate 135
County Treas 16/20M Vehicle Estimate 0
County Treas Commercial Vehicle Tax Estimate 390
County Treas Watercraft Tax Estimate 36

Motor Vehicle Factor 0.14422
Recreational Vehicle Factor 0.00604
16/20M Vehicle Factor 0.00000
Commercial Vehicle Factor 0.01746
Watercraft Factor 0.00161

City of Easton

2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Water	5,481	7,500	5,000	KSA 79 -1953
General	Sewer	7,578	0	5,000	KSA 79-1953
	Totals	13,059	7,500	10,000	
	Adjustments*				
	Adjusted Totals	13,059	7,500	10,000	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

City of Easton

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due		Amount Due 2025		Amount Due 2026	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Water Plant Series A 2016	1/7/2016	1/7/2056	2.50	508,000	442,159	1/7	1/7	11,054	9,183	10,825	9,413
Water Plant Series B 2016	1/7/2016	1/7/2056	2.50	136,000	118,373	1/7	1/7	2,960	2,458	2,898	2,520
Total G.O. Bonds					**560,532**			**14,014**	**11,641**	**13,723**	**11,933**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Ks.Water Pol. Control FI	9/1/2008	3/1/2029	2.58 -	376,231	73,439	3/1&9/1	3/1&9/1	1,795	15,596	1,390	16,001
Total Other					**73,439**			**1,795**	**15,596**	**1,390**	**16,001**
Total Indebtedness					**633,971**			**15,809**	**27,237**	**15,113**	**27,934**

City of Easton

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, 2025	Payments Due 2025	Payments Due 2026
Totals					0	0	0

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

City of Easton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	420,260	338,684	219,915
Receipts:			
Ad Valorem Tax	8,441	0	xxxxxxxxxxxxxxxxx
Delinquent Tax	553	0	0
Motor Vehicle Tax	3,703	1,105	0
Recreational Vehicle Tax	194	30	0
16/20M Vehicle Tax		0	0
Commercial Vehicle Tax	399	170	0
Watercraft Tax	11	6	0
Gross Earning (Intangible) Tax		0	0
Mineral Production Tax		0	0
Local Alcoholic Liquor	2,925	2,200	2,130
Compensating Use Tax	53,676	53,000	53,800
Local Sales Tax	18,837	21,000	21,800
Franchise Tax	8,437	7,600	8,500
Licenses	200	300	300
Fourth of July Act. Donations	500	550	600
Special City County Fuel Tax	218	220	256
Insurance Proceeds	1,253	0	0
In Lieu of Taxes (IRB)	0	0	
Interest on Idle Funds	2,723	1,300	1,600
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	436		100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**102,506**	**87,481**	**89,086**
Resources Available:	**522,766**	**426,165**	**309,001**

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	522,766	426,165	309,001
Expenditures:			
Administrative & General:	162,306	112,350	231,800
Street Department:	8,717	54,600	61,600
Street Lighting:	0	12,000	6,000
Parks & Recation General:	0	19,800	20,000
Transfers:	13,059	7,500	10,000
0	0	0	0
0	0	0	0
0	0	0	0
Sub-Total detail page	184,082	206,250	329,400
Cash Reserve (2026 column)			2,000
Miscellaneous			11,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**184,082**	**206,250**	**342,900**
Unencumbered Cash Balance Dec 31	338,684	219,915	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount:	218,229	226,250	342,900
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	342,900
		Tax Required	33,899
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	33,899

CPA Summary

City of Easton 2026

Adopted Budget **General Fund - Detail Expenditures**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
Administrative & General:			
Salaries	28,413	16,900	31,800
Contractual	94,916	70,300	114,500
Commodities	296	13,150	3,500
Capital Outlay	38,681	12,000	82,000
Total	**162,306**	**112,350**	**231,800**
Street Department:			
Salaries	0		
Contractual	5,154	30,100	22,000
Commodities	3,563	8,500	3,600
Capital Outlay	0	16,000	36,000
Total	**8,717**	**54,600**	**61,600**
Street Lighting:			
Salaries	0	0	0
Contractual	0	3,000	3,000
Commodities	0	9,000	3,000
Capital Outlay	0	0	
Total	**0**	**12,000**	**6,000**
Parks & Recation General:			
Salaries	0	0	0
Contractural Services	0	4,300	4,500
Commodities	0	3,500	3,500
Capital Outlay	0	12,000	12,000
Total	**0**	**19,800**	**20,000**
Transfers:			
Transfer to Water Utility	5,481	7,500	5,000
Transfer to Sewer Utility	7,578	0	5,000
Total	**13,059**	**7,500**	**10,000**
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	**184,082**	**206,250**	**329,400**

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

City of Easton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,254	26,007	22,636
Receipts:			
Ad Valorem Tax	21,713	22,334	xxxxxxxxxxxxxxx
Delinquent Tax	40	0	0
Motor Vehicle Tax	0	0	3,221
Recreational Vehicle Tax	0	0	135
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	390
Watercraft Tax	0	0	36
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,753	22,334	3,782
Resources Available:	26,007	48,341	26,418
Expenditures:			
Principal	0	11,641	11,933
Interest Expense	0	14,014	13,723
Other Fees	0	50	250
Cash Reserve (2026 column)			2,600
Miscellaneous			0
Does miscellanous exceed 10% of Total E			
Total Expenditures	0	25,705	28,506
Unencumbered Cash Balance Dec 31	26,007	22,636	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	28,305	28,305	28,506
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,506
		Tax Required	2,088
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,088

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts.			
Ad Valorem Tax		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 I			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxx
2024/2025/2026 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 2025 Ad Valorem Tax	0

CPA Summary

City of Easton 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	4,254	26,007	22,636
Receipts:			
Ad Valorem Tax	21,713	22,334	xxxxxxxxxxxxxxx
Delinquent Tax	40	0	0
Motor Vehicle Tax	0	0	3,221
Recreational Vehicle Tax	0	0	135
16/20M Vehicle Tax	0	0	0
Commercial Vehicle Tax	0	0	390
Watercraft Tax	0	0	36
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	21,753	22,334	3,782
Resources Available:	26,007	48,341	26,418
Expenditures:			
Principal	0	11,641	11,933
Interest Expense	0	14,014	13,723
Other Fees	0	50	250
Cash Reserve (2026 column)			2,600
Miscellaneous			0
Does miscellanous exceed 10% of Total E			
Total Expenditures	0	25,705	28,506
Unencumbered Cash Balance Dec 31	26,007	22,636	xxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	28,305	28,305	28,506
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	28,506
		Tax Required	2,088
	Delinquent Comp Rate:	0.0%	0
		Amount of 2025 Ad Valorem Tax	2,088

Adopted Budget Library	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		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
2024/2025/2026 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 2025 Ad Valorem Tax	0

CPA Summary

City of Easton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	-347	3,387	2,787
Receipts:			
State of Kansas Gas Tax	4,184	6,900	7,010
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,184**	**6,900**	**7,010**
Resources Available:	**3,837**	**10,287**	**9,797**
Expenditures:			
Contractural Sevvices	450	7,500	6,000
Commodities	0	0	1,500
Capital Outlay	0	0	
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**450**	**7,500**	**7,500**
Unencumbered Cash Balance Dec 31	3,387	2,787	2,297
2024/2025/2026 Budget Authority Amount	7,700	7,500	7,500

Adopted Budget **Special Parks & Rec.**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	8,234	14,495	9,855
Receipts:			
Special Achololhic Liquior Tax	1,610	2,200	2,130
Donations	7,235		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**8,845**	**2,200**	**2,130**
Resources Available:	**17,079**	**16,695**	**11,985**
Expenditures:			
Contractural Services	2,163	1,590	2,300
Commodities	421	1,250	2,500
Capital Outlay	0	4,000	5,000
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,584**	**6,840**	**9,800**
Unencumbered Cash Balance Dec 31	14,495	9,855	2,185
2024/2025/2026 Budget Authority Amount	2,560	6,840	9,800

See Tab A

CPA Summary

Donations were received in this fund $ 7,235
gave it extra budget authority thus preventing
a violation.

City of Easton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget 0	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amoun	0	0	0

Adopted Budget

Water Utility	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	27,595	15,236	1,036
Receipts:			
Costomer Charges	47,544	55,000	60,100
Water Meter Fees & Deposits	300	1,500	1,500
Transfer from General	5,481	7,500	5,000
Rounding	1		
Interest on Idle Funds		150	200
Miscellaneous		200	200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**53,326**	**64,350**	**67,000**
Resources Available:	**80,921**	**79,586**	**68,036**
Expenditures:			
Personal Services	3,316	11,550	8,750
Contractural Services	27,306	28,500	32,750
Commodities	9,411	13,500	15,200
Capital Outlay	0	25,000	9,500
Debt Service	25,652	0	0
Cash Reserve (2026 column)			
Miscellaneous			1,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**65,685**	**78,550**	**67,700**
Unencumbered Cash Balance Dec 31	15,236	1,036	336
2024/2025/2026 Budget Authority Amoun	64,600	0	67,700
	See Tab A	See Tab C	

CPA Summary
Budget law violation in 2024 actual column
see TAB A.

City of Easton 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	18,052	32,199	29,557
Receipts:			
Costomer Charges	38,858	48,400	52,050
Transfer from General	7,578	0	5,000
Interest on Idle Funds	28	150	150
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**46,464**	**48,550**	**57,200**
Resources Available:	**64,516**	**80,749**	**86,757**
Expenditures:			
Personal Services	2,047	4,500	5,100
Contractural Services	12,739	18,100	22,500
Commodities	242	7,200	7,500
Capital Outlay	0	4,000	8,000
Debt Service	17,289	17,392	17,391
Cash Reserve (2026 column)			4,200
Miscellaneous			2,500
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**32,317**	**51,192**	**67,191**
Unencumbered Cash Balance Dec 31	32,199	29,557	19,566
2024/2025/2026 Budget Authority Amount	43,026	51,192	67,191

CPA Summary
See TAB A expenditures in 2024 exceeded budget authority for 2024 in the sewer fund.

0

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2024 is reported)

2026

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Cares Act Fund		**Youth Initative**		**ARPA Federal Funds**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	354	Cash Balance Jan 1	11,683	Cash Balance Jan 1	774	Cash Balance Jan 1		Cash Balance Jan 1		12,811
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
County Receipts	0	Interest	16	Fed Funds	0					
Total Receipts	0	Total Receipts	16	Total Receipts	0	Total Receipts	0	Total Receipts	0	16
Resources Available:	354	Resources Available:	11,699	Resources Available:	774	Resources Available:	0	Resources Available:	0	12,827
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Contractural Service	354	Contractural Service	3,214	Contractural Service	774					
		Commodities	1,263							
Total Expenditures	354	Total Expenditures	4,477	Total Expenditures	774	Total Expenditures	0	Total Expenditures	0	5,605
Cash Balance Dec 31	0	Cash Balance Dec 31	7,222	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	7,222 **
										7,222 **

**Note: These two block figures should agree.

CPA Summary

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Easton
will meet on September 11, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	184,082	8.950	206,250		342,900	33,899	27.831
Debt Service		23.021	25,705	19.104	28,506	2,088	1.714
Library							
Special Highway	450		7,500		7,500		
Special Parks & Rec.	2,584		6,840		9,800		
Water Utility	65,685		78,550		67,700		
Sewer Utility	32,317		51,192		67,791		
	5,605						
Totals	290,723	31.971	376,037	19.104	524,197	35,987	29.545
						*Revenue Neutral Rate***	*18.336*
Less: Transfers	13,059		7,500		10,000		
Net Expenditure	277,664		368,537		514,197		
Total Tax Levied	33,402		22,334		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,044,723		1,169,080		1,218,051		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	593,779	582,969	560,532
Revenue Bonds	0	0	0
Other	103,456	103,456	73,439
Lease Purchase Principal	0	0	0
Total	697,235	686,425	633,971

*Tax rates are expressed in mills

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

City of Easton
Official Title: City Clerk

2026

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Easton
will meet on September 11, 2025 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 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget for 2026		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	184,082	8.950	206,250		342,900	33,899	27.831
Debt Service		23.021	25,705	19.104	28,506	2,088	1.714
Library							
Special Highway	450		7,500		7,500		
Special Parks & Rec.	2,584		6,840		9,800		
Water Utility	65,685		78,550		67,700		
Sewer Utility	32,317		51,192		67,791		
	5,605						
Totals	290,723	31.971	376,037	19.104	524,197	35,987	29.545
						*Revenue Neutral Rate***	*18.336*
Less: Transfers	13,059		7,500		10,000		
Net Expenditure	277,664		368,537		514,197		
Total Tax Levied	33,402		22,334		xxxxxxxxxxxxxxxxx		
Assessed Valuation	1,044,723		1,169,080		1,218,051		

Outstanding Indebtedness, January 1,	2023	2024	2025
G.O. Bonds	593,779	582,969	560,532
Revenue Bonds	0	0	0
Other	103,456	103,456	73,439
Lease Purchase Principal	0	0	0
Total	697,235	686,425	633,971

*Tax rates are expressed in mills

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

City of Easton
Official Title: City Clerk

Published in the Leavenworth Times, Aug 30, 2025

3808690

Column

See Proof on Next Page

AFFIDAVIT OF PUBLICATION

Leavenworth Times
832-A N. Main Street, Lansing, KS 66043
(913) 682-0305

State of Florida, County of Broward, ss:

I, Anjana Bhadoriya, of lawful age, being duly sworn upon oath depose and say that I am an agent of Column Software, PBC, duly appointed and authorized agent of the Publisher 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:
- Aug 30, 2025

Notice ID: Bdi2Q4FxadjxdlqsUJuh

Notice Name: Proposed Budget 2026

Publication Fee: $179.40

Anjana Bhadoriya

Agent

SHERI SMITH
Notary Public - State of Florida
Commission # HH269383
Expires on May 31, 2028

VERIFICATION

State of Florida
County of Broward

Signed or attested before me on this: 09/01/2025

S Smith

Notary Public

Notarized remotely online using communication technology via Proof.

Resolution No. 2025-02

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 18.336 mills by the Leavenworth 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 9/11/2025 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 18.336 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 11th day of September 2025 (month and year) and **SIGNED** by the Mayor.

Mayor

Attested:

City Clerk

Roll Call Vote

According to Kansas Statute 79-2988 (4) a majority vote of the governing body, by the adoption of a resolution or ordinance to approve exceeding the revenue neutral rate, shall be required prior to adoption of a proposed budget that will result in a tax rate in excess of the revenue neutral rate.

A Roll Call vote of the City of Easton to Levy a Property Tax Exceeding the Revenue Neutral Rate.

Hearing to Exceed Revenue Neutral Rate was held on: September 11, 2025.

RESOLUTION NO. 2025-02

Governing Body Member	Yes	No	Absent or Abstain
Phillip Mires Mayor			✓
Tami Connel, Council Member	✓		
Sunny Trader, Council Member	✓		
Shannan O'Donnell-Hadley, Council Member	✓		
Mandy Brune, Council Member		✓	
Kris Weinmann, Council Member	✓		
TOTAL			

Certified by City of Easton:

Becky Jones Becky Jones, City Clerk — Signature & Title

September 11, 2025 — Dated:

The following motion must be made prior to approving the Resolution:

I move that we adopt Resolution 2025-02 to levy a property tax rate exceeding the Revenue Neutral Rate. (Minutes must state who made the motion and seconded the motion.)