

CERTIFICATE - City of Easton, Kansas 2010 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 2010; and 3) the Amount(s)
of 2009 Ad Valorem Tax are within statutory limitations for the 2010 Budget.

Table of Contents:	K.S.A.	Page No.	2010 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2009 Ad Valorem Tax	
Computation to Det. Limit for 2010		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers - NONE			0	0	
Statement of Indebtedness		4	0	0	
Statement of Lease Purchases - NONE			0	0	
GENERAL	79-1953	5	136,425	17,282	_____
SPECIAL LIABILITY	75-6101	6	650	371	_____
SPECIAL PARKS & REC.	12-1303	7	3,300	0	_____
SPECIAL ALCOHOIC LIQUOR	19-4443	8	0	0	_____
SPECIAL HIGHWAY	68-582	9	12,730	0	_____
BOND & INTEREST	10-113	10	8,650	6,583	_____
WATER UTILITY	12-630a	11	41,600	0	_____
SEWER UTILITY	12-630a	12	53,028	0	_____
Total			<u>256,383</u>	<u>24,236</u>	
Hearing Notice/Budget Summary Publication		13			_____
Charters/Election Questions					_____
Final Assessed Valuation					_____

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

Assisted by:
ROBERT STEPHEN WAGNER
ROBERT STEPHEN WAGNER
C.P.A., CHARTERED
307 SOUTH FIFTH STREET
LEAVENWORTH, KS 66048

Attest: _____, 2009 (If not assisted so state)

_____ Governing Body

_____ County Clerk

List any resolution setting a fund levy limit:

Computation to Determine Limit for 2010 Budget

		Amount of Levy
		<u> </u>
1. Total tax levy amount in 2009 budget		21,916
2. Debt service levy in 2009 budget		<u>5,686</u>
3. Tax levy excluding debt service (1 - 2)		16,230
2009 Valuation Info. for Valuation Adjustments:		
4. New Improvements for 2009		2,930
5. Increase in personal property for 2009		
5a. Personal property 2009	35,907	
5b. Personal property 2008	<u>38,592</u>	
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero		0
6. Valuation of annexed territory for 2009		
6a. Real estate	60,217	
6b. State assessed	0	
6c. New improvements	<u>0</u>	
6d. Total adjustment (6a + 6b - 6c)		60,217
7. Valuation of property changed in use during 2009		<u>0</u>
8. Total valuation adjustment (4 + 5c + 6d + 7)		<u>63,147</u>
9. Total estimated valuation July 1, 2009	781,690	
10. Total valuation less valuation adjustment (9 - 8)		718,543
11. Factor for increase (8 divided by 10)		.08788
12. Amount of increase (11 times 3)		<u>1,426</u>
13. Maximum tax levy, excluding debt service, without ordinance or resolution (3 + 12)		<u>17,656</u>
14. Debt service levy in this 2010 budget		<u>6,583</u>
15. Maximum tax levy, including debt service, without ordinance or resolution (13 + 14)		<u>24,239</u>

If the 2010 budget includes tax levies exceeding the total on line 15,
you must adopt an ordinance or resolution to exceed this limit,
and attach a copy to this budget.

Allocation of Motor Vehicle Tax, Recreational Vehicle Tax, 16/20M Vehicle Tax, and Slider

2009 Budgeted Fund	Tax Levy Amount in 2009 Budget	Allocation for Year 2010			
		MVT	RVT	16/20M Veh Tax	Slider
GENERAL	15,793	3,436	34	37	0
SPECIAL LIABILITY	437	95	1	1	0
BOND & INTEREST	5,686	1,237	12	13	0
	21,916	4,768	47	51	0

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount	Amount	Due Date	Amount Due 2009		Amount Due 2010	
			of Bonds Issued	Outstanding 1-1-2009		Interest	Principal	Interest	Principal
Gen Obl Bonds									
G.O. BOND SERIES 2006									
2006		5.0/7.25	47,000	40,000	3/1&10/1 10/01	2,250	5,000	1,750	5,000
				<u>40,000</u>		<u>2,250</u>	<u>5,000</u>	<u>1,750</u>	<u>5,000</u>
Other									
KANSAS WATER CONTROL FD.									
09/08	09/29	2.58	400,000	392,296	3-1&9-1 3-1&9-1	5,160	7,704	10,121	15,707
				<u>392,296</u>		<u>5,160</u>	<u>7,704</u>	<u>10,121</u>	<u>15,707</u>

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010	
Unencumbered Cash Balance, Jan. 1	78,813	88,684	53,328	
Cancelled Prior Year Encumbrances	0			
Receipts				
Ad Valorem Tax	14,588	15,793	0	
Delinquent Tax	1,930	0	0	
Motor Vehicle Tax	3,294	3,826	3,436	
Rec Vehicle Tax	173	53	34	
16/20M Vehicle Tax	56	50	37	
Local Alcoholic Liquor	2,458	2,421	2,437	
Sales Taxes	44,483	45,900	46,000	
Rent	0	600	600	
Franchise Tax	4,409	4,450	4,450	
Licenses and Permits	335	100	100	
Fines and Penalties	29	0	0	
Interest Income	3,359	1,000	1,000	
Spec City/Cty Fuel Tax	1,015	1,021	1,021	
Special fundraising	1,430	0	0	
Reimbursed Expenses	8,275	0	0	
Concessions & Activities	6,198	7,000	6,500	
Other	20	200	200	
Rounding & Adjustments	232	0	0	
Total Receipts	92,284	82,414	65,815	
Resources Available	171,097	171,098	119,143	
Expenditures				
General Administration	Personnel Services	17,557	18,250	19,000
	Commodities	8,834	9,500	9,500
	Contractual Services	50,417	42,700	56,785
	Capital Outlay	0	2,050	2,000
		76,808	72,500	87,285
Streets	Personnel Services	0	0	0
	Commodities	0	2,100	2,100
	Contractual Services	0	24,250	31,000
			26,350	33,100
Street Lights	Commodities	0	50	400
	Contractual Services	3,721	4,090	4,790
		3,721	4,140	5,190
Parks and Recreation	Commodities	113	1,850	1,850
	Contractual Services	1,771	7,930	4,000
	Capital Outlay	0	5,000	5,000
		1,884	14,780	10,850
Total Expenditures		82,413	117,770	136,425
Unencumbered Cash Balance, Dec. 31	88,684	53,328	xxxxxxxxxxxxx	
Non-Appropriated Balance			0	
Total Expenditures and Non-Appropriated Balance			136,425	
Tax Required			17,282	
Delinquency Computation			0	
Amount of 2009 Ad Valorem Tax			17,282	

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	892	345	182
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	0	437	0
Motor Vehicle Tax	0	0	95
Rec Vehicle Tax	0	0	1
16/20M Vehicle Tax	0	0	1
Total Receipts	0	437	97
Resources Available	892	782	279
Expenditures			
Operations	547	600	650
Contractual Services			
	547	600	650
Total Expenditures	547	600	650
Unencumbered Cash Balance, Dec. 31	345	182	xxxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			650
Tax Required			371
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			371

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	808	1,059	930
Cancelled Prior Year Encumbrances	0		
Receipts			
Local Alcoholic Liquor	2,458	2,421	2,438
Total Receipts	2,458	2,421	2,438
Resources Available	3,266	3,480	3,368
Expenditures			
Parks and Recreation			
Commodities	73	550	550
Contractual Services	2,134	2,000	2,750
	2,207	2,550	3,300
Total Expenditures	2,207	2,550	3,300
Unencumbered Cash Balance, Dec. 31	1,059	930	68

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	105	0	0
Cancelled Prior Year Encumbrances	0		
Receipts			
Total Receipts	0	0	0
Resources Available	105	0	0
Expenditures			
Operations			
Contractual Services	105	0	0
	105		
Total Expenditures	105	0	0
Unencumbered Cash Balance, Dec. 31	0	0	0

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	47,380	27,130	1,930
Cancelled Prior Year Encumbrances	0		
Receipts			
State of Kansas	10,066	10,800	10,800
Other	124	0	0
Total Receipts	10,190	10,800	10,800
Resources Available	57,570	37,930	12,730
Expenditures			
Streets			
Commodities	0	11,000	1,000
Contractual Services	30,440	25,000	11,730
	30,440	36,000	12,730
Total Expenditures	30,440	36,000	12,730
Unencumbered Cash Balance, Dec. 31	27,130	1,930	0

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	1,147	452	805
Cancelled Prior Year Encumbrances	0		
Receipts			
Ad Valorem Tax	5,447	5,686	0
Delinquent Tax	183	0	0
Motor Vehicle Tax	915	1,429	1,237
Rec Vehicle Tax	11	20	12
16/20M Vehicle Tax	0	18	13
Total Receipts	6,556	7,153	1,262
Resources Available	7,703	7,605	2,067
Expenditures			
Principal Payments	5,000	5,000	5,000
Interest Payments	2,251	1,750	2,000
Commission	0	50	50
Cash Basis Reserve	0	0	1,600
Total Expenditures	7,251	6,800	8,650
Unencumbered Cash Balance, Dec. 31	452	805	xxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			8,650
Tax Required			6,583
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			6,583

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	9,245	13,479	11,539
Cancelled Prior Year Encumbrances	0		
Receipts			
Interest Income	9	10	10
Reimbursed Expenses	3,886	0	0
Charges for Services	35,503	35,850	36,380
Total Receipts	39,398	35,860	36,390
Resources Available	48,643	49,339	47,929
Expenditures			
Operations			
Personnel Services	6,560	6,600	7,000
Commodities	7,054	8,000	8,400
Contractual Services	21,550	22,200	25,200
Capital Outlay	0	1,000	1,000
	35,164	37,800	41,600
Total Expenditures	35,164	37,800	41,600
Unencumbered Cash Balance, Dec. 31	13,479	11,539	6,329

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	27,503	39,928	32,071
Cancelled Prior Year Encumbrances	0		
Receipts			
Interest Income	475	100	50
Charges for Services	30,628	31,807	32,285
Rounding & Adjustments	1,157	0	0
Total Receipts	32,260	31,907	32,335
Resources Available	59,763	71,835	64,406
Expenditures			
Operations			
Personnel Services	2,841	2,900	3,500
Commodities	1,241	4,000	2,500
Contractual Services	13,953	18,200	18,500
Capital Outlay	1,800	1,800	2,800
Debt Service	0	12,864	25,728
	19,835	39,764	53,028
Total Expenditures	19,835	39,764	53,028
Unencumbered Cash Balance, Dec. 31	39,928	32,071	11,378

NOTICE OF HEARING 2010 Budget

The governing body of City of Easton will meet on the 24th day of August, 2009 at 6:30 p.m. 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 2009 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 2010 Expenditures" and the "Amount of 2009 Ad Valorem Tax" establish the maximum limits of the 2010 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2008		2009		Proposed Budget 2010		
	Prior Year	Actual	Current Year	Actual	Expenditures	Amount of 2009 Ad Valorem Tax	Est Tax Rate
	Actual	Tax	Estimate of	Tax			
	Expenditures	Rate	Expenditures	Rate			
GENERAL	82,413	19.790	117,770	20.136	136,425	17,282	22.109
SPECIAL LIABILITY	547		600	.557	650	371	.475
SPECIAL PARKS & REC.	2,207		2,550		3,300	0	.000
SPECIAL ALCOHOIC LIQUOR	105		0		0	0	.000
SPECIAL HIGHWAY	30,440		36,000		12,730	0	.000
BOND & INTEREST	7,251	7.389	6,800	7.250	8,650	6,583	8.421
WATER UTILITY	35,164		37,800		41,600	0	.000
SEWER UTILITY	19,835		39,764		53,028	0	.000
Totals	177,962	27.179	241,284	27.943	256,383	24,236	31.005
Less: Transfers	0		0		0		
Net Expenditures	177,962		241,284		256,383		
Total Tax Levied	21,817		21,916				
Assessed Valuation		802,701		784,299		781,690	

	Outstanding Indebtedness, January 1,		
	2007	2008	2009
	General Obligation Bonds	47,000	45,000
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	392,296
Total	47,000	45,000	432,296

Clerk