

**CERTIFICATE**

To the Clerk of Bourbon County, State of Kansas

We, the undersigned, officers of

**City of Uniontown**

- 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 2023; and  
 (3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations.

		2023 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
<b>Table of Contents:</b>		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		
<b>Fund</b>	<b>K.S.A.</b>			
General	12-101a	6a	185,224	59,353
Debt Service	10-113			
Library	12-1220			
Special Highway		8	11,695	
GO Water Bond & Interest		8	19,486	
KDHE Sewer Revolving Loan		10	16,823	
Lease Purchase Fund-Maint Veh		10	5,722	
Water Sewer Utility		12	160,190	
Sewer Utility		12	41,174	
Gas Utility		13	225,061	
Non-Budgeted Funds				
<b>Totals</b>		xxxxxx	665,375	59,353
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15		
RNR Hearing Notice				
Neighborhood Revitalization				
				Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate 27.264

Assisted by: \_\_\_\_\_

Address: \_\_\_\_\_

Email: \_\_\_\_\_

Date Attested: \_\_\_\_\_, 2022

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

City of Uniontown

2023

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

Budgeted Funds for 2022	Ad Valorem Levy Tax Year 2021	Allocation for Proposed Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	45,823	7,845	48	40	0	17
Debt Service						
Library						
<b>TOTAL</b>	<b>45,823</b>	<b>7,845</b>	<b>48</b>	<b>40</b>	<b>0</b>	<b>17</b>

County Treas Motor Vehicle Estimate 7,845

County Treas Recreational Vehicle Estimate 48

County Treas 16/20M Vehicle Estimate 40

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 17

Motor Vehicle Factor 0.17120

Recreational Vehicle Factor 0.00105

16/20 Vehicle Factor 0.00087

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00037

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2021	Current Amount for 2022	Proposed Amount for 2023	Transfers Authorized by Statute
General Fund	Capital Improvement	3,000	3,000	3,000	KSA 12-1,118
General Fund	Cap Imp-Streets	10,000	10,000	10,000	KSA 12-1,118
General Fund	Lease Purch Fd-Maint Veh	1,500	1,500	410	KSA 12-1,117
Water Utility	General Fund	3,000	3,000	3,000	KSA 12-825d
Water Utility	Capital Improvement	1,000	1,000	1,000	KSA 12-1,118
Water Utility	Cap Imp-Streets	3,000	3,000	3,000	KSA 12-1,118
Water Utility	GO Water Bond & Interest	19,486	19,486	19,486	KSA 12-825d
Water Utility	Water Res CD #331859	3,000	3,000	3,500	KSA 12-1,117
Water Utility	Lease Purch Fd-Maint Veh	1,500	1,500	410	KSA 12-1,117
Sewer Utility	General Fund	2,000	2,000	2,000	KSA 12-825d
Sewer Utility	Capital Improvement	1,000	1,000	1,000	KSA 12-1,118
Sewer Utility	Cap Imp-Streets	1,000	1,000	1,000	KSA 12-1,118
Sewer Utility	Sewer Revolving Loan	16,822	16,822	16,823	KSA 12-825d
Sewer Utility	Depreciation CD#331857	1,045	1,100	1,100	KSA 12-1,117
Sewer Utility	Lease Purch Fd-Maint Veh	1,500	1,500	410	KSA 12-1,117
Gas Utility	General Fund	3,000	3,000	3,000	KSA 12-1,118
Gas Utility	Capital Improvement	3,000	3,000	3,000	KSA 12-1,118
Gas Utility	Cap Imp-Streets	50,000	25,000	25,000	KSA 12-1,118
Gas Utility	Gas Reserve CD #331858	5,000	5,000	5,000	KSA 12-1,117
Gas Utility	Lease Purch Fd-Maint Veh	1,500	1,500	410	KSA 12-1,117
<b>Totals</b>		131,353	106,408	102,549	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		131,353	106,408	102,549	

\*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 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, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation: GO Water Bond	2/12/2014	2/12/2054	2.50	489,000	434,264	2/12	2/12	10,857	8,629	10,641	8,845
<b>Total G.O. Bonds</b>					<b>434,264</b>			<b>10,857</b>	<b>8,629</b>	<b>10,641</b>	<b>8,845</b>
Revenue Bonds:											
<b>Total Revenue Bonds</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other:											
KDHE Sewer Revolving Loan (Amended)	8/18/2005 8/26/10	1/0/1900 9/1/2026	2.57 2..57	277,000 262,711	78,459	03/01,09/01 1st of ea Mo beginning 7/1/22	03/01,09/01 1st of ea Mo beginning 7/1/22	1,921	14,901	1,536	15,286
Low Interest Gas Utility Loan	3/23/2021	6/1/2026	0.0025	80,000	36,088			84	43,912	81	7,839
Interest Rate is 2% below Market Rate but not less than 0.25%											
<b>Total Other</b>					<b>114,547</b>			<b>2,005</b>	<b>58,813</b>	<b>1,617</b>	<b>23,125</b>
<b>Total Indebtedness</b>					<b>548,811</b>			<b>12,862</b>	<b>67,442</b>	<b>12,258</b>	<b>31,970</b>



City of Uniontown

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	63,794	54,893	35,466
Receipts:			
Ad Valorem Tax	37,092	45,823	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,478	2,899	0
Motor Vehicle Tax	9,310	7,457	7,845
Recreational Vehicle Tax	105	15	48
16/20M Vehicle Tax	45	33	40
Commercial Vehicle Tax			0
Watercraft Tax			17
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
County Compensating Use Tax	6,144	6,000	5,900
County Sales Tax	22,118	22,000	21,800
City Compensating Use Tax	9,623	9,000	8,900
City Sales Tax	23,150	20,000	19,600
Franchise Tax	7,943	8,000	8,000
Dividends & Refunds	2,347	2,240	2,000
KDWP CFAP Lease Agreement	1,030	1,030	1,030
Licenses & Permits	120	55	50
Animal Control	984	780	750
Community Center	1,080	760	575
Municipal Court	496	800	500
Reimbursed Expense	446	0	0
Transfer From Gas Utility	3,000	3,000	3,000
Transfer From Water Utility	3,000	3,000	3,000
Transfer From Sewer Utility	2,000	2,000	2,000
Rent 402 Sherman	4,800	3,200	0
Transfer from Lease Purchase Fund for 2020	0	5,722	0
REDI Grant	10,000	0	5,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	370	366	350
Neighborhood Revitalization Rebate			0
Miscellaneous	5	11	
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>148,686</b>	<b>144,191</b>	<b>90,405</b>
<b>Resources Available:</b>	<b>212,480</b>	<b>199,084</b>	<b>125,871</b>

CPA Summary

Bourbon County

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
Salaries & Wages	55,417	57,000	58,000
Operating Expenses	20,099	24,006	21,000
Municipal Court	648	1,339	1,500
Codes Enforcement	2,347	2,563	2,400
Insurance	15,747	16,677	18,700
City Streets	1,836	7,864	7,000
Parks & Recreation	18,942	20,000	8,000
Street Lighting & Traffic Signal	6,881	7,000	7,000
Community Center	3,661	3,300	3,400
Library	831	900	1,000
Animal Control	1,640	3,448	3,500
Remove Unsafe Structures	0	0	5,000
Capital Outlay-Building Improvements	15,000	5,000	20,000
Transfer to Capital Improvements	3,000	3,000	3,000
Transfer to Capital Improvements-Streets	10,000	10,000	10,000
Transfer to Lease Purchase Fund-Maintenance	1,500	1,500	410
Capital Outlay			15,314
Cash Forward (2023 column)			
Miscellaneous	38	21	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>157,587</b>	<b>163,618</b>	<b>185,224</b>
Unencumbered Cash Balance Dec 31	54,893	35,466	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	164,238	165,287	185,224
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	185,224
		Tax Required	59,353
	Delinquent Comp Rate: 0.0%		0
	Amount of 2022 Ad Valorem Tax		<b>59,353</b>

CPA Summary

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Special Highway</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	11,638	7,189	4,235
Receipts:			
State of Kansas Gas Tax	7,620	7,230	7,340
County Transfers Gas		0	0
Sale of materials	311	120	120
Reimbursed Expenses	1,357	0	0
Transfer from Cap Imp-Streets			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>9,288</b>	<b>7,350</b>	<b>7,460</b>
<b>Resources Available:</b>	<b>20,926</b>	<b>14,539</b>	<b>11,695</b>
Expenditures:			
Salaries & Wages	6,632	6,200	7,050
Street Resurfacing	0	0	0
Street & Ditch Drainage	3,816	0	0
Contractor Fees	665	750	850
Repairs & Maintenance	1,935	2,710	3,795
Street Signs	689	644	0
Cash Forward (2023 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>13,737</b>	<b>10,304</b>	<b>11,695</b>
Unencumbered Cash Balance Dec 31	7,189	4,235	0
2021/2022/2023 Budget Authority Amount:	14,940	10,629	11,695

CPA Summary
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City of Uniontown

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
<b>KDHE Sewer Revolving Loan</b>			
Unencumbered Cash Balance Jan 1	5,618	5,618	5,618
Receipts:			
Transfers from Sewer Utility	16,822	16,822	16,822
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>16,822</b>	<b>16,822</b>	<b>16,822</b>
<b>Resources Available:</b>	<b>22,440</b>	<b>22,440</b>	<b>22,440</b>
Expenditures:			
Loan Principal	14,525	14,901	15,287
Loan Interest	2,074	1,734	1,387
Loan Service Fee	223	187	149
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>16,822</b>	<b>16,822</b>	<b>16,823</b>
Unencumbered Cash Balance Dec 31	5,618	5,618	5,617
2021/2022/2023 Budget Authority Amount:	16,822	16,822	16,823

CPA Summary

City of Uniontown

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Lease Purchase Fund-Maint Veh</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	9,250	9,528	4,084
Receipts:			
Transfer from Genral Fund	1,500	1,500	410
Transfer from Gas Utility	1,500	1,500	410
Transfer from Water Utility	1,500	1,500	410
Transfer from Sewer Utility	1,500	1,500	410
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>6,000</b>	<b>6,000</b>	<b>1,640</b>
<b>Resources Available:</b>	<b>15,250</b>	<b>15,528</b>	<b>5,724</b>
Expenditures:			
Principal	5,014	5,240	5,476
Interest	708	482	246
Transfer 2020 payment to General Fund	0	5,722	0
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>5,722</b>	<b>11,444</b>	<b>5,722</b>
Unencumbered Cash Balance Dec 31	9,528	4,084	2
*2021/2022/2023 Budget Authority Amount:	5,722	11,444	5,722

CPA Summary

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Water Utility</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	28,966	32,095	37,988
Receipts:			
Customer Receipts	110,784	112,300	115,670
Late Fees & Penalties	1,950	1,866	1,922
Sales Tax	879	758	780
Water Fees	233	200	210
Transfer to Water Reserve CD	3,000	3,000	3,500
Refunds & Dividends	110	0	0
Interest on Idle Funds	118	124	120
Miscellaneous	17	3	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>117,091</b>	<b>118,251</b>	<b>122,202</b>
<b>Resources Available:</b>	<b>146,057</b>	<b>150,346</b>	<b>160,190</b>
Expenditures:			
Personal Services	14,240	13,512	19,200
Water Purchased	58,530	61,457	64,600
Operating Expenses	4,884	4,464	4,700
Professional Services	1,400	1,460	1,530
Repairs & Maintenance	3,882	477	4,000
Transfer to GO Water Bond & Interest	19,486	19,486	19,486
Transfer to General Fund	3,000	3,000	3,000
Transfer to Capital Improvement	1,000	1,000	1,000
Transfer to Capital Improvement-Streets	3,000	3,000	3,000
Transfer to Water Reserve CD	3,000	3,000	3,500
Transfer to Lease Purchase Fund-Maint Vehic	1,500	1,500	410
Transfer Meter Dep Int to Sec Meter Dep Fund	1	2	2
Capital Outlay	0	0	35,762
Cash Forward (2023 column)			
Miscellaneous	39	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>113,962</b>	<b>112,358</b>	<b>160,190</b>
Unencumbered Cash Balance Dec 31	32,095	37,988	0
2021/2022/2023 Budget Authority Amount:	123,768	130,609	160,190

CPA Summary

City of Uniontown

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget <b>Sewer Utility</b>	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	10,452	7,406	4,309
Receipts:			
Customer Receipts	33,118	34,000	35,000
Late Fees & Penalties	641	688	665
Transfer to Depreciation CD	1,045	1,100	1,100
Reimbursed Expenses	1,971	0	0
Interest on Idle Funds	104	109	100
Miscellaneous	0	3	0
Does miscellaneous exceed 10% of Total Rec			
<b>Total Receipts</b>	<b>36,879</b>	<b>35,900</b>	<b>36,865</b>
<b>Resources Available:</b>	<b>47,331</b>	<b>43,306</b>	<b>41,174</b>
Expenditures:			
Salaries & Wages	9,812	4,306	4,550
Operating Expenses	4,071	3,809	4,000
Professional Services	1,400	1,460	1,530
Repairs & Maintenance	1,275	6,000	3,500
Transfer to KDHE Sewer Revolving Loan	16,822	16,822	16,823
Trans to Capital Improvement	1,000	1,000	1,000
Transfer to Cap Imp-Streets	1,000	1,000	1,000
Transfer to General Fund	2,000	2,000	2,000
Transfer to Depreciation CD	1,045	1,100	1,100
Transfer to Lease Purchase Maint Veh	1,500	1,500	410
Capital Outlay	0	0	5,261
Cash Forward (2023 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>39,925</b>	<b>38,997</b>	<b>41,174</b>
Unencumbered Cash Balance Dec 31	7,406	4,309	0
2021/2022/2023 Budget Authority Amount:	43,625	41,014	41,174

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City of Uniontown

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Gas Utility	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	229,434	93,196	68,430
Receipts:			
Customer Receipts	137,808	140,000	140,000
Late Fees & Penalties	1,709	3,230	1,800
Sales Tax	3,231	3,950	3,300
Gas Surcharge Sales Tax	1,130	281	200
Gas Surcharge Penalty	98	153	130
Gas Surcharge & Interest	51,800	8,974	6,101
Transfer to Gas Reserve CD	5,000	5,000	5,000
Interest on Idle Funds	102	115	100
Miscellaneous		79	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>200,878</b>	<b>161,782</b>	<b>156,631</b>
<b>Resources Available:</b>	<b>430,312</b>	<b>254,978</b>	<b>225,061</b>
Expenditures:			
Salaries & Wages	30,079	28,200	29,600
Gas Purchased	178,235	75,240	80,000
Operating Expenses	6,521	6,513	7,200
Professional Services	1,470	1,460	1,530
Repairs & Maintenance	7,397	24,000	27,000
Kansas Retailers Sales Tax	5,648	5,713	6,000
Transfer to General Fund	3,000	3,000	3,000
Transfer to Capital Improvement	3,000	3,000	3,000
Transfer to Capital Improvement-Streets	50,000	25,000	25,000
Transfer to Gas Reserve CD	5,000	5,000	5,000
Transfer to Lease Purchase Fund-Maint Vehic	1,500	1,500	410
Transfer Meter Dep Int to Security Meter Dep	1	2	2
Capital Outlay	0	0	29,278
Gas Utility Loan Principal & Interest	44,655	7,920	8,041
Cash Forward (2023 column)			
Miscellaneous	610	0	
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>337,116</b>	<b>186,548</b>	<b>225,061</b>
Unencumbered Cash Balance Dec 31	93,196	68,430	0
2021/2022/2023 Budget Authority Amount:	330,576	245,310	225,061

**See Tab A**

CPA Summary



**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**City of Uniontown**  
will meet on 09/13/2022 at 6:45pm at Uniontown Community Center 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 2023 Expenditures and Amount of Current Year Estimate for 2022 Ad Valorem Tax establish the maximum limits of the 2023 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	157,587	45.557	163,618	36.899	185,224	59,353	35.312
Debt Service							
Library							
Special Highway	13,737		10,304		11,695		
GO Water Bond & Interest	19,455		19,486		19,486		
KDHE Sewer Revolving Loan	16,822		16,822		16,823		
Lease Purchase Fund-Maint V	5,722		11,444		5,722		
Water Utility	113,962		112,358		160,190		
Sewer Utility	39,925		38,997		41,174		
Gas Utility	337,116		186,548		225,061		
Non-Budgeted Funds	18,582						
<b>Totals</b>	<b>722,908</b>	<b>45.557</b>	<b>559,577</b>	<b>36.899</b>	<b>665,375</b>	<b>59,353</b>	<b>35.312</b>
							<i>Revenue Neutral Rate**</i> 27.264
Less: Transfers	131,353		106,408		102,549		
Net Expenditure	591,555		453,169		562,826		
Total Tax Levied	40,822		45,823		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	896,078		1,241,872		1,680,810		
Outstanding Indebtedness, January 1,							
G.O. Bonds	2020 450,867		2021 442,653		2022 434,264		
Revenue Bonds	0		0		0		
Other	107,143		92,984		114,547		
Lease Purchase Principal	20,525		15,729		10,715		
Total	578,535		551,366		559,526		

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

**Charlene Bolinger**  
City Official Title: Treasurer