

Gas amended

CERTIFICATE
To the Clerk of Bourbon, State of Kansas
We, the undersigned, officers 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 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.		
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Statement of Lease-Purchases		5		
Fund	K.S.A.			
General	12-101a	6a	202,342	73,444
Debt Service	10-113			
Library	12-1220			
Special Highway		8	7,260	
GO Water Bond & Interest		8	19,486	
KDHE Sewer Revolving Loan		10	16,823	
Lease Purchase Fund-Maint Veh		10		
Water Utility		12	162,509	
Sewer Utility		12	42,088	
Gas Utility		13	177,512	
Non-Budgeted Funds		14		
Totals		xxxxxx	628,020	73,444
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice		15		
RNR Hearing Notice				
Neighborhood Revitalization				Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 28.539

Assisted by: _____

 Address: _____

 Email: _____

Date Attested: _____, 2023

County Clerk

Governing Body

Uniontown

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	59,353	7,845	48	40	0	17
Debt Service						
Library						
TOTAL	59,353	7,845	48	40	0	17

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 0.13218

Recreational Vehicle Factor 0.00081

16/20 Vehicle Factor 0.00067

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00029

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 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 Vet	1,500	407	-	KSA 12-1,117
Water Utility	General Fund	3,000	3,000	4,000	KSA 12-852d
Water Utility	Capital Improvement	1,000	1,000	2,000	KSA 12-1,118
Water Utility	Cap Imp-Streets	3,000	3,000	3,000	KSA 12-1,118
Water Utility	GO Water Bond & Int	19,486	19,486	19,486	KSA 12-852d
Water Utility	Water Reserve CD #33185	3,000	3,500	4,500	KSA 12-1,117
Water Utility	Lease Purch Fd-Maint Vet	1,500	406	-	KSA 12-1,117
Sewer Utility	General Fund	2,000	2,000	2,000	KSA 12-852d
Sewer Utility	Capital Improvement	1,000	1,000	1,500	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	16,823	16,823	KSA 12-852d
Sewer Utility	Depreciation CD #331857	1,125	1,100	1,100	KSA 12-1,117
Sewer Utility	Lease Purch Fd-Maint Vet	1,500	407	-	KSA 12-1,117
Gas Utility	General Fund	3,000	3,000	4,000	KSA 12-852d
Gas Utility	Capital Improvement	3,000	3,000	4,000	KSA 12-1,118
Gas Utility	Cap Imp-Streets	25,000	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 Vet	1,500	407	-	KSA 12-1,117
	Totals	106,433	102,536	106,409	
	Adjustments*				
	Adjusted Totals	106,433	102,536	106,409	

*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: GO Water Bond	2/12/2014	2/12/2054	2.50	489,000	425,635	2/12	2/12	10,641	8,845	10,420	9,066
Total G.O. Bonds Revenue Bonds:											
					425,635			10,641	8,845	10,420	9,066
Total Revenue Bonds											
Other:					0			0	0	0	0
KDHE Sewer Revolving Loan (Amended)	8/18/2005	9/1/2026	2.57	277,000	48,272	3/1, 9/1	3/1, 9/1	1,536	15,286	1,140	15,682
Low Int Gas Utility Loan	8/26/10	6/1/2026	2.57	262,711	28,249	1st of mo	1st of mo	606	7,634	457	7,812
	3/23/2021		2.68	80,000							
Total Other											
					76,521			2,142	22,920	1,597	23,494
Total Indebtedness											
					502,156			12,783	31,765	12,017	32,560

Uniontown

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	54,892	63,383	38,343
Receipts:			
Ad Valorem Tax	43,205	59,353	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,202	652	
Motor Vehicle Tax	8,998	7,845	7,845
Recreational Vehicle Tax	23	48	48
16/20M Vehicle Tax	25	40	40
Commercial Vehicle Tax	0	0	0
Watercraft Tax	0	17	17
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
County Compensating Use Tax	8,390	7,000	6,900
County Sales Tax	24,765	23,000	20,000
City Compensating Use Tax	9,217	9,400	9,400
City Sales Tax	19,091	22,500	22,000
Franchise Tax	9,005	8,500	8,000
Dividends & Refunds	2,608	2,500	2,500
KDWP CFAP Lease Agreement	1,030	1,030	1,030
Licenses & Permits	115	50	50
Animal Control	889	750	750
Community Center	1,285	575	575
Municipal Court	512	900	500
Reimbursed Expense	0	0	0
Transfer from Gas Utility	3,000	3,000	4,000
Transfer from Water Utility	3,000	3,000	4,000
Transfer from Sewer Utility	2,000	2,000	2,000
Rent 402 Sherman	2,800	0	
Transfer from Lease Purch Fd for 2020 pmt	5,722	0	
REDI Grant	5,000	0	
In Lieu of Tax (IRB)		0	0
Interest on Idle Funds	438	900	900
Neighborhood Revitalization Rebate		0	0
Miscellaneous	16	21	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	155,336	153,081	90,555
Resources Available:	210,228	216,464	128,898

Uniontown

2024

FUND PAGE FOR FUNDS WITH A TAX LEVY

Expenditures:			
Salaries & Wages	56,992	60,000	64,000
Operating Expenses	25,253	23,000	26,500
Municipal Court	1,191	2,135	1,300
Codes Enforcement	2,651	2,850	3,000
Insurance	16,495	17,879	19,500
City Streets	6,274	7,000	7,000
Parks & Recreation	7,155	11,000	16,500
Street Lighting & Traffic Signal	7,041	7,100	7,100
Comminty Center	3,164	3,200	3,500
Library	903	1,050	1,100
Animal Control	4,226	4,500	4,000
Remove Unsafe Structures	0	5,000	5,000
Capital Outlay - Building Improvements	1,000	20,000	20,000
Transfert to Capital Improvements	3,000	3,000	3,000
Transfert to Captial Improvements-Streets	10,000	10,000	10,000
Transfert to Lease Purchase Fund-Maint Veh	1,500	407	0
Capital Outlay			10,842
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	146,845	178,121	202,342
Unencumbered Cash Balance Dec 31	63,383	38,343	xxxxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	165,287	185,224	202,342
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	202,342
		Tax Required	73,444
	Delinquent Comp Rate:	0.0%	0
	Amount of 2023 Ad Valorem Tax		73,444

CPA Summary

Uniontown

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	7,189	4,229	0
Receipts:			
State of Kansas Gas Tax	7,541	7,200	7,140
County Transfers Gas		0	0
Sale of Materials	120	120	120
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	7,661	7,320	7,260
Resources Available:	14,850	11,549	7,260
Expenditures:			
Salaries & Wages	7,804	7,050	5,000
Street Resurfacing			
Street & Ditch Drainage		4,499	
Contractor Fees			
Repairs & Maintenance	2,173		2,260
Street Signs	644		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	10,621	11,549	7,260
Unencumbered Cash Balance Dec 31	4,229	0	0
2022/2023/2024 Budget Authority Amount:	10,629	11,695	7,260

CPA Summary

Uniontown

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget GO Water Bond & Interest	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	19,519	19,521	19,521
Receipts:			
Transfer from Water Utility	19,488	19,486	19,486
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	19,488	19,486	19,486
Resources Available:	39,007	39,007	39,007
Expenditures:			
Loan Principal	8,629	8,845	9,066
Loan Interest	10,857	10,641	10,420
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	19,486	19,486	19,486
Unencumbered Cash Balance Dec 31	19,521	19,521	19,521
2022/2023/2024 Budget Authority Amount:	19,486	19,486	19,486

CPA Summary

Uniontown

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget KDHE Sewer Revolving Loan	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	5,618	5,620	5,621
Receipts:			
Transfer from Sewer Utility	16,824	16,824	16,822
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	16,824	16,824	16,822
Resources Available:	22,442	22,444	22,443
Expenditures:			
Loan Principal	14,901	15,287	15,682
Loan Interest	1,734	1,387	1,030
Loan Service Fee	187	149	111
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	16,822	16,823	16,823
Unencumbered Cash Balance Dec 31	5,620	5,621	5,620
2022/2023/2024 Budget Authority Amount:	16,822	16,823	16,823

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Lease Purchase Fund-Maint Veh	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	9,528	4,084	0
Receipts:			
Transfer from General Fund	1,500	407	
Transfer from Gas Utility	1,500	407	
Transfer from Water Utility	1,500	406	
Transfer from Sewer Utility	1,500	407	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	6,000	1,627	0
Resources Available:	15,528	5,711	0
Expenditures:			
Principal	5,240	5,465	
Interest	482	246	
Transfer 2020 payment to General Fund	5,722		
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	11,444	5,711	0
Unencumbered Cash Balance Dec 31	4,084	0	0
2022/2023/2024 Budget Authority Amount:	11,444	5,722	0

CPA Summary

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	32,096	38,938	39,127
Receipts:			
Customer Receipts	116,778	115,670	115,670
Late Fees & Penalties	2,355	1,922	1,922
Sales Tax	693	780	780
Water Fees	230	210	210
Transfer to Water Reserve CD	3,000	3,500	4,500
Refunds & Dividends	132	0	100
Interest on Idle Funds	126	224	200
Miscellaneous	3	0	0
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	123,317	122,306	123,382
Resources Available:	155,413	161,244	162,509
Expenditures:			
Salaries & Wages	15,265	16,895	16,800
Water Purchased	62,768	64,600	69,045
Operating Expenses	5,262	6,700	5,800
Professional Services	1,413	1,530	1,610
Repairs & Maintenance	778	2,000	2,000
Transfer to GO Water Bond & Interest	19,488	19,486	19,486
Transfer to General Fund	3,000	3,000	4,000
Transfer to Capital Improvement	1,000	1,000	2,000
Transfer to Capital Improvement-Streets	3,000	3,000	3,000
Transfer to Water Reserve CD	3,000	3,500	4,500
Transfer to Lease Purchase Fund-Maint Veh	1,500	406	0
Transfer Meter Dep Int to Sec Meter Dep Fun	1	0	0
Capital Outlay			34,268
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	116,475	122,117	162,509
Unencumbered Cash Balance Dec 31	38,938	39,127	0
2022/2023/2024 Budget Authority Amount:	130,609	160,190	162,509

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Uniontown

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	8,451	4,467	5,123
Receipts:			
Customer Receipts	33,125	35,000	35,000
Late Fees & Penalties	768	665	665
Transfer to Depreciation CD	1,125	1,100	1,100
Reimbursed Expenses		0	0
Interest on Idle Funds	129	200	200
Miscellaneous	3	0	
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	35,150	36,965	36,965
Resources Available:	43,601	41,432	42,088
Expenditures:			
Salaries & Wages	4,293	4,950	5,200
Operating Expenses	4,853	4,000	4,000
Professional Services	1,413	1,530	1,610
Repairs & Maintenance	5,126	3,500	3,500
Transfer to KDHE Sewer Revolving Loan	16,824	16,822	16,822
Transfer to Capital Improvement	1,000	1,000	1,500
Transfer to Capital Improvement-Streets	1,000	1,000	1,000
Transfer to General Fund	2,000	2,000	2,000
Transfer to Depreciation CD	1,125	1,100	1,100
Transfer to Lease Purchase-Maint Veh	1,500	407	0
Capital Outlay			5,356
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	39,134	36,309	42,088
Unencumbered Cash Balance Dec 31	4,467	5,123	0
2022/2023/2024 Budget Authority Amount:	41,014	41,174	42,088

Uniontown

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	93,195	53,855	30,961
Receipts:			
Customer Receipts	115,526	140,000	130,000
Late Fees & Penalties	2,117	2,900	2,300
Sales Tax	2,632	3,192	2,960
Gas Surcharge Sales Tax	248	200	218
Gas Surcharge Penalty	154	130	132
Gas Surcharge	7,674	5,941	5,572
Gas Surcharge Interest	58	160	149
Transfer to Gas Reserve CD	5,000	5,000	5,000
Interest on Idle Funds	119	222	220
Miscellaneous	79		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	133,607	157,745	146,551
Resources Available:	226,802	211,600	177,512
Expenditures:			
Salaries & Wages	30,878	31,600	33,200
Gas Purchased	72,770	65,000	60,000
Operating Expenses	5,500	7,200	7,200
Professional Services	2,313	1,530	1,610
Repairs & Maintenance	12,255	6,000	10,000
Kansas Retailers Sales Tax	3,810	4,000	3,810
Transfer to General Fund	3,000	3,000	4,000
Transfer to Capital Improvement	3,000	3,000	4,000
Transfer to Capital Improvement-Streets	25,000	25,000	25,000
Transfer to Gas Reserve CD	5,000	5,000	5,000
Transfer to lease Purchase Fund-Maint Veh	1,500	407	0
Transfer Meter Dep Int to Sec Meter Dep Fun	1	0	0
Gas Utility Loan Principal	7,840	28,250	0
Gas Utility Loan Interest	80	652	0
Capital Outlay			23,692
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	172,947	180,639	177,512
Unencumbered Cash Balance Dec 31	53,855	30,961	0
2022/2023/2024 Budget Authority Amount:	245,310	225,061	177,512

CPA Summary

2024

NON-BUDGETED FUNDS
(Only the actual budget year for 2022 is reported)

Uniontown

Non-Budgeted Funds

(1) Fund Name:	(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
	Donations		ARPA		Security Meter Deposits		0	
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered	Total
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	170,157
	138,354	1,710	20,144	9,949	170,157			
Receipts:								
Transfer in-Unspecified	8,000		20,144	2,000				
Transfer in-Streets	39,000			0				
				1,200				
				0				
Total Receipts	47,000	0	20,144	3,200				70,344
Resources Available:	185,354	1,710	40,288	13,149				240,501
Expenditures:								
		Park Water Bottle Fill		1,733				
				758				
				1,472				
				311				
Total Expenditures	0	1,500	0	4,274	0			5,774
Cash Balance Dec 31	185,354	210	40,288	8,875	0			234,727

** Note: These two block figures should agree.

CPA Summary