2025

CERTIFICATE

To the Clerk of Marion County, State of Kansas

We, the undersigned, officers of

City of Lehigh

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 Tax		2			
Schedule of Transfers		3			max 74.816
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			Neutral
Fund	**K.S.A.**				
General	12-101a	6	159,934	52,623	74.707 74.707 ✓
Debt Service	10-113				
Library	12-1220				
Special Highway		8	19,919		
Sewer Fund		8	53,767		
Refuse Fund		9	16,962		
Water Fund		9	47,677		
Non-Budgeted Funds-A		10			
Non-Budgeted Funds-B		11			
Totals		xxxxxxx	298,259	52,623	74.707
Budget Hearing Notice		12			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					704,383
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

Revenue Neutral Rate: 74.816

Assisted by:
D. Scot Loyd, CPA, CGFM, CFE, CGMA
Christina Henson, CPA, CGMA
Address:
Loyd Group, LLC
P.O. Box 7
Galva, KS 67443
Email:
scot@loyd-group.com, chenson@loyd-group.com

Attest: Oct 18, 2024

County Clerk

Governing Body

No assurance is provided.

City of Lehigh

2025

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	52,623	7,765	237	548	538	142
Debt Service						
Library						
TOTAL	52,623	7,765	237	548	538	142

County Treas Motor Vehicle Estimate	7,765				
County Treas Recreational Vehicle Estimate		237			
County Treas 16/20M Vehicle Estimate			548		
County Treas Commercial Vehicle Tax Estimate				538	
County Treas Watercraft Tax Estimate					142

Motor Vehicle Factor	0.14756				
Recreational Vehicle Factor		0.00450			
16/20M Vehicle Factor			0.01041		
Commercial Vehicle Factor				0.01022	
Watercraft Factor					0.00270

No assurance is provided.

City of Lehigh 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
Water Fund	General Fund	0	7,500	7,500	KSA 12-825d
Refuse Fund	General Fund	0	5,000	5,000	KSA 12-825d
Sewer Fund	General Fund	0	10,000	10,000	KSA 12-825d
General Fund	Equipment Reserve Fund	0	5,000	5,000	KSA 12-1, 117
General Fund	Fire Equipment Reserve Fund	0	2,500	2,500	KSA 12-110d
Sewer Fund	Sewer Reserve Fund	0	5,000	5,000	KSA 12-631o
Water Fund	Water Reserve Fund	0	5,000	5,000	KSA 12-825d
Water Fund	Equipment Reserve Fund	0	5,000	5,000	KSA 12-1, 117
	Totals	0	45,000	45,000	
	Adjustments*				
	Adjusted Totals	0	45,000	45,000	

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

No assurance is provided.

City of Lehigh

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		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
None											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
None											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KWPCR	9/1/2009	3/1/2029	2.47	358,533	117,930	3/1; 9/1	3/1; 9/1	3,091	20,160	2,519	20,711
Total Other					**117,930**			**3,091**	**20,160**	**2,519**	**20,711**
Total Indebtedness					**117,930**			**3,091**	**20,160**	**2,519**	**20,711**

No assurance is provided.

City of Lehigh

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
None							
Totals					**0**	**0**	**0**

No assurance is provided.

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

WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

Budgeted Year: 2025

Library found in: City of Lehigh
Marion County

As provided in KSA 75-2553 *et seq.,* two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year 2024	Proposed Year 2025
Ad Valorem Tax	$0	$0
Delinquent Tax	$0	$0
Motor Vehicle Tax	$0	
Recreational Vehicle Tax	$0	
16/20M Vehicle Tax	$0	
TOTAL TAXES	$0	$0
Difference in Total Taxes:	$0	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$635,622	$703,361
Did Assessed Valuation Decrease?	No	
Levy Rate		
Difference in Levy Rate:	#VALUE!	
Qualify for grant: #VALUE!		

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from

City of Lehigh 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	79,318	79,755	54,531
Receipts:			
Ad Valorem Tax	49,763	52,623	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,354	1,000	1,000
Motor Vehicle Tax	7,217	7,381	7,765
Recreational Vehicle Tax	298	193	237
16/20M Vehicle Tax	655	663	548
Commercial Vehicle Tax	547	1,227	538
Watercraft Tax	143	139	
Gross Earning (Intangible) Tax		0	
LAVTR		0	142
City and County Revenue Sharing		0	0
Insurance Refund	2,318	0	0
Compensating Use Tax	4,707	2,000	2,000
Local Sales Tax	11,993	10,000	10,000
Franchise Tax	8,825	7,000	7,000
Rental Income	100	50	50
Transfer from Water Fund	0	7,500	7,500
Transfer from Refuse Fund	0	5,000	5,000
Transfer from Sewer Fund	0	10,000	10,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	78	500	500
Neighborhood Revitalization Rebate	-139	0	0
Miscellaneous	240	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**88,099**	**105,776**	**52,780**
Resources Available:	**167,417**	**185,531**	**107,311**
Salaries & Wages	29,870	35,000	35,000
General Government	25,464	30,000	30,000
Street Department	10,624	22,500	22,500
Fire	10,302	15,000	15,000
Insurance	11,297	12,000	12,000
Legal and Professional	0	4,000	4,000
Transfer to Equipment Reserve Fund	0	5,000	5,000
Transfer to Fire Equipment Reserve Fund	0	2,500	2,500
Capital Outlay	0	5,000	5,000
Cash Reserve (2025 column)			28,934
Miscellaneous	105		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**87,662**	**131,000**	**159,934**
Unencumbered Cash Balance Dec 31	79,755	54,531	xxxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	131,250	173,354	159,934
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	159,934
		Tax Required	52,623
	Delinquent Comp Rate:	0.0%	0
		Amount of 2024 Ad Valorem Tax	52,623

No assurance is provided.

City of Lehigh 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	16,085	19,477	15,349
Receipts:			
State of Kansas Gas Tax	4,300	4,580	4,570
County Transfers Gas	0	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,300**	**4,580**	**4,570**
Resources Available:	**20,385**	**24,057**	**19,919**
Expenditures:			
Salaries & Wages	908	5,000	5,000
Road Materials		3,708	3,708
Cash Reserve (2025 column)			11,211
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**908**	**8,708**	**19,919**
Unencumbered Cash Balance Dec 31	19,477	15,349	0
2023/2024/2025 Budget Authority Amount:	8,708	16,557	19,919

Adopted Budget **Sewer Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,018	32,222	19,267
Receipts:			
Charges to Customers	33,832	34,500	34,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,832**	**34,500**	**34,500**
Resources Available:	**58,850**	**66,722**	**53,767**
Expenditures:			
Water Pollution Control Revolving Loan	19,622	20,160	20,711
Interest Expense	3,609	3,091	2,288
Service Fee for Loan	0	332	332
Repair & Maintenance	855	3,500	3,500
Permits and Testing	1,036	2,000	2,000
Supplies	140	1,500	1,500
Transfer to Sewer Reserve Fund	0	5,000	5,000
Transfer to General Fund	0	10,000	10,000
Contract Labor	1,137	1,500	1,500
Capital Outlay	0	372	372
Cash Reserve (2025 column)			6,564
Miscellaneous	229	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**26,628**	**47,455**	**53,767**
Unencumbered Cash Balance Dec 31	32,222	19,267	0
2023/2024/2025 Budget Authority Amount:	71,200	47,455	53,767

No assurance is provided.

City of Lehigh 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Fund**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	6,374	7,312	4,212
Receipts:			
Charges to Customers	13,474	12,750	12,750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**13,474**	**12,750**	**12,750**
Resources Available:	**19,848**	**20,062**	**16,962**
Expenditures:			
Contracted Services	11,773	10,000	10,000
Transfer to General Fund	0	5,000	5,000
Capital Outlay	763	850	1,250
Cash Reserve (2025 column)			712
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**12,536**	**15,850**	**16,962**
Unencumbered Cash Balance Dec 31	7,312	4,212	0
2023/2024/2025 Budget Authority Amount:	21,826	16,374	16,962

Adopted Budget

Water Fund	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	31,258	45,685	14,477
Receipts:			
Charges to Customers	35,062	33,000	33,000
Dispense Sales	0	50	50
Connection Fee	300	150	150
Interest on Idle Funds		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**35,362**	**33,200**	**33,200**
Resources Available:	**66,620**	**78,885**	**47,677**
Expenditures:			
Repairs & Maintenance	1,991	7,500	7,500
Salaries & Wages	2,078	7,500	7,500
Mileage Reimbursement	977	2,500	2,500
Testing & Protection Fees	1,302	3,500	3,500
Supplies	1,717	2,500	2,500
Electricity & Propane	1,579	3,500	3,500
Water Tower Maintenance Fee	8,761	7,552	7,552
Training Fees	0	1,000	1,000
Capital Outlay	0	3,106	3,106
Transfer to General Fund	0	7,500	7,500
Transfer to Water Reserve Fund	0	5,000	5,000
Transfer to Equipment Reserve Fund	0	5,000	5,000
Contract Labor	1,190	7,500	7,500
Cash Reserve (2025 column)			10,269
Miscellaneous	1,340	750	750
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**20,935**	**64,408**	**47,677**
Unencumbered Cash Balance Dec 31	45,685	14,477	0
2023/2024/2025 Budget Authority Amount:	72,135	64,408	47,677

No assurance is provided.

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Fun		**Firefighter Equipment Re**		**Equipment Reserve Fund**		**Water Reserve Fund**		**Sewer Reserve Fund**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	121,705	Cash Balance Jan 1	2,256	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	2,591	126,552
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		None		None		None		None		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	121,705	Resources Available:	2,256	Resources Available:	0	Resources Available:	0	Resources Available:	2,591	126,552
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		None		None		None		None		
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	121,705	Cash Balance Dec 31	2,256	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	2,591	**126,552** **
										126,552 **

**Note: These two block figures should agree.

No assurance is provided.

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NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant Fund		**Street Lights**		**0**		**0**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	12,895	Cash Balance Dec 31	1,738	Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		14,633
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
None		None								
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	12,895	Resources Available:	1,738	Resources Available:	0	Resources Available:	0	Resources Available:	0	14,633
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
None		None								
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	12,895	Cash Balance Dec 31	1,738	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**14,633** **
										14,633 **

** Note: These two block figures should agree.

No assurance is provided.

State of Kansas
City

2025

NOTICE OF BUDGET HEARING

The governing body of
City of Lehigh
will meet on July 31, 2024 at 7:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
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	87,662	80.917	131,000	82.789	159,934	52,623	74.816
Debt Service							
Library							
Special Highway	908		8,708		19,919		
Sewer Fund	26,628		47,455		53,767		
Refuse Fund	12,536		15,850		16,962		
Water Fund	20,935		64,408		47,677		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Totals	148,669	80.917	267,421	82.789	298,259	52,623	74.816
						*Revenue Neutral Rate***	*74.816*
Less: Transfers	0		45,000		45,000		
Net Expenditure	148,669		222,421		253,259		
Total Tax Levied	52,623		52,623		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	650,328		635,622		703,361		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	156,651	137,552	117,930
Lease Purchase Principal	0	0	0
Total	156,651	137,552	117,930

*Tax rates are expressed in mills

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

Scott Shultz
Official Title: Mayor

No assurance is provided.

Tax rates are expressed in mills.
'Revenue Neutral Rate as defined by KSA 79-2988
urkey Creek Watershed

M-44-2534

First published July 17, 2024, in the Marion County Record, Marion, Kansas (1t)
The governing body of
City of Lehigh
Marion County
will meet on July 31, 2024 at 7:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
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 2023		Current Year Estimate for 2024		'Proposed Budget Year 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	87,662	80.917	131,000	82.789	157,657	52,623	74.816
Debt Service							
Library							
Special Highway	908		8,708		19,919		
Sewer Fund	26,628		47,455		53,767		
Refuse Fund	15,536		15,850		16,962		
Water Fund	20,935		64,408		47,677		
Non-Budgeted Funds-A							
Non-Budgeted Funds-B							
Totals	148,669	80.917	267,421	82.789	295,982	52,623	74.816
						*Revenue Neutral Rate***	74.816
Less: Transfers	0		45,000		45,000		
Net Expenditures	148,669		222,421		250,982		
Total Tax Levied	52,623		52,623				
Assessed Valuation	650,328		635,622		703,361		

Outstanding Indebtedness, Jan 1,	2022	2023	2024
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	156,651	137,552	117,930
Lease Pur. Princ.	0	0	0
Total	156,651	137,552	117,930

*Tax rates are expressed in mills.
**Revenue Neutral Rate as defined by KSA 79-2988
Scott Shultz
Official Title: Mayor

H-44-2529