2024

State of Kansas
City

RECEIVED

SEP 19 2023

MARION COUNTY CLERK
MARION KS 66861

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 2024; and
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2024 Adopted Budget: Budget Authority for Expenditures	2024 Adopted Budget: Amount of 2023 Ad Valorem Tax	2024 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			
Schedule of Transfers		3			May not exceed RNR
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	173,354	52,623	82.789
Debt Service	10-113				
Library	12-1220				
Special Highway		7	16,557		
Sewer Fund		7	47,455		
Refuse Fund		8	16,374		
Water Fund		8	64,408		
Non-Budgeted Funds-A		9			
Non-Budgeted Funds-B		10			
Totals		xxxxxxx	318,148	52,623	82.789
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					635,622
RNR Hearing Notice					
Neighborhood Revitalization					Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate 82.802

82.789 < 82.802

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: October 5, 2023

County Clerk

David Terrell
Eldon Kaiser
Kendall Nurse

Governing Body

No assurance is provided.

RNR ST
10/25/23

City of Lehigh

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 Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	52,623	7,381	193	663	1,227	139
Debt Service						
Library						
TOTAL	52,623	7,381	193	663	1,227	139

County Treas Motor Vehicle Estimate	7,381				
County Treas Recreational Vehicle Estimate		193			
County Treas 16/20M Vehicle Estimate			663		
County Treas Commercial Vehicle Tax Estimate				1,227	
County Treas Watercraft Tax Estimate					139

Motor Vehicle Factor	0.14026				
Recreational Vehicle Factor		0.00367			
16/20M Vehicle Factor			0.01260		
Commercial Vehicle Factor				0.02332	
Watercraft Factor					0.00264

No assurance is provided.

City of Lehigh

2024

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
Water Fund	General Fund	7,500	7,500	7,500	KSA 12-825d
Refuse Fund	General Fund	956	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	re Equipment Reserve Fu	0	2,500	2,500	KSA 12-110d
Sewer Fund	Sewer Reserve Fund	2,591	5,000	5,000	KSA 12-631o
Water Fund	Water Reserve Fund	0	0	5,000	KSA 12-825d
Water Fund	Equipment Reserve Fund	0	0	7,500	KSA 12-1, 117
	Totals	11,047	35,000	47,500	
	Adjustments*				
	Adjusted Totals	11,047	35,000	47,500	

*Note: Adjustments are required only if the transfer is being made in 2023 and/or 2024 from a non-budgeted fund

No assurance is provided.

City of Lehigh

2024

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						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	137,552	3/1; 9/1	3/1; 9/1	3,609	19,622	3,091	20,160
Total Other					**137,552**			**3,609**	**19,622**	**3,091**	**20,160**
Total Indebtedness					**137,552**			**3,609**	**19,622**	**3,091**	**20,160**

No assurance is provided.

City of Lehigh

2024

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, 2023	Payments Due 2023	Payments Due 2024
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.

City of Lehigh 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	77,180	93,587	67,578
Receipts:			
Ad Valorem Tax	50,000	52,623	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,597	1,000	1,000
Motor Vehicle Tax	7,543	7,543	7,381
Recreational Vehicle Tax	225	225	193
16/20M Vehicle Tax	346	346	663
Commercial Vehicle Tax	1,277	1,277	1,227
Watercraft Tax	103	103	139
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Insurance Refund	0	0	0
Compensating Use Tax	2,000	2,000	2,000
Local Sales Tax	10,000	10,000	10,000
Franchise Tax	7,000	7,000	7,000
Rental Income	50	50	50
Transfer from Water Fund	7,500	7,500	7,500
Transfer from Refuse Fund	956	5,000	5,000
Transfer from Sewer Fund	0	10,000	10,000
In Lieu of Taxes (IRB)			
Interest on Idle Funds	0	500	500
Neighborhood Revitalization Rebate	0	-426	0
Miscellaneous	0	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**89,597**	**105,241**	**53,153**
Resources Available:	**166,777**	**198,828**	**120,731**
Salaries & Wages	35,000	35,000	35,000
General Government	21,029	30,000	30,000
Street Department	4,418	22,500	22,500
Fire	12,743	15,000	15,000
Insurance	0	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 Forward (2024 column)			42,104
Miscellaneous	0	250	250
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**73,190**	**131,250**	**173,354**
Unencumbered Cash Balance Dec 31	93,587	67,578	xxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount:	127,028	131,250	173,354
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	173,354
		Tax Required	52,623
	Delinquent Comp Rate:	0.0%	0
		Amount of 2023 Ad Valorem Tax	52,623

No assurance is provided.

City of Lehigh 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	5,878	16,085	11,987
Receipts:			
State of Kansas Gas Tax	15,000	4,610	4,570
County Transfers Gas	1,622	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**16,622**	**4,610**	**4,570**
Resources Available:	**22,500**	**20,695**	**16,557**
Expenditures:			
Salaries & Wages	5,000	5,000	5,000
Road Materials	1,415	3,708	3,708
Cash Forward (2024 column)			7,849
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**6,415**	**8,708**	**16,557**
Unencumbered Cash Balance Dec 31	16,085	11,987	0
2022/2023/2024 Budget Authority Amount:	7,121	8,708	16,557

Adopted Budget

Sewer Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	51,431	25,018	12,955
Receipts:			
Charges to Customers	4,599	34,500	34,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,599**	**34,500**	**34,500**
Resources Available:	**56,030**	**59,518**	**47,455**
Expenditures:			
Water Pollution Control Revolving Loan	19,622	19,622	20,160
Interest Expense	3,277	3,609	3,091
Service Fee for Loan	322	332	332
Repair & Maintenance	3,500	3,500	3,500
Permits and Testing	200	2,000	2,000
Supplies	1,500	1,500	1,500
Transfer to Sewer Reserve Fund	2,591	5,000	5,000
Transfer to General Fund	0	10,000	10,000
Contract Labor	0	1,000	1,500
Capital Outlay	0	0	372
Cash Forward (2024 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**31,012**	**46,563**	**47,455**
Unencumbered Cash Balance Dec 31	25,018	12,955	0
2022/2023/2024 Budget Authority Amount:	61,183	71,200	47,455

No assurance is provided.

City of Lehigh 2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Fund**	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	12,826	6,374	3,874
Receipts:			
Charges to Customers	4,293	12,500	12,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,293**	**12,500**	**12,500**
Resources Available:	**17,119**	**18,874**	**16,374**
Expenditures:			
Contracted Services	9,789	10,000	10,000
Transfer to General Fund	956	5,000	5,000
Capital Outlay	0	0	1,374
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**10,745**	**15,000**	**16,374**
Unencumbered Cash Balance Dec 31	6,374	3,874	0
2022/2023/2024 Budget Authority Amount:	21,816	21,820	16,374

Adopted Budget

Water Fund	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	50,815	31,258	31,208
Receipts:			
Charges to Customers	0	33,000	33,000
Dispense Sales	0	50	50
Connection Fee	0	150	150
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**33,200**	**33,200**
Resources Available:	**50,815**	**64,458**	**64,408**
Expenditures:			
Repairs & Maintenance	0	7,500	7,500
Salaries & Wages	7,500	7,500	7,500
Mileage Reimbursement	2,500	2,500	2,500
Testing & Protection Fees	2,057	3,500	3,500
Supplies	0	1,500	2,500
Electricity & Propane	0	1,500	3,500
Water Tower Maintenance Fee	0	0	7,552
Training Fees	0	1,000	1,000
Capital Outlay	0	0	3,106
Transfer to General Fund	7,500	7,500	7,500
Transfer to Water Reserve Fund	0	0	5,000
Transfer to Equipment Reserve Fund	0	0	5,000
Contract Labor	0	0	7,500
Cash Forward (2024 column)			
Miscellaneous	0	750	750
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**19,557**	**33,250**	**64,408**
Unencumbered Cash Balance Dec 31	31,258	31,208	0
2022/2023/2024 Budget Authority Amount:	81,057	72,135	64,408

No assurance is provided.

NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2022 is reported)

on-Budgeted Funds-A

) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
apital Improvement Fund		**Firefighter Equipment Reserve F**		**Equipment Reserve Fund**		**Water Reserve Fund**		**Sewer Reserve Fund**		
encumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
:h Balance Jan 1	98,609	Cash Balance Jan 1	6,960	Cash Balance Jan 1	0	Cash Balance Jan 1	0	Cash Balance Jan 1	0	105,569
:eipts:		Receipts:		Receipts:		Receipts:		Receipts:		
om Adj	23,096	None		None		None		Tfr from Sewer	2,591	
al Receipts	23,096	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	2591	25,687
ources Available:	121,705	Resources Available:	6,960	Resources Available:	0	Resources Available:	0	Resources Available:	2,591	131,256
penditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
ne		Misc	4,704	None		None		None		
al Expenditures	0	Total Expenditures	4,704	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	4,704
:h 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.

o assurance is provided.

NON-BUDGETED FUNDS (B)

(Only the actual budget year for 2022 is reported)

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 Cash Balance Jan 1	12,895	Unencumbered Cash Balance Jan 1	1,738	Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Unencumbered Cash Balance Jan 1		Total 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.

NOTICE OF BUDGET HEARING

The governing body of

City of Lehigh

will meet on September 13, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	73,190	84.812	131,250	80.917	173,354	52,623	82.802
Debt Service							
Library							
Special Highway	6,415		8,708		16,557		
Sewer Fund	31,013		46,563		47,455		
Refuse Fund	10,745		15,000		16,374		
Water Fund	19,557		33,250		64,408		
Non-Budgeted Funds-A	4,704						
Non-Budgeted Funds-B							
Totals	145,623	84.812	234,771	80.917	318,148	52,623	82.802
						*Revenue Neutral Rate***	*82.802*
Less: Transfers	11,047		35,000		47,500		
Net Expenditure	134,576		199,771		270,648		
Total Tax Levied	52,623		52,623		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	620,464		650,328		635,525		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	175,241	156,651	137,552
Lease Purchase Principal	0	0	0
Total	175,241	156,651	137,552

*Tax rates are expressed in mills

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

David Terrell

Official Title: Mayor

No assurance is provided.

First published Aug. 30, 2023, in the Marion County Record, Marion, Kansas (1t)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

City of Lehigh

will meet on September 13, 2023 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 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual 2022		Current Year Estimate 2023		Proposed Budget 2024		
Fund	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	73,190	84.812	131,250	80.917	173,354	52,623	82.802
Debt Service							
Library							
Special Highway	6,415		8,708		16,557		
Sewer Fund	31,012		46,563		47,455		
Refuse Fund	10,745		15,000		16,374		
Water Fund	19,557		33,250		64,408		
Non-Budgeted Funds-A	4,704						
Non-Budgeted Funds-B							
Totals	145,623	84.812	234,771	80.917	318,148	52,623	82.802
						*Revenue Neutral Rate***	*82.802*
Less: Transfers	11,047		35,000		47,500		
Net Expenditures	134,576		199,771		270,648		
Total Tax Levied	52,623		52,623				
Assessed Valuation	620,464		650,328		635,525		
Outstanding Indebtedness, Jan 1	2021		2022		2023		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	175,241		156,651		137,552		
Lease Purchase Principal	0		0		0		
Total	175,241		156,651		137,552		

*Tax rates are expressed in mills.

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

David Terrell

City Official Title: Mayor

H-50-2678

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, MARION COUNTY, ss:

Debra Steele, being first duly sworn, deposes and says:

That she is the sales manager of the Hillsboro Star-Journal, a weekly newspaper printed in the State of Kansas, and published in and of general circulation in Marion County, Kansas, with a general paid circulation on a weekly basis in Marion County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

That said newspaper is a weekly newspaper published at least 50 times a year; has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at one or more post offices in said County as Periodical Class matter.

That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper, the first publication thereof being made as aforesaid on the 23rd day of August, 2023.

Debra Steele

Subscribed and sworn to before me this
23rd day of August, 2023

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-17-27

Notary Public, Marion County, Kansas
My appointment expires

(Seal)

PUBLICATION FEE: $341.00