State of Kansas
City

2022

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 2022; and
(3) the Amount(s) of 2021 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2022 Adopted Budget: Budget Authority for Expenditures	2022 Adopted Budget: Amount of 2021 Ad Valorem Tax	2022 Adopted Budget: County Clerk's Use Only
Allocation of MVT, RVT, and 16/20M Vehicle Tax		2			RNR Cap 84,812
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	127,028	✓ 52,623	84,812 ✓
Debt Service	10-113				
Library	12-1220				
Special Highway		7	7,121		
Sewer Fund		7	61,183		
Refuse Fund		8	21,816		
Water Fund		8	81,057		
Non-Budgeted Funds-A		9			
Totals		xxxxxx	298,205	52,623	84,812
					County Clerk's Use Only
Budget Summary		10			6204647
Neighborhood Revitalization Rebate		11			Nov 1, 2021 Total Assessed

Assisted by:
Adams Brown LLC

Address:
P.O. Drawer J
Great Bend, KS 67530
Email:
vdreiling@adamsbrowncpa.com

Attest: August 18 2021

County Clerk

Governing Body

CPA Summary
No assurance is provided. Substantially all disclosures omitted.

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

Budgeted Funds for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	52,623	7,502	238	343	1,182	32
Debt Service						
Library						
TOTAL	52,623	7,502	238	343	1,182	32

County Treas Motor Vehicle Estimate	7,502
County Treas Recreational Vehicle Estimate	238
County Treas 16/20M Vehicle Estimate	343
County Treas Commercial Vehicle Tax Estimate	1,182
County Treas Watercraft Tax Estimate	32

Motor Vehicle Factor	0.14256
Recreational Vehicle Factor	0.00452
16/20M Vehicle Factor	0.00652
Commercial Vehicle Factor	0.02246
Watercraft Factor	0.00061

No assurance is provided. Substantially all disclosures omitted.

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2020	Current Amount for 2021	Proposed Amount for 2022	Transfers Authorized by Statute
General Fund	Capital Improvement Fund	0	5,000	2,500	K.S.A. 12-1, 118
General Fund	Fire Equipment Reserve Fund	0	5,000	2,500	K.S.A. 12-110d
Refuse Fund	General Fund	0	0	5,000	K.S.A. 12-825d
Water Fund	Water Reserve Fund	0	5,000	5,000	K.S.A. 12-825d
Sewer Fund	Sewer Reserve Fund	0	10,000	5,000	K.S.A. 12-631o
General Fund	Equipment Reserve Fund	0	5,000	5,000	K.S.A. 12-1, 117
Water Fund	Equipment Reserve Fund	0	5,000	10,000	K.S.A. 12-1, 117
Water Fund	General Fund	0	0	5,000	K.S.A. 12-825d
Sewer Fund	General Fund	0	0	5,000	K.S.A. 12-825d
	Totals	0	35,000	45,000	
	Adjustments*				
	Adjusted Totals	0	35,000	45,000	

*Note: Adjustments are required only if the transfer is being made in 2021 and/or 2022 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2021	Date Due		Amount Due 2021		Amount Due 2022	
						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	175,241	3/1 & 9/1	3/1 & 9/1	4,214	18,590	3,752	19,099
Total Other					**175,241**			**4,214**	**18,590**	**3,752**	**19,099**
Total Indebtedness					**175,241**			**4,214**	**18,590**	**3,752**	**19,099**

No assurance is provided. Substantially all disclosures omitted.

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 2021	Payments Due 2021	Payments Due 2022
None							
Totals					**0**	**0**	**0**

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

No assurance is provided. Substantially all disclosures omitted.

City of Lehigh 2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	55,198	60,334	29,589
Receipts:			
Ad Valorem Tax	48,909	52,623	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,674	1,000	1,000
Motor Vehicle Tax	6,551	6,804	7,502
Recreational Vehicle Tax	221	227	238
16/20M Vehicle Tax	253	206	343
Commercial Vehicle Tax	1,160	1,148	1,182
Watercraft Tax	45	32	32
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Insurance Refund	1,320	0	0
Compensating Use Tax	2,113	2,000	2,000
Local Sales Tax	10,086	10,000	10,000
Franchise Tax	7,064	7,000	7,000
Rental Income	45	50	50
Transfer from Water Fund	0	0	5,000
Transfer from Refuse Fund	0	0	5,000
Transfer from Sewer Fund	0	0	5,000
State Fire Marhsall	5,254	0	0
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	879	500	500
Neighborhood Revitalization Rebate		-585	-531
Miscellaneous	561	500	500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**86,135**	**81,505**	**44,816**
Resources Available:	**141,333**	**141,839**	**74,405**
Salaries & Wages	29,221	32,000	35,000
General Government	23,882	25,000	26,500
Street Department	4,946	10,000	22,500
Fire	11,112	15,000	15,000
Insurance	9,115	9,500	10,000
Legal and Professional	2,285	3,000	3,500
Transfer to Equipment Reserve Fund	0	5,000	5,000
Transfer to Fire Equipment Reserve Fund	0	5,000	2,500
Transfer to Capital Improvement Fund	0	5,000	2,500
Capital Outlay	432	2,500	4,278
Cash Forward (2022 column)	0	0	0
Miscellaneous	6	250	250
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**80,999**	**112,250**	**127,028**
Unencumbered Cash Balance Dec 31	60,334	29,589	xxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	124,162	128,027	127,028
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	127,028
		Tax Required	52,623
	Delinquent Comp Rate:	0.0%	0
		Amount of 2021 Ad Valorem Tax	52,623

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Lehigh 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	2,163	3,651	2,771
Receipts:			
State of Kansas Gas Tax	4,410	4,370	4,350
County Transfers Gas		0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,410**	**4,370**	**4,350**
Resources Available:	**6,573**	**8,021**	**7,121**
Expenditures:			
Salaries & Wages	2,922	4,750	5,000
Road Materials	0	500	2,121
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**2,922**	**5,250**	**7,121**
Unencumbered Cash Balance Dec 31	3,651	2,771	0
2020/2021/2022 Budget Authority Amount:	6,156	5,343	7,121

Adopted Budget

Sewer Fund	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	34,760	42,913	27,183
Receipts:			
Charges to Customers	33,453	34,000	34,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**33,453**	**34,000**	**34,000**
Resources Available:	**68,213**	**76,913**	**61,183**
Expenditures:			
Water Pollution Control Revolving Loan	18,094	18,590	19,099
Interest Expense	4,664	4,214	3,752
Service Fee for Loan	472	426	380
Repair & Maintenance	165	2,500	3,500
Permits and Testing	1,291	1,500	2,000
Supplies	14	1,000	1,500
Transfer to Sewer Reserve Fund	0	10,000	5,000
Transfer to General Fund	0	0	5,000
Contract Labor	600	1,500	1,500
Capital Outlay	0	10,000	19,452
Cash Forward (2022 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**25,300**	**49,730**	**61,183**
Unencumbered Cash Balance Dec 31	42,913	27,183	0
2020/2021/2022 Budget Authority Amount:	50,265	56,030	61,183

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Lehigh 2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Fund**	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	8,369	10,016	9,816
Receipts:			
Charges to Customers	11,607	12,000	12,000
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**11,607**	**12,000**	**12,000**
Resources Available:	**19,976**	**22,016**	**21,816**
Expenditures:			
Contracted Services	9,960	11,000	12,500
Transfer to General Fund	0	0	5,000
Capital Outlay	0	1,200	4,316
Cash Forward (2022 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**9,960**	**12,200**	**21,816**
Unencumbered Cash Balance Dec 31	10,016	9,816	0
2020/2021/2022 Budget Authority Amount:	17,236	17,119	21,816

Adopted Budget

Water Fund	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	38,467	50,959	41,857
Receipts:			
Charges to Customers	39,129	39,000	39,000
Dispense Sales	368	50	50
Connection Fee	225	150	150
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**39,722**	**39,200**	**39,200**
Resources Available:	**78,189**	**90,159**	**81,057**
Expenditures:			
Repairs & Maintenance	4,294	7,500	13,500
Salaries & Wages	3,433	6,500	8,500
Mileage Reimbursement	1,144	1,750	2,500
Testing & Protection Fees	1,552	2,500	3,500
Supplies	767	1,500	2,500
Electricty & Propane	1,413	2,500	3,500
Water Tower Maintenance Fee	7,552	7,552	7,552
Training Fees	0	500	1,000
Capital Outlay	0	0	9,255
Transfer to General Fund	0	0	5,000
Transfer to Water Reserve Fund	0	5,000	5,000
Transfer to Equipment Reserve Fund	0	5,000	10,000
Contract Labor	6,980	7,500	8,500
Cash Forward (2022 column)	0	0	0
Miscellaneous	95	500	750
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**27,230**	**48,302**	**81,057**
Unencumbered Cash Balance Dec 31	50,959	41,857	0
2020/2021/2022 Budget Authority Amount:	46,787	50,815	81,057

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2020 is to be shown)

2022

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Improvement Fund		**Firefighter Equipment Reserve Fund**		**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	6,960	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		128,665
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	121,705	Resources Available:	6,960	Resources Available:	0	Resources Available:	0	Resources Available:	0	128,665
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
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	6,960	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**128,665**
										128,665

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

NOTICE OF BUDGET HEARING

The governing body of
City of Lehigh
will meet on August 12, 2021 at 7:30 P.M. at at the 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 at the City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2022 Expenditures and Amount of 2021 Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	80,999	75.362	112,250	77.089	127,028	52,623	84.812
Special Highway	2,922		5,250		7,121		
Sewer Fund	25,300		49,730		61,183		
Refuse Fund	9,960		12,200		21,816		
Water Fund	27,230		48,302		81,057		
Non-Budgeted Funds-A							
Totals	146,411	75.362	227,732	77.089	298,205	52,623	84.812
*Revenue Neutral Rate***							*84.812*
Less: Transfers	0		35,000		45,000		
Net Expenditure	146,411		192,732		253,205		
Total Tax Levied	51,681		52,623		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	685,767		682,624		620,464		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	210,948		193,336		175,241		
Lease Purchase Principal	0		0		0		
Total	210,948		193,336		175,241		

*Tax rates are expressed in mills

** *Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.*

Donna Terrell
City Official Title: City Clerk

No assurance is provided. Substantially all disclosures omitted.

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General	52,092	83.957	531
Debt Service	0		0
Library	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
	0		0
TOTAL	52,092	83.957	531

2021 July 1 Valuation: 620,464

Valuation Factor: 620.464

Neighborhood Revitalization Subj to Rebate: 6,323

Neighborhood Revitalization factor: 6.323

**This information comes from the 2022 Budget Summary page. See instructions tab #13 for compl the Neighborhood Revitalization Rebate table.

No assurance is provided. Substantially all disclosures omitted.

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 28thday of July,2021.

Debra Steele

Subscribed and sworn to before me this
28th day of July, 2021

Cheri Bentz

Notary Public, Marion County, Kansas
My appointment expires the
12th day of October, 2022

(Seal)

PUBLICATION FEE:
$313.95 plus $5.00 for affidavit(s)

CHERI BENTZ
Notary Public - State of Kansas
My Appt. Expires 10-12-2022

First published July 28, 2021, in the Hillsboro Star-Journal, Hillsboro, Kansas (1t)

NOTICE OF RATE AND BUDGET HEARING

The governing body of

City of Lehigh, Kansas

will meet on August 12, 2021 at 7:30 P.M. 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 2022 Expenditures and Amount of Current Year Estimate for 2021
Ad Valorem Tax establish the maximum limits of the 2022 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget for 2022		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate*
General	80,999	75.362	112,250	77.089	127,028	52,623	84.812
Debt Service							
Library							
Special Highway	2,922		5,250		7,121		
Sewer Fund	25,300		49,730		61,183		
Refuse Fund	9,960		12,200		21,816		
Water Fund	27,230		48,302		81,057		
Non-Budgeted Funds-A							
Totals	146,411	75.362	227,732	77.089	298,205	52,623	84.812
*Revenue Neutral Rate***							84.812
Less: Transfers	0		35,000		45,000		
Net Expenditure	146,411		192,732		253,205		
Total Tax Levied	51,681		52,623				
Assessed Valuation	685,767		682,624		620,464		

Outstanding Indebtedness

January 1,	2019	2020	2021
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	210,948	193,336	175,241
Lease Purchase Principal	0	0	0
Total	210,948	193,336	175,241

*Tax rates are express in mills.
**Revenue Neutral Rate as defined by 2021 Kansas Senate Bill 13.

Donna Terrell
City Official Title: City Clerk

H-45-3914