State of Kansas
City

2023

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

Table of Contents:		Page No.	2023 Adopted Budget: Budget Authority for Expenditures	2023 Adopted Budget: Amount of 2022 Ad Valorem Tax	2023 Adopted Budget: Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Vehicle Ta		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	131,250	√ 52,623	80.917
Debt Service	10-113				
Library	12-1220				
Special Highway		7	8,708		
Sewer Fund		7	71,200		
Refuse Fund		8	21,826		
Water Fund		8	72,135		
Non-Budgeted Funds-A		9			
Non-Budgeted Funds-B		10			
Totals		xxxxxx	**305,119**	**52,623**	
Budget Hearing Notice		11			County Clerk's Use Only
Combined Rate and Budget Hearing Notice					
RNR Hearing Notice					
Neighborhood Revitalization		12			Nov 1, 2022 Total Assessed Valuation

Revenue Neutral Rate: 80.918

Assisted by:
AdamsBrown, LLC

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

Attest: September 28, 2022
County Clerk

David Terrell
Governing Body

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

State of Kansas
City

City of Lehigh

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 Year 2023				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	52,623	7,543	225	346	1,277	103
Debt Service						
Library						
TOTAL	**52,623**	**7,543**	**225**	**346**	**1,277**	**103**

County Treas Motor Vehicle Estimate	7,543				
County Treas Recreational Vehicle Estimate		225			
County Treas 16/20M Vehicle Estimate			346		
County Treas Commercial Vehicle Tax Estimate				1,277	
County Treas Watercraft Tax Estimate					103

Motor Vehicle Factor	0.14334				
Recreational Vehicle Factor		0.00428			
16/20M Vehicle Factor			0.00658		
Commercial Vehicle Factor				0.02427	
Watercraft Factor					0.00196

City of Lehigh 2023

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
Water Fund	General Fund	0	5,000	7,500	K.S.A. 12-825d
Refuse Fund	General Fund	0	5,000	5,000	K.S.A. 12-825d
Sewer Fund	General Fund	0	5,000	10,000	K.S.A. 12-825d
General Fund	Equipment Reserve Fund	0	5,000	5,000	K.S.A. 12-1, 117
General Fund	Fire Equipment Reserve Fund	0	2,500	2,500	K.S.A. 12-110d
Sewer Fund	Sewer Reserve Fund	0	5,000	5,000	K.S.A. 12-631o
Water Fund	Water Reserve Fund	0	5,000	5,000	K.S.A. 12-825d
Water Fund	Equipment Reserve Fund	0	5,000	5,000	K.S.A. 12-1, 117
	Totals	**0**	**37,500**	**45,000**	
	Adjustments*				
	Adjusted Totals	**0**	**37,500**	**45,000**	

*Note: Adjustments are required only if the transfer is being made in 2022 and/or 2023 from a non-budgeted fund.

State of Kansas
City

City of Lehigh

2023

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					**0**			**0**	**0**	**0**	**0**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
KWPCR	9/1/2009	3/1/2029	2.47	358,533	156,651	3/1	3/1	1,935	9,485	1,699	9,745
						9/1	9/1	1,818	9,614	1,578	9,877
Total Other					**156,651**			**3,753**	**19,099**	**3,277**	**19,622**
Total Indebtedness					**156,651**			**3,753**	**19,099**	**3,277**	**19,622**

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, 2022	Payments Due 2022	Payments Due 2023
None							
Totals					**0**	**0**	**0**

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

City of Lehigh 2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	60,334	38,430	26,009
Receipts:			
Ad Valorem Tax	50,054	52,623	xxxxxxxxxxxxxxxxxx
Delinquent Tax	1,813	1,000	1,000
Motor Vehicle Tax	7,493	7,502	7,543
Recreational Vehicle Tax	286	238	225
16/20M Vehicle Tax	381	343	346
Commercial Vehicle Tax	1,217	1,182	1,277
Watercraft Tax	42	32	103
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Insurance Refund	1,200	0	0
Compensating Use Tax	3,586	2,000	2,000
Local Sales Tax	11,401	10,000	10,000
Franchise Tax	7,607	7,000	7,000
Rental Income	50	50	50
Transfer from Water Fund	0	5,000	7,500
Transfer from Refuse Fund	0	5,000	5,000
Transfer from Sewer Fund	0	5,000	10,000
In Lieu of Taxes (IRB)	0	0	0
Interest on Idle Funds	624	500	500
Neighborhood Revitalization Rebate	-616	-531	-426
Miscellaneous	731	500	500
Does miscellaneous exceed 10% Total Re			
Total Receipts	**85,869**	**97,439**	**52,618**
Resources Available:	**146,203**	**135,869**	**78,627**
Salaries & Wages	30,611	32,000	35,000
General Government	26,754	27,500	30,000
Street Department	6,270	15,000	22,500
Fire	8,639	10,000	15,000
Insurance	9,668	10,000	12,000
Legal and Professional	2,735	3,500	4,000
Transfer to Equipment Reserve Fund	0	5,000	5,000
Transfer to Fire Equipment Reserve Fund	0	2,500	2,500
	0	0	0
Capital Outlay	23,096	4,110	5,000
Cash Forward (2023 column)		0	0
Miscellaneous	0	250	250
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**107,773**	**109,860**	**131,250**
Unencumbered Cash Balance Dec 31	38,430	26,009	xxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	128,027	127,028	131,250
Non-Appropriated Balance			
re/Non-Appr Balance			131,250
		Tax Required	52,623
Delinquent Comp Rate:		0.0%	0
Amount of 2022 Ad Valorem Tax			52,623

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Lehigh 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	3,651	5,878	4,008
Receipts:			
State of Kansas Gas Tax	4,891	4,630	4,700
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**4,891**	**4,630**	**4,700**
Resources Available:	**8,542**	**10,508**	**8,708**
Expenditures:			
Salaries & Wages	2,664	5,000	5,000
Road Materials	0	1,500	3,708
Cash Forward (2023 column)		0	0
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**2,664**	**6,500**	**8,708**
Unencumbered Cash Balance Dec 31	5,878	4,008	0
2021/2022/2023 Budget Authority Amount	5,343	7,121	8,708

Adopted Budget

Sewer Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	42,913	51,431	36,700
Receipts:			
Charges to Customers	34,207	34,500	34,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**34,207**	**34,500**	**34,500**
Resources Available:	**77,120**	**85,931**	**71,200**
Expenditures:			
Water Pollution Control Revolving Loan	18,590	19,099	19,622
Interest Expense	4,214	3,752	3,277
Service Fee for Loan	427	380	332
Repair & Maintenance	0	1,500	3,500
Permits and Testing	1,909	2,000	2,000
Supplies	49	1,000	1,500
Transfer to Sewer Reserve Fund	0	5,000	5,000
Transfer to General Fund	0	5,000	10,000
Contract Labor	500	1,500	1,500
Capital Outlay	0	10,000	24,469
Cash Forward (2023 column)		0	
Miscellaneous		0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**25,689**	**49,231**	**71,200**
Unencumbered Cash Balance Dec 31	51,431	36,700	0
2021/2022/2023 Budget Authority Amount	56,030	61,183	71,200

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

City of Lehigh 2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Refuse Fund**	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	10,016	12,826	9,326
Receipts:			
Charges to Customers	12,313	12,500	12,500
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**12,313**	**12,500**	**12,500**
Resources Available:	**22,329**	**25,326**	**21,826**
Expenditures:			
Contracted Services	9,503	11,000	12,500
Transfer to General Fund	0	5,000	5,000
Capital Outlay	0	0	4,326
Cash Forward (2023 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**9,503**	**16,000**	**21,826**
Unencumbered Cash Balance Dec 31	12,826	9,326	0
2021/2022/2023 Budget Authority Amount	17,119	21,816	21,826

Adopted Budget

Water Fund	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	50,959	62,537	38,935
Receipts:			
Charges to Customers	32,337	33,000	33,000
Dispense Sales	349	50	50
Connection Fee	225	150	150
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**32,911**	**33,200**	**33,200**
Resources Available:	**83,870**	**95,737**	**72,135**
Expenditures:			
Repairs & Maintenance	3,295	5,000	7,500
Salaries & Wages	3,150	5,500	7,500
Mileage Reimbursement	1,045	2,500	2,500
Testing & Protection Fees	594	3,500	3,500
Supplies	1,005	2,500	2,500
Electricty & Propane	1,503	3,500	3,500
Water Tower Maintenance Fee	7,552	7,552	7,552
Training Fees	0	1,000	1,000
Capital Outlay	0	5,000	10,833
Transfer to General Fund	0	5,000	7,500
Transfer to Water Reserve Fund	0	5,000	5,000
Transfer to Equipment Reserve Fund	0	5,000	5,000
Contract Labor	2,315	5,000	7,500
Cash Forward (2023 column)		0	0
Miscellaneous	874	750	750
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**21,333**	**56,802**	**72,135**
Unencumbered Cash Balance Dec 31	62,537	38,935	0
2021/2022/2023 Budget Authority Amount	50,815	81,057	72,135

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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NON-BUDGETED FUNDS (A)

(Only the actual budget year for 2021 is reported)

2023

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	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 Availabl	121,705	Resources Available:	6,960	Resources Available:	0	Resources Available:	0	Resources Available:	0	128,665
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	23,096									
Total Expenditures	23,096	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	23,096
Cash Balance Dec	98,609	Cash Balance Dec 3	6,960	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	**105,569** **
										105,569 **

**Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

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NON-BUDGETED FUNDS (B).

2023

(Only the actual budget year for 2021 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
ARPA Grant Fund		0		0		0		0		
Unencumbered Cash Balance Dec 31		Unencumbered Cash Balance Dec 31		Unencumbered Cash Balance Dec 31		Unencumbered Cash Balance Dec 31		Unencumbered Cash Balance Dec 31		Total 0
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Federal Grant	12,895									
Total Receipts	12,895	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	12,895
Resources Availabl	12,895	Resources Ava	0	Resources Ava	0	Resources Ava	0	Resources Ava	0	12,895
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Total Expenditures	0	Total Expenditu	0	Total Expenditu	0	Total Expenditu	0	Total Expenditu	0	0
Cash Balance Dec	12,895	Cash Balance D	0	Cash Balance D	0	Cash Balance D	0	Cash Balance D	0	**12,895** **
										12,895 **

** Note: These two block figures should agree.

CPA Summary

No assurance is provided. Substantially all disclosures omitted.

State of Kansas
City

2023

NOTICE OF BUDGET HEARING

The governing body of
City of Lehigh
will meet on August 10, 2022 at 7:30 PM 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 2023 Expenditures and Amount of 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.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	107,773	77.089	109,860	84.812	131,250	52,623	80.918
Debt Service							
Library							
Special Highway	2,664		6,500		8,708		
Sewer Fund	25,689		49,231		71,200		
Refuse Fund	9,503		16,000		21,826		
Water Fund	21,333		56,802		72,135		
Non-Budgeted Funds-A	23,096						
Non-Budgeted Funds-B							
Totals	**190,058**	**77.089**	**238,393**	**84.812**	**305,119**	**52,623**	**80.918**
Revenue Neutral Rate **							***80.918***
Less: Transfers	0		37,500		45,000		
Net Expenditure	190,058		200,893		260,119		
Total Tax Levied	52,623		52,623		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	682,624		620,464		650,328		

Outstanding Indebtedness, January 1,	2020	2021	2022
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	193,336	175,241	156,651
Lease Purchase Principal	0	0	0
Total	193,336	175,241	156,651

*Tax rates are expressed in mills

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

Donna Terrell
Official Title: City Clerk

City of Lehigh 2023

2023 Neighborhood Revitalization Rebate

Budgeted Funds for 2023	2022 Ad Valorem before Rebate**	2022 Mil Rate before Rebate	Estimate 2023 NR Rebate
General	52,197	80.263	426
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	52,197	80.263	426

2022 July 1 Valuation: 650,328

Valuation Factor: 650.328

Neighborhood Revitalization Subj to Rebate: 5,308

Neighborhood Revitalization factor: 5.308

**This information comes from the 2023 Budget Summary page. See instructions tab step #12 for completing the Neighborhood Revitalization Rebate table.

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 22nddday of July,2022.

Debra Steele

Subscribed and sworn to before me this
22nd day of July, 2022

Cheri Bentz

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

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

(Seal)

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

First published July 20, 2022, in the Hillsboro Star-Journal, Hillsboro, Kansas (1t)

NOTICE OF BUDGET HEARING

The governing body of

City of Lehigh

will meet on August 10, 2022 at 7:30 PM 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 the Community Center and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2023 Expenditures and Amount of 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.

	Prior Year Actual for 2021		Current Year Estimate for 2022		Proposed Budget for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2022 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	107,773	77.089	109,860	84.812	131,250	52,623	80.918
Debt Service							
Library							
Special Highway	2,664		6,500		8,708		
Sewer Fund	25,689		49,231		71,200		
Refuse Fund	9,503		16,000		21,826		
Water Fund	21,333		56,802		72,135		
Non-Budgeted Funds-A	23,096						
Non-Budgeted Funds-B							
Totals	190,058	77.089	238,393	84.812	305,119	52,623	80.918
Revenue Neutral Rate							80.918
Less: Transfers	0		37,500		45,000		
Net Expenditure	190,058		200,893		260,119		
Total Tax Levied	52,623		52,623				
Assessed Valuation	682,624		620,464		650,328		
Outstanding Indebtedness, January 1,	2020		2021		2022		
G.O. Bonds	0		0		0		
Revenue Bonds	0		0		0		
Other	193,336		175,241		156,651		
Lease Purchase Principal	0		0		0		
Total	193,336		175,241		156,651		

*Tax rates are expressed in mills
** Revenue Neutral Rate as defined by KSA 79-2988
Donna Terrell
Official Title: City Clerk

H-44-2234