

2021 BUDGET



LINDSBORG

K A N S A S

2021 BUDGET INTRODUCTION

The following City of Lindsborg 2021 Budget has been developed as a guide for the plan of work during the 2021 fiscal year. The fiscal year runs from January 1, 2021 through December 31, 2021. The budget is reflective of the City's Comprehensive Community Plan which was adopted in 2005 and updated in 2012.

The City of Lindsborg Comprehensive Plan, 2005 edition, is a statement of policy which works to define and plan for future of the community. It deals with every facet of the community and its development. The updated Comprehensive Plan of 2012 was adopted after examining the 2005 Comprehensive Plan, 2010 U.S. Census and the goals of the community. Several of the initiatives identified have been completed or are in process.

The overarching goal of the updated Comprehensive Plan of 2012 is to maintain Lindsborg as a future-facing community with an outstanding quality of life. This has become exceeding difficult. The Kansas Legislature started withholding statutory revenue from the cities and counties in Kansas. This practice began in earnest in 2002. Each subsequent year as the Kansas Legislature tried to balance its budget, it kept increasing its withholdings from cities and counties. The funds withheld include Local Ad Valorem Tax Reduction, City/County Revenue Sharing, Local Alcohol Liquor Tax and Motors Fuels Tax. Additionally, in 2007 the Kansas Legislature enacted the Machinery/Equipment Exemption. This new exemption had no impact on the State of Kansas budget, but was borne entirely by cities and counties. For the City of Lindsborg this loss of revenue due to the exemption equals approximately \$93,000 per year or the equivalent of 3.585 mills of property tax.

The resultant effect of the loss of revenue from the State of Kansas was a shift in the tax burden to local property owners and a greater reliance on sales tax. Sales tax has experienced growth from 2011 to 2014. The last four years of sales tax revenue have been flat. While the national and state economies have moved out of the "Great Recession", the impact of the recession was a low level of new housing starts in the community. Housing starts over the last 14 months have increased which will positively impact future valuations. In 2003, the mill levy was 30.035 mills. For the 2020 fiscal year, the mill levy was 47.531 mills.

In the fall of 2017, a stormwater utility was established. The Stormwater Utility was established to assist the City in its responsibility for the operation, construction, maintenance and repair of stormwater drainage system facilities, to provide for adequate collection, conveyance, detention and release of stormwater to mitigate potential hazards to property and life resulting from stormwater runoff.

Not only does the budget represent the needs and desires of the community, it represents an effort to do so in a fiscally responsible manner. When you compare the City of Lindsborg's mill levy* of 48.233 mills to all 139 cities of the first and second class, Lindsborg ranks as the 48th lowest. That means that there are 91 cities with a higher mill levy. The range of mill levies is from a low of 13.557 mills* to a high of 91.860 mills*.

If you look at the city property tax rate in a broader context of total mill levy* of 122.466 mills, Lindsborg ranks even better. Out of the same 139 cities, Lindsborg ranks as the 10th lowest total mill levy*. The range for total mill levies is from a low of 110.886 mills* to a high of 237.942 mills*.

As you review the City of Lindsborg 2021 Budget you will see that it is a budget that is broad in scope, encompassing ideals of excellence, and provides the community desired services in a fiscally responsible manner.

*Source: [2020 Kansas Tax Rate Book](#), "2019 Taxes Levied for 2020," The League of Kansas Municipalities.





REVENUE SUMMARY
EXPENDITURE SUMMARY

BUDGET OVERVIEW

This summary provides a brief overview of the revenue and expenditures for the 2021 budget.

Revenue Summary:

The property tax revenue for the **General Fund** will decrease from \$933,270 in 2020 to \$921,438 in 2021. One of the primary drivers of the property tax decrease is due an increase in motor and commercial vehicle taxes for 2021.

Interest rates on city investments are extremely low. The 18-year average annual interest income is \$138,211. In 2019, interest revenue received was 221,471. In 2020, \$100,000 of income is expected to be generated by the investments. For 2021 \$50,000 in investment revenue is forecast to be received. The other major source of revenue for the General Fund is a sales tax. A 1.0% sales tax was passed by the electorate to replace the sunset of a ½% tax that expired on June 30, 2010. The adopted total City of Lindsborg budget reflects a total mill levy of 49.520 mills. This is an increase of 1.297 mills from 2020.

The funding of the General Fund remains a challenge. The State of Kansas has eliminated demand transfers which is required under State of Kansas Statutes. The loss of funding through Local Ad Valorem Tax Reduction (LAVTR), City County Revenue Sharing (CCRS) and the machinery and equipment exemption is approximately \$122,304, or approximately 4.679 mills of property tax. The 2021 valuation yields \$1,066.32 per mill more than the 2020 valuation. But the overriding goal in the development of the 2021 budget is to implement a budget of constraint that still strives to meet the demands for service increases as the revenue from traditional sources remains flat, decreases, or is eliminated.

In 2014, the Kansas Legislature indexed the property tax revenue to the Consumer Price Index (CPI) for the Midwest Region. For the 2021 budget the CPI is 1.8%. If the additional revenue assessed for the budget year is in excess of the index, then a public referendum on the budget must be held. The exception to the property tax lid is for public safety services and debt service. This budget meets the requirements of the 1.8% cap and does not require a referendum to be held for adoption. The City's ability to manage resources despite the community's relatively flat assessed valuation has allowed the mill levy to remain relatively steady over the last ten years. The desire of City Council is to be responsive to the needs of the citizens and property owners in Lindsborg.

The **Industrial Development Fund** revenue will be less for 2021. A primary focus of the Community Development Department in 2021 will be the growth and development of housing, infill, single-family and multi-family. This department also handles all the planning and zoning responsibilities for the city. The development of the business and residential community remains a goal for this fund and the Community Development Department.

The **Library Fund** revenues for 2021 are budgeted to be \$62,618. This holds the mill levy stable but provides a modest increase in revenue. The modest increase in total revenue enables the library to continue to receive funding from the State Library System.

The **Recreation Fund** in 2021 will have a 40,4024 increase in the amount of property tax revenues from 2020. The change from a golf course superintendent as an employee to contracting for the services reduced the need for golf course property tax support. The primary source of revenue is activity fees for recreation and at the golf course. Improvements continue to be made at the golf course. The number of rounds played fluctuates with the weather which impacts the golf course revenue. Similarly, the level of participation in recreation activities impacts the level of revenue. Both the golf course and recreation have seen strong participation the past two years.

The City of Lindsborg Recreation Department not only serves the residents of the community of Lindsborg, but the department also supplies service for a substantial portion of the Smoky Valley school district. The School District does not provide tax support to the Recreation Department. Historically, efforts have been made to limit activity fee increases. But as demands grew with a limited tax support area, the activity fee increase was the fairest revenue enhancement for the entire population it serves.

Several years ago, many of the recreational activities that were available to the community were administered and funded by other organizations. Today, the Recreation Department is operating a majority of these programs and the money that supported them is channeled through this fund. This places increased scrutiny on the programs being offered and the level of participation in those programs. Community organizations no longer administer these programs and financial support from those organizations has stopped. The acquisition of the Lindsborg Golf Course is representative of the trend that has occurred. Recreation adds to the quality of life in Lindsborg. The Citizen Survey, conducted during 2014 and 2017, identified recreation and wellness as priorities for the quality of life in Lindsborg. This puts additional pressure on revenues to meet the expectations of the community. New creative and innovative partnerships and programming have become the new norm so that the enhancement of the quality of life in Lindsborg continues. One avenue to enhance revenue and programming is the development of a Recreation District.

The **Bond and Interest Fund** shows an increase of \$4,988 in the amount of property tax required to support the City's bond obligations. The outstanding debt for the city consists of a general improvements bond issue. The improvements were the City Hall renovation project, East Lincoln Street reconstruction and the East Swensson/Bethany Drive reconstruction. Also, in 2017, bonds were issued for the Garfield Drainage Project. Sales tax is being used to pay the debt service on the bond that was issued for the reconstruction of the J.O. Sundstrom Conference Center.

The **Ambulance Fund** revenues will increase in 2021. The fund is primarily supported by the revenue that is collected from calls for emergency service and an appropriation that is received from McPherson County. In 2021, 2 mills of property tax (\$52,000) will be assessed to support emergency medical services. The demand for EMS services remains high. The EMS currently averages 1.65 runs per day. Funding will be used for recruitment and training of additional volunteers plus offset the increasing personnel, operation, equipment and building costs. As the demand for services continues to grow and the daytime availability of volunteers diminishes, the EMS will experience pressure to go to paid daytime staffing. To encourage EMS volunteers to take more "on-call" time, a service honorarium program was established in 2007, updated in 2014, 2017 and again in 2020. Another alternative to remain a high-quality service provider is to examine the potential for a county wide emergency medical service or contract with a private provider.

The **Tourism Promotion Fund** is budgeted for \$18,000 in revenue in 2021. The transient guest tax rate is 6%. The COVID 19 pandemic has devastated the hospitality industry. In 2021, there will be a continued emphasis placed on overnight stays and upon business/meeting travel with the J.O. Sundstrom Conference Center as the preferred meeting location in central Kansas. The revenue in this fund is used for promotional purposes and not budgeted for personnel expenditures.

The **Special Streets Fund** revenue is budgeted has declined to \$73,870. The source of this revenue is the City of Lindsborg's allocation of the Kansas Gas Tax. This fund is used to pay for capital projects and for the maintenance of the City's transportation system.

The **Special Parks Fund** is supported by the local alcohol liquor tax and is used to pay for capital projects. It is budgeted that the available resources in 2021 will be \$10,146 more than in 2020. These revenues, like the gas tax revenues, are subject to reallocation by the Kansas Legislature to balance the State of Kansas budget. The revenues in this fund are utilized to pay for capital projects in the parks.

The **Sewer Fund** revenues are expected to remain flat in 2021. Additional revenue was generated in 2011 due to the implementation of a rate increase to service the debt on the wastewater treatment plant upgrade. The upgrade was mandated by the Environmental Protection Agency (EPA) and the Kansas Department of Health & Environment (KDHE). A \$5.3 million expansion of the wastewater treatment plant commenced in the fourth quarter of 2009 and was completed May of 2011. The State and Tribal Assistance Grant (STAG) funds (\$500,000), the American Recovery & Reinvestment Act grant funds (\$1,400,000), sewer reserve funds (\$500,000) and the Clean Water Revolving Loan Fund (\$3,400,000) revenue to finance the project was accounted for in the Capital Improvement Project Fund for the upgrade. The City continues to set aside funds each year to help pay for major improvements to the sewer system.

The **Water Fund** revenues are forecast to increase by \$40,000 in 2021. Rates were increased in 2020 due to increased costs and flat revenues. A depreciation fund has been established to pay for major improvements to the water distribution system and for a future water treatment facility which will be required when the City of Lindsborg must blend two water supplies to meet the water supply needs of the community.

The **Refuse Collection Fund** revenues are budgeted to increase by \$35,000 in 2021. A rate increase from \$16.00 to \$18.00 per month will be implemented January 1, 2021 to cover the cost of single-stream, curbside recycling. The prior increase was in 2014. The cost of trash pick-up service continues to increase an average of 3.5% per year. In 2004, a depreciation reserve fund was established to enhance recycling and composting facilities and services. A new recycling facility was constructed in 2009 with the funds in the depreciation reserve fund. This site is still maintained to supplement the single-stream, curbside recycling.

The sales revenues in the **Electric Fund** are projected to decline by \$100,000 in 2021. Over the last fourteen years there has been a restructuring of the electric industry. This has increased the cost of wholesale power as rates were unbundled. Energy and transmission services are now regulated by the Southwest Power Pool. The flat revenue forecast is primarily due to stagnant customer demand. On the national landscape, the electric industry is changing from a cost-based industry to a market based industry. The shift in the industry has created a greater volatility in purchased power costs that necessitated the implementation of a power cost adjustment in October of 2007. A power cost adjustment is the incremental difference between the contract price of energy and the actual cost of energy based upon the type of generation: coal, nuclear, natural gas, hydroelectric, solar or wind. Under the new electric rate, the power cost adjustment is forward looking to minimize the volatility to the utility's customers. A depreciation reserve fund has been established to pay for major improvements to the electric system.

A **Stormwater Utility Fund** was established in September of 2017. The Stormwater Utility was established to assist the City in its responsibility for the operation, construction, maintenance, and repair of stormwater drainage system facilities, to provide for adequate collection, conveyance, detention and release of stormwater and the reduction of potential hazards to property and life resulting from stormwater runoff. 2018 was the first full year of the Stormwater Utility. The projected Stormwater Utility revenue for 2021 is \$235,000.

EXPENDITURES SUMMARY:

GENERAL GOVERNMENT FUND:

Growth in the City’s assessed valuation experienced an 4.3% increase for 2021. This increase in assessed valuations is offset with increased demands for city services, plus the loss of the Local Ad Valorem Tax Reduction (LAVTR) and City/County Revenue Sharing (CCRS) from the State of Kansas continues to shift the tax burden to the property owners within the community. Lastly, the 2006 Kansas Legislature adopted a machinery and equipment property tax exemption, which cost the city \$550,000 in assessed valuation for 2009 and that exemption continues to impact the 2021 budget.

The budget reflects an increased mill levy for the 2021 budget at 49.520 mills. There remains a strong commitment to maintain a prudent mill levy while meeting the goals of the city and the demands of the citizens. Lindsborg’s mill levy continues to be in the bottom third of cities of the first and second class in the State of Kansas. In fact, of the 139 cities of the first and second class, the City of Lindsborg’s mill levy ranks as the 48th lowest.

The 5-year Capital Improvement Plan shows the following purchases scheduled for Administration in 2021:

Neighborhood Block Party Grant	2,400
Customer Service Area Sound Proofing	3,000
Artwork Purchases	1,500
City Hall Plaster Work	5,000

STREETS DEPARTMENT:

The budget for this department is budgeted in the amount of \$508,000 for 2021. This is the sixth year of an aggressive 20 Year Street Maintenance Program. The Streets Fund coupled with the Special Streets Fund to focus on existing street maintenance and repair. The following expenditures are planned for next year:

Sign Change Out Program	2,000
Asphalt Grinder	20,000
2007 1T Pickup Replacement	30,000

SPECIAL STREETS FUND:

This fund is financed by the Motor Vehicle Fuel Tax that is collected from the State of Kansas. The fund can only be used for street improvements and cannot be used for personnel costs. The Special Streets Fund coupled with the Streets Fund will place a continued emphasis on existing street maintenance and repair. The following projects are planned for 2021:

Annual Street Maintenance	25,000
North Main St. Mill & Overlay	200,000

POLICE DEPARTMENT:

The Police Department budget will increase \$3,000 in 2021. The modest increase the budget is due to limited capital expenditures. The following items are budgeted for 2021:

Watchguard Camera System	6,000
Body Armor Replacement	2,000
Safety Center Maintenance	3,000

AMBULANCE FUND:

The Ambulance Fund expenditures will increase in 2021. Ambulance replacement is a major capital expenditure for Emergency Medical Services. Ambulances are budgeted with a 10 year lifecycle. A new EMS Center was constructed, opened and operational in the Fall of 2017. 2021 will be the first year that property tax will be assessed to support these services. The following expenditures are planned:

Monitors	15,200
EMT Class/Education	8,000
Training Equipment	3,000

FIRE DEPARTMENT:

The Fire Department budget will increase by \$7,000 compared to last year. The increase is due to higher planned capital expenditures in 2021 compared to 2020. In 2005, the Lindsborg Volunteer Fire Department purchased a new pumper truck that was funded through the Equipment Reserve Fund. The following items are budgeted for the Fire Department for 2021:

Turnout Sets (3)	6,000
Air Pack Bottles	50,000
Training	3,000

PARKS DEPARTMENT:

The Parks Department budget will increase \$32,200 in 2021. This is due to a budgeted senior fitness facility and personnel expense. The following expenditures are planned for 2021:

Park Bench & Table Replacement	2,500
Senior Fitness Facility	50,000
Lucia Park Restoration	10,000

SPECIAL PARKS AND RECREATION:

The money in this fund comes from the local alcoholic liquor tax and can be used for projects, but not personnel costs. There are no expenditures planned for 2021.

Park Land Acquisition	20,000
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CEMETERY BOARD:

In 2009, the city increased the funding to the cemetery board to pay for increased personnel costs. That increase was from \$5,000 to \$7,000. In 2010, the City raised its contribution to \$9,000 for the cemetery. The contribution in 2015 was increased to \$12,000. The appropriation to the Elmwood Cemetery Board will remain at \$12,000 for 2021.

REFUSE COLLECTION FUND:

The McPherson Area Solid Waste Utility increased refuse rates to pay for the cost of assisting with the city's recycling and composting programs. The monthly rates charged to the city continue to increase annually at 3.5%. A rate increase was implemented in 2004 with \$8,000 per year set aside in a depreciation reserve account. The depreciation reserve account is used to enhance recycling and composting facilities, and recycling services. In 2021, a rate increase from \$16.00 per month to \$18.00 per month will be implemented. This is to cover the cost of the new single-stream curbside recycling program that was implemented, plus offset the annual cost increase from the McPherson Area Solid Waste Utility. In 2021, there are no capital expenditures budgeted.

SWIMMING POOL:

This budget will increase by \$24,500 in 2021. The increase was necessitated to offset the impact of the COVID 19 pandemic on the 2020 season. The pool was repainted prior to the opening of the facility for the 2019 swimming season. This was a significant capital expenditure in 2019. The attendance at the pool has leveled off as neighboring communities have constructed new aquatic parks which have impacted attendance. Although the pool does not generate enough money to cover the capital costs, the revenues have helped to offset a major portion of the operational expenses. The following capital expenditures are planned for the pool next year:

Umbrella Replacement	500
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LIBRARY FUND:

The Library Fund property tax support will increase by 1.3% for 2021. This money is collected by the City and distributed to the Library as it becomes available. The additional revenues will let the Library continue to make improvements that will allow the facility to better serve the community.

RECREATION FUND:

A significant amount of the money that is generated to support this fund comes from activity fees and concessions. Activity fees are projected to be \$119,000 with concessions revenue to be \$25,000 for 2021. Additionally, the fund will be supported by \$84,094 in property tax. This is a greater level of property tax support for Recreation. The COVID 19 pandemic has negatively impacted activity fees in 2020 and forecasted to be less in 2021. In 2008, the Lindsborg Golf Club was purchased by the city. The golf course is part of the Recreation Fund. There continues to be strong demand for recreation programs by citizens of Lindsborg. During 2012, the City entered into a public-private partnership that produced savings but did not maintain or improve the quality of the programs. Therefore, a Recreation Director was hired to manage recreation for Lindsborg and the surrounding area. A Recreation District has been examined in the past. A committee of school district patrons was established. Due to territory conflicts, the members of the committee representing the Marquette area appealed to the McPherson County Commission to establish a recreation district based upon a school district boundary from the 1960's. The joint effort at a recreation district was unsuccessful. Therefore, the city continues to provide recreation services for constituents beyond the corporate boundaries, but programs are funded by property owners within the city and through activity fees. This results in a tax equity issue. There remains a strong desire to maintain quality programs yet price the programs for maximum participation. There will continue to be pressure to examine all alternatives for recreation and to serve a diverse population. The following expenditures are planned for 2021:

Sports Equipment Replacement	2,500
Sprinkler Head Replacement	1,500
Rental Golf Cart Lease	10,872

BOND AND INTEREST FUND:

The **Bond and Interest Fund** shows an increase of \$4,988 in the amount of property tax required to support the City's bond obligations. This is due to annual changes in debt service from the amortization schedule.

The outstanding debt for the city consists of an improvements bond issue. The improvements were the City Hall renovation project, East Lincoln Street reconstruction, and the East Swensson/Bethany Drive reconstruction. Additionally, debt was issued for the Garfield Drainage Project. Sales tax is being used to pay the debt service on the bond that was issued for the reconstruction of the J.O. Sundstrom Conference Center.

CONVENTION & VISITORS BUREAU:

The Convention & Visitors Bureau was established as a City department in 2007. Prior to this, the City of Lindsborg contracted with the Chamber of Commerce to provide visitor and tourism promotion services. The responsibility for promoting Lindsborg as a place to visit and stay is now the role of the CVB. In 2007, the CVB budget was \$70,000 and the budget for 2021 is \$172,000. There are no capital expenditures planned for 2020.

TOURISM PROMOTION FUND:

In 2007, Lindsborg City Council established a Convention and Visitors Bureau. The current transient guest tax rate is 6%. The tourism industry has been devastated by the COVID 19 pandemic. And this has negatively impacted the transient guest tax revenue in this fund. Additionally, there has been an increase in extended stays for the lodging rooms. Per Kansas State Statute, transient guest tax is not charged on the extended stays. The revenue in this fund is \$7,000 less than when the rate was 2%. Personnel expenses are paid through the Convention & Visitors Bureau Fund and are not covered by this fund.

Billboards	7,000
Show Vendor Fees	600
Digital/Print Advertising	6,200
Visitors Guides	3,500

SUNDSTROM CONFERENCE CENTER

The J.O. Sundstrom Conference Center officially opened for business in September of 2013. 2014 was the first full fiscal year of operation for the conference and meeting facility. The goal in the development of the center was to increase visitor traffic to the community, increasing both the local sales tax revenue and transient guest tax revenue. 2020 saw limited usage of the facility due to the COVID 19 pandemic. Following are the planned expenditures for 2021:

Marketing	10,000
Additional Table & Chairs	800
Event Management Software	1,200

ELECTRIC FUND:

Although this fund has historically been profitable, the marketplace has changed dramatically. It has transitioned from a cost-based industry to a market-rate based industry. Power marketing, power pools and regional transmission organizations (RTO's) have created a competitive environment that will impact revenues in the years to come. The contract with Evergy for power expired on May 31, 2020. A new contract was entered with the Kansas Municipal Energy Agency which was effective June 1, 2020. The new contract has allowed a diversification of resources to include hydropower, wind power and partial ownership of a 650 megawatt natural gas CT generation facility. The electric utility will need to continue to improve and maintain an efficient delivery system to remain competitive. The following projects are planned for 2021 to improve the efficiency, reliability, and delivery of electric service to the community:

Tree Trimming, Annually	25,000
Street Light Replacement, Annually	5,000
Safety Test High Voltage Equipment, Annually	2,000
Distribution Transformers	25,000
Replace 2011 F450 Dump Truck	40,000

WATER FUND:

A new water supply was acquired in 1996. An aggressive meter replacement program has been implemented. All water meters are being switched over to radio-read water meters (Automated Meter Reading) with a 20-year battery life on the electronic read transmitter (ERT). The goal is to shorten the meter reading time from two people, 10 days a month to one person, one day a month. This goal has been met. This will allow for a reallocation of human resources, reduce reading errors and improve utility revenue cash flows. In considering the purchases for 2021, the following expenditures are planned:

Repair Parts Inventory	8,000
Water Valve Replacement Program	8,000
Water Tower Maintenance	23,000
Replace 2011 F350 Service Truck	45,000

SEWER FUND:

The Sewer Fund is responsible for the care and maintenance of the sanitary sewer system and the treatment of the wastewater generated in the city. Wastewater treatment is heavily regulated by both the Environmental Protection Agency (EPA) and the Kansas Department of Health and Environment (KDHE). A change in a regulation can create the need for a major capital expenditure. Case in point: in 2008, a study was conducted on the wastewater treatment plant. As part of the study, a mock permit was conducted with review by KDHE. To comply with EPA and KDHE regulations for permit renewal in 2009, a \$5.3 million upgrade to the wastewater treatment facility was made. That upgrade was completed in May of 2011. In 2021 the following items are scheduled:

Repair Parts Inventory	8,000
Sewer Line Cleaning, Annually	8,500
Lift Station & Line Maintenance	2,000
Process Control Update	5,000
Computer/Software Upgrade	2,500
Sewer Manhole Maintenance	25,000

INDUSTRIAL DEVELOPMENT FUND:

These funds are designated for community and economic development and are utilized by the City of Lindsborg community development department for those purposes. In 2004, an Economic Development Director position was added. In 2008, the position was changed to Community Development Director. The focus of the 2021 community development areas will be on housing, both single-family and multi-family.

STORMWATER UTILITY FUND:

A Stormwater Utility was established in September of 2017. The Stormwater Utility was established to assist the City in its responsibility for the operation, construction, maintenance, and repair of stormwater drainage system facilities, to provide for adequate collection, conveyance, detention, and release of stormwater and for the reduction of potential hazards to property and life resulting from stormwater runoff. A stormwater program maintains and improves stormwater systems located within the public rights-of-way including storm drains, catch basins, underground pipes, open channels, culverts, and creeks. 2018 was the first full year of the Stormwater Utility. Capital projects are scheduled for 2021.

Diversion Channel	Revenue Bond
Creek Sedimentation Removal	Revenue Bond





**What Is The Value
of Your Tax Dollar?**

What Is the Value of Your Property Tax Dollar?

Median Market Valuation of Home in Lindsborg: \$146,700

To determine assessed valuation, multiply by 11.5%:

$$\$146,700 \times .115 = \$16,870.50$$

To determine property tax liability, multiply assessed valuation by effective property tax rate:

$$\$16,870.50/1000 \times 122.466 = \underline{\$2,066.00}.$$

The city's share of the \$2,066.00 is \$813.69.

Monthly Expenses for City Services

To determine the monthly expense for city services, divide the total tax paid by 12 months:

$$\$813.69/12 = \$67.81$$

The following list represents a sampling of the General Fund services and Capital Improvements provided at \$65.53 per month:

- 
- 🏠 Street Chipseal Program
 - 🏠 Roadway Improvements
 - 🏠 Economic Development Fund
 - 🏠 Housing Program
 - 🏠 Fire Protection Services
 - 🏠 Street Sweeper
 - 🏠 Park Improvements
 - 🏠 Police Protection
 - 🏠 Emergency Medical Services
 - 🏠 Parks/Playgrounds
 - 🏠 Ball Diamonds
 - 🏠 Zoning Enforcements
 - 🏠 Building Inspections
 - 🏠 Municipal Court
 - 🏠 Convention Visitor's Bureau
 - 🏠 Brick Street Maintenance
 - 🏠 Street Maintenance
 - 🏠 Street Sweeping
 - 🏠 Swimming Pool
 - 🏠 Välkommen Trail
 - 🏠 Tornado Sirens
 - 🏠 Safety Center Community Room
 - 🏠 Municipal Golf Course
 - 🏠 Library Services
 - 🏠 Building & Grounds Maintenance
 - 🏠 Code Enforcement
 - 🏠 Floodplain Management
 - 🏠 Traffic Control
 - 🏠 City Newsletter
 - 🏠 Snow Removal
 - 🏠 Storm Sewer Maintenance
 - 🏠 Mosquito Control
 - 🏠 Recreation Programs
 - 🏠 Picnic Shelters
 - 🏠 Public Restrooms
 - 🏠 Downtown Trash Service
 - 🏠 Recycling & Composting Services
 - 🏠 Festival Assistance & Set up
 - 🏠 Weather Radio Program
 - 🏠 Storm Debris Removal

"Lindsborg: where you want to Be, to Play, to Live, to Stay"

For comparison purposes, the following are common monthly expenses for a Lindsborg family:

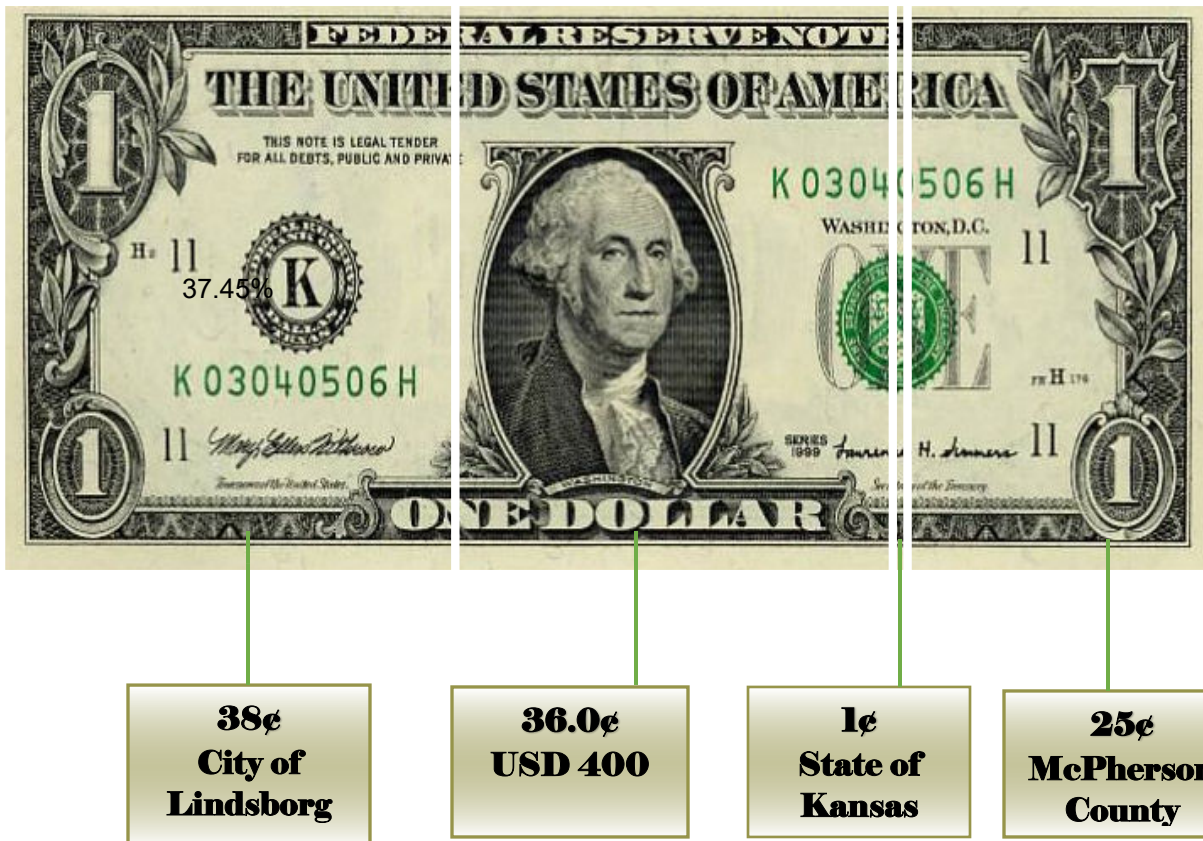
- | | | | |
|---|----------|--|----------|
| 🏠 Gasoline: | \$163.50 | 🏠 HD Digital Cable TV with Internet Service: | \$239.48 |
| 🏠 Wireless Phone Service with Data for 3: | \$150.00 | 🏠 Eating out: | \$382.50 |
| | | 🏠 Car Insurance: | \$237.26 |



Where Does My Tax Dollar Go?

Where Does My Property Tax Dollar Go?

When you pay your property tax four different entities receive a portion of each dollar to fund public programs and services. Those four entities are the State of Kansas, Smoky Valley USD 400, McPherson County and the City of Lindsborg. The State of Kansas receives 1.2 cents of every dollar; Smoky Valley USD 400 gets 35.7 cents of every dollar; McPherson County gets 25.1 cents of every dollar; and the City of Lindsborg receives 38.0 cents.



Source: 2019 for 2020 Budget Levy and Valuation Worksheet, McPherson County Clerk, McPherson County, Ks. Levy Sheet available at www.mcphersoncountyks.us.



**STATE OF KANSAS
BUDGET DOCUMENTS**

2021

CERTIFICATE

To the Clerk of McPherson County, State of Kansas
We, the undersigned, officers of

City of Lindsborg

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 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

			2021 Adopted Budget		
		Page No.	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	County Clerk's Use Only
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Allocation of MVT, RVT, and 16/20M Vehicle Tax		3			
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Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	3,207,652	921,438	
Debt Service	10-113	9	394,130	162,594	
Library	12-1220	9	62,618	53,578	
Industrial	12-1617h	10	74,500	20,507	
Recreation	12-1932	10	344,500	84,094	
Special Streets		11	286,835		
Spec. Pks/ Recreation		11	36,484		
Tourism Promotion		12	57,856		
Ambulance		12	275,330		
Sewer		13	833,385		
Water		13	652,766		
Refuse Collection		14	504,482		
Stormwater Utility		14	575,606		
Electric		15	3,795,421		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxxx	11,101,565	1,242,211	
					County Clerk's Use Only
Budget Summary		18			
Neighborhood Revitalization Rebate					Nov. 1, 2020 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold and Election?

1,242,211
NO

Assisted by: _____

Address: _____

Email: _____
Attest: _____ 2020

County Clerk

Handwritten signatures:
Blaine Heble
Valerian D. Wright
Eric Galt
No. J.
Evelyn Radey
Kurt
Rebecca

Governing Body

CPA Summary

Computation to Determine Limit for 2021

	Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$ <u>1,209,093</u>
2. Library levy in 2020 budget	- \$ <u>53,172</u>
Other tax entity levy in 2020 budget	- \$ <u> </u>
3. Net tax levy	\$ <u>1,155,921</u>

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 :	+ <u>140,712</u>	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ <u>231,897</u>	
5b. Personal property 2019	- <u>240,016</u>	
5c. Increase in personal property (5a minus 5b)	+ <u> 0</u>	
		(Use Only if > 0)
6. Valuation of annexed territory for 2020 :		
6a. Real estate	+ <u> 0</u>	
6b. State assessed	+ <u> 0</u>	
6c. New improvements	+ <u> 0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u> 0</u>	
7. Valuation of property that has changed in use during 2020 :	+ <u>14,752</u>	
8. Expiration of property tax abatements	+ <u> 0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u> </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>155,464</u>	
11. Total estimated valuation July 1, 2020	<u>26,135,397</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0060</u>	
13. Percentage adjustment increase (12 times 3)		+ \$ <u>6,917</u>
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)		<u>1.80%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)		\$ <u>20,807</u>
16. Total Percentage Adjustments		\$ <u>27,724</u>

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget:	+ <u>162,594</u>
Property tax revenues for debt service in 2020 budget:	- <u>157,606</u>
Increased property tax revenues spent on debt service	<u>4,988</u>
18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	+ <u> </u>
Property tax revenues spent for public building commission and lease payments in the 2020 budget: Increase property tax revenues spent on public building commission and lease payments	- <u> 0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)	+ <u> </u>

20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:			+ _____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:			+ _____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:			+ _____
23. Law enforcement expenses - 2021 budget:	+	617,000	
Law enforcement expenses - 2020 budget:	-	642,000	
CPI adjustment	1.80%	11,556	
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)			+ _____ 0
24. Fire protection expenses - 2021 budget:	+	101,000	
Fire protection expenses - 2020 budget:	-	110,000	
CPI adjustment	1.80%	1,980	
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)			+ _____ 0
25. Emergency medical expenses - 2021 budget:	+		
Emergency medical expenses - 2020 budget:	-		
CPI adjustment	1.80%	0	
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)			+ _____ 0
26. Total Revenue Adjustments			_____ 4,988
Levies on Behalf of Another Political or Governmental Subdivision			
27. Library Levy - 2021 budget:			+ _____ 53,578
Other tax entity levy - 2021 budget:			+ _____
Other tax entity levy - 2021 budget:			+ _____
28. Total Levies on Behalf of Another Political or Governmental Subdivision			+ _____ 53,578
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)			+ _____
30. Total Computed Tax Levy			_____ 1,242,211

Other Tax Levy Limitation Tests

Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

Exemption from Election Requirement **#DIV/0!**

"

Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	20,807
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	<u>0</u>
Total Adjustment for Loss of Assessed Valuation	20,807

Exemption from Election Requirement **Yes**

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

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	933,270	136,516	2,815	516	5,134	540
Debt Service	157,606	23,054	475	87	867	91
Library	53,172	7,778	160	29	292	31
Industrial	21,385	3,128	65	12	118	12
Recreation	43,660	6,386	132	24	240	25
TOTAL	1,209,093	176,862	3,647	668	6,651	699

County Treas Motor Vehicle Estimate	<u>176,862</u>				
County Treas Recreational Vehicle Estimate		<u>3,647</u>			
County Treas 16/20M Vehicle Estimate			<u>668</u>		
County Treas Commercial Vehicle Tax Estimate				<u>6,651</u>	
County Treas Watercraft Tax Estimate					<u>699</u>

Motor Vehicle Factor	<u>0.14628</u>				
Recreational Vehicle Factor		<u>0.00302</u>			
16/20M Vehicle Factor			<u>0.00055</u>		
Commercial Vehicle Factor				<u>0.00550</u>	
Watercraft Factor					<u>0.00058</u>

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1,2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Public Building	7/1/2014	10/1/2034	3.59	2,635,000	2,175,000	4/1 - 10/1	10/1	73,580	110,000	71,380	115,000
Refunding & Improvements	9/24/2016	10/1/2029	2.05	1,935,000	1,620,000	4/1 - 10/1	10/1	46,650	195,000	42,750	140,000
Public Building	9/21/2017	10/1/2047	3.25	650,000	623,319	9/21	9/21	20,313	13,939	19,805	14,448
Total G.O. Bonds					4,418,319			140,543	318,939	133,935	269,448
Revenue Bonds:											
Electric Revenue	4/1/2009	10/1/2024	4.68	1,310,000	530,000	4/1 - 10/1	10/1	27,163	95,000	22,294	100,000
Total Revenue Bonds					530,000			27,163	95,000	22,294	100,000
Other:											
Wastewater Revolving Loan	4/8/2011	3/1/2031	2.83	3,740,107	2,251,451	3/1 - 9/1	3/1 - 9/1	62,534	168,197	57,741	172,990
Total Other					2,251,451			62,534	168,197	57,741	172,990
Total Indebtedness					7,199,770			230,240	582,136	213,970	542,438

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 2020	Payments Due 2020	Payments Due 2021
2 Monitors	7/16/2019	24	4.00	28,664	28,664	14,051	14,613
Totals					28,664	14,051	14,613

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

City of Lindsborg

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	887,460	914,077	889,967
Receipts:			
Ad Valorem Tax	825,894	933,270	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	12,910	10,000	10,000
Motor Vehicle Tax	114,894	126,527	136,516
Recreational Vehicle Tax	2,396	2,468	2,815
16/20M Vehicle Tax	4,030	559	516
Commercial Vehicle Tax	14,875	4,887	5,134
Watercraft Tax	0	780	540
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	9,921	11,070	10,146
Compensating Use Tax	202,706	125,000	120,000
Local Sales Tax	666,694	450,000	430,000
In Lieu of Taxes	19,490	19,321	19,000
Franchise Tax	63,397	61,000	61,000
Rural Fire Agreement	24,940	21,400	21,650
Court Fees	76,248	60,000	60,000
Zoning Fees	50	200	200
Connecting Link	14,730	14,730	14,730
Electric Licenses	1,227	500	500
Plumbing Licenses	678	500	500
Other Licenses	385	200	200
Dog Tags/ Impound Fees	1,280	1,000	1,000
CMB Licenses	625	400	400
Liquor Licenses	850	1,000	1,000
Building Permits	10,781	20,000	20,000
Cable TV Pole Charges	5,295	5,350	5,400
Rent	23,572	18,000	18,000
Swimming Pool	56,819	25,000	50,000
Transfers From Refuse Service	54,000	57,000	57,000
Transfers From Stormwater Utility	42,000	45,000	45,000
Conference Center	215,106	50,000	250,000
Reimbursed Expenses	5,472	5,000	5,000
Special Assessments	0	2,823	0
Donations	-8,470	0	0
Grant	0	0	0
Interest on Idle Funds	221,471	100,000	50,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	48,843	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,733,109	2,172,985	1,396,247
Resources Available:	3,620,569	3,087,062	2,286,214

City of Lindsborg

2021

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
General Administration			
Salaries	261,695	270,000	310,000
Contractual	278,291	223,000	186,000
Commodities	44,812	25,000	25,000
Capital Outlay	13,602	10,000	524,152
Total	598,400	528,000	1,045,152
Police Department			
Salaries	501,713	500,000	545,000
Contractual	48,321	40,000	40,000
Commodities	29,710	24,000	24,000
Capital Outlay	31,840	50,000	8,000
Total	611,584	614,000	617,000
Street Department			
Salaries	211,468	220,000	255,000
Contractual	31,505	18,000	18,000
Commodities	47,172	45,000	45,000
Capital Outlay	339,800	141,350	190,000
Total	629,945	424,350	508,000
Parks Department			
Salaries	138,388	155,000	190,000
Contractual	35,644	19,000	19,000
Commodities	19,422	20,000	20,000
Capital Outlay	17,993	15,300	12,500
Total	211,447	209,300	241,500
Convention Visitors Bureau			
Salaries	135,361	130,000	149,000
Contractual	9,010	12,000	15,000
Commodities	6,840	6,000	8,000
Capital Outlay	0	2,545	0
Total	151,211	150,545	172,000
Swimming Pool			
Salaries	63,129	40,000	53,500
Contractual	9,695	7,000	10,000
Commodities	12,695	7,000	15,000
Capital Outlay	38,481	0	0
Total	124,000	54,000	78,500
Fire Department			
Salaries	53,803	55,000	63,000
Contractual	17,529	15,000	15,000
Commodities	15,367	17,000	17,000
Capital Outlay	37,225	7,000	6,000
Total	123,924	94,000	101,000
Appropriations			
Elmwood Cemetery	12,000	12,000	12,000
Library	1,431	2,500	2,500
Transfer To Reserve	0	0	50,000
Total	13,431	14,500	64,500
Conference Center			
Salaries	92,101	50,000	130,000
Contractual	49,197	25,000	100,000
Commodities	101,252	25,000	150,000
Capital Outlay	0	8,400	0
Total	242,550	108,400	380,000
Page Total	2,706,492	2,197,095	3,207,652

(Note: Should agree with general sub-totals.)

City of Lindsborg

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	23,842	18,058	18,832
Receipts:			
Ad Valorem Tax	151,014	157,606	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,748	1,500	1,500
Motor Vehicle Tax	24,289	23,136	23,054
Recreational Vehicle Tax	506	451	475
16/20M Vehicle Tax	815	102	87
Commercial Vehicle Tax	2,781	894	867
Watercraft Tax	0	143	91
Local Sales Tax Collections	180,680	183,580	186,380
Other Financing Sources	61,225	58,092	0
Interest on Idle Funds	2,682	500	250
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	426,740	426,004	212,704
Resources Available:	450,582	444,062	231,536
Expenditures:			
Bond Principal	306,171	305,000	255,000
Bond Interest	126,353	120,230	114,130
Commissions & Postage	0	0	0
Cash Basis Reserve (2021 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	432,524	425,230	394,130
Unencumbered Cash Balance Dec 31	18,058	18,832	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	457,524	450,230	394,130
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	394,130
		Tax Required	162,594
	Delinquent Comp Rate: 0.0%		0
	Amount of 2020 Ad Valorem Tax		162,594

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	48,289	53,172	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	872	750	750
Motor Vehicle Tax	7,590	7,396	7,778
Recreational Vehicle Tax	158	144	160
16/20M Vehicle Tax	242	33	29
Commercial Vehicle Tax	900	286	292
Watercraft Tax	0	46	31
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	58,051	61,827	9,040
Resources Available:	58,051	61,827	9,040
Expenditures:			
Appropriation To Library Board	58,051	61,827	62,618
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	58,051	61,827	62,618
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	60,711	61,827	62,618
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	62,618
		Tax Required	53,578
	Delinquent Comp Rate: 0.0%		0
	Amount of 2020 Ad Valorem Tax		53,578

CPA Summary

City of Lindsborg

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Industrial	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	46,919	35,958	27,584
Receipts:			
Ad Valorem Tax	9,066	21,385	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	340	250	250
Motor Vehicle Tax	3,525	1,386	3,128
Recreational Vehicle Tax	74	27	65
16/20M Vehicle Tax	48	6	12
Commercial Vehicle Tax	254	54	118
Watercraft Tax	0	9	12
County Economic Development	7,824	7,824	7,824
Transfer From Electric Fund	15,000	15,000	15,000
Neighborhood Revitalization Rebate			0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,131	45,941	26,409
Resources Available:	83,050	81,899	53,993
Expenditures:			
Personnel	25,476	31,000	42,000
Contractual	13,392	20,000	30,000
Commodities	2,329	2,500	2,500
Capital Outlay	5,895	815	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	47,092	54,315	74,500
Unencumbered Cash Balance Dec 31	35,958	27,584	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	63,500	64,500	74,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	74,500
		Tax Required	20,507
	Delinquent Comp Rate: 0.0%		0
	Amount of 2020 Ad Valorem Tax		20,507

Adopted Budget	Prior Year	Current Year	Proposed Budget
Recreation	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	107,101	125,246	109,074
Receipts:			
Ad Valorem Tax	63,717	43,660	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,494	525	525
Motor Vehicle Tax	11,580	9,759	6,386
Recreational Vehicle Tax	241	190	132
16/20M Vehicle Tax	356	43	24
Commercial Vehicle Tax	1,219	377	240
Watercraft Tax	0	60	25
Activity Fees	137,129	101,000	119,000
Concessions	26,132	22,500	25,000
Reimbursed Expenses	218	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	1,550	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	243,636	178,114	151,332
Resources Available:	350,737	303,360	260,406
Expenditures:			
Personnel	103,054	100,000	165,500
Contractual	51,875	47,500	67,500
Commodities	56,456	43,000	52,500
Capital Outlay	0	3,786	59,000
Debt Service--Principal	13,829	0	0
Debt Service--Interest	277	0	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	225,491	194,286	344,500
Unencumbered Cash Balance Dec 31	125,246	109,074	xxxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount:	300,606	311,500	344,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	344,500
		Tax Required	84,094
	Delinquent Comp Rate: 0.0%		0
	Amount of 2020 Ad Valorem Tax		84,094

CPA Summary

City of Lindsborg

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Streets	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	223,225	163,645	212,965
Receipts:			
State of Kansas Gas Tax	89,793	84,320	73,870
County Transfers Gas	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	89,793	84,320	73,870
Resources Available:	313,018	247,965	286,835
Expenditures:			
Contractual	137,249	20,000	271,835
Commodities	12,124	15,000	15,000
Capital Outlay	0	0	0
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	149,373	35,000	286,835
Unencumbered Cash Balance Dec 31	163,645	212,965	0
2019/2020/2021 Budget Authority Amount:	306,230	231,365	286,835

Adopted Budget

Adopted Budget Spec. Pks/ Recreation	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	5,347	15,268	26,338
Receipts:			
Local Alcoholic Liquor Tax	9,921	11,070	10,146
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	9,921	11,070	10,146
Resources Available:	15,268	26,338	36,484
Expenditures:			
Contractual	0	0	1,000
Commodities	0	0	1,000
Capital Outlay	0	0	34,484
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	36,484
Unencumbered Cash Balance Dec 31	15,268	26,338	0
2019/2020/2021 Budget Authority Amount:	15,998	17,666	36,484

CPA Summary

City of Lindsborg

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism Promotion	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	40,215	45,356	39,856
Receipts:			
Transient Guest Tax	25,057	14,500	18,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	25,057	14,500	18,000
Resources Available:	65,272	59,856	57,856
Expenditures:			
Contractual	15,218	15,000	47,856
Commodities	4,698	5,000	10,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	19,916	20,000	57,856
Unencumbered Cash Balance Dec 31	45,356	39,856	0
2019/2020/2021 Budget Authority Amount:	56,573	60,215	57,856

Adopted Budget

Adopted Budget Ambulance	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	77,678	36,242	23,429
Receipts:			
Service Charges	163,124	160,000	160,000
County Allocations	91,901	91,901	91,901
Memorials/ Donations	0	0	0
Reimbursed Expenses	605	538	0
Miscellaneous	3	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	255,633	252,439	251,901
Resources Available:	333,311	288,681	275,330
Expenditures:			
Personnel	156,448	135,000	110,000
Contractual	51,251	45,000	45,000
Commodities	25,706	20,000	20,000
Capital Outlay	29,412	31,000	66,077
Bond Principal	13,554	13,939	14,448
Bond Interest	20,698	20,313	19,805
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	297,069	265,252	275,330
Unencumbered Cash Balance Dec 31	36,242	23,429	0
2019/2020/2021 Budget Authority Amount:	320,533	315,070	275,330

CPA Summary

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City of Lindsborg

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	592,832	559,940	318,385
Receipts:			
Sales	598,422	515,000	505,000
Penalties	5,536	5,000	5,000
Reimbursed Expenses	5,003	5,549	5,000
Miscellaneous	1,034	627	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	609,995	526,176	515,000
Resources Available:	1,202,827	1,086,116	833,385
Expenditures:			
Personnel	161,017	170,000	190,000
Contractual	52,809	62,000	50,000
Commodities	19,597	20,000	20,000
Capital Outlay	78,733	185,000	242,654
Debt Service--Principal	163,536	168,197	172,990
Debt Service--Interest	61,259	57,010	52,640
Debt Service--Service Fee	5,936	5,524	5,101
Transfer To Depreciation Reserve	100,000	100,000	100,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	642,887	767,731	833,385
Unencumbered Cash Balance Dec 31	559,940	318,385	0
2019/2020/2021 Budget Authority Amount:	1,185,154	1,097,820	833,385

Adopted Budget

Adopted Budget Water	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	389,096	333,168	162,266
Receipts:			
Sales	457,974	430,000	470,000
Penalties	3,819	2,500	2,500
Reimbursed Expenses	990	1,098	500
Miscellaneous	22,732	17,500	17,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	485,515	451,098	490,500
Resources Available:	874,611	784,266	652,766
Expenditures:			
Personnel	245,644	275,000	310,000
Contractual	74,306	77,000	65,000
Commodities	119,927	120,000	125,000
Capital Outlay	51,566	100,000	102,766
Transfer To Depreciation Reserve	50,000	50,000	50,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	541,443	622,000	652,766
Unencumbered Cash Balance Dec 31	333,168	162,266	0
2019/2020/2021 Budget Authority Amount:	815,187	767,096	652,766

CPA Summary

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City of Lindsborg

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Refuse Collection	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	227,009	211,982	186,982
Receipts:			
Collections	273,573	280,000	315,000
Penalties	2,754	2,500	2,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	276,327	282,500	317,500
Resources Available:	503,336	494,482	504,482
Expenditures:			
Contractual	227,503	240,000	245,000
Commodities	1,851	2,500	4,482
Capital Outlay	0	0	190,000
Transfer To General Fund	54,000	57,000	57,000
Transfer To Depreciation Reserve	8,000	8,000	8,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	291,354	307,500	504,482
Unencumbered Cash Balance Dec 31	211,982	186,982	0
2019/2020/2021 Budget Authority Amount:	496,902	473,509	504,482

Adopted Budget

Adopted Budget	Prior Year	Current Year	Proposed Budget
Stormwater Utility	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	67,501	199,106	339,856
Receipts:			
Collections	234,048	235,000	235,000
Penalties	842	750	750
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	234,890	235,750	235,750
Resources Available:	302,391	434,856	575,606
Expenditures:			
Contractual	60,509	35,000	35,000
Commodities	776	15,000	15,000
Capital Outlay	0	0	480,606
Transfer To General Fund	42,000	45,000	45,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	103,285	95,000	575,606
Unencumbered Cash Balance Dec 31	199,106	339,856	0
2019/2020/2021 Budget Authority Amount:	313,179	391,751	575,606

CPA Summary

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City of Lindsborg

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,813,700	1,680,897	858,421
Receipts:			
Sales	3,342,112	2,900,000	2,800,000
Penalties	24,667	20,000	20,000
Sales Tax	112,636	100,000	100,000
Reimbursed Expenses	2,061	2,287	2,000
Miscellaneous	33,892	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,515,368	3,037,287	2,937,000
Resources Available:	5,329,068	4,718,184	3,795,421
Expenditures:			
Production - Purchased Power	2,382,629	2,300,000	2,300,000
Distribution			
Personnel	346,521	425,000	427,000
Contractual	73,406	70,000	70,000
Commodities	57,069	60,000	60,000
Capital Outlay	63,367	260,000	126,627
Total	540,363	815,000	683,627
General Administration			
Personnel	262,916	270,000	310,000
Contractual	51,252	57,000	65,000
Commodities	4,688	5,000	5,000
Capital Outlay	0	6,100	25,000
Total	318,856	338,100	405,000
Non-Operating			
Postage	6,835	7,000	7,000
Sales Tax	121,333	120,000	120,000
Interest & Fees	15,330	15,000	15,000
Debt Service--Principal	90,000	95,000	100,000
Debt Service--Interest	31,325	27,163	22,294
Transfer To Depreciation Reserve	100,000	100,000	100,000
Transfer To Energy Efficiency Reserve	26,500	27,500	27,500
Transfer To Industrial Development Fund	15,000	15,000	15,000
Total	406,323	406,663	406,794
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,648,171	3,859,763	3,795,421
Unencumbered Cash Balance Dec 31	1,680,897	858,421	0
2019/2020/2021 Budget Authority Amount:	5,455,502	5,058,375	3,795,421

CPA Summary

0

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Projects		Spec. Sewer Reserve		Electric Reserve		Energy Efficiency Res.		Refuse Reserve		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	113,443	Cash Balance Jan 1	768,050	Cash Balance Jan 1	1,951,387	Cash Balance Jan 1	115,679	Cash Balance Jan 1	65,901	3,014,460
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	2,161	Transfers In	100,000	Transfers In	100,000	Transfers In	26,500	Transfers In	8,000	
Total Receipts	2,161	Total Receipts	100,000	Total Receipts	100,000	Total Receipts	26,500	Total Receipts	8,000	236,661
Resources Available:	115,604	Resources Available:	868,050	Resources Available:	2,051,387	Resources Available:	142,179	Resources Available:	73,901	3,251,121
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Projects	0	Capital Outlay	0	Capital Outlay	0	Capital Outlay	11,608	Capital Outlay	30,762	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	11,608	Total Expenditures	30,762	42,370
Cash Balance Dec 31	115,604	Cash Balance Dec 31	868,050	Cash Balance Dec 31	2,051,387	Cash Balance Dec 31	130,571	Cash Balance Dec 31	43,139	3,208,751 **
										3,208,751 **

**Note: These two block figures should agree.

CPA Summary

0

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2019 is to be shown)

2021

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		Equipment Reserve		Cap. Improv. Reserve		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	1,205,142	Cash Balance Dec 31	23,464	Cash Balance Dec 31	22,057	Cash Balance Dec 31		Cash Balance Dec 31		1,250,663
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	50,000	Transfers In	0	Transfers In	0					
Total Receipts	50,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	50,000
Resources Available:	1,255,142	Resources Available:	23,464	Resources Available:	22,057	Resources Available:	0	Resources Available:	0	1,300,663
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Capital Outlay	0	Capital Outlay	0					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	1,255,142	Cash Balance Dec 31	23,464	Cash Balance Dec 31	22,057	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,300,663 **
										1,300,663 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Lindsborg
will meet on August 3, 2020 at 6:00 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 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate *
General	2,706,492	35.061	2,197,095	37.228	3,207,652	921,438	35.256
Debt Service	432,524	6.411	425,230	6.287	394,130	162,594	6.221
Library	58,051	2.050	61,827	2.122	62,618	53,578	2.050
Industrial	47,092	0.385	54,315	0.854	74,500	20,507	0.785
Recreation	225,491	2.705	194,286	1.742	344,500	84,094	3.218
Special Streets	149,373		35,000		286,835		
Spec. Pks/ Recreation	0		0		36,484		
Tourism Promotion	19,916		20,000		57,856		
Ambulance	297,069		265,252		275,330		
Sewer	642,887		767,731		833,385		
Water	541,443		622,000		652,766		
Refuse Collection	291,354		307,500		504,482		
Stormwater Utility	103,285		95,000		575,606		
Electric	3,648,171		3,859,763		3,795,421		
Non-Budgeted Funds-A	42,370						
Non-Budgeted Funds-B							
Totals	9,205,518	46.612	8,904,999	48.233	11,101,565	1,242,211	47.530
Less: Transfers	445,500		452,500		452,500		
Net Expenditure	8,760,018		8,452,499		10,649,065		
Total Tax Levied Assessed Valuation	1,180,551		1,209,093		xxxxxxxxxxxxxxxxxxxxxx		
Outstanding Indebtedness, January 1,	23,328,652		25,069,072		26,135,397		
	2018		2019		2020		
G.O. Bonds	5,070,000		4,751,873		4,418,319		
Revenue Bonds	710,000		620,000		530,000		
Other	2,573,991		2,414,987		2,251,451		
Lease Purchase Principal	0		0		28,664		
Total	8,353,991		7,786,860		7,228,434		

*Tax rates are expressed in mills

Roxie Sjogren
City Official Title: City Clerk

2021 Neighborhood Revitalization Rebate

Budgeted Funds for 2021	2020 Ad Valorem before Rebate**	2020 Mil Rate before Rebate	Estimate 2021 NR Rebate
General			0
Debt Service			0
Library			0
Industrial			0
Recreation			0
			0
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	0	0.000	0

2020 July 1 Valuation: 26,135,397

Valuation Factor: 26,135.397

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2021 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.



**CAPITAL IMPROVEMENT
PROGRAM**

INTRODUCTION

A Capital Improvement Program may be defined as a listing of proposed public improvement projects together with the priority of their construction. Such programs are usually developed for a period of five or six years and are revised and updated annually. This time period has been generally accepted as a reasonable increment of time in which to program, plan, finance and construct projects that are necessary to meet existing deficiencies or provide a higher level of community service. The program usually includes streets, public highways, parks, bridges, airports, public buildings and similar projects that are necessary and beneficial to an entire community.

The program outlined in this report covers a five-year period. Annual review and revision are necessary to the success of the program. The program and capital budget are essential to developing the community in an orderly and efficient manner. Projects selected are of two kinds, those that are ongoing and must be built in order to ensure public health and safety and those to carry out the master plan. The first are projects such as sewer, water and essential improvements, the second are usually projects from the comprehensive plan which when constructed will further advance the development of the community.

A program for public improvements has several advantages, which accrue to the public and to municipal administration. Among these are:

1. When used in connection with the comprehensive plan, the formal programming procedure assures that projects will be public improvements, which are coordinated with a plan and will be assets to the community.
2. Programming promotes stabilization of the tax rate.
3. Programming and related advance planning point up community deficiencies and act as stimuli toward corrective action.
4. The program gives the citizen insight into the long-range activities of the community and solicits his participation and approval through the formal program preparation and adoption process.
5. The program offers the best assurance of impartial treatment for all sections of the community.
6. The programming procedure protects the community from unwarranted projects being promoted by pressure groups.
7. The program ensures that projects will have the best chance of being undertaken in a proper sequence well related to community needs.
8. Through the programming process, the governing body is in a stronger position to justify needed improvements based on a defined plan of action.
9. The Capital Improvement Program sets out the intentions of the community for a given period of time, thereby allowing private enterprise, public utilities and other public agencies to coordinate their activities with those of the municipality.

10. Proper planning and engineering can be undertaken with the advance knowledge of projects set out in the Capital Improvement Program, thus utilizing slack time of available personnel.
11. The formal public improvement programming technique provides an important means to achieve the objectives of the formally adopted comprehensive plan.

PROGRAMMING PROCEDURE

The programming procedure consists of a series of steps leading to the formulation of a recommended program to be acted upon and initiated by the governing body. These steps are a review of municipal finance, preparation of a project priority list and preparation of a financing program.

FINANCIAL ANALYSIS

In the financial analysis, data on current revenues, expenditures, tax rates, outstanding indebtedness and legal debt limitations provide useful information, which indicates the ability of the community to finance comprehensive plan projects. Supplementing the financial analysis is a study of the various methods of financing public improvement projects.

PROJECT PRIORITIES

A second phase of the procedure is that of determining project priorities. In developing the project list, it is imperative that comprehensive plan projects and those of local governmental operating departments be closely coordinated. From the project priority list, a schedule of construction dates and cost estimates is established.

Projects having high priority are those whose delayed construction could be detrimental to public health or safety. Other projects may require high priority in order to conserve land or a resource.

Any proposed program should not create an excessive financial burden. If debt service requirements of a proposed program cause an excessive increase, the program should be reduced in scale since an abnormally large increase in debt service would decrease the amount of funds available for current public services.

The development program is submitted to the governing body for approval and initiation. The governing body has final authority and may reject or alter the program.

METHODS OF FINANCING CAPITAL IMPROVEMENTS

Several methods of financing capital improvements are available. Among the most common methods are:

1. Financing on a pay-as-you-go basis
2. Financing by borrowing
3. Lease Purchase
4. Financing by authorities

Actually, this categorization is an oversimplification because many communities use some combination of these methods simultaneously. Nevertheless, the basic choice remains between financing with current revenues and financing with borrowed funds.

1. Financing on a Pay-As-You-Go Basis The following are three major methods of paying for capital improvements on a pay-as-you-go basis.
 - a. Use Current Revenues Current revenues financing offers the obvious advantage of savings in interest costs. Current financing does not obligate revenues of future years for debt service payments. Thus, that portion of available revenue, which would have been expended for debt service, may be available to provide additional capital improvements.
 - b. Use Reserve Funds Reserve fund or sinking fund financing is a procedure by which a sum of money is placed in a reserve fund at regular intervals until the fund is adequate to finance a capital improvement. Paying for capital improvements by this method has essentially the same advantage as paying from the current revenue. A basic limitation of this method is that an urgently needed capital improvement, which is expensive, cannot be built until the necessary money is accumulated.
 - c. Use Special Levy Procedures Special levy financing is a variation of the pay-as-you-go method involving the use of additional mill levies to obtain funds for capital improvements which are needed.
2. Funding by Borrowing When capital improvements cannot be financed on a pay-as-you-go basis, borrowing through the sale of bonds may be used.

In servicing debts contracted through the sale of bonds for capital improvement purposes, revenues of three major sources are often utilized.

- a. Revenues Produced From the Operation of the Improvement (Revenue Bonds). Advantages of the Revenue Bonds are:

The debt service required for revenue bonds does not often utilize the same revenue sources as those which the governmental unit draws upon for its operating revenue. This permits revenue from taxation to be used for other purposes.

Revenue is derived from those who use the capital improvement; thus, projects can be undertaken which may be of real value only to one segment of the public. In this way, the cost of improvements, which benefit only a particular segment of the population, will not be borne by the total population.
- b. Revenues Produced from Taxes (General Obligation Bonds)

Advantages of General Obligation Bonds are:

General obligation bonds usually bear a lower interest because they are backed by the full taxing authority of the community. Revenue bonds are backed by revenue from one facility or one system of facilities only.

General obligation bonding provides a more equitable method of financing an expensive facility which is used by the public in general.

c. Revenues Produced by Special Assessments (Special Assessment Bonds)
Special assessment bonds are financed by assessments levied upon those property owners who are especially benefited.

It can be stated generally that advantages of revenue bonding are disadvantages of general obligation bonding & vice versa.

3. Lease-Purchase Financing Under a lease-purchase arrangement, a public improvement is constructed by a non-governmental agency or governmental unit and leased to another governmental unit. The lease payments made by the governmental unit are arranged to pay the cost of the improvement within the life of the lease. At the termination of the lease, the governmental unit acquires the property. The payment made under this type of arrangement may be nearly as binding as debt service requirements of a bond issue. The funds for repayment are usually obtained from revenue sources.

4. Financing by Authorities In order to provide certain facilities, such as toll bridges or toll roads, an authority may be established. Charging the people who use them pays financing and operation of the facilities.

CITY REVENUES AND EXPENDITURES

Revenues

Many citizens, unfamiliar with the detail of city finances, often feel that monies raised through a general taxation provide the sole means of funding the operations of municipal government. In actuality, however, this is an erroneous assumption in light of the numerous and varied sources of revenue relied upon for the funding of the annual municipal budget. Table 1 illustrates major sources of revenue utilized in the General Fund for the year 2020.

TABLE 1
COMPARATIVE REVENUE SUMMARY*
GENERAL FUND – 2020 BUDGET YEAR
City of Lindsborg

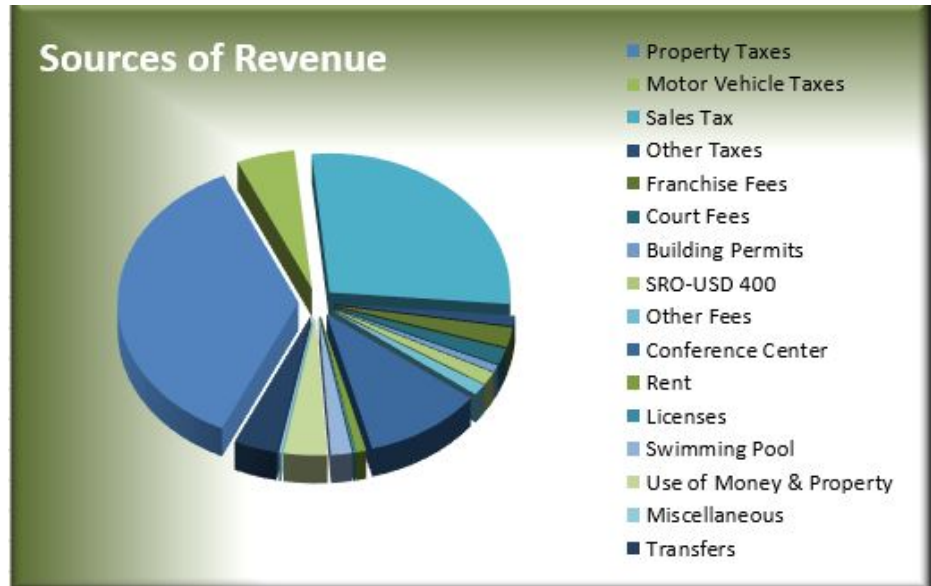
<u>SOURCE OF REVENUE</u>	<u>Amount</u>	<u>Percent of Total</u>
<u>Taxes & Shared Revenues</u>		
Property Taxes	\$943,300	36.3
Motor Vehicle Taxes	135,200	5.2
Sales Tax	725,000	27.9
Other	<u>31,100</u>	<u>1.2</u>
Subtotal	\$1,834,600	70.6
<u>Fees & Permits</u>		
Franchise Fees	60,000	2.3
Court Fees	50,000	1.9
Building Permits	20,000	0.8
SRO—School District	40,000	1.5
Other	<u>32,600</u>	<u>1.3</u>
Subtotal	\$202,600	7.8
<u>Other Revenues</u>		
Conference Center	275,000	10.6
Rent	23,000	0.9
Licenses	4,100	0.2
Swimming Pool	50,000	1.9
Use of Money & Property	100,000	3.9
Miscellaneous	6,000	0.2
Transfers	<u>102,000</u>	<u>3.9</u>
Subtotal	\$560,100	21.6
TOTAL REVENUE	\$2,597,300	100.0

* Source: Financial Statement & Adopted Budget figures, General Fund 2020, City of Lindsborg

The table shows a summary of three major revenue categories which together account for 29 separate sources of revenue included in the \$2,597,300 budgeted for the General Fund in 2020.

The table shows the sources of income used to fund basic municipal services are diverse and are comprised of a high percentage of non-tax monies. Ad Valorem property taxes alone accounted for 36.3 percent of the total, while property taxes combined with motor vehicle taxes accounted for 41.5 percent of the annual General Fund revenue total.

Besides property tax, the single largest item of income was the Sales Tax category which alone accounted for 27.9 percent of the revenue total, and which includes substantial amounts of non-local monies.



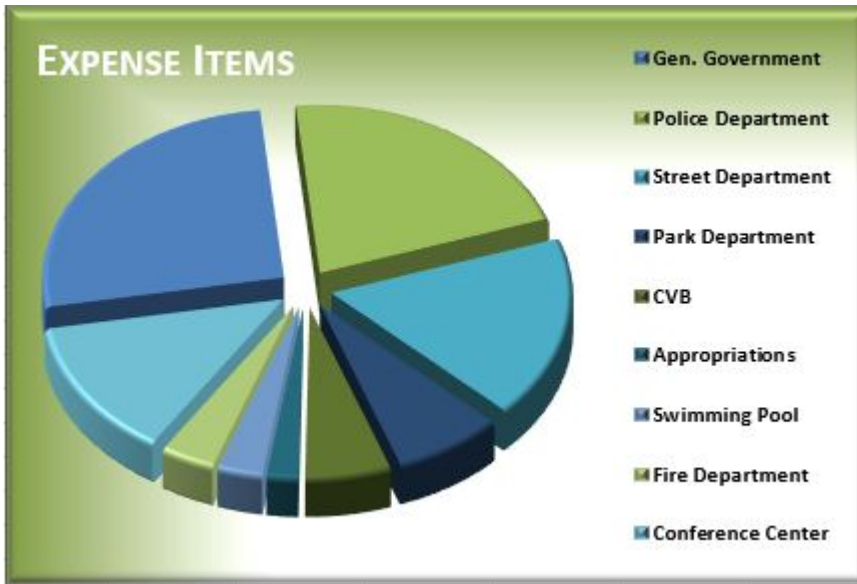
Expenditures

A comparative summary of General Fund expenditures for the 2020 budget year is outlined in the following table.

TABLE 2
COMPARATIVE EXPENSE SUMMARY*
GENERAL FUND - 2020 BUDGET YEAR
City of Lindsborg

<u>Expense Item</u>	<u>Amount</u>	<u>Percent of Total</u>
General Government	\$ 784,000	25.9
Police Department	642,000	21.2
Street Department	522,000	17.2
Park Department	235,000	7.3
Convention/Visitors Bureau	173,000	5.7
Appropriations	64,500	2.1
Swimming Pool	90,500	3.0
Fire Department	110,000	3.6
Conference Center	<u>395,000</u>	<u>13.0</u>
TOTAL EXPENDITURES	\$3,033,000	100.0

* Source: Financial Statement and Adopted Budget figures, General Fund 2020, City of Lindsborg



The table and graph provide an overall summary of the myriad of smaller expenses in the annual total for the General Fund. Of this total, streets, police protection, and the operations of general government, which together account for over 64 percent of the yearly cost of services represent the major centers of annual expense. The other 36 percent is divided among 6 other centers of expenses, of which only the conference center represent over 10 percent of the annual total.

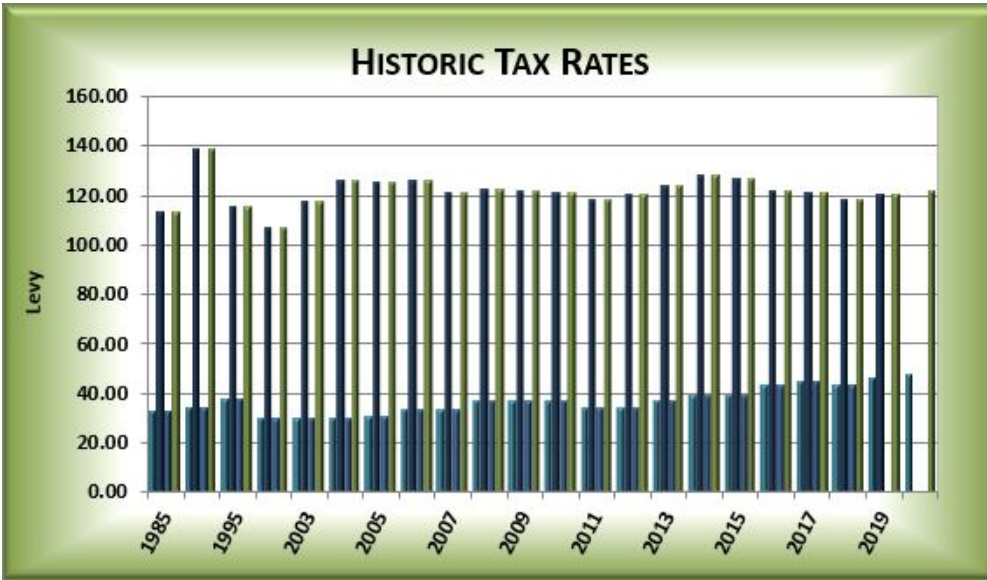
TAX RATES

As provided by state statute, a portion of the annual municipal revenue is assembled from the proceeds of property taxation. The previous revenue summary shows that revenue generated from this source alone accounted for over 36 percent of the overall total requirement for 2020. The following table illustrates historical trends in tax rates in the Lindsborg community during recent years.

TABLE 3
HISTORIC TAX RATE PATTERNS*
City of Lindsborg

<u>Year</u>	<u>City Levy</u>	<u>% Change</u>	<u>Total Levy</u>	<u>% Change</u>
1995	37.907		115.741	
2000	30.043	-20.7	107.184	-7.4
2005	31.327	+4.3	125.957	+17.5
2010	37.520	+19.8	121.254	-3.7
2011	34.516	-8.0	118.438	-2.3
2012	34.516	-0.0	120.438	+1.7
2013	37.478	+8.6	124.574	+3.4
2014	39.729	+10.6	128.549	+3.2
2015	39.574	-0.4	126.905	-1.3
2016	43.617	+10.2	122.147	-3.7
2017	44.818	+2.8	121.427	-0.6
2018	43.667	-2.6	118.664	-2.3
2019	46.612	+6.7	120.448	+4.9
2020	48.333	+3.7	122.466	+1.7

* Source: Kansas Tax Rate Book, The League of Kansas Municipalities.



The graph and table show that the City and total tax mill levies have fluctuated over the period but have generally increased in response to the increasing cost of providing governmental services. The City rate has fluctuated from a low of 30.043 mills in 2000 to a high of 48.333 mills in 2020, with an average of 41.286 mills since 2011. During the same period, the total combined levy ranged

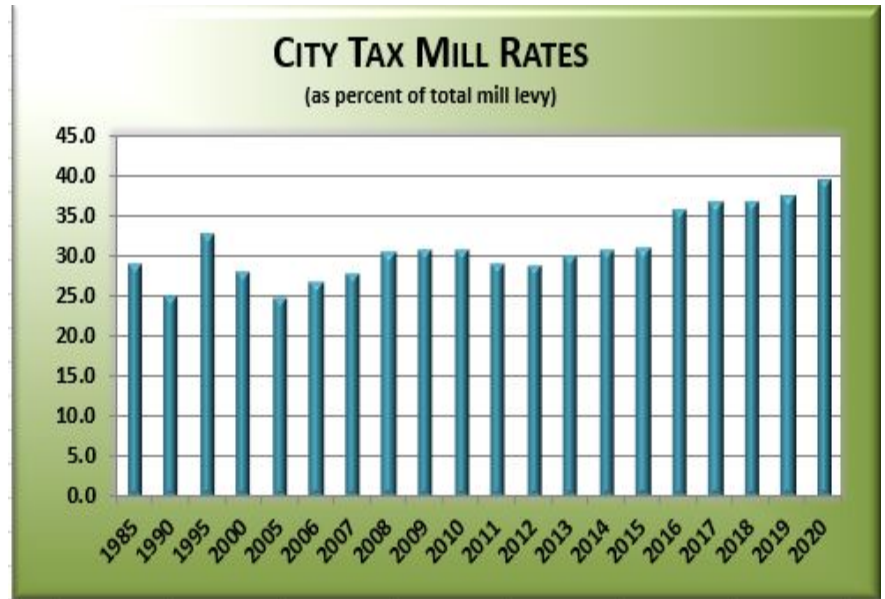
from a low of 107.184 mills in 2000 to a high of 128.549 mills in 2014, averaging 122.406 since 2011. Both rates registered some degree of decline in 2011, 2015 and 2018; however, both increased for the 2005, 2013, 2014, 2019 and 2020 budget years.

Based on the data above, the following table indicates the City mill levy as percent of total during the period.

TABLE 4
CITY TAX MILL RATE AS
PERCENT OF TOTAL

Year	City Rate as Percent of Total
1995	32.8
2000	28.0
2005	24.9
2010	30.9
2011	29.1
2012	28.7
2013	30.7
2014	30.9
2015	31.2
2016	35.7
2017	36.9
2018	36.8
2019	37.5
2020	39.5

AVERAGE 32.4



The summary listing shows that the City tax mill rate typically represents from 25 to 39.5 percent of the total tax rate for most years, and has averaged 32.4 percent since 1995. Representing 39.5 percent in 2020, the City rate was 29.1 percent of the total in 2011.

ASSESSED VALUATIONS

Historic trends in municipal assessed valuations are presented in the following table.

TABLE 5
HISTORIC TRENDS IN ASSESSED VALUATIONS*

<u>Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
1995	8,526,542	
2000	13,555,036	+59.0
2005	17,139,195	+26.4
2010	20,273,265	+18.3
2011	20,088,924	-0.9
2012	20,625,102	+2.7
2013	21,216,802	+2.9
2014	21,180,323	-0.2
2015	21,872,179	+3.3
2016	22,251,050	+1.7
2017	22,994,450	+3.3
2018	24,881,964	+8.2
2019	25,328,652	+1.8
2020	25,069,072	-1.0

*Source: Kansas Tax Rate Book, The League of Kansas Municipalities.

The table illustrates the fluctuations in assessed valuations since 1995. Occurring in response to economic conditions, these changes also reflect the varying patterns of capital investment in the community. Since 1995, the assessed valuation has grown by over 194 percent. Since 2011, the assessed valuation has enlarged by almost 25 percent, representing an average annual growth of about 2.5 percent.

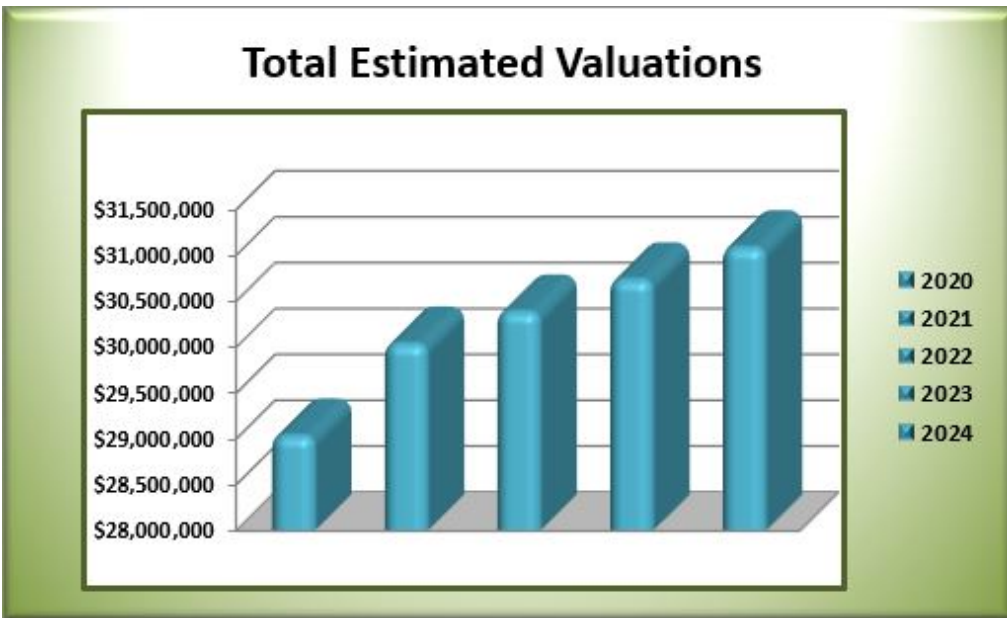


As construction of residential housing units continues in the new housing developments (Peterson Estates, Westview Addition, Emerald Lake Estates, and Smoky Valley Estates) as well as other areas in the city, there will naturally be a growth pattern in the assessed tangible valuation of the City. On the offset, the State has ordered the lowering of motor vehicle assessed valuation plus the exemption of business personal property from taxation. Developed on these assumptions, the following table outlines potential assessed valuations for the immediate five-year capital improvement period.

TABLE 6
ESTIMATED FUTURE ASSESSED VALUATIONS
City of Lindsborg

Year	Estimated Assessed Tangible Valuation	Estimated Motor Vehicle Assessed Valuation	Total Estimated Assessed Valuation
2020	25,069,032	3,978,450	29,047,522
2021	26,100,000	3,950,000	30,050,000
2022	26,500,000	3,900,000	30,400,000
2023	26,900,000	3,850,000	30,750,000
2024	27,300,000	3,800,000	31,100,100

The figures shown in the table reflect a normal mathematical progression and do not account for unexpected single events such as the gain or loss of a major industry, or the effects of a yearly countywide reappraisal. As such, based on past experience, the table forecasts the likelihood of continuing modest increases, at least for the initial years of the planning implementation period.



Obviously, estimated gains in assessed valuations are based on expectations of economic expansion with accompanying investment in private development. If a negative change or a greater than anticipated expansion should occur, the forecasted values should be adjusted accordingly.

CURRENT BONDED INDEBTEDNESS

At the present time, the City has a relatively moderate level of bonded debt represented by the remainder outstanding on 5 separate bond issues, which include 2 revenue issues, and 3 general obligation issues. The first revenue issue in 2009 funded the final portion of the electrical system upgrade to 7200 capacity. The second revenue issue (funded through the Kansas Water Pollution Control Revolving Loan Fund) covers the most recent major upgrade to the wastewater treatment plant. The first general obligation bond issue in 2014 covers the costs of the Sundstrom Conference Center. The second bond issue in 2016 refunds the 2009 bond issue (renovation of City Hall and rebuilding two streets) plus adds funds for storm water mitigation. The third bond issue in 2017 covers the cost of the new EMS building.

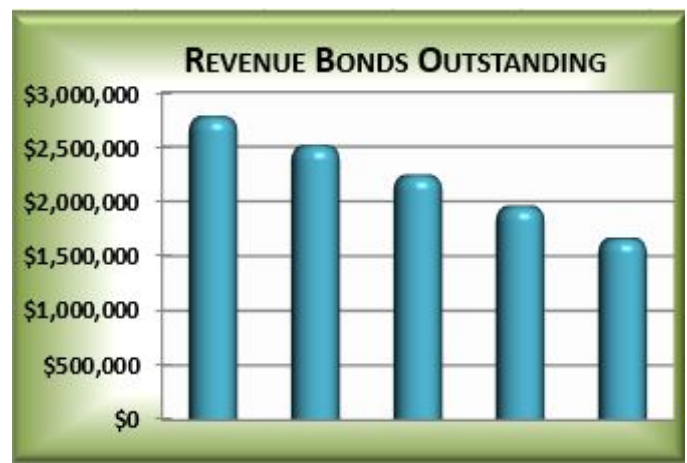
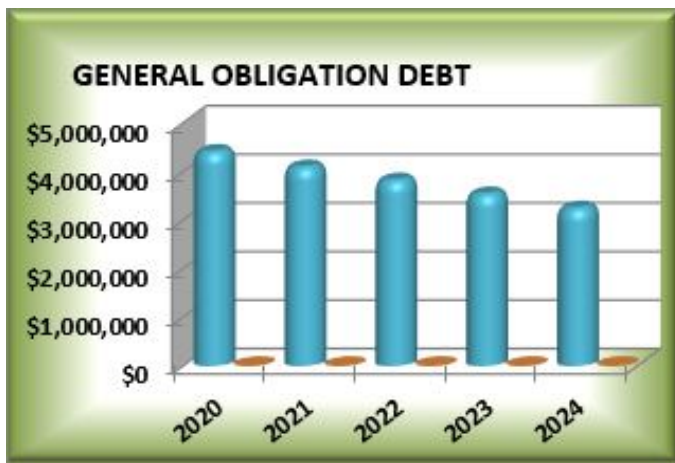
A summary of bonded debt remaining during the five-year capital improvement-programming period is outlined in the following table.

TABLE 7
MUNICIPAL BONDED DEBT*
City of Lindsborg

Year	General Obligation Bonds	Temporary Notes	Revenue Bonds	Total
2020	4,418,319	0	2,781,451	7,199,770
2021	4,099,380	0	2,518,254	6,617,634
2022	3,829,932	0	2,245,264	6,075,196
2023	3,545,015	0	1,962,343	5,507,358
2024	3,254,613	0	1,669,351	4,923,964

*Source: 2020 Budget, City of Lindsborg

The table shows that current bonded debt in all categories amounted to slightly under \$7.2 million in 2020, of which total over 61 percent is represented by general obligation bonds with the remaining 39 percent represented by utility revenue bonds. The 2009 bond issue consists of an electric revenue bond issue. The 2012 bond issue is for the bonding of the wastewater treatment plant improvements. The 2014 bond issue is for the renovation of the Sundstrom Conference Center. The 2016 bond issue refunds the 2009 bond issue (renovation of City Hall and rebuilding two streets) and includes funding for storm water mitigation. The 2017 bond issue covers the cost of the new EMS building.



The graphs show that overall debt levels will be slightly decreased during the five-year period. General obligation debt will be decreased over 26 percent, while the revenue bond total will be decreased by over 40 percent. Together, these schedules will result in an aggregate bonded debt decrease of almost 32 percent.

BONDING CAPACITY

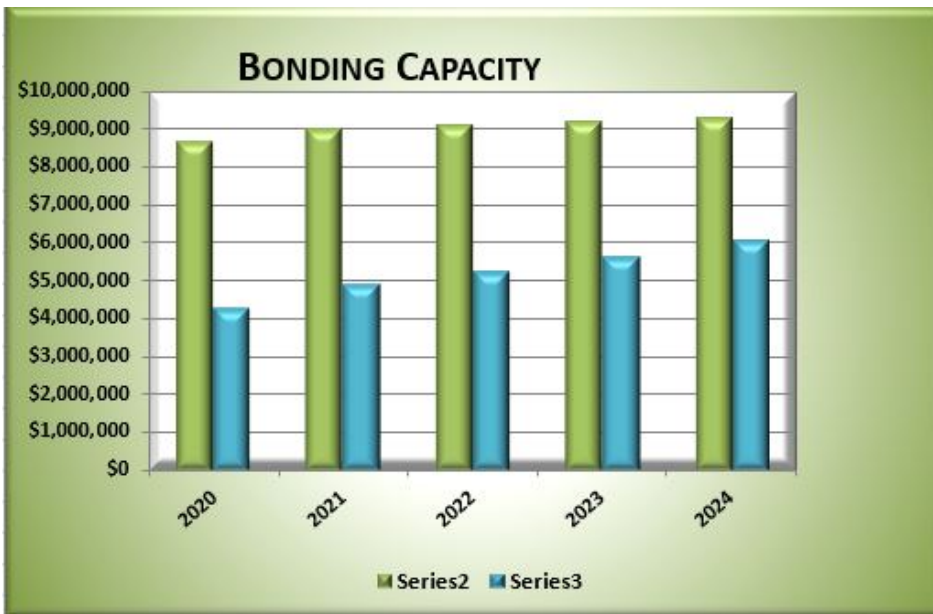
Estimates of potential future municipal bonding capacity are based on forecasts of future assessed valuations coupled with statutory limitations for bonded debt as balanced by existing debt levels. Estimated bonding capacity is based upon 30 percent of total estimated assessed valuation. Certain municipal utility and street improvement bond issues are exempt from the statutory limit.

Based on these general guidelines for bonded debt, the following table illustrates the estimated practical overall bonding capacity for the City of Lindsborg during the initial five-year capital improvements period.

TABLE 8
ESTIMATED BONDING CAPACITY

Year	Estimated Assessed Valuation	Estimated Bonding Limit	Existing Debt Subject to Limitation	Estimated Theoretical Bonding Capacity
2020	29,047,522	8,714,257	4,418,319	4,295,938
2021	30,050,000	9,015,000	4,099,380	4,915,620
2022	30,400,000	9,120,000	3,829,932	5,290,068
2023	30,750,000	9,225,000	3,545,015	5,679,985
2024	31,100,000	9,330,000	3,254,613	6,075,387

The figures indicate the City has a relatively moderate remaining theoretical bonding capacity at the present time, which will increase during the period as bonded debt levels are decreased. Obviously, the estimates of bonding capacity are directly dependent upon realizing future assessed valuations at or near forecasted levels. If a substantial positive or negative change should occur, the values should be adjusted accordingly. The estimates should also be adjusted to reflect the impacts of any future bonded debt to maintain current values for use in the capital improvements programming process.



Another factor for the City to consider prior to issuing additional bonded debt is the amount of bonded debt being carried by both McPherson County and Smoky Valley U.S.D. 400. A high debt level carried by these two entities could adversely affect the ability of the City to issue additional debt in the near future.



**CAPITAL IMPROVEMENT
5-YEAR PLAN**

5 YEAR CAPITAL IMPROVEMENT PLAN

ADMINISTRATIVE SERVICES

	2021	2022	2023	2024	2025	Funding
Art Purchase-Local Artists	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	GO
Office Equipment Replacement	\$3,000	\$4,500	\$4,500	\$3,000	\$4,500	GO/Sales Tax
Computer Equip/Software	\$3,000	\$4,500	\$4,500	\$25,000	\$4,000	GO
Lucia Park Restroom Roof						Sales Tax
Safety Program	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	GO
Community Survey			\$20,000			GO
Comprehensive Plan						E/W/S/G
Water-proofing/plaster work	\$5,000	\$5,000	\$2,500			GO
Incode Timeclock		\$2,500				GO
Sound Proofing Utility Desk	\$3,000					E/W/S/G
Neighborhood Block Party Grant	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	GO
Blight Removal Program		\$30,000	\$30,000	\$30,000		GO/Sales Tax
TOTAL	\$18,900	\$51,400	\$66,400	\$62,900	\$13,400	

Incode SAS

5 YEAR CAPITAL IMPROVEMENT PLAN

CONVENTION & VISITORS BUREAU

	2021	2022	2023	2024	2025	Funding
Billboards Fixed Expense	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	TGT
Billboard Rewraps (on a 3 yr rotation)	\$1,000	\$850	\$850	\$850	\$850	TGT
Show Vendor Fees	\$600	\$1,200	\$1,500	\$1,500	\$1,500	TGT
Digital Marketing/Advertising	\$1,200	\$1,200	\$1,500	\$1,500	\$1,500	TGT
Advertising - Print	\$5,000	\$5,000	\$5,000	\$5,150	\$5,150	TGT
CVB Promotional Tools (visitors guide)	\$3,500	\$3,500	\$3,750	\$4,000	\$4,000	TGT
TOTALS (Transient Guest Tax)	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
Marketing						
Marketing	\$5,000	\$5,000	\$6,000	\$6,000		GO
2 New Computers / 2 New Monitors				\$2,700		GO
CVB Booth Banners		\$350				GO
TOTALS (General Fund)	\$5,000	\$5,350	\$6,000	\$8,700	\$0	

SUNDSTROM CONFERENCE CENTER

	2021	2022	2023	2024	2025	Funding
Additional Tables/Chairs	\$800	\$7,000	\$5,000	\$3,000	\$1,000	GO
Additional Dishes	\$300	\$300	\$300	\$300	\$300	GO
Additional Service Items	\$300	\$300	\$300	\$300	\$300	GO
Monitoring/Security System (Spot)						GO
Upstairs Dishwasher System		\$1,068	\$1,068	\$1,068	\$1,068	GO
Upstairs Beverage Cooler		\$1,100				GO
Partitioning System/Breakout Space				\$17,000		GO
New Computer				\$2,000		GO
Event Management Software	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	GO
Marketing Funds	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	GO
Uniforms		\$400				GO
Update Décor/Furnishings			\$15,000	\$15,000		GO
Suspended Accoustical Panels-upstairs		\$3,000				
TOTALS	\$12,600	\$24,368	\$32,868	\$49,868	\$13,868	

5 YEAR CAPITAL IMPROVEMENT PLAN

PARKS

	2021	2022	2023	2024	2025	Funding
Safety Program	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	Parks
Park Bench & Table Replacements	\$2,500		\$2,000		\$2,000	Parks
Playground Cushion Mulch		\$2,500		\$2,500		Parks
Tree Planting Program	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500	Parks
Swensson Improvements						Parks
Parks Truck		\$20,000		\$20,000		Parks
E-Tool Program				\$4,000		Parks
Senior Fitness Facility	\$50,000					Parks/Grant
Lucia Restoration	\$10,000					Parks
Spray Park		\$50,000				Parks/Grant
Mower Replacement		\$15,000			\$15,000	Parks
Trail Extension Concept Planning		\$15,000				Parks
ROW Mower			\$20,000			Parks
Playground Equipment			\$11,000			Parks
Välkommen Trail Phase 3				\$100,000		Parks/Grant
Toolcat/Multipurpose Vehicle					\$35,000	Parks
TOTALS	\$65,500	\$105,500	\$36,500	\$130,000	\$55,500	

SPECIAL PARKS

	2021	2022	2023	2024	2025	Funding
Southwest River Trail Impr						Spec Pks
New Park Land Acquisition	\$20,000					Spec Pks
New Park Improvements			\$10,000			Spec Pks
Viking Valley Rehabilitation			\$15,000			Spec Pks
Swensson Restroom Improvements					\$15,000	Spec Pks
Riverside Shelter Improvements					\$10,000	Spec Pks
TOTALS	\$20,000	\$0	\$25,000	\$0	\$25,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

POLICE

	2021	2022	2023	2024	2025	Funding
Patrol Car & Equipment		\$30,000		\$30,000		Police
Emergency Lights						Police
Replace Body Armor	\$2,000		\$2,000		\$3,000	Police/Grant
Computer Upgrade					\$5,000	Police
Computer Software Laptops		\$15,000				Police/Grant
Office Furniture/Upgrades		\$2,000		\$2,000		Police
Scanners						Police
Training	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Police
Laptops		\$6,000				Police/Grant
Surveillance Equipment			\$2,500			Police
Rifle/Shotgun Upgrade			\$5,000			Police
Forensic Equipment					\$10,000	Police
Watchguard System	\$6,000					Police
SRO/DARE equipment	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Police
Policy Manual Update	\$7,000	\$5,000	\$5,000	\$5,000	\$5,000	Police
Safety Center Maintenance	\$3,000	\$3,000	\$4,000	\$5,000	\$5,000	PD/Fire
TOTALS	\$22,500	\$65,500	\$23,000	\$46,500	\$32,500	

5 YEAR CAPITAL IMPROVEMENT PLAN

EMS

	2021	2022	2023	2024	2025	Funding
Ambulance/2026						EMS/Grant
EMT Class/Education	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	EMS/Grant
Computer Upgrade				\$2,400		EMS
Garage Door Sensor						EMS
Power Cot Replacement		\$18,500				EMS/Grant
Training Equipment	\$3,000	\$3,000	\$3,000		\$3,000	EMS
EMS Facility Upgrades				\$2,000	\$2,000	EMS
Uniform Supplies	\$1,500				\$2,000	EMS
Monitors	\$15,200					EMS
Radios						EMS
TOTALS	\$27,700	\$29,500	\$11,000	\$12,400	\$15,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

FIRE

	2021	2022	2023	2024	2025	Funding
3 Turnout Sets.	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	Fire/Grant
Uniform/Gear		\$2,000		\$2,500		Fire
Computer Upgrade/Software					\$2,500	Fire
Fire Truck					\$450,000	Fire/Grant
Training Equipment					\$3,000	Fire
Hose					\$5,000	Fire
Smooth Bore Nozzles						Fire
Air Pack Bottles	\$50,000	\$50,000				Fire/Grant
Radios						Fire
Positive Pressure Fan		\$4,000				Fire
Thermal Imaging Camera						Fire/Grant
Safety Center Maintenance		\$3,000	\$4,000	\$5,000	\$5,000	Fire/PD
Training/Fire Schools	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	Fire
TOTALS	\$59,000	\$68,000	\$13,000	\$16,500	\$474,500	

5 YEAR CAPITAL IMPROVEMENT PLAN

STREETS

	2021	2022	2023	2024	2025	Funding
Sign Change Out Program	\$1,000	\$2,000	\$2,000	\$2,000	\$2,000	Gen Fund
Consolidated P/W Facility						
Computer/Software Upgrade				\$2,000		Gen Fund
Replace Concrete Saw				\$15,000		Gen Fund
Replace 1990 Air Compressor				\$15,000		Gen Fund
Snowplow/Spreader for F-450		\$18,000				Gen Fund
Rebuild Tractor			\$5,000			Gen Fund
Replace 1998 Motor Grader				\$100,000		Gen Fund
Asphalt Grinder	\$20,000					Gen Fund
Replace 2011 F-450 Dump Truck		\$55,000				Gen Fund
Replace 2007 F-250	\$30,000					Gen Fund
TOTALS	\$51,000	\$75,000	\$7,000	\$134,000	\$2,000	

SPECIAL STREETS

	2021	2022	2023	2024	2025	Funding
Annual Street Maintenance	\$25,000	\$25,000	\$25,000	\$25,000	\$30,000	Spec Sts
Annual Chip/Onyx Seal		\$25,000	\$25,000	\$40,000	\$50,000	Spec Sts
Highway 4 - CCLIP Program						SplSt/Grant
M & O Grant- Chestnut to Cedar				\$65,000		Spec Sts
M & O 400-500 South First				\$80,000		Spec Sts
M & O North Main Street	\$200,000					Spec Sts
M & O 100-300 West Lindsborg St					\$90,000	Spec Sts
M & O 200 W Green & 500 N Wash						Spec Sts
M & O 700 North First						Spec Sts
M & O 200 & 400 S. Washington						Spec Sts
TOTALS	\$225,000	\$50,000	\$50,000	\$210,000	\$170,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

WATER

	2021	2022	2023	2024	2025	Funding
Repair Parts Inventory	\$8,000	\$10,000	\$10,000	\$10,000	\$10,000	Water
Tower Maintenance	\$23,000	\$23,500	\$24,000	\$24,500	\$24,000	Water
Consolidated Public Works Facility			\$2,000,000			Wtr/Elctr
Replace 2011 F-350 Service Truck	\$45,000					Water
Update Meter Read Equipment	\$2,500					Water/Elctr
Replace #9 Gen& add trans switch			\$45,000			Water
Telemetry System Upgrade		\$100,000				Water
Valve Excersisor						Water
Paint Public Works Bldg	\$10,000					Wtr/Elctr
Computer/Software Upgrade				\$1,800		Water
Valve / Line Replacement	\$8,000	\$8,000	\$10,000	\$10,000	\$10,000	Water
TOTALS	\$96,500	\$141,500	\$2,089,000	\$46,300	\$44,000	

WASTEWATER DEPARTMENT

	2021	2022	2023	2024	2025	Funding
Repair Parts Inventory	\$7,500	\$8,000	\$8,500	\$8,500	\$8,500	Sewer
Lift Station Maintenance	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500	Sewer
Annual Line Cleaning	\$8,500	\$10,000	\$10,000	\$15,000	\$15,000	Sewer
Refurbish Clarifier #2						Sewer
2005 Sludge Wagon				\$60,000		Sewer
Process Control Update	\$5,000		\$10,000			Sewer
Computer/Software Upgrade	\$2,500			\$1,800	\$3,000	Sewer
Replace 2010 Grasshopper Mower						Sewer
Sewer Manhole Maintenance	\$25,000		\$25,000		\$25,000	Sewer
TOTALS	\$50,500	\$20,000	\$56,000	\$87,800	\$54,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

ELECTRIC

	2021	2022	2023	2024	2025	Funding
Contract Tree Trimming	\$25,000	\$25,000	\$30,000	\$30,000	\$35,000	Electric
Consolidated Public Works Facility			\$2,000,000			Eltrc/Wtr
Street Light Replacement	\$5,000	\$6,000	\$6,000	\$7,000	\$7,000	Electric
Replace Open Secondaries	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Electric
Computer/Software Upgrade				\$2,500		Electric
Safety Test Line Equipment	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Electric
Add Distribution Transformers	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	Electric
New underground E. Lincoln St.			\$150,000			Electric
Replace 2005 Digger Derrick				\$100,000		Eltrc/Wtr
Update meter read equipment	\$2,500					Eltrc/Wtr
Replace 2011 F-450 Dump Truck	\$40,000					Electric
Paint Public Works Bldg	\$10,000					Eltrc/Wtr
Duty Truck						Electric
Replace Vermeer Trencher					\$90,000	Electric
Automated Metering Infrastructure						Electric
TOTALS	\$112,000	\$60,500	\$2,215,500	\$169,000	\$161,500	

5 YEAR CAPITAL IMPROVEMENT PLAN

RECREATION

	2021	2022	2023	2024	2025	Funding
Sports Complex Improvement		\$3,000		\$3,000		Recreation
Recreation Center						Recreation
Fitness Center Equipment						Recreation
Rec Equipment Replacement	\$2,500	\$2,500	\$2,500	\$3,000	\$3,000	Recreation
TOTALS	\$2,500	\$5,500	\$2,500	\$6,000	\$3,000	

GOLF COURSE

	2021	2022	2023	2024	2025	Funding
Car Path Maintenance		\$1,000		\$1,000		GC
Sprinkler Head Replacement	\$1,000	\$1,000	\$1,500	\$1,500	\$1,500	GC
Tee Boxes	\$650		\$650		\$650	GC
Maintenance on Mowers						GC
Utility Mower		\$20,000				GC
Rental Golf Cart Replacement	\$10,872	\$10,872	\$10,872	\$10,872	\$11,000	GC
TOTALS	\$12,522	\$32,872	\$13,022	\$13,372	\$13,150	

POOL

	2021	2022	2023	2024	2025	Funding
Add/Replace Umbrellas	\$500	\$500	\$500	\$500	\$500	Pool
Add Lounge Chairs			\$1,000		\$1,000	Pool
Pool Deck furniture		\$1,000		\$1,000		Pool
Lifeguard Chairs				\$7,500		Pool
Sand for Filters						Pool
Exterior Pool Drain		\$7,000				Pool
Replace Diving Boards			3,500	\$3,500		Pool
TOTALS	\$500	\$8,500	\$5,000	\$12,500	\$1,500	

5 YEAR CAPITAL IMPROVEMENT PLAN

STORMWATER

	2021	2022	2023	2024	2025	Funding
Operations & Maintenance	\$50,000	\$50,000	\$50,000	\$50,000	\$55,000	Stormwater
Debt Service		\$125,000	\$125,000	\$125,000	\$125,000	Stormwater
TOTAL	\$50,000	\$175,000	\$175,000	\$175,000	\$180,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

City of Lindsborg

	2021	2022	2023	2024	2025
Administration	\$18,900	\$51,400	\$66,400	\$62,900	\$13,400
CVB: Transient Guest Tax	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
CVB: GO	\$5,000	\$5,350	\$6,000	\$8,700	\$0
Parks	\$65,500	\$105,500	\$36,500	\$130,000	\$55,500
Parks: Special Parks	\$0	\$0	\$0	\$0	\$15,000
PW: Electric	\$112,000	\$60,500	\$2,215,500	\$169,000	\$161,500
PW: Special Streets	\$225,000	\$50,000	\$50,000	\$210,000	\$170,000
PW: Streets	\$51,000	\$75,000	\$7,000	\$134,000	\$2,000
PW: Wastewater	\$50,500	\$20,000	\$56,000	\$87,800	\$54,000
PW: Water	\$96,500	\$141,500	\$2,089,000	\$46,300	\$44,000
Rec: Golf Course	\$12,522	\$32,872	\$13,022	\$13,372	\$13,150
Rec: Pool	\$500	\$8,500	\$5,000	\$12,500	\$1,500
Recreation	\$2,500	\$5,500	\$2,500	\$6,000	\$3,000
Stormwater	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Police	\$22,500	\$65,500	\$23,000	\$46,500	\$32,500
Fire	\$59,000	\$68,000	\$13,000	\$16,500	\$474,500
EMS	\$27,700	\$29,500	\$11,000	\$12,400	\$15,000
Sundstrom	\$12,600	\$24,368	\$32,868	\$49,868	\$13,868
TOTAL	\$956,722	\$938,490	\$4,821,790	\$1,200,840	\$1,263,918