

2022 BUDGET



LINDSBORG

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2022 BUDGET INTRODUCTION

The City of Lindsborg 2022 Budget has been developed as a guide for the plan of work during the 2022 fiscal year which runs from January 1, 2022 through December 31, 2022. The budget is reflective of the City's Comprehensive Community and Strategic Plans, which was revised in 2021 through an extensive public process during the pandemic. The Strategic Plan is included for reference.

The 2021 City of Lindsborg Comprehensive Plan is a statement of policy which works to define and plan for the future of the community. It deals with every facet of the community and its development. The updated Comprehensive Plan of 2021 was adopted after an exhaustive process led by Shockey Consulting and City staff during the Covid-19 pandemic.

The overarching goal of the updated Comprehensive Plan of 2021 is to maintain Lindsborg as a future-facing community with an outstanding quality of life. This is difficult work because of the Kansas Legislature's practice since 2002 of withholding statutory revenue from the cities and counties in Kansas. The funds withheld include Local Ad Valorem Tax Reduction, City/County Revenue Sharing, Local Alcohol Liquor Tax and Motors Fuels Tax. For the City of Lindsborg this loss of revenue due to the exemption equals approximately \$93,000 per year or the equivalent of 3.514 mills of property tax.

Following the creation of a Rural Housing Incentive District (RHID) and Moderate Income Housing (MIH) incentive, work began on what will become at least 150 housing lots at Stockholm Estates. This will result in long-term growth for the community and will positively impact sales tax. However, an RHID captures the incremental property tax over a period not to exceed 25 years in order to cover infrastructure costs without issuing "Specials." City Council and staff view this as a necessary investment in our future.

In 2003, the mill levy was 30.035 mills. For the 2021 fiscal year, the mill levy was 47.531 mills. The major driver of property tax rate increase for the 2022 budget was the move from a volunteer EMS service to a contracted EMS service. This decision was made after nearly a year of discussion, as a result of changing demographics and an ongoing decrease in the availability of volunteers that was exacerbated by COVID-19. The cost of contracting for EMS service alone is over 14 mills; the budget adopted has an increase of only 10.222, to 57.753 mills. This was possible through strategic reductions in other areas of the budget.

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. Historically, Lindsborg has had a mill levy that ranked in the lowest third. With the adopted mill levy of 57.753 to continue providing reliable EMS service, Lindsborg ranks in the middle third of cities in Kansas adopted mill levies for 2021.

As you review the City of Lindsborg 2022 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: [2021 Kansas Tax Rate Book](#), "2020 Taxes Levied for 2021," The League of Kansas Municipalities.



LINDSBORG

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**STRATEGIC PLAN
2021-2024**



LINDSBORG, KANSAS

Strategic Plan

2021 - 2024



Vision

In 2040...

People choose Lindsborg, Little Sweden USA, a welcoming, diverse, and sustainable community with a high quality of life where we embrace the arts, innovation, and lifelong learning so everyone can flourish.

Lindsborg is home.

Goals & Objectives

COMMUNITY IDENTITY

HISTORY & HERITAGE

Goal: Celebrate our unique community identity.

Objective 1: Preserve our history and heritage.

Objective 2: Preserve our cultural legacy of the arts, innovation, and creativity.

Goal: Welcome, include, and embrace all residents and visitors.

Objective: Increase people's sense of belonging in the community.

CULTURAL & HISTORIC RESOURCES

Goal: Preserve our historic and cultural resources.

Objective: Strengthen the preservation efforts of our most valued historic buildings and sites for future generations.

COMMUNITY APPEARANCE

Goal: Enhance our community's visual appearance.

Objective: Improve the visual appearance of neighborhoods, major commercial corridors, historic sites, and community gateways.

RESILIENT ECONOMY

CHILDCARE

Goal: Support childcare opportunities to meet the needs of all.

Objective: Increase the availability of high-quality childcare

EDUCATION

Goal: Enhance education opportunities for all ages and abilities.

Objective: Strengthen education opportunities to grow our population and increase our prosperity.

JOBS & WORKFORCE

Goal: Prepare Lindsborg's workforce for the jobs of the future.

Objective: Attract a highly skilled and diverse workforce to fill available jobs.

ECONOMIC ACTIVITY

Goal: Ensure Lindsborg's economy is sustainable and resilient to future impacts

Objective 1: Increase collaboration with regional economic development partners.

Objective 2: Diversify the economic base.

SAFE & HEALTHY COMMUNITY

PUBLIC SAFETY

Goal: Provide public safety services for all that maintain standards of excellence

Objective: Improve public safety response times to provide the highest level of service for Lindsborg residents, even as the community grows.

RECREATION & LEISURE

Goal: Support a healthy and happy community by improving recreation opportunities for all.

Objective: Increase indoor and outdoor recreation opportunities.

BUILT ENVIRONMENT

NEIGHBORHOODS & HOUSING

Goal: Support a range of housing types and prices to meet the market demand and resident needs.

Objective: Expand the variety of housing types to support residents of all ages and abilities.

MOBILITY & TRANSPORTATION

Goal: Support a multimodal transportation network that is complete, equitable, and accessible for all ages and abilities.

Objective: Enhance connections between where people live and where they work and play.

Goal: Enhance the movement of people and goods through efficient and sustainable infrastructure.

Objective: Improve convenience, flexibility, and safety of the transportation system.

INFRASTRUCTURE & UTILITIES

Goal: Provide infrastructure and utilities that are flexible, efficient, and support a high quality of life for future generations.

Objective: Provide and maintain infrastructure at a sustainable cost.

PUBLIC FACILITIES

Goal: Provide public facilities and City services for all that meet standards of excellence.

Objective: Maintain best practice levels for City services as we grow and develop.

Community IDENTITY

GOALS

Celebrate our unique community identity.

Welcome, include, and embrace all residents and visitors.

Preserve our historic and cultural resources.

Enhance our community's visual appearance.

HISTORY & HERITAGE

STRATEGY: Preserve the traditions of Lindsborg's Swedish heritage as a foundation of our community's identity.

LOCAL ACTIONS

Partnerships & Collaboration

- ✓ Encourage City leadership to engage in neighborhood and community-wide events.

STRATEGY: Support and enhance the artistic, innovative, and creative culture.

LOCAL ACTIONS:

Programs or Services

- ✓ Encourage community partners in their efforts to create a Christmas Village during the holiday to supplement existing holiday events, offering opportunities to promote local artists, Swedish holiday traditions, and provide a range of holiday-related foods and activities. ▲

STRATEGY: Expand beyond our Swedish beginnings to include and celebrate the heritage and culture of all, attracting new residents and ensuring the highest quality of life for the entire community.

LOCAL ACTIONS:

Practice Improvements

- ✓ Encourage festival committees to expand programming to include more people and cultures in existing community events – anyone who wants to participate in our community life is welcome and we declare them a Lindsborgian from day one.

Programs or Services

- ✓ Leverage the Lindsborg Art Walk to encourage more significant community interaction for all residents.
- ✓ Encourage neighborhoods to host block parties to create greater community and resident cohesion.

CULTURAL & HISTORIC RESOURCES

STRATEGY: Preserve, restore, and reuse historic resources such as buildings, sites, landmarks, or districts with exceptional value, quality, or that illustrate the cultural heritage of Lindsborg.

LOCAL ACTIONS

Partnerships & Collaboration

- ✓ Work with McPherson County to identify the best course of action to revitalize the McPherson County Old Mill Museum and property.

COMMUNITY APPEARANCE

STRATEGY: Beautify all areas of our community to provide a high quality of life for all residents and provide a welcoming environment for visitors.

LOCAL ACTIONS

Plan Development

- ✓ Maintain an ongoing strategy for marketing the City as a high-quality living environment as a facet of the economic development program. (2005 Comprehensive Plan)

Facilities or Infrastructure Improvements

- ✓ Evaluate the need to increase gateways, signage, and wayfinding markers and ensure they are welcoming, prominent, attractive, informative, and represent Lindsborg's community identity.

Safe & Healthy COMMUNITY

GOALS

Provide public safety services for all that maintain standards of excellence.

Support a healthy and happy community by improving recreation opportunities for all.

PUBLIC SAFETY

STRATEGY: Enhance public safety services and programs.

LOCAL ACTIONS

Education & Outreach

- ✓ Keep the community informed about all public safety services and policies, especially as the community grows and services change. ▲

Practice Improvements

- ✓ Explore opportunities for private or county-wide EMS. (2020 City Budget)

RECREATION & LEISURE

STRATEGY: Plan for equitable access to parks, recreation, arts, cultural, and leisure programs and facilities – reachable by all persons regardless of social or economic backgrounds.

LOCAL ACTIONS

Education & Outreach

- ✓ Facilitate community dialogue and focus on decision making for a new community-owned recreation and wellness activity center. (2018-2020 City Council Strategic Plan)

Facilities or Infrastructure Improvements

- ✓ Consider converting some tennis facilities into pickleball courts.

Built ENVIRONMENT

GOALS

Support a range of housing types and prices to meet the market demand and resident needs.

Support a multimodal transportation network that is complete, equitable, and accessible for all ages and abilities.

Enhance the movement of people and goods through efficient and sustainable infrastructure.

Provide infrastructure and utilities that are flexible, efficient, and support a high quality of life for future generations.

Provide public facilities and City services for all that meet standards of excellence.

NEIGHBORHOODS & HOUSING

STRATEGY: Provide a range of housing types – size, configuration, tenure, age, and ownership structure – to accommodate changing demands.

LOCAL ACTIONS

Policy & Code Adjustment

- ✓ Consider adoption of policies to allow for Accessory Dwelling Units (ADUs) in existing residential neighborhoods. ▲

INFRASTRUCTURE & UTILITIES

STRATEGY: Maintain quality existing infrastructure and invest in new infrastructure that supports growth.

LOCAL ACTIONS

Enforcement & Incentives

- ✓ Prioritize infill redevelopment of underutilized parcels of land served by existing infrastructure and services.

STRATEGY: Enhance the efficiency and reliability of energy through renewable sources.

LOCAL ACTIONS

Education & Outreach

- ✓ Promote the City's diversified power supply portfolio and provide educational materials to the community regarding renewable energy benefits.

Programs or Services

- ✓ Implement an automated metering infrastructure system.
- ✓ Evaluate residential Level 2 electric vehicle charging.

PUBLIC FACILITIES

STRATEGY: Distribute public facilities throughout the community to support equitable City services.

LOCAL ACTIONS

Facilities or Infrastructure Improvements

- ✓ Consolidate Public Works facilities to continue to attract a skilled workforce and improve efficiencies. ▲

MOBILITY & TRANSPORTATION

STRATEGY: Fill gaps in the transportation network.

LOCAL ACTIONS

Plan Development

- ✓ Plan for expanding the Välkommen Trail system to better connect all neighborhoods to schools, services, and amenities. ▲

Inventory, Assessment, or Survey

- ✓ Conduct a sidewalk study and develop a plan to enhance sidewalks and provide safe walking throughout the community.

STRATEGY: Improve regional transportation.

LOCAL ACTIONS

Plan Development

- ✓ Continue planning for the proposed interchange at I-135 and Wells Fargo Road to provide a more direct route into Lindsborg for residents and visitors. (2005 Comprehensive Plan) ▲

Facilities or Infrastructure Improvements

- ✓ Implement the recommendations for the 2020 Harrison Street Extension & K-4 Grade Separation Removal Study.

STRATEGY: Increase safety by managing congestion and improving maintenance.

LOCAL ACTIONS

Facilities or Infrastructure Improvements

- ✓ Implement pedestrian crossing facilities plan on Harrison-Cole at State Street. ▲

STRATEGY: Incorporate new technology to ensure a flexible and resilient transportation network.

LOCAL ACTIONS

Facilities or Infrastructure Improvements

- ✓ Evaluate electric utility ownership of Level 3 electric vehicle charging.

Resilient ECONOMY

GOALS

Support childcare opportunities to meet the needs of all.

Enhance education opportunities for all ages and abilities.

Prepare Lindsborg's workforce for the jobs of the future.

Ensure Lindsborg's economy is sustainable and resilient to future impacts.

CHILDCARE

STRATEGY: Ensure the community has quality service providers and facilities.

LOCAL ACTIONS

Facilities or Infrastructure Improvements

- ✓ Support the completion of the new Sprout House Project Future childcare facility and plan.

EDUCATION

STRATEGY: Ensure the success and growth of the City, USD 400, and Bethany College into the future.

LOCAL ACTIONS

Education & Outreach

- ✓ Continue to promote the Smoky Valley School District as a well-respected public school system to attract new families to Lindsborg.

Practice Improvements

- ✓ Encourage continued enrollment growth for the Smoky Valley School District.

Partnerships & Collaboration

- ✓ Work with Smoky Valley School District to improve graduation rates.
- ✓ Support the Smoky Valley School District in efforts to provide the kinds of learning experiences offered in the most highly rated school districts in Kansas. ▲
- ✓ Support the Smoky Valley School District as they continue to champion for all students and their:
 - social and emotional well-being,
 - resiliency,
 - academic excellence,
 - love of the arts,
 - technological savvy,
 - civic engagement, and
 - physical fitness.

JOBS & WORKFORCE

STRATEGY: Increase the available workforce and ensure they are trained to meet job demands.

LOCAL ACTIONS

Education & Outreach

- ✓ Market Lindsborg, and its high quality of life, to a regional, national, and international audience to attract a larger workforce. ▲

Partnerships & Collaboration

- ✓ Collaborate with regional partners to recruit new workers into the region.

Facilities or Infrastructure Improvements

- ✓ Improve childcare to help locals who might choose to stay in the workforce and to invite people to relocate to Central Kansas. ▲

ECONOMIC ACTIVITY

STRATEGY: Leverage regional relationships to enhance economic development.

LOCAL ACTIONS

Education & Outreach

- ✓ Promote Lindsborg among regional partners as a community for workforce to call home.

STRATEGY: Encourage community-based economic development and revitalization.

LOCAL ACTIONS

Plan Development

- ✓ Plan for continued growth of commerce and industry based on sound land development practices that comply with the land use policies outlined in the Comprehensive Plan. (2005 Comprehensive Plan)
- ✓ Provide ample space for industrial and commercial development with convenient access to major transportation systems. (2005 Comprehensive Plan)

STRATEGY: Increase tourism.

LOCAL ACTIONS

Partnerships & Collaboration

- ✓ Encourage the development of attractions, including the Old Mill Complex, and expanded artist-in-residence programming.
- ✓ Pursue a downtown hotel that supports tourism and conference center activities.



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REVENUE SUMMARY
EXPENDITURE SUMMARY

BUDGET OVERVIEW

This summary provides a brief overview of the revenue and expenditures for the 2022 budget.

Revenue Summary:

The property tax revenue for the **General Fund** will decrease from \$921,438 in 2021 to \$844,734 in 2022. Changes made to accommodate the transition to contracted EMS services are a primary driver of the property tax decrease for the General Fund for 2021.

Interest rates on city investments are extremely low. The 10-year average annual interest income is \$79,724. In 2020, interest revenue received was 156,147.69. In 2021, \$50,000 of income is expected to be generated by the investments. For 2022 \$40,000 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 57.753 mills. This is an increase of 10.222 mills from 2021.

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 4.620 mills of property tax. The 2022 valuation yields \$332.41 per mill more than the 2021 valuation. But the overriding goal in the development of the 2022 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. Nonetheless, this budget does include a significant increase of 10.222 mills as a result of moving from a volunteer EMS service to a contracted service. This decision was reached after more than a year of discussion and research, and within the context of out-of-service violations jeopardizing our status with the state Board of EMS.

In 2021, the Kansas Legislature passed legislation requiring municipalities and other taxing entities to either not collect one additional dollar in property tax revenue over the previous year's levy or to declare the intent to levy those additional funds early in the budget process and to have an additional Revenue Neutral Rate hearing. The City's ability to manage resources despite the community's relatively flat assessed valuation 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 2022. A primary focus of the Community Development Department in 2022 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, as well as enhanced code enforcement. The development of the business and residential community remains a goal for this fund and the Community Development Department.

The **Library Fund** revenues for 2022 are budgeted to be \$87,926. This increases the mill levy by approximately 3 mills. This will both enable the library to continue to receive funding from the State Library System, as well as improve the library's ability to recruit and retain staff.

The **Recreation Fund** in 2022 will have a \$50,566 decrease in the amount of property tax revenues from 2021. 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 \$2,006 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 2022. The fund historically was primarily supported by the revenue that was collected from calls for emergency service and an appropriation that is received from McPherson County. In 2022, 14.754 mills of property tax (\$390,507) will be assessed to support emergency medical services. The demand for EMS services remains high. Funding will be used to contract with AMR to have one fully staffed ambulance ready and a second ambulance on call. Our ambulance service area is much larger than our City limits; this presents a serious tax equity issue. One solution in the future might be organizing EMS service on a county-wide basis.

The **Tourism Promotion Fund** is budgeted for \$18,000 in revenue in 2022. The transient guest tax rate is 6%. The COVID 19 pandemic has devastated the hospitality industry. In 2022, 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 as budgeted has held steady at \$84,600. 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 2022 will be \$6,000, a reduction of \$4,146 from 2021. 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 see a slight decrease in 2022. 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 \$14,000 in 2022. Rates were increased in 2021 due to increased costs and flat revenues, and the consensus of Council has been to move to smaller annual increases rather than 5-year large increases. 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 \$20,000 in 2022. In 2021, A rate increase from \$16.00 to \$18.00 per month was implemented to cover the cost of single-stream, curbside recycling. The prior increase was in 2021. The consensus of Council in 2021 was to move to smaller annual increases rather than large 5-year increases. 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 hold steady in 2022. 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. Because of winter storm Uri in February 2021 that upended natural gas markets over a week period, the City incurred an unexpected \$775,000 in costs. The State created a low-interest loan program to come to the aid of municipal utilities; in order to repay the City's debt a PCA of \$.015 per KWh is being collected from all customers through approximately the end of 2022.

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 2022 is \$235,000.

EXPENDITURES SUMMARY:

GENERAL GOVERNMENT FUND:

Growth in the City’s assessed valuation experienced an 1.3% increase for 2022. 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 2022 budget at 57.753 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 138 cities of the first and second class, the City of Lindsborg’s mill levy ranks as the 62nd lowest.

The 5-year Capital Improvement Plan shows the following purchases scheduled for Administration in 2022:

Neighborhood Block Party Grant	2,400
Customer Service Area Sound Proofing	3,000
Artwork Purchases	1,500
City Hall Plaster Work	5,000
Incode Timeclock	2,500
Blight Removal Program	30,000

STREETS DEPARTMENT:

The budget for this department is budgeted in the amount of \$570,000 for 2022. This is the seventh 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
Snow Plow for F-450	18,000
2011 F-450 Dump Truck Replacement	55,000
Asphalt Zipper	40,000

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 2022:

Annual Street Maintenance	25,000
Annual Chip/Onyx Seal	70,000
400-500 W. Grant	75,000
500-700 N. Kansas	55,000

POLICE DEPARTMENT:

The Police Department budget will increase \$95,000 in 2022. This increase is due to the planned replacement of a patrol car and the shift of one salary out of Ambulance due to the transition to contracted service. The following items are budgeted for 2022:

Patrol Car & Equipment	35,000
Office Furniture	2,000
Training	2,500
Safety Center Maintenance	3,000
Policy Manual Update	4,600
SRO/DARE equipment	2,000

AMBULANCE FUND:

The Ambulance Fund expenditures will increase in 2022. Because EMS services are now being provided under contract by AMR, the only capital expense for 2022 is a radio encryption project necessitated by changes at county and state levels:

Radios—encryption	7,200
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FIRE DEPARTMENT:

The Fire Department budget will increase by \$59,000 compared to last year. The increase is due to higher planned capital expenditures in 2022 compared to 2021. 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 2022:

Turnout Sets (3)	6,000
Air Pack Bottles	50,000
Training	3,000
Positive Pressure Fan	4,000
Safety Center Maintenance	3,000
Fire Radio Encryption	7,000

PARKS DEPARTMENT:

The Parks Department budget will decrease \$27,500 in 2022. This is due in large part to staffing changes following retirements. The following expenditures are planned for 2022:

Senior Fitness Facility	50,000
Lucia Park Restoration	10,000
Playground Cushion Mulch	2,500
Tree Planting Program	2,000
Parks Truck	20,000
Mower replacement	15,000

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 2022.

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 2022.

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 was 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 \$2,500 in 2022. The increase was necessitated to offset the impact of the COVID 19 pandemic on the 2021 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
Pool Deck Furniture	1,000

LIBRARY FUND:

The Library Fund property tax support will increase to 3 mills for 2022. 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 and improve their ability to recruit and retain staff.

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 \$125,000 with concessions revenue to be \$25,000 for 2022. Additionally, the fund will be supported by \$33,528 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 2022:

Sports Equipment Replacement	2,500
Rental Golf Cart Lease	10,872
Tractor	25,000
Pull behind fairway mower	15,000
Sports complex improvement	3,000

BOND AND INTEREST FUND:

The **Bond and Interest Fund** shows an increase of \$2,006 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 2022 is \$154,500. There are no capital expenditures planned for 2022.

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
Billboard rewraps	850
Show Vendor Fees	1,000
Digital/Print Advertising	2,000
Visitors Guides	3,100
Advertising – print	5,150

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. 2021 saw improved but still limited usage of the facility due to the COVID 19 pandemic. Following are the planned expenditures for 2022:

Marketing	10,000
Additional Table & Chairs Event	1000
Management Software	1200
Additional Dishes & service items	600

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	6,000
Replace open secondaries	2,500
Safety Test High Voltage Equipment, Annually	3,000
Distribution Transformers	25,000
Convert 3 phase by MCP to underground	25,000

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 2022, the following expenditures are planned:

Repair Parts Inventory	10,000
Water Valve Replacement Program	8,000
Water Tower Maintenance	23,500
Water study NE area of town	10,000
Telemetry System Upgrade	100,000

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 2022 the following items are scheduled:

Repair Parts Inventory	8,000
Sewer Line Cleaning, Annually	10,000
Lift Station & Line Maintenance	2,000
Computer/Software Upgrade	35,000
Replace gate operator	7,500

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 2022 community development areas will be on housing, both single-family and multi-family, and code enforcement.

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 2022.

Diversion Channel	Revenue Bond
Cow Creek Sedimentation Removal	Revenue Bond
ROW mower attachment	10,000



LINDSBORG

K A N S A S

**WHAT IS THE VALUE
OF YOUR TAX DOLLAR?**

What Is the Value of Your Property Tax Dollar?

Median Market Valuation of Home in Lindsborg: \$154,300

To determine assessed valuation, multiply by 11.5%:

$$\$154,300 \times .115 = \$17,744.50$$

To determine property tax liability, multiply assessed valuation by effective property tax rate: $\$17,744.50/1000 \times 121.706 = \underline{\$2,159.61}$.

The city's share of the \$2,159.61 is \$843.41.

Monthly Expenses for City Services

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

$$\$843.41/12 = \$70.28$$

The following list represents a sampling of the General Fund services and Capital Improvements provided at \$85.39 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 |



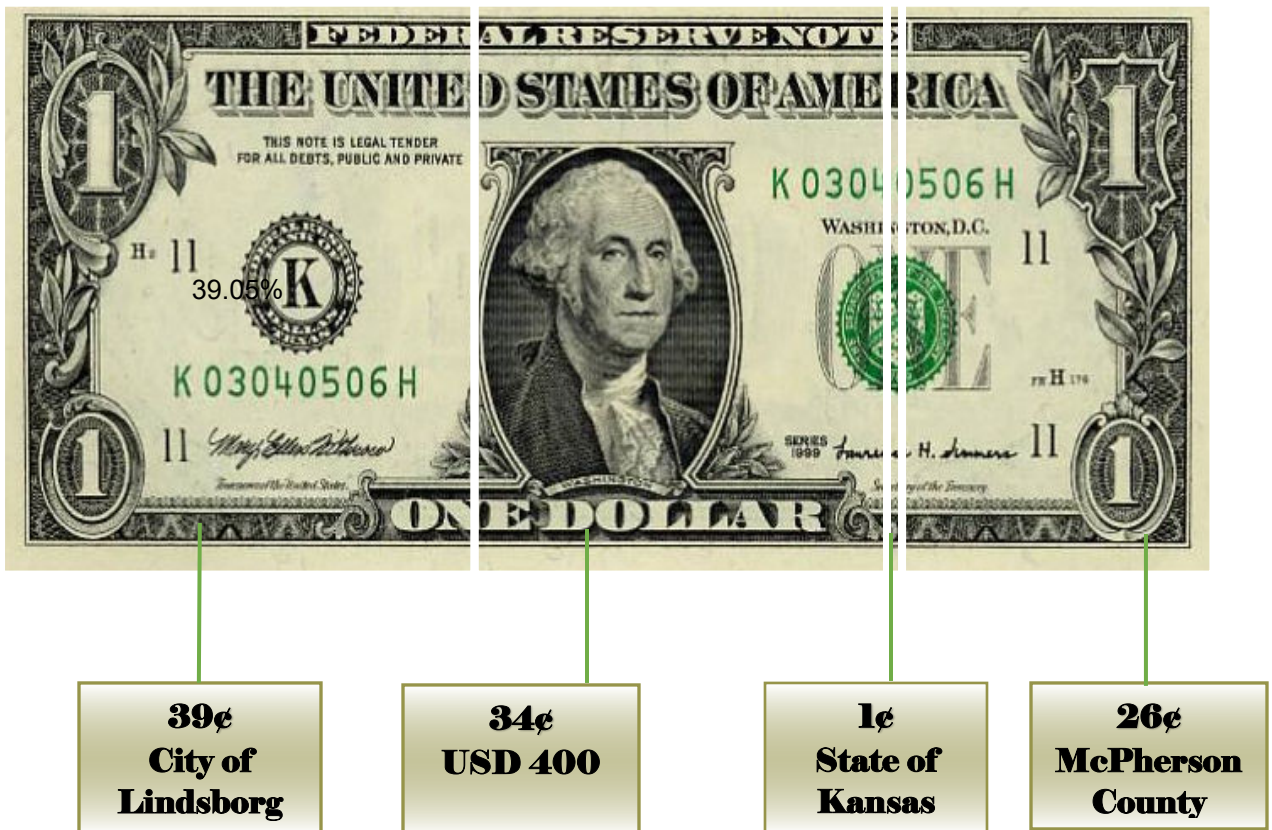
LINDSBORG

K A N S A S

**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 cent of every dollar; Smoky Valley USD 400 gets 34 cents of every dollar; McPherson County gets 26 cents of every dollar; and the City of Lindsborg receives 39 cents.



Source: 2020 for 2021 Budget Levy and Valuation Worksheet, McPherson County Clerk, McPherson County, Ks. Levy Sheet available at www.mcphersoncountyks.us.



LINDSBORG

K A N S A S

**STATE OF KANSAS
BUDGET DOCUMENTS**

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

	Page No.	2022 Adopted Budget		
		Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:				
Allocation of MVT, RVT, 16/20M Veh Tax	2			
Schedule of Transfers	3			
Statement of Indebtedness	4			
Statement of Lease-Purchases	5			
Computation to Determine State Library Grant	7			
Fund	K.S.A.			
General	12-101a	6a	3,291,800	844,734
Debt Service	10-113	7	402,630	164,600
Library	12-1220	7	87,926	79,406
Industrial	12-1617h	8	54,800	15,818
Recreation	12-1932	8	346,500	33,528
Ambulance	12-101a	9	596,392	390,507
Special Streets		10	340,062	
Spec. Pks/Recreation		10	37,700	
Tourism Promotion		11	53,913	
Sewer			870,186	
Water			716,919	
Refuse Collection		13	474,455	
Stormwater Utility		13	707,211	
Electric		14	4,500,184	
Non-Budgeted Funds-A		15		
Non-Budgeted Funds-B		16		
Totals		xxxxxx	12,480,678	1,528,592
				County Clerk's Use Only
Budget Summary		17		
Neighborhood Revitalization Rebate				
				Nov 1, 2021 Total Assessed Valuation

Assisted by: _____

Address: _____

Email: _____

Attest: _____, 2021

County Clerk

Governing Body

CPA Summary

City of Lindsborg

2022

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

Budgeted Fund for 2021	Ad Valorem Levy Tax Year 2020	Allocation for Year 2022				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	921,438	124,722	2,760	827	4,803	529
Debt Service	162,594	22,008	487	146	848	93
Library	53,578	7,252	160	48	279	31
Industrial	20,507	2,776	61	18	107	12
Recreation	84,094	11,383	252	75	438	48
Ambulance						
TOTAL	1,242,211	168,141	3,720	1,114	6,475	713

County Treas Motor Vehicle Estimate	<u>168,141</u>				
County Treas Recreational Vehicle Estimate		<u>3,720</u>			
County Treas 16/20M Vehicle Estimate			<u>1,114</u>		
County Treas Commercial Vehicle Tax Estimate				<u>6,475</u>	
County Treas Watercraft Tax Estimate					<u>713</u>

Motor Vehicle Factor	<u>0.13536</u>				
Recreational Vehicle Factor		<u>0.00299</u>			
16/20M Vehicle Factor			<u>0.00090</u>		
Commercial Vehicle Factor				<u>0.00521</u>	
Watercraft Factor					<u>0.00057</u>

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2021	Date Due		Amount Due 2021		Amount Due 2022	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Public Building	7/1/2014	10/1/2034	3.59	2,635,000	2,065,000	4/1 - 10/1	10/1	71,380	115,000	69,080	120,000
Refunding & Improvements	9/24/2016	10/1/2029	2.05	1,935,000	1,425,000	4/1 - 10/1	10/1	42,750	140,000	38,550	150,000
Public Building	9/21/2017	10/1/2047	3.25	650,000	609,380	9/21	9/21	19,805	14,448	19,335	14,917
Waste Water Treatment Plant	7/7/2021	9/1/2031	2.00	1,999,000	1,999,000	1/7,3/1,7/7,9/1	9/1	5,670	100,000	37,800	185,000
Total G.O. Bonds					6,098,380			139,605	369,448	164,765	469,917
Revenue Bonds:											
Electric Revenue	4/1/2009	10/1/2024	4.68	1,310,000	435,000	4/1 - 10/1	10/1	22,294	100,000	17,169	105,000
Total Revenue Bonds					435,000			22,294	100,000	17,169	105,000
Other:											
Utility Low Interest Loan	3/17/2021	3/17/2031	0.25	775,000	0	Monthly	Monthly	1,343	47,111	1,711	95,197
Total Other					0			1,343	47,111	1,711	95,197
Total Indebtedness					6,533,380			163,242	516,559	183,645	670,114

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2021	Payments Due 2021	Payments Due 2022
2 Monitors	7/16/2019	24	4.00	28,664	15,229	15,823	0
Totals					15,229	15,823	0

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

City of Lindsborg

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	914,077	776,085	756,972
Receipts:			
Ad Valorem Tax	917,088	921,438	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	13,205	10,000	10,000
Motor Vehicle Tax	125,437	126,527	124,722
Recreational Vehicle Tax	2,744	2,468	2,760
16/20M Vehicle Tax	557	559	827
Commercial Vehicle Tax	4,843	4,887	4,803
Watercraft Tax	0	780	529
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	6,286	11,070	6,000
Compensating Use Tax	238,661	200,000	200,000
Local Sales Tax	659,986	525,000	550,000
In Lieu of Taxes	19,321	19,321	19,000
Franchise Tax	58,437	61,000	61,000
Rural Fire Agreement	23,155	21,400	26,200
Court Fees	47,947	60,000	65,000
Zoning Fees	200	200	100
Connecting Link	18,413	14,730	18,400
Electric Licenses	953	500	750
Plumbing Licenses	396	500	500
Other Licenses	235	200	200
Dog Tags/ Impound Fees	890	1,000	1,000
CMB Licenses	300	400	500
Liquor Licenses	850	1,000	1,000
Building Permits	25,954	20,000	22,000
Cable TV Pole Charges	5,499	5,350	5,500
Rent	24,928	18,000	24,500
Swimming Pool	15,090	25,000	45,000
Transfers From Refuse Service	57,000	57,000	60,000
Transfers From Stormwater Utility	45,000	45,000	55,000
Conference Center	35,612	50,000	50,000
Reimbursed Expenses	6,234	5,000	5,000
ARPA Funds		62,057	249,000
SRO Reimbursed Expense			40,803
Special Assessments	2,823	0	0
Donations	340	0	0
Grant	10,000	0	0
Interest on Idle Funds	154,343	100,000	40,000
Neighborhood Revitalization Rebate			0
Miscellaneous	4,846	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,527,573	2,370,387	1,690,094
Resources Available:	3,441,650	3,146,472	2,447,066

City of Lindsborg

2022

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Expenditures:			
General Administration			
Salaries	257,768	310,000	370,800
Contractual	265,246	186,000	205,000
Commodities	16,260	25,000	25,000
Capital Outlay	14,173	10,000	500,000
Total	553,447	531,000	1,100,800
Police Department			
Salaries	525,048	545,000	605,000
Contractual	44,004	40,000	44,000
Commodities	19,565	24,000	26,000
Capital Outlay	55,035	8,000	37,000
Total	643,652	617,000	712,000
Street Department			
Salaries	218,165	245,000	265,000
Contractual	25,612	18,000	22,000
Commodities	28,283	45,000	40,000
Capital Outlay	585,820	190,000	243,000
Total	857,881	498,000	570,000
Parks Department			
Salaries	146,531	180,000	136,000
Contractual	14,486	19,000	16,000
Commodities	12,307	20,000	17,000
Capital Outlay	24,516	12,500	35,000
Total	197,840	231,500	204,000
Convention Visitors Bureau			
Salaries	120,007	110,000	136,500
Contractual	8,928	10,000	10,000
Commodities	8,202	8,000	8,000
Capital Outlay	2,544	0	0
Total	139,680	128,000	154,500
Swimming Pool			
Salaries	33,666	53,500	58,000
Contractual	3,829	10,000	10,000
Commodities	3,695	15,000	13,000
Capital Outlay	0	0	0
Total	41,191	78,500	81,000
Fire Department			
Salaries	34,914	63,000	65,000
Contractual	15,052	15,000	22,000
Commodities	8,477	17,000	17,000
Capital Outlay	6,528	6,000	56,000
Total	64,971	101,000	160,000
Appropriations			
Elmwood Cemetery	12,000	12,000	12,000
Library	1,428	2,500	2,500
Old Mill 501c3	0	0	50,000
Transfer To Reserve	50,000	50,000	50,000
Total	63,428	64,500	114,500
Conference Center			
Salaries	45,014	90,000	115,000
Contractual	29,708	30,000	35,000
Commodities	20,373	20,000	45,000
Capital Outlay	8,381	0	0
Total	103,475	140,000	195,000
Page 1 - Total	2,665,565	2,389,500	3,291,800

City of Lindsborg

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Debt Service			
Unencumbered Cash Balance Jan 1	18,058	17,550	23,718
Receipts:			
Ad Valorem Tax	154,855	162,594	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,508	1,500	1,500
Motor Vehicle Tax	23,336	23,054	22,008
Recreational Vehicle Tax	509	475	487
16/20M Vehicle Tax	116	87	146
Commercial Vehicle Tax	891	867	848
Watercraft Tax	0	91	93
Local Sales Tax Collections	183,580	186,380	189,080
Other Financing Sources			
Interest on Idle Funds	785	250	150
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	366,580	375,298	214,312
Resources Available:	384,638	392,848	238,030
Expenditures:			
Bond Principal	247,998	255,000	270,000
Bond Interest	119,090	114,130	107,630
Commissions & Postage	0	0	0
Cash Basis Reserve (2022 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	367,088	369,130	402,630
Unencumbered Cash Balance Dec 31	17,550	23,718	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	450,230	394,130	402,630
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			402,630
Tax Required			164,600
Delinquent Comp Rate: 0.0%			0
Amount of 2021 Ad Valorem Tax			164,600

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Library			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax	52,272	53,578	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	814	750	750
Motor Vehicle Tax	7,450	7,778	7,252
Recreational Vehicle Tax	163	160	160
16/20M Vehicle Tax	37	29	48
Commercial Vehicle Tax	285	292	279
Watercraft Tax	0	31	31
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	61,021	62,618	8,520
Resources Available:	61,021	62,618	8,520
Expenditures:			
Appropriations to Library Board	61,021	62,618	87,926
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	61,021	62,618	87,926
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	61,827	62,618	87,926
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			87,926
Tax Required			79,406
Delinquent Comp Rate: 0.0%			0
Amount of 2021 Ad Valorem Tax			79,406

CPA Summary

City of Lindsborg

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Industrial			
Unencumbered Cash Balance Jan 1	35,958	35,518	7,934
Receipts:			
Ad Valorem Tax	21,056	20,507	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	234	250	250
Motor Vehicle Tax	1,720	3,128	2,776
Recreational Vehicle Tax	37	65	61
16/20M Vehicle Tax	18	12	18
Commercial Vehicle Tax	58	118	107
Watercraft Tax	0	12	12
County Economic Development	12,683	7,824	7,824
Transfer From Electric Fund	15,000	15,000	20,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	50,806	46,916	31,048
Resources Available:	86,764	82,434	38,982
Expenditures:			
Personnel	26,706	42,000	37,300
Contractual	12,009	30,000	15,000
Commodities	-66	2,500	2,500
Capital Outlay	12,596	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	51,246	74,500	54,800
Unencumbered Cash Balance Dec 31	35,518	7,934	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	64,500	74,500	54,800
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	54,800
		Tax Required	15,818
		Delinquent Comp Rate: 0.0%	0
		Amount of 2021 Ad Valorem Tax	15,818

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Recreation			
Unencumbered Cash Balance Jan 1	125,246	150,325	150,251
Receipts:			
Ad Valorem Tax	42,868	84,094	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,153	525	525
Motor Vehicle Tax	9,949	6,386	11,383
Recreational Vehicle Tax	217	132	252
16/20M Vehicle Tax	52	24	75
Commercial Vehicle Tax	377	240	438
Watercraft Tax	0	25	48
Activity Fees	123,894	128,500	125,000
Concessions	20,761	25,000	25,000
Reimbursed Expenses	241	0	0
Neighborhood Revitalization Rebate		0	0
Miscellaneous	812	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	200,325	244,926	162,721
Resources Available:	325,571	395,251	312,972
Expenditures:			
Personnel	104,282	120,000	155,000
Contractual	45,046	67,500	70,000
Commodities	22,132	52,500	55,000
Capital Outlay	3,786	5,000	66,500
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	175,245	245,000	346,500
Unencumbered Cash Balance Dec 31	150,325	150,251	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	311,500	344,500	346,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	346,500
		Tax Required	33,528
		Delinquent Comp Rate: 0.0%	0
		Amount of 2021 Ad Valorem Tax	33,528

CPA Summary

City of Lindsborg

2022

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	36,242	73,524	34,230
Receipts:			
Ad Valorem Tax	0	0	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	0	0	0
Motor Vehicle Tax	0	0	
Recreational Vehicle Tax	0	0	
16/20M Vehicle Tax	0	0	
Commercial Vehicle Tax	0	0	
Watercraft Tax	0	0	
Service Charges	163,124	50,000	0
County Allocations	91,901	91,901	131,000
Memorials/Donations	0	0	0
Reimbursed Expenses	605	0	0
AMR Lease Payment	0	16,940	40,656
ARPA Funds		187,500	
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	255,630	346,341	171,656
Resources Available:	291,872	419,865	205,886
Expenditures:			
Personnel	100,437	100,000	28,000
Contractual	43,310	215,560	495,000
Commodities	13,843	20,000	15,000
Capital Outlay	26,506	15,822	24,140
Bond Principal	13,939	14,448	14,917
Bond Interest	20,313	19,805	19,335
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	218,348	385,635	596,392
Unencumbered Cash Balance Dec 31	73,524	34,230	xxxxxxxxxxxxxxxxxxxx
2020/2021/2022 Budget Authority Amount:	315,070	275,330	596,392
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	596,392
		Tax Required	390,507
Delinquent Comp Rate:	0.0%		0
Amount of 2021 Ad Valorem Tax			390,507

CPA Summary

City of Lindsborg

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Streets	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	163,645	215,862	255,462
Receipts:			
State of Kansas Gas Tax	85,565	84,600	84,600
County Transfers Gas	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	85,565	84,600	84,600
Resources Available:	249,210	300,462	340,062
Expenditures:			
Contractual	27,000	30,000	325,062
Commodities	6,348	15,000	15,000
Capital Outlay	0	0	0
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	33,348	45,000	340,062
Unencumbered Cash Balance Dec 31	215,862	255,462	0
2020/2021/2022 Budget Authority Amount:	231,365	286,835	340,062

Adopted Budget

Spec. Pks/Recreation	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	15,268	21,554	31,700
Receipts:			
Local Alcoholic Liquor Tax	6,286	10,146	6,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,286	10,146	6,000
Resources Available:	21,554	31,700	37,700
Expenditures:			
Contractual	0	0	1,000
Commodities	0	0	1,000
Capital Outlay	0	0	35,700
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	37,700
Unencumbered Cash Balance Dec 31	21,554	31,700	0
2020/2021/2022 Budget Authority Amount:	17,666	35,484	37,700

See Tab E

CPA Summary

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City of Lindsborg

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism Promotion	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	45,355	42,913	35,913
Receipts:			
Transient Guest Tax	16,241	18,000	18,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	16,241	18,000	18,000
Resources Available:	61,596	60,913	53,913
Expenditures:			
Contractual	13,849	15,000	48,913
Commodities	4,834	10,000	5,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	18,683	25,000	53,913
Unencumbered Cash Balance Dec 31	42,913	35,913	0
2020/2021/2022 Budget Authority Amount:	60,215	57,856	53,913

CPA Summary

City of Lindsborg

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Sewer			
Unencumbered Cash Balance Jan 1	599,940	415,667	334,936
Receipts:			
Sales	581,732	550,000	525,000
Penalties	4,205	5,000	5,250
Reimbursed Expenses	5,549	5,000	5,000
Interest on Idle Funds			
Miscellaneous	627	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	592,113	560,000	535,250
Resources Available:	1,192,053	975,667	870,186
Expenditures:			
Personnel	173,603	190,000	203,500
Contractual	65,074	50,000	60,000
Commodities	21,524	20,000	20,000
Capital Outlay	185,455	50,000	263,886
Debt Service--Principal	168,197	172,990	185,000
Debt Service--Interest	57,010	52,640	37,800
Debt Service--Service Fee	5,524	5,101	0
Transfer To Depreciation Reserve	100,000	100,000	100,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	776,387	640,731	870,186
Unencumbered Cash Balance Dec 31	415,667	334,936	0
2020/2021/2022 Budget Authority Amount:	1,097,820	833,385	870,186

See Tab E

Adopted Budget

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Water			
Unencumbered Cash Balance Jan 1	333,168	299,669	210,169
Receipts:			
Sales	479,805	470,000	484,100
Penalties	3,014	2,500	2,650
Reimbursed Expenses	1,098	500	500
Miscellaneous	31,535	17,500	19,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	515,452	490,500	506,750
Resources Available:	848,620	790,169	716,919
Expenditures:			
Personnel	256,379	295,000	325,800
Contractual	92,044	65,000	75,000
Commodities	50,790	125,000	100,000
Capital Outlay	99,738	45,000	166,119
Transfer To Depreciation Reserve	50,000	50,000	50,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	548,951	580,000	716,919
Unencumbered Cash Balance Dec 31	299,669	210,169	0
2020/2021/2022 Budget Authority Amount:	767,096	652,766	716,919

See Tab E

CPA Summary

City of Lindsborg

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Refuse Collection			
Unencumbered Cash Balance Jan 1	211,982	196,955	171,955
Receipts:			
Collections	273,573	280,000	300,000
Penalties	2,754	2,500	2,500
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	276,327	282,500	302,500
Resources Available:	488,309	479,455	474,455
Expenditures:			
Contractual	227,503	240,000	245,000
Commodities	1,851	2,500	4,482
Capital Outlay	0	0	156,973
Transfer To General Fund	54,000	57,000	60,000
Transfer To Depreciation Reserve	8,000	8,000	8,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	291,354	307,500	474,455
Unencumbered Cash Balance Dec 31	196,955	171,955	0
2020/2021/2022 Budget Authority Amount:	473,509	504,482	474,455

Adopted Budget

Adopted Budget	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Stormwater Utility			
Unencumbered Cash Balance Jan 1	199,106	330,711	471,461
Receipts:			
Collections	234,048	235,000	235,000
Penalties	842	750	750
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	234,890	235,750	235,750
Resources Available:	433,996	566,461	707,211
Expenditures:			
Contractual	60,509	35,000	35,000
Commodities	776	15,000	15,000
Capital Outlay	0	0	602,211
Transfer To General Fund	42,000	45,000	55,000
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	103,285	95,000	707,211
Unencumbered Cash Balance Dec 31	330,711	471,461	0
2020/2021/2022 Budget Authority Amount:	391,751	575,606	707,211

CPA Summary

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City of Lindsborg

2022

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2020	Current Year Estimate for 2021	Proposed Budget Year for 2022
Unencumbered Cash Balance Jan 1	1,680,897	2,199,605	1,463,184
Receipts:			
Sales	3,241,361	2,900,000	2,900,000
Penalties	19,591	20,000	20,000
Sales Tax	108,661	100,000	100,000
Reimbursed Expenses	2,287	2,000	2,000
Miscellaneous	6,977	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,378,876	3,037,000	3,037,000
Resources Available:	5,059,773	5,236,605	4,500,184
Expenditures:			
Production - Purchased Power	1,687,131	2,300,000	1,900,000
Distribution			
Personnel	309,192	425,000	500,000
Contractual	61,281	70,000	75,000
Commodities	63,751	60,000	60,000
Capital Outlay	5,797	126,627	987,404
Total	440,021	681,627	1,622,404
General Administration			
Personnel	266,663	290,000	315,000
Contractual	57,995	65,000	60,000
Commodities	2,380	5,000	7,500
Capital Outlay	6,079	25,000	0
Total	333,118	385,000	382,500
Non-Operating			
Postage	5,843	7,000	7,200
Sales Tax	113,424	120,000	123,000
Interest & Fees	15,968	15,000	15,000
Debt Service--Principal	95,000	100,000	200,197
Debt Service--Interest	27,163	22,294	1,883
Transfer To Depreciation Reserve	100,000	100,000	100,000
Transfer To Energy Efficiency Reserve	27,500	27,500	28,000
Transfer To Industrial Development Fund	15,000	15,000	20,000
Transfer To Economic Development Fund	0	0	100,000
Total	399,898	406,794	595,280
Cash Forward (2022 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,860,168	3,773,421	4,500,184
Unencumbered Cash Balance Dec 31	2,199,605	1,463,184	0
2020/2021/2022 Budget Authority Amount:	5,058,375	3,795,421	4,500,184

CPA Summary

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City of Lindsborg

NON-BUDGETED FUNDS (A)

2022

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

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		
Unencumbered			Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	115,604		Cash Balance Jan 1	868,050	Cash Balance Jan 1	2,051,387	Cash Balance Jan 1	130,571	Cash Balance Jan 1	43,139	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Interest	887	Transfer In	100,000	Transfer In	100,000	Transfer In	27,500	Transfer In	8,000		
Total Receipts	887	Total Receipts	100000	Total Receipts	100000	Total Receipts	27500	Total Receipts	8000	Total Receipts	236,387
Resources Available:	116,491	Resources Available:	968,050	Resources Available:	2,151,387	Resources Available:	158,071	Resources Available:	51,139	Resources Available:	3,445,138
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Projects		Capital Outlay	4,800	Capital Outlay	10,000	Capital Outlay	4,366	Capital Outlay	160		
				ROZ	3,000						
Total Expenditures	0	Total Expenditures	4,800	Total Expenditures	13,000	Total Expenditures	4,366	Total Expenditures	160	Total Expenditures	22,326
Cash Balance Dec 31	116,491	Cash Balance Dec 31	963,250	Cash Balance Dec 31	2,138,387	Cash Balance Dec 31	153,705	Cash Balance Dec 31	50,979	Cash Balance Dec 31	3,422,812

**Note: These two block figures should agree.

CPA Summary

City of Lindsborg

NON-BUDGETED FUNDS (B)

2022

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

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					
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	
Cash Balance Dec 31	1,255,142	Cash Balance Dec 31	23,464	Cash Balance Dec 31	22,057	Cash Balance Dec 31		Cash Balance Dec 31	1,300,663
Receipts:									
		Transfer In		Transfer In				Receipts:	
	50,000		50,000		0				
Expenditures:									
		Total Receipts		Total Receipts		Total Receipts		Total Receipts	
	50,000		50,000		0		0		0
		Resources Available:		Resources Available:		Resources Available:		Resources Available:	
	1,305,142		73,464		22,057		0		0
Expenditures:									
		Capital Outlay		Capital Outlay				Expenditures:	
	10,000		10,467		0				
		ROZ							
	3,000								
Total Expenditures									
	13,000		10,467		0		0		0
Cash Balance Dec 31									
	1,292,142		62,997		22,057		0		0
		Total Expenditures		Total Expenditures		Total Expenditures		Total Expenditures	
									23,467
		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31		Cash Balance Dec 31	
									1,377,196
		Total		Total		Total		Total	
									1,300,663

**Note: These two block figures should agree.

CPA Summary	
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NOTICE OF BUDGET HEARING

2022

The governing body of
City of Lindsborg
will meet on September 7, 2021 at 6:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

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

FUND	Prior Year Actual for 2020		Current Year Estimate for 2021		Proposed Budget Year for 2022		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2021 Ad Valorem Tax	Estimate Tax Rate *
General	2,665,565	37.228	2,389,500	35.256	3,291,800	844,734	31.915
Debt Service	367,088	6.287	369,130	6.222	402,630	164,600	6.219
Library	61,021	2.122	62,618	2.050	87,926	79,406	3.000
Industrial	51,246	0.854	74,500	0.785	54,800	15,818	0.598
Recreation	175,245	1.742	245,000	3.218	346,500	33,528	1.267
Ambulance	218,348		385,635		596,392	390,507	14.754
Special Streets	33,348		45,000		340,062		
Spec. Pks/Recreation					37,700		
Tourism Promotion	18,683		25,000		53,913		
Sewer	776,387		640,731		870,186		
Water	548,951		580,000		716,919		
Refuse Collection	291,354		307,500		474,455		
Stormwater Utility	103,285		95,000		707,211		
Electric	2,860,168		3,773,421		4,500,184		
Non-Budgeted Funds-A	22,326						
Non-Budgeted Funds-B	23,467						
Totals	8,216,481	48.233	8,993,035	47.531	12,480,678	1,528,592	57.753
<i>Revenue Neutral Rate**</i>							46.359
Less: Transfers	452,500		452,500		570,500		
Net Expenditure	7,763,981		8,540,535		11,910,178		
Total Tax Levied	1,209,093		1,242,211		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	25,069,072		26,136,088		26,468,501		
Outstanding Indebtedness, January 1,	2019		2020		2021		
G.O. Bonds	4,751,873		4,418,319		6,098,380		
Revenue Bonds	620,000		530,000		435,000		
Other	2,414,987		2,251,451		0		
Lease Purchase Principal	0		28,664		15,229		
Total	7,786,860		7,228,434		6,548,609		

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

Roxie Sjogren
City Official Title: City Clerk

2022 Neighborhood Revitalization Rebate

Budgeted Funds for 2022	2021 Ad Valorem before Rebate**	2021 Mil Rate before Rebate	Estimate 2022 NR Rebate
General			0
Debt Service			0
Library			0
Industrial			0
Recreation			0
Ambulance			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2021 July 1 Valuation: 26,468,501

Valuation Factor: 26,468.501

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

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



LINDSBORG

K A N S A S

**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 2021.

TABLE 1
COMPARATIVE REVENUE SUMMARY*
GENERAL FUND – 2021 BUDGET YEAR
City of Lindsborg

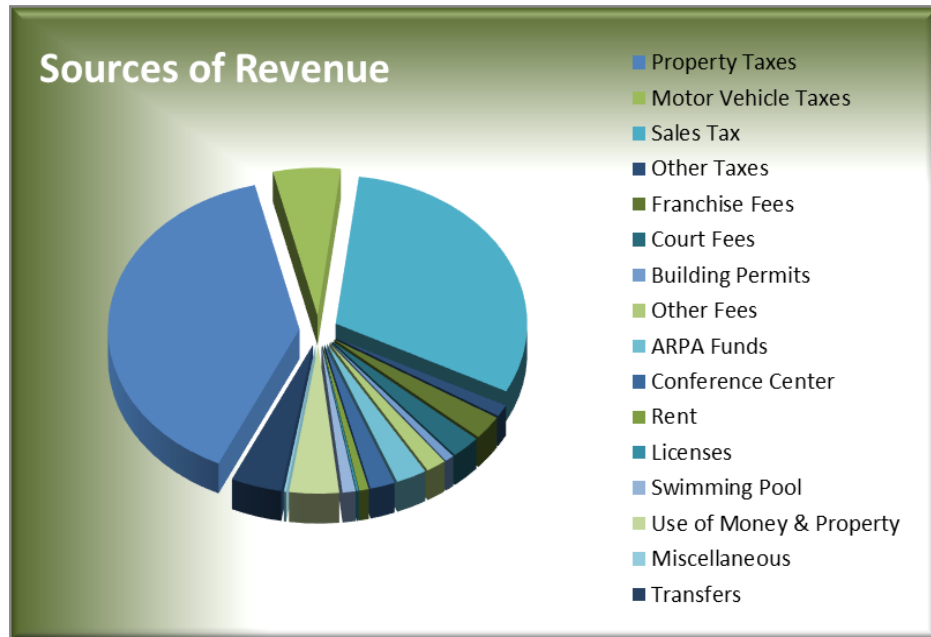
<u>SOURCE OF REVENUE</u>	<u>Amount</u>	<u>Percent of Total</u>
<u>Taxes & Shared Revenues</u>		
Property Taxes	\$931,400	39.3
Motor Vehicle Taxes	135,200	5.7
Sales Tax	725,000	30.6
Other	<u>30,400</u>	<u>1.3</u>
Subtotal	\$1,822,000	76.9
<u>Fees & Permits</u>		
Franchise Fees	61,000	2.6
Court Fees	60,000	2.5
Building Permits	20,000	0.8
Other	<u>41,100</u>	<u>1.7</u>
Subtotal	\$182,100	7.6
<u>Other Revenues</u>		
ARPA Funds	62,100	2.6
Conference Center	50,000	2.1
Rent	18,000	0.8
Licenses	4,200	0.2
Swimming Pool	25,000	1.1
Use of Money & Property	100,000	4.2
Miscellaneous	5,000	0.2
Transfers	<u>102,000</u>	<u>4.3</u>
Subtotal	\$366,300	15.5
TOTAL REVENUE	\$2,370,400	100.0

* Source: Financial Statement & Adopted Budget figures, General Fund 2021, 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 \$2,370,400 budgeted for the General Fund in 2021.

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 39.3 percent of the total, while property taxes combined with motor vehicle taxes accounted for 45 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 30.6 percent of the revenue total, and which includes substantial amounts of non-local monies.



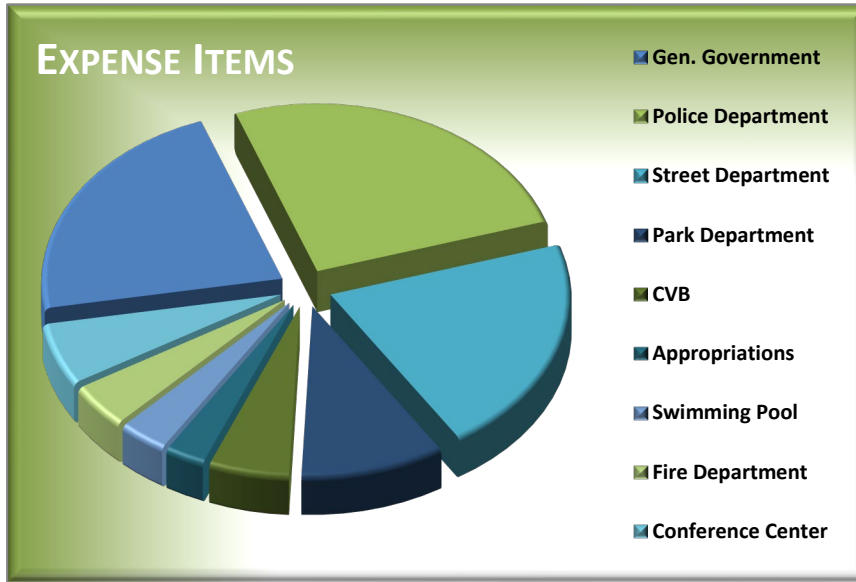
Expenditures

A comparative summary of General Fund expenditures for the 2021 budget year is outlined in the following table.

TABLE 2
COMPARATIVE EXPENSE SUMMARY*
GENERAL FUND - 2021 BUDGET YEAR
City of Lindsborg

<u>Expense Item</u>	<u>Amount</u>	<u>Percent of Total</u>
General Government	\$ 531,000	22.2
Police Department	617,000	25.8
Street Department	498,000	20.8
Park Department	231,500	9.7
Convention/Visitors Bureau	128,000	5.4
Appropriations	64,500	2.7
Swimming Pool	78,500	3.3
Fire Department	101,000	4.2
Conference Center	<u>140,000</u>	<u>5.9</u>
TOTAL EXPENDITURES	\$2,389,500	100.0

* Source: Financial Statement and Adopted Budget figures, General Fund 2021, 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 69 percent of the yearly cost of services represent the major centers of annual expense. The other 31 percent is divided among 6 other centers of expenses.

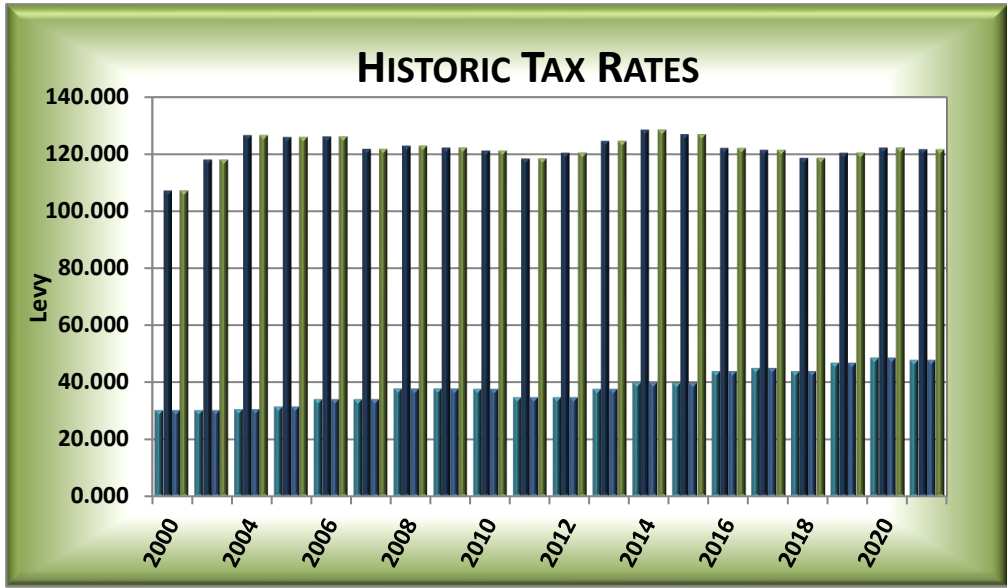
TAX RATES

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 39 percent of the overall total requirement for 2021. 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>
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
2021	47.531	-1.6	121.706	-.6

* 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 41.854 mills since 2011. During the same period, the total combined levy ranged

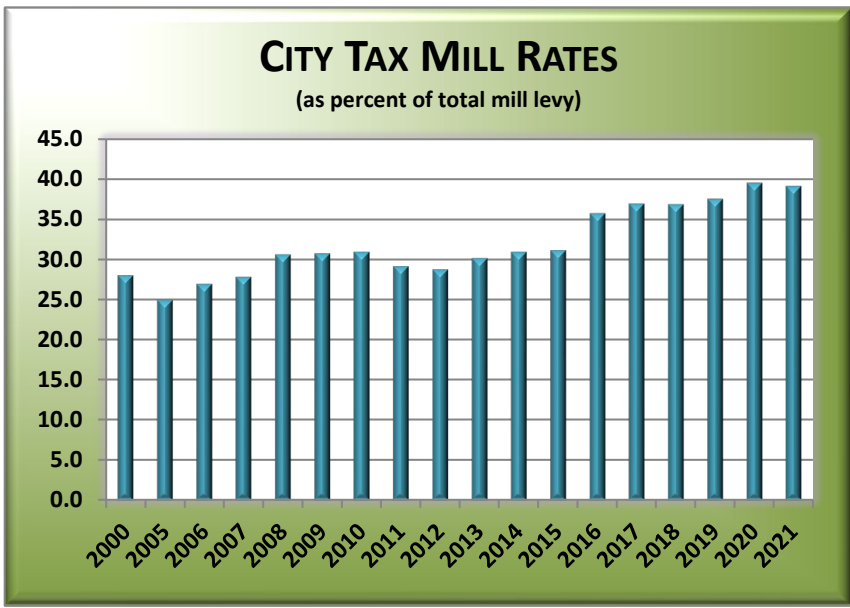
from a low of 107.184 mills in 2000 to a high of 128.549 mills in 2014, averaging 122.324 since 2011. Both rates registered some degree of decline in 2011, 2015, 2018 and 2021; however, both increased for the 2005, 2013, 2014, 2019 and 2020 budget years.

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
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
2021	39.1

AVERAGE 32.0



The summary listing shows that the City tax mill rate typically represents from 24.9 to 39.5 percent of the total tax rate for most years, and has averaged 32.0 percent since 2000. Representing 39.1 percent in 2021, the City rate was 28.7 percent of the total in 2012.

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>
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
2021	26,136,088	+4.3

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

The table illustrates the fluctuations in assessed valuations since 2000. Occurring in response to economic conditions, these changes also reflect the varying patterns of capital investment in the community. Since 2000, the assessed valuation has grown by over 92.8 percent. Since 2011, the assessed valuation has enlarged by 30.1 percent, representing an average annual growth of about 2.74 percent.

As construction of residential housing units starts in the Stockholm Estates 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.

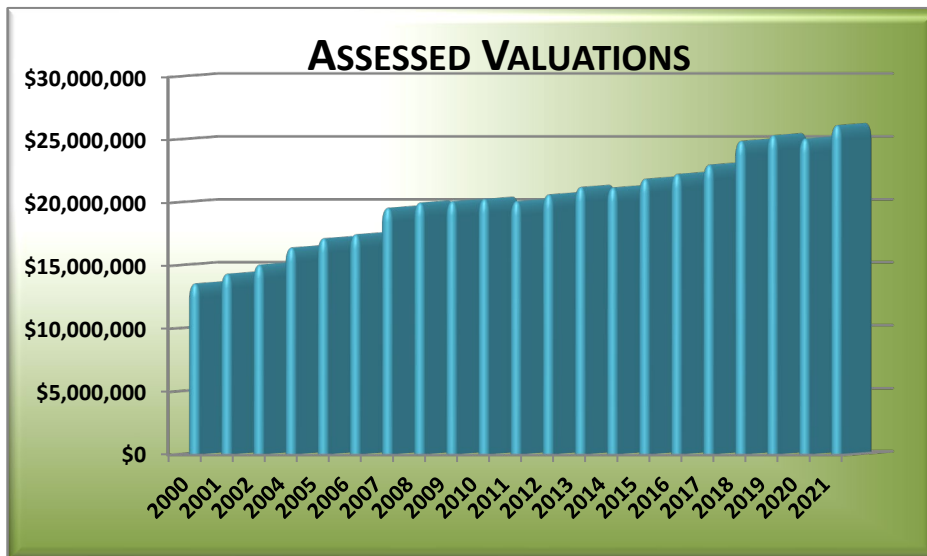
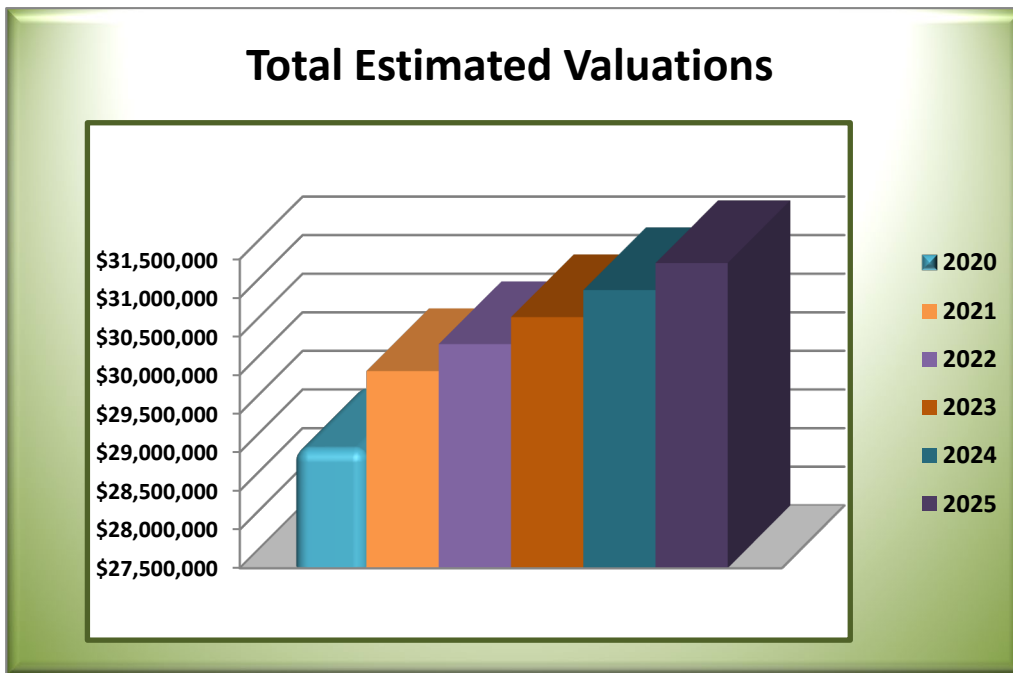


TABLE 6
ESTIMATED FUTURE ASSESSED VALUATIONS
City of Lindsborg

Year	Estimated Assessed Tangible Valuation	Estimated Motor Vehicle Assessed Valuation	Total Estimated Assessed Valuation
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
2025	27,700,000	3,750,000	31,450,000

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 1 revenue issues, and 4 general obligation issues. The first revenue issue in 2009 funded the final portion of the electrical system upgrade to 7200 capacity. 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. The fourth bond issue in 2021 refunds the 2011 bond issue (funded through the Kansas Water Pollution Control Revolving Loan Fund) covers the most recent major upgrade to the wastewater treatment plant. The City also acquired in 2021 a Utility Low Interest Loan to cover the cost of the one time event for electricity that occurred in February of 2021.

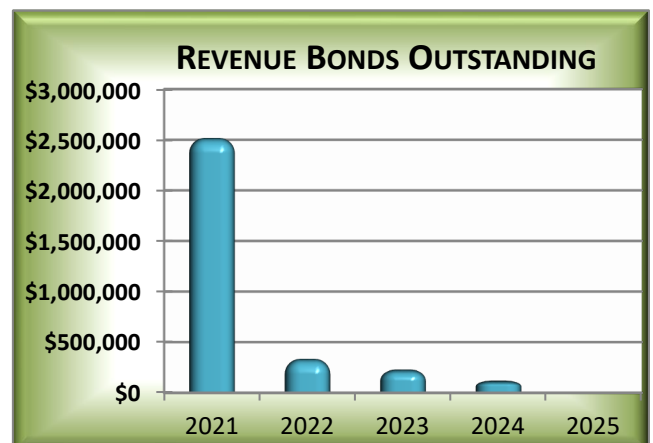
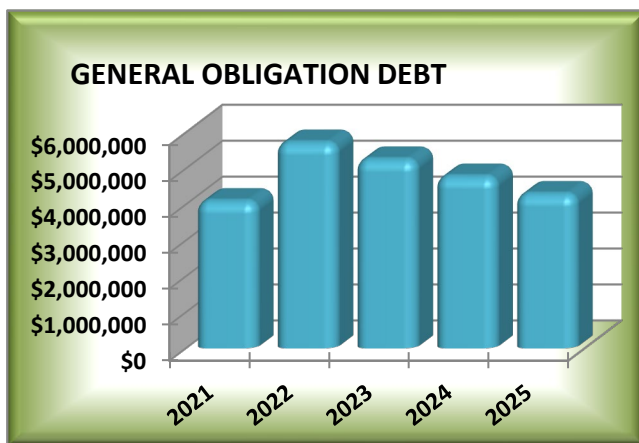
A summary of bonded debt remaining during the five-year capital improvement-programming period is outlined in the following table.

**TABLE 7
MUNICIPAL BONDED DEBT*
City of Lindsborg**

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Temporary Notes</u>	<u>Revenue Bonds</u>	<u>Total</u>
2021	4,099,380	0	2,518,254	6,617,634
2022	5,728,932	727,889	335,000	6,791,821
2023	5,259,015	632,691	230,000	6,121,706
2024	4,783,613	537,255	120,000	5,440,868
2025	4,297,761	441,581	0	4,739,342

*Source: 2021 Budget, City of Lindsborg

The table shows that current bonded debt in all categories amounted to slightly over 6.6 million in 2021, of which total over 61.9 percent is represented by general obligation bonds with the remaining 38.1 percent represented by utility revenue bonds. The 2009 bond issue consists of an electric revenue bond issue. 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 2021 bond issue refunds the 2011 bond issue (funded though the Kansas Water Pollution Control Revolving Loan Fund) covers the most recent major upgrade to the wastewater treatment plant. The City also acquired in 2021 a Utility Low Interest Loan to cover the cost of the one time event for electricity that occurred in February of 2021.



The graphs show that overall debt levels increased slightly in 2022 due to the Utility Low Interest Loan. General obligation debt will be decreased over 4.8 percent, while the revenue bond total will be decreased to \$0. The reason for this is due to the Waste Water KHRC loan being paid off by General Obligation Bonds. Together, these schedules will result in an aggregate bonded debt decrease of almost 28.3 percent.

BONDING CAPACITY

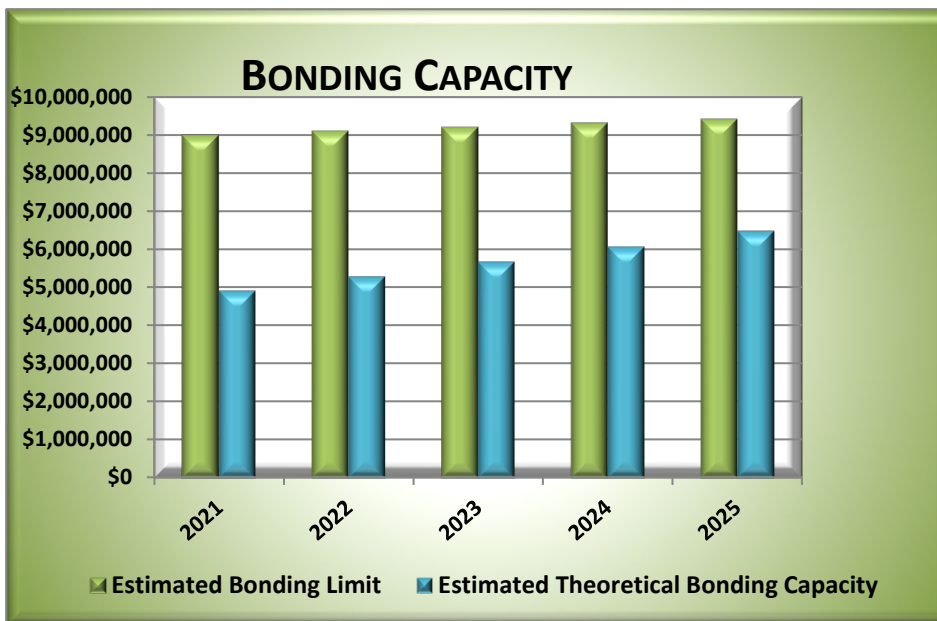
Estimates of potential future municipal bonding capacity are based on forecasts of future assessed valuations coupled with statutory limitations for bonded debt as balanced by existing debt levels. Estimated bonding capacity is based upon 30 percent of total estimated assessed valuation. Certain municipal 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

<u>Year</u>	<u>Estimated Assessed Valuation</u>	<u>Estimated Bonding Limit</u>	<u>Existing Debt Subject to Limitation</u>	<u>Estimated Theoretical Bonding Capacity</u>
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
2025	31,450,000	9,435,000	2,953,195	6,481,805

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.



LINDSBORG

K A N S A S

**CAPITAL IMPROVEMENT
5-YEAR PLAN**

5 YEAR CAPITAL IMPROVEMENT PLAN

ADMINISTRATIVE SERVICES

	2022	2023	2024	2025	2026	Funding
Art Purchase-Local Artists	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	GO
Office Equipment Replacement	\$4,500	\$4,500	\$3,000	\$4,500	\$4,500	GO/Sales Tax
Computer Equip/Software	\$4,500	\$4,500	\$25,000	\$4,000	\$4,500	GO
Lucia Park Restroom Roof						Sales Tax
Safety Program	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	GO
Community Survey		\$20,000			\$20,000	GO
Water-proofing/plaster work	\$5,000	\$2,500				GO
Incode Timeclock	\$2,500					GO
Neighborhood Block Party Gra	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	GO
Blight Removal Program	\$30,000	\$30,000	\$30,000			GO/Sales Tax
TOTAL	\$51,400	\$66,400	\$62,900	\$13,400	\$33,900	

5 YEAR CAPITAL IMPROVEMENT PLAN

CONVENTION & VISITORS BUREAU

	2022	2023	2024	2025	2026	Funding
Billboards Fixed Expense	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	TGT
Billboard Rewraps (on a 3 yr rotation)	\$850	\$850	\$850	\$850	\$850	TGT
Show Vendor Fees	\$1,000	\$1,000	\$1,500	\$1,500	\$1,500	TGT
Digital Marketing/Advertising	\$2,000	\$2,000	\$1,500	\$1,500	\$1,500	TGT
Advertising - Print	\$5,150	\$5,150	\$5,150	\$5,150	\$5,150	TGT
CVB Promotional Tools (visitors guide)	\$3,100	\$3,100	\$4,000	\$4,000	\$4,000	TGT
TOTALS (Transient Guest Tax)	\$19,100	\$19,100	\$20,000	\$20,000	\$20,000	
Marketing	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	GO
2 New Computers / 2 New Monitors			\$3,000			GO
CVB Booth Banners		\$350				GO
TOTALS (General Fund)	\$6,000	\$6,350	\$9,000	\$6,000	\$6,000	

SUNDSTROM CONFERENCE CENTER

	2022	2023	2024	2025	2026	Funding
Additional Tables/Chairs	\$1,000	\$1,000	\$3,000	\$3,000	\$3,000	GO
Additional Dishes	\$300	\$300	\$300	\$300	\$300	GO
Additional Service Items	\$300	\$300	\$300	\$300	\$300	GO
Monitoring/Security System (Spot)				\$2,000		GO
Upstairs Dishwasher System				\$1,068	\$1,068	GO
Upstairs Beverage Cooler				\$1,500		GO
New Computer			\$1,200	\$1,200	\$1,200	GO
Event Management Software	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	GO
Marketing Funds	\$10,000	\$10,000	\$12,000	\$12,000	\$12,000	GO
Uniforms		\$500			\$500	GO
Update Décor/Furnishings				\$15,000	\$15,000	GO
Suspended Accoustical Panels-upstairs				\$10,000		GO
TOTALS	\$12,800	\$13,300	\$18,000	\$47,568	\$34,568	

5 YEAR CAPITAL IMPROVEMENT PLAN

PARKS

	2022	2023	2024	2025	2026	Funding
Safety Program	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	Parks
Park Bench & Table Replacements		\$2,000		\$2,000		Parks
Playground Cushion Mulch	\$2,500		\$2,500		\$2,500	Parks
Tree Planting Program	\$2,000	\$2,500	\$2,500	\$2,500	\$2,500	Parks
Parks Truck	\$20,000		\$20,000			Parks
Senior Fitness Facility	\$50,000					Parks/Grant
Mower Replacement	\$15,000			\$15,000		Parks
Spray Park		\$50,000				Parks/Grant
Toolcat/Multipurpose Vehicle		\$35,000				Parks
ROW Mower			\$20,000			Parks
Playground Equipment			\$11,000			Parks
E-Tool Program			\$4,000			Parks
Lucia Restoration (Hardscape)				\$20,000		Parks
Välkommen Trail Phase 3					\$100,000	Parks/Grant
TOTALS	\$90,500	\$90,500	\$61,000	\$40,500	\$106,000	

SPECIAL PARKS

	2022	2023	2024	2025	2026	Funding
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	\$25,000	\$0	\$25,000	\$0	

5 YEAR CAPITAL IMPROVEMENT PLAN

POLICE

	2022	2023	2024	2025	2026	Funding
Patrol Car & Equipment	\$35,000		\$35,000		\$35,000	Police
Replace Body Armor		\$2,000		\$3,000		Police/Grant
Computer Upgrade				\$5,000		Police
Computer Software Laptops		\$20,000				Police/Grant
Office Furniture/Upgrades	\$2,000		\$2,000			Police
Training	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Police
Laptops		\$10,000				Police/Grant
Surveillance Equipment		\$2,500				Police
Rifle/Shotgun Upgrade		\$5,000				Police
Forensic Equipment				\$1,000		Police
SRO/DARE equipment	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Police
Policy Manual Update	\$4,600	\$5,000	\$5,000	\$5,000	\$5,000	Police
Safety Center Maintenance	\$3,000	\$4,000	\$5,000	\$5,000	\$5,000	PD/Fire
TOTALS	\$49,100	\$53,000	\$51,500	\$23,500	\$49,500	

5 YEAR CAPITAL IMPROVEMENT PLAN

EMS

	2022	2023	2024	2025	2026	Funding
Ambulance/2026						EMS/Grant
EMT Class/Education						EMS/Grant
Computer Upgrade						EMS
Garage Door Sensor						EMS
Power Cot Replacement						EMS/Grant
Training Equipment						EMS
EMS Facility Upgrades						EMS
Uniform Supplies						EMS
Monitors						EMS
Radios - Encryption	\$7,200					EMS
TOTALS	\$7,200	\$0	\$0	\$0	\$0	

5 YEAR CAPITAL IMPROVEMENT PLAN

FIRE

	2022	2023	2024	2025	2026	Funding
3 Turnout Sets.	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	Fire/Grant
Uniform/Gear	\$2,000		\$2,500		\$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					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	\$5,000	Fire/PD
Fire Radio Encryption	\$7,000					Fire
Training/Fire Schools	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	Fire
TOTALS	\$75,000	\$13,000	\$16,500	\$474,500	\$16,500	

5 YEAR CAPITAL IMPROVEMENT PLAN

STREETS

	2022	2023	2024	2025	2026	Funding
Sign Change Out Program	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Gen Fund
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
Replace 2011 F-450 Dump Truck	\$55,000					Gen Fund
Asphalt Zipper	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	Gen Fund
Replace 2007 F-250 Mosquito Truck		\$30,000				Gen Fund
Replace 2017 F-450 Dump Truck					\$45,000	Gen Fund
TOTALS	\$115,000	\$92,000	\$59,000	\$42,000	\$187,000	

SPECIAL STREETS

	2022	2023	2024	2025	2026	Funding
Annual Street Maintenance	\$25,000	\$25,000	\$25,000	\$30,000	\$30,000	Spec Sts
Annual Chip/Onyx Seal	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	Spec Sts
400-500 South First		\$100,000				Spec Sts
100-300 West Lindsborg St		\$30,000				Spec Sts
200 W Green & 500 N Wash				\$60,000		Spec Sts
700 North First				\$65,000		Spec Sts
200 & 400 S. Washington					\$125,000	Spec Sts
400-500 W. Grant	\$75,000					Spec Sts
400-600 E. Olsson			\$130,000			Spec Sts
500-700 N. Kansas (Cost Share)??	\$55,000					Spec Sts
TOTALS	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

WATER

	2022	2023	2024	2025	2026	Funding
Repair Parts Inventory	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Water
Tower Maintenance	\$23,500	\$24,000	\$24,500	\$24,000	\$24,500	Water
Replace 2011 F-350 Service Truck						Water
Replace #9 Gen& add trans switch		\$45,000				Water
Telemetry System Upgrade	\$100,000					Water
Replace punch machine				\$35,000		Water
Computer/Software Upgrade			\$1,800			Water
Valve / Line Replacement	\$8,000	\$10,000	\$10,000	\$10,000	\$10,000	Water
Water Study NE area of town	\$10,000					Water
Waterline Project State St			\$20,000	\$20,000		Water
TOTALS	\$151,500	\$89,000	\$66,300	\$99,000	\$44,500	

WASTEWATER DEPARTMENT

	2022	2023	2024	2025	2026	Funding
Repair Parts Inventory	\$8,000	\$8,500	\$8,500	\$8,500	\$8,500	Sewer
Lift Station Maintenance	\$2,000	\$2,500	\$2,500	\$2,500	\$2,500	Sewer
Annual Line Cleaning	\$10,000	\$10,000	\$15,000	\$15,000	\$15,000	Sewer
2005 Sludge Wagon			\$60,000			Sewer
Process Control Update		\$10,000			\$10,000	Sewer
Computer/Software Upgrade	\$35,000		\$1,800		\$8,000	Sewer
Sewer Manhole Maintenance		\$25,000		\$25,000		Sewer
Replace gate operator	\$7,500					Sewer
C-Mix & PP pump rebuild		\$15,000		\$15,000		Sewer
Replace Emerald Lift Sta pumps			\$25,000			Sewer
Replace 2005 Case Tractor				\$100,000		Sewer
Diffused Air Aeration					\$500,000	Sewer
TOTALS	\$62,500	\$71,000	\$112,800	\$166,000	\$544,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

ELECTRIC

	2022	2023	2024	2025	2026	Funding
Contract Tree Trimming	\$25,000	\$30,000	\$30,000	\$35,000	\$35,000	Electric
Street Light Replacement	\$6,000	\$6,000	\$7,000	\$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	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	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				Electric
Convert S. Side Westview to underground			\$50,000			Electric
Replace 2011 F-450 Dump Truck				\$45,000		Electric
Second duty truck		\$150,000				Electric
Replace Vermeer Trencher					\$90,000	Electric
Convert 3 phase by MCP to underground	\$25,000					Electric
TOTALS	\$86,500	\$466,500	\$120,000	\$117,500	\$162,500	

5 YEAR CAPITAL IMPROVEMENT PLAN

RECREATION

	2022	2023	2024	2025	2026	Funding
Sports Complex Improvement	\$3,000		\$3,000		\$3,000	Recreation
Rec Equipment Replacement	\$2,500	\$2,500	\$3,000	\$3,000	\$3,000	Recreation
TOTALS	\$5,500	\$2,500	\$6,000	\$3,000		

GOLF COURSE

	2022	2023	2024	2025	2026	Funding
Car Path Maintenance	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	GC
Tractor	\$25,000					GC
Pull Behind Fairway Mower	\$15,000					GC
Sprinkler Head Replacement		\$3,000		\$3,000		GC
Sprayer			\$10,000			GC
Work Cart - ATV/UTV			\$10,000			GC
Rental Golf Cart Replacement	\$10,872	\$10,872	\$10,872	\$10,872	\$10,872	GC
TOTALS	\$51,872	\$14,872	\$31,872	\$14,872	\$11,872	

POOL

	2022	2023	2024	2025	2026	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		\$1,000	Pool
Lifeguard Chairs			\$7,500			Pool
Exterior Pool Drain					\$7,000	Pool
Replace Diving Boards		3,500	\$3,500			Pool
TOTALS	\$1,500	\$5,000	\$12,500	\$1,500		

5 YEAR CAPITAL IMPROVEMENT PLAN

STORMWATER

	2022	2023	2024	2025	2026	Funding
Operations & Maintenance	\$40,000	\$50,000	\$50,000	\$55,000	\$55,000	Stormwater
Debt Service	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	Stormwater
ROW Mower Attachment	\$10,000					
TOTAL	\$165,000	\$175,000	\$175,000	\$180,000	\$180,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

City of Lindsborg

	2022	2023	2024	2025	2026
Administration	\$51,400	\$66,400	\$62,900	\$13,400	\$33,900
CVB: Transient Guest Tax	\$19,100	\$19,100	\$20,000	\$20,000	\$20,000
CVB: GO	\$6,000	\$6,350	\$9,000	\$6,000	\$6,000
Parks	\$90,500	\$61,000	\$40,500	\$106,000	\$0
Parks: Special Parks	\$0	\$0	\$15,000	\$0	\$0
PW: Electric	\$86,500	\$466,500	\$120,000	\$117,500	\$162,500
PW: Special Streets	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000
PW: Streets	\$115,000	\$92,000	\$59,000	\$42,000	\$187,000
PW: Wastewater	\$62,500	\$71,000	\$112,800	\$166,000	\$544,000
PW: Water	\$151,500	\$89,000	\$66,300	\$99,000	\$44,500
Rec: Golf Course	\$51,872	\$14,872	\$31,872	\$14,872	\$11,872
Rec: Pool	\$1,500	\$5,000	\$12,500	\$1,500	\$0
Recreation	\$5,500	\$2,500	\$6,000	\$3,000	\$0
Stormwater	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Police	\$49,100	\$53,000	\$51,500	\$23,500	\$49,500
Fire	\$75,000	\$13,000	\$16,500	\$474,500	\$16,500
EMS	\$7,200	\$0	\$0	\$0	\$0
Sundstrom	\$12,800	\$13,300	\$18,000	\$47,568	\$34,568
TOTAL	\$1,185,472	\$1,373,022	\$1,041,872	\$1,534,840	\$1,510,340