

2023 BUDGET



LINDSBORG

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2023 BUDGET INTRODUCTION

The City of Lindsborg 2023 Budget has been developed as a guide for the plan of work during the 2023 fiscal year which runs from January 1, 2023 through December 31, 2023. 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. In order to move to ensure continuous EMS coverage, the City moved to contracted EMS service in 2021. To accommodate this, the adopted budget for 2022 increased by 10.222 mills, to 57.753 mills. While the 2023 budget is not revenue neutral, the mill rate for the adopted budget has decreased by 2.753 mills, to 55.00 mills. 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.

As you review the City of Lindsborg 2023 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.



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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 an overview of the revenue and expenditures for the 2023 operational budget for the City of Lindsborg, KS.

Revenue Summary:

The property tax revenue for the **General Fund** will increase from \$844,734 in 2022 to \$968,123 in 2023. Changes include the addition of another police officer and a detective to our public safety department and salaries were adjusted to recruit and retain current officers. The renovations to the public safety building are being funded through the general fund instead of bonding this project; it will be funded over a two-year period with the first phase being funded in 2023 at \$200,000.

Interest rates on city investments were extremely low. The 10-year average annual interest income is \$78,828. In 2021, interest revenue received was \$47,973. In 2022, \$40,000 of income is expected to be generated by these investments. For 2023, \$70,000 in investment revenue is forecast to be received. The other major source of revenue for the General Fund is sales tax. A 1.0% sales tax was passed by the electorate to replace the sunset of a half-percent tax that expired on June 30, 2010.

The adopted total City of Lindsborg budget reflects a total mill levy of **55.000 mills**. This is a decrease of 2.753 mills from 2022.

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 4.280 mills of property tax. The 2023 valuation yields \$2,108 per mill more than the 2022 valuation. But the overriding goal in the development of the 2023 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 (equal to 15.32 mills) for the Police Department. This was necessary to continue to provide the safety that both the employees and the community deserve and expect.

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 flat for 2023. A primary focus of the Community Development Department in 2023 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/proactive 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 2023 are budgeted to be \$96,025. This increases the amount due to the mill value increase but remains at 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.

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. Expanded creative and innovative partnerships and programming have become the new norm so that the enhancement of the quality of life in Lindsborg continues.

The **Recreation Fund** in 2023 will be flat. 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 three years, and plans are being made for enhancements in the coming years which are expected to increase interest and membership.

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.

Many of the recreational activities available to the community were once administered and funded by other organizations. Today, the City's Recreation Department operates most of these programs and the money that supported them is channeled through this fund, which places increased scrutiny on the programs being offered and the level of participation. The acquisition of the Lindsborg Golf Course is representative of the trend that has occurred.

The **Bond and Interest Fund** shows an increase of \$300 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 2023. 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 2023, 7.802 mills of property tax (\$221,751) will be assessed to support emergency medical services. This was decreased in 2023 by using funds received through the American Rescue Plan Act (ARPA). The demand for EMS services remains high. Funding is 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 or allocating a portion of the half-cent county sales tax for hospitals to first responders/EMS.

The **Tourism Promotion Fund** is budgeted for \$22,500 in revenue in 2023. The transient guest tax rate is 6%. The pandemic devastated the hospitality industry but came back strong in 2022. In 2023, 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. In fact, the rate structure has been fully revamped, and a new breakout space added to increase appeal, with another breakout room budgeted in 2023. The revenue in this fund is used for promotional purposes and not budgeted for personnel expenditures.

The **Special Streets Fund** revenue as budgeted was increased to \$91,470 in 2023 from \$84,600 in 2022. 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 2023 will be \$9,000, an increase of \$3,000 from 2022. 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 flat for 2023. 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 in 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 \$15,900 in 2023. Rates were increased in 2021 due to increased costs and flat revenues, and the consensus of the Council has been to move to smaller annual increases rather than five-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 \$15,000 in 2023. In 2021, a rate increase was implemented to cover the cost of single-stream, curbside recycling. This was the first increase since 2015. Due to a fuel surcharge as a result of the price of gas, Council passed an additional increase of \$0.25/cart for 2023, with the City absorbing a portion of the increase. The cost of trash pick-up service to the City continues to increase by 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 curbside recycling facility was constructed in 2009 with funds in the depreciation reserve fund.

The sales revenues in the **Electric Fund** are projected to hold steady in 2023. Over the last 14 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; this was paid off as of August 2022. The power cost adjustment has stayed in place due to the need to purchase a new transformer for the substation at a cost of around \$1.3 million. We will use funds from the reserve to pay for this and pay it back with the PCA.

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 2023 is \$235,000. This is the fund being used to pay for the Cow Creek Draining project in 2023.

EXPENDITURES SUMMARY:

GENERAL GOVERNMENT FUND:

Growth in the City’s assessed valuation experienced an 8% increase for 2023. This was due mostly to Stockholm Estates having houses completed. The City will not receive any of this tax income from Stockholm Estates until the RHID is paid off. This increase in assessed valuations is offset with increased demands for 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 2023 budget.

The budget reflects a decreased mill levy for the 2023 budget at 55.000 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. Of the 122 cities of the first and second class, the City of Lindsborg’s mill levy ranks as the 77th lowest.

The five-year Capital Improvement Plan shows the following purchases scheduled for Administration in 2023:

Artwork Purchases	\$1,500
Neighborhood Block Party Grant	\$2,400
City Hall Water Infiltration	\$5,000
Community Survey	\$20,000
Incode 10 Upgrade	\$30,000
Blight Removal Program	\$30,000

INDUSTRIAL DEVELOPMENT FUND:

These funds are designated for community and economic development and are utilized by the City of Lindsborg community development department for those purposes. In 2004, an Economic Development Director position was added; in 2008, the position changed to a Community Development Director. The focus of the 2023 community development areas will be on housing, both single-family and multi-family, and proactive code enforcement.

Contract Inspection Services	\$32,000
Billboards	\$7,782
Digital Marketing/Advertising	\$2,000

STREETS DEPARTMENT:

The budget for this department is budgeted in the amount of \$605,400 for 2023. 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 2023:

Sign Changeout Program	\$2,000
Snowplow for F-250	\$18,000
Concrete Saw	\$15,000
Asphalt Zipper	\$50,000

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 2023:

Annual Street Maintenance	\$25,000
Annual Chip/Onyx Seal	\$70,000
100-300 W. Lindsborg	\$55,000
400-500 W. Grant	\$75,000

POLICE DEPARTMENT:

The Police Department budget will increase \$437,800 in 2023, with about half of that amount being allocated to the first phase of the Safety Center Renovation—the first since the Center opened in the mid-1980s. The following items are budgeted for 2023:

Safety Center Renovation-Phase 1	\$200,000
MDC Systems (in-car computers)	\$30,000
Watchguard Mobile Camera	\$6,500
Policy Manual Update	\$5,500
X-7 Tasers	\$5,000
Firearms Upgrade	\$5,000
Training	\$6,000
Watchguard Warranty	\$4,500
Clear Technology	\$2,760
SRO/DARE Equipment	\$2,000
Body Armor	\$2,000
Forensic Equipment for Patrol Cars	\$1,000

AMBULANCE FUND:

The Ambulance Fund expenditures will decrease in 2023. With a full year completed, staff reviewed what is required and now has a better idea of what expenditures are needed with the AMR contract.

Outside Stairway Covering	\$15,000
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FIRE DEPARTMENT:

The Fire Department budget will decrease by \$24,000 compared to last year. The decrease is due to the early purchase of SCBAs. We are planning the purchase of a new pumper truck (budgeted at \$700,000) in 2025. The following items are budgeted for the Fire Department for 2023:

Turnout Sets (3)	\$7,000
Training	\$6,000
LED Scene Lights	\$5,000
Uniform/Gear	\$2,000

PARKS DEPARTMENT:

The Parks Department budget will increase by \$47,300 in 2023. This is due in large part to equipment and park table upgrades. The following expenditures are planned for 2023:

Toolcat/Multipurpose Vehicle	\$45,000
Park Aluminum Tables	\$15,000
Vandalism Mitigation/Repairs	\$3,000
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 the following expenditures planned for 2023.

Park Land Acquisition	\$20,000
Viking Valley Rehabilitation	\$15,000

CEMETERY BOARD:

In 2009, the City increased the funding to the Cemetery Board from \$5,000 to \$7,000 to pay for increased personnel costs. In 2010, the City raised its contribution to \$9,000 and then in 2015, the contribution increased to \$12,000, where it has remained since. The appropriation to the Elmwood Cemetery Board will increase to \$16,000 for 2023 to assist with a pay increase for personnel.

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 was used 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. A small increase of \$0.25/cart will be implemented in 2023 due to the addition of a fuel surcharge. No capital expenditures are budgeted.

SWIMMING POOL:

This budget will increase by \$5,200 in 2023. The attendance at the pool has leveled off as neighboring communities have constructed new aquatic parks which has 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:

Replace Diving Boards	\$3,500
StarGuard/Starfish Licensing	\$2,200
Umbrella Replacement	\$500
Pool Deck Furniture	\$1,000

LIBRARY FUND:

The Library Fund property tax support will stay flat at 3 mills for 2023. This money is collected by the City and distributed to the Library as it becomes available. The additional revenues will allow the Library to continue to make improvements that will allow the facility to better serve the community and improve their ability to recruit and retain staff.

BOND AND INTEREST FUND:

The **Bond and Interest Fund** shows a decrease of \$5,315 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.

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 \$145,000 with concessions revenue to be \$25,000 for 2023. Additionally, the fund will be supported by \$117,946 in property tax. This is a greater level of property tax support for Recreation. In 2008, the City purchased the Lindsborg Golf Club, and there continues to be strong demand for recreation programs from the 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, but 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 1960s. Therefore, the joint effort at a recreation district was unsuccessful. As a result, 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 and to set the price of 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 2023:

Cart Path & Fairway Improvements	\$20,000
Sports Complex Improvements	\$12,500
Rental Golf Cart Lease	\$10,872
Club House Furniture	\$6,000
Sprinkler Head Replacement	\$3,000
Fertilizer	\$3,000
Rec Equipment Replacement	\$2,500

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 2023 is \$205,300.

Marketing/Contract Services	\$12,000
Continuing Education (STS Mktg College)	\$5,000
Meeting Expenses (TIAK)	\$4,500

TOURISM PROMOTION FUND:

The current transient guest tax rate is 6%. The tourism industry was devastated by the pandemic, but we have seen a good return to tourism in 2022. Additionally, there has been an increase in extended stays for the lodging rooms. Per Kansas State Statute, transient guest tax is not charged on extended stays. The revenue in this fund is \$4,500 more than 2022. Personnel expenses are paid through the Convention & Visitors Bureau Fund and are not covered by this fund.

Billboards	\$7,000
Advertising – print	\$5,150
Visitors Guides	\$3,100
Digital/Print Advertising	\$2,000
Show Vendor Fees	\$1,000
Billboard rewraps	\$850

SUNDSTROM CONFERENCE CENTER

The J.O. Sundstrom Conference Center opened for business in September of 2013, and 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 and 2022 saw improved but still limited usage of the facility due to the pandemic. Following are the planned expenditures for 2023:

Retrofit Room for Breakout Space	\$15,000
Marketing	\$10,000
Monitoring/Security System	\$2,000
Event Management Software	\$1,200
Additional Tables & Chairs	\$1,000

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 (RTOs) 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, and a new contract was entered into 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. A rate study was done in 2021, with a new rate structure going into place July 1, 2022. The electric meters are also in the process of being changed to an AMI (Automated Meter Infrastructure) system to allow reads and disconnects to occur from City Hall. This will cut down on resources to read and disconnect utilities. The following projects are planned for 2023 to improve the efficiency, reliability, and delivery of electric service to the community:

Substation Transformer	\$1,300,000
Replace 2005 Digger Derrick	\$150,000
Second Duty Truck	\$150,000
Distribution Transformers	\$25,000
Tree Trimming (annually)	\$10,000
Street Light Replacement (annually)	\$6,000
Safety Test High Voltage Equipment (annually)	\$5,000

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 Advanced Metering Infrastructure (AMI). For 2023, the following expenditures are planned:

Replace #9 Generator/Add Transfer Switch	\$55,000
Water Tower Maintenance	\$24,000
Repair Parts Inventory	\$10,000
Well Field Line Maintenance	\$10,000
Valve/Line Replacement	\$10,000

SEWER FUND:

The Sewer Fund ensures 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 regulation can create the need for a major capital expenditure. For instance, in 2008, a study was conducted on the wastewater treatment plant with a mock permit 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 2023 the following items are scheduled:

Sewer Manhole Maintenance	\$25,000
C-Mix & PP Rebuild	\$15,000
Sewer Line Cleaning (Annually)	\$10,000
Process Control Update	\$10,000
Repair Parts Inventory	\$8,500
Lift Station & Line Maintenance	\$2,500

STORMWATER UTILITY FUND:

A Stormwater Utility was established in September of 2017 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. Capital projects are scheduled for 2023:

Diversion Channel	Revenue Bond
Cow Creek Sedimentation Removal	Revenue Bond



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: \$166,000

To determine assessed valuation, multiply by 11.5%:
 $\$166,000 \times .115 = \$19,090$

To determine property tax liability, multiply assessed valuation by effective property tax rate: $\$19,090/1000 \times 130.512 = \underline{\$2,491.47}$

The city's share of the \$2,491.47 is \$1,021.22.

Monthly Expenses for City Services

To determine the monthly expense for city services, divide the total tax paid by 12 months:
 $\$1,021.22/12 = \underline{\$85.10}$

The following list represents a sampling of the General Fund services and Capital Improvements provided at \$85.10 per month:

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

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



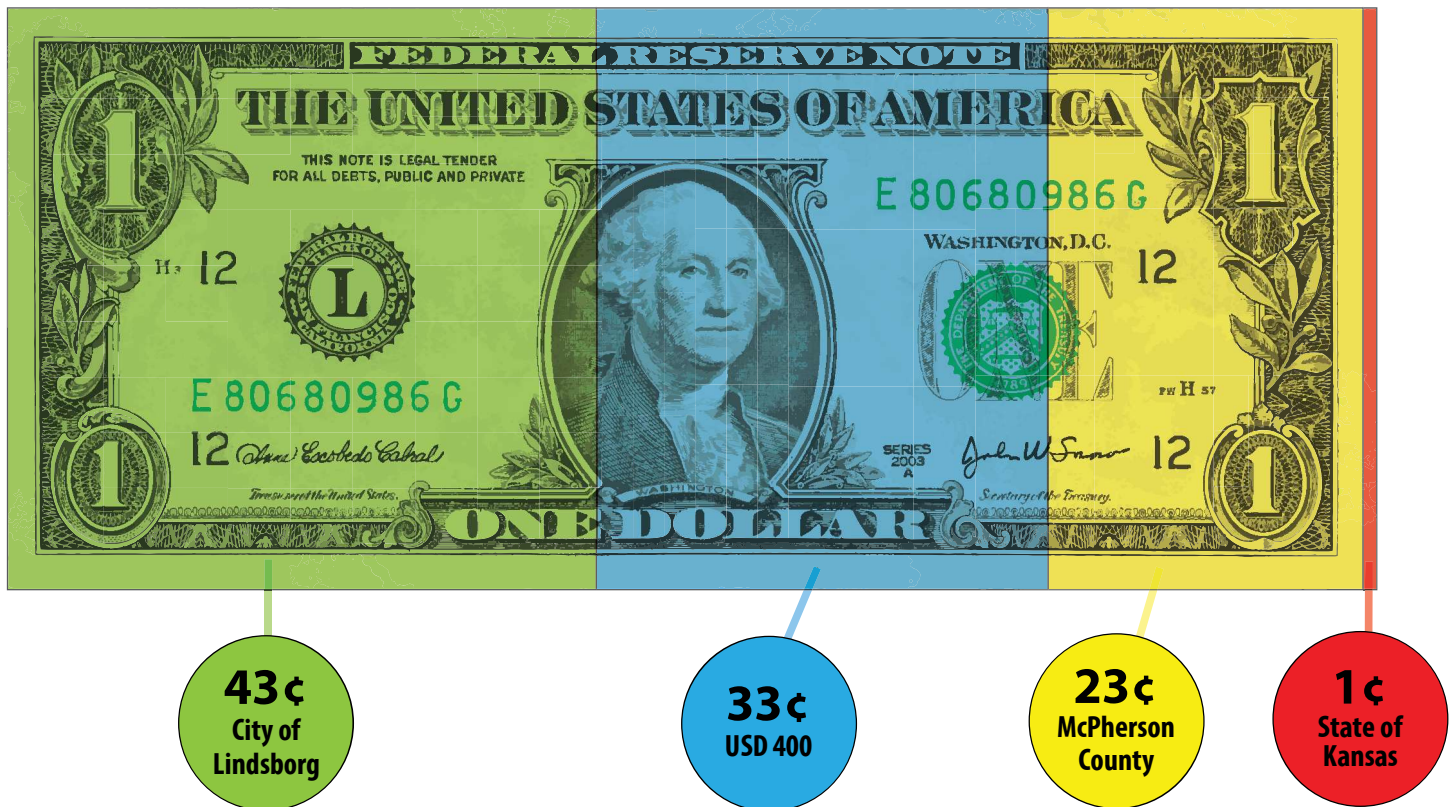
LINDSBORG

K A N S A S

**WHERE DOES MY
TAX DOLLAR GO?**

BREAKING DOWN THE PROPERTY TAX DOLLAR

From police officers who protect and serve to overseeing snow removal on roads and bridges, property taxes are a necessary investment for all Kansas communities. Here's a breakdown of how property taxes are distributed in Lindsborg.



Maintaining a Qualified Workforce: Local government is a hands-on industry, requiring cities to deal with common concerns of retained qualified employees to serve as code enforcers, engineers, and laborers. Oftentimes, municipal employees earn less than their private sector counterparts. Cities may struggle in retaining needed and qualified employees.

Filling Potholes and Fixing Roads: In recent years, nearly 50% of the funding to maintain the local road system has been generated entirely from local governments' budgets. Even maintaining one mile of our local roads can cost about \$9,493.¹

Emergency Response: New fire trucks can cost anywhere from \$500,000 to \$1.2 million, which in some communities would be most of the property tax revenue collected by the city. Alternatively, the cost of a new police car could range anywhere, on average, from \$30,000 to \$50,000 depending on the emergency response and communication technology that is incorporated within the vehicle.

Source:
1 www.ksdot.org/Assets/wwwksdotorg/pdf/QuickFacts.pdf



LINDSBORG

K A N S A S

**STATE OF KANSAS
BUDGET DOCUMENTS**

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2022	Date Due		Amount Due 2022		Amount Due 2023	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Public Building	7/1/2014	10/1/2034	3.59	2,635,000	1,950,000	4/1 - 10/1	10/1	69,080	120,000	66,560	120,000
Refunding & Improvements	9/24/2016	10/1/2029	2.05	1,935,000	1,285,000	4/1 - 10/1	10/1	38,550	150,000	34,050	155,000
Public Building	9/21/2017	10/1/2047	3.25	650,000	594,932	9/21	9/21	19,335	14,917	18,850	15,402
Waste Water Treatment Plant	7/7/2021	9/1/2031	2.00	1,999,000	1,890,000	1/7,3/1,7/7,9/1	9/1	37,800	185,000	34,100	185,000
Total G.O. Bonds					5,719,932			164,765	469,917	153,560	475,402
Revenue Bonds:											
Electric Revenue	4/1/2009	10/1/2024	4.68	1,310,000	335,000	4/1 - 10/1	10/1	17,169	105,000	11,788	110,000
Total Revenue Bonds					335,000			17,169	105,000	11,788	110,000
Other:											
Utility Low Interst Loan	3/17/2021	3/17/2031	0.25	775,000	352,395	Monthly	Monthly	1,711	95,197	428	30,208
Total Other					352,395			1,711	95,197	428	30,208
Total Indebtedness					6,407,327			183,645	670,114	165,776	615,610

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 As Beginning of 2022	Payments Due 2022	Payments Due 2023
Totals					0	0	0

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

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2023

Library found in: Lindsborg
McPherson

As provided in KSA 79-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2022</u>	Proposed Year <u>2023</u>
Ad Valorem	\$79,406	\$85,723
Delinquent Tax	\$750	\$750
Motor Vehicle Tax	\$7,252	\$10,540
Recreational Vehicle Tax	\$160	\$269
16/20M Vehicle Tax	\$48	\$18
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$87,616	\$97,300
Difference in Total Taxes:	\$9,684	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$26,468,353	\$28,577,327
Did Assessed Valuation Decrease?	No	
Levy Rate	3.001	3.000
Difference in Levy Rate:	(0.001)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Lindsborg

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	776,085	1,299,968	901,496
Receipts:			
Ad Valorem Tax	911,423	844,734	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	13,406	10,000	12,000
Motor Vehicle Tax	139,899	124,722	112,126
Recreational Vehicle Tax	3,352	2,760	2,864
16/20M Vehicle Tax	711	827	192
Commercial Vehicle Tax	5,539	4,803	4,227
Watercraft Tax	0	529	755
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	7,334	6,000	9,008
Compensating Use Tax	249,027	225,000	225,000
Local Sales Tax	615,981	600,000	650,000
In Lieu of Taxes	20,887	21,000	19,000
Franchise Tax	62,977	61,000	62,000
Rural Fire Agreement	22,730	26,200	26,467
Court Fees	54,022	65,000	55,000
Zoning Fees	50	100	50
Connecting Link	18,387	18,400	18,400
Electric Licenses	809	750	750
Plumbing Licenses	522	500	500
Other Licenses	330	200	200
Dog Tags/ Impound Fees	1,091	1,000	1,000
CMB Licenses	600	500	500
Liquor Licenses	850	1,000	850
Building Permits	40,595	22,000	20,000
Cable TV Pole Charges	5,553	5,500	5,500
Rent	26,736	60,000	25,000
Swimming Pool	38,809	45,000	45,000
Transfers From Refuse Service	57,000	60,000	63,000
Transfers From Stormwater Utility	45,000	55,000	55,000
Conference Center	58,313	50,000	80,000
Reimbursed Expenses	11,033	5,000	5,000
ARPA Funds	0	0	0
SRO Reimbursed Expense	0	40,803	50,168
Special Assessments	0	0	
Donations	80	0	
RHID Passthru			(15,255)
Grant	0	0	
Miscellaneous	68,466	0	0
Interest on Idle Funds	47,973	40,000	70,000
Neighborhood Revitalization Rebate			
Total Receipts	2,529,485	2,398,328	1,604,301
Resources Available:	3,305,570	3,698,296	2,505,797

Lindsborg

2023

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Expenditures:			
General Administration			
Salaries	302,274	370,800	341,000
Contractual	323,414	205,000	275,000
Commodities	33,557	25,000	25,000
Capital Outlay	4,918	5,000	44,000
Total	664,164	605,800	685,000
Police Department			
Salaries	560,979	605,000	822,300
Contractual	56,582	44,000	67,500
Commodities	30,895	26,000	30,000
Capital Outlay	9,483	37,000	230,000
Total	657,938	712,000	1,149,800
Street Department			
Salaries	218,954	265,000	285,400
Contractual	20,586	22,000	22,000
Commodities	33,118	40,000	35,000
Capital Outlay	(333,470)	243,000	263,000
Total	(60,811)	570,000	605,400
Parks Department			
Salaries	167,836	136,000	158,300
Contractual	16,587	16,000	16,000
Commodities	20,603	17,000	17,000
Capital Outlay	0	35,000	60,000
Total	205,026	204,000	251,300
Convention Visitors Bureau			
Salaries	111,233	136,500	175,800
Contractual	16,183	10,000	21,500
Commodities	8,789	8,000	8,000
Capital Outlay	0	0	0
Total	136,205	154,500	205,300
Swimming Pool			
Salaries	53,004	58,000	60,200
Contractual	9,336	10,000	10,000
Commodities	15,961	13,000	16,000
Capital Outlay	0	0	0
Total	78,301	81,000	86,200
Fire Department			
Salaries	61,946	65,000	85,000
Contractual	12,884	22,000	22,000
Commodities	12,893	17,000	17,000
Capital Outlay	58,337	56,000	12,000
Total	146,060	160,000	136,000
Appropriations			
Elmwood Cemetery	12,000	12,000	16,000
Library	2,107	2,500	1,780
Transfer to Reserve	50,000	50,000	50,000
Old Mill 501c3		50,000	30,000
Total	64,107	114,500	97,780
Conference Center			
Salaries	57,063	115,000	90,000
Contractual	27,702	35,000	35,000
Commodities	29,848	45,000	30,000
Capital Outlay	0	0	15,000
Total	114,613	195,000	170,000
Page 1 - Total	2,005,602	2,796,800	3,386,780

Lindsborg

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	17,500	23,861	25,143
Receipts:			
Ad Valorem Tax	160,848	164,600	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,352	1,500	1,500
Motor Vehicle Tax	23,880	22,008	21,848
Recreational Vehicle Tax	571	487	558
16/20M Vehicle Tax	130	146	38
Commercial Vehicle Tax	940	848	824
Watercraft Tax	0	93	147
Local Sales Tax Collection	186,380	189,080	186,560
Interest on Idle Funds	390	150	150
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	375,491	378,912	211,625
Resources Available:	392,991	402,773	236,768
Expenditures:			
Bond Principal	255,000	270,000	275,000
Bond Interest	114,130	107,630	100,610
Commissions & Postage	0	0	0
RHID Passthru			(2,519)
Cash Basis Reserve (2023 column)			28,577
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	369,130	377,630	401,668
Unencumbered Cash Balance Dec 31	23,861	25,143	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	394,130	402,630	401,668
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	401,668
		Tax Required	164,900
	Delinquent Comp Rate: 0.5%		890
	Amount of 2022 Ad Valorem Tax		165,790

Adopted Budget Library	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	52,996	79,406	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	779	750	750
Motor Vehicle Tax	8,001	7,252	10,540
Recreational Vehicle Tax	192	160	269
16/20M Vehicle Tax	42	48	18
Commercial Vehicle Tax	316	279	397
Watercraft Tax	0	31	71
RHID Passthru			(1,283)
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	62,325	87,926	10,762
Resources Available:	62,325	87,926	10,762
Expenditures:			
Appropriations to Library Board	62,325	87,926	96,025
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	62,325	87,926	96,025
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount:	62,618	87,926	96,025
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	96,025
		Tax Required	85,263
	Delinquent Comp Rate: 0.5%		460
	Amount of 2022 Ad Valorem Tax		85,723

CPA Summary

Lindsborg

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Industrial	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	35,518	20,689	12,755
Receipts:			
Ad Valorem Tax	20,294	15,818	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	285	250	250
Motor Vehicle Tax	2,992	2,776	2,100
Recreational Vehicle Tax	72	61	54
16/20M Vehicle Tax	8	18	4
Commercial Vehicle Tax	124	107	79
Watercraft Tax	0	12	14
County Economic Development	12,485	7,824	10,000
Transfer From Electric Fund	15,000	20,000	20,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	51,259	46,866	32,501
Resources Available:	86,777	67,555	45,256
Expenditures:			
Personnel	41,267	37,300	33,400
Contractual	23,130	15,000	20,000
Commodities	1,691	2,500	2,500
Capital Outlay	0	0	0
RHID Passthru			(141)
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	66,089	54,800	55,759
Unencumbered Cash Balance Dec 31	20,689	12,755	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	74,500	54,800	55,759
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			55,759
Tax Required			10,503
Delinquent Comp Rate: 0.5%			57
Amount of 2022 Ad Valorem Tax			10,560

Adopted Budget Recreation	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	150,546	186,240	55,989
Receipts:			
Ad Valorem Tax	83,190	33,528	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	826	525	750
Motor Vehicle Tax	7,098	11,383	4,450
Recreational Vehicle Tax	168	252	114
16/20M Vehicle Tax	55	75	8
Commercial Vehicle Tax	268	438	168
Watercraft Tax	0	48	30
Activity Fees	170,055	145,000	145,000
Concessions	29,877	25,000	25,000
Reimbursed Expenses	905	0	0
Neighborhood Revitalization Rebate		0	0
Miscellaneous	458	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	292,900	216,249	175,520
Resources Available:	443,446	402,489	231,509
Expenditures:			
Personnel	123,215	155,000	172,800
Contractual	70,901	70,000	75,000
Commodities	63,340	55,000	65,000
Capital Outlay	-250	66,500	38,500
RHID Passthru			(1,845)
Cash Forward (2023 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	257,206	346,500	349,455
Unencumbered Cash Balance Dec 31	186,240	55,989	XXXXXXXXXXXXXXXXXXXX
2021/2022/2023 Budget Authority Amount	344,500	346,500	349,455
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			349,455
Tax Required			117,946
Delinquent Comp Rate: 0.5%			637
Amount of 2022 Ad Valorem Tax			118,583

CPA Summary

Lindsborg

2023

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Ambulance	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	52,633	37,695	3,466
Receipts:			
Ad Valorem Tax	0	390,507	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax		0	5,500
Motor Vehicle Tax		0	51,834
Recreational Vehicle Tax		0	1,324
16/20M Vehicle Tax		0	89
Commercial Vehicle Tax		0	1,954
Watercraft Tax		0	349
Service Charges	65,749	0	0
County Allocations	91,901	131,000	131,000
Memorials/Donations	20	0	0
Reimbursed Expenses	961	0	0
AMR Lease Payment	20,328	40,656	40,656
ARPA Funds	187,500	0	0
RHID PASSTHRU			(3,070)
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	366,458	562,163	229,636
Resources Available:	419,091	599,858	233,102
Expenditures:			
Personnel	95,246	28,000	30,600
Contractual	229,097	495,000	370,000
Commodities	7,572	15,000	5,000
Capital Outlay	15,229	24,140	15,000
Bond Principal	14,448	14,917	15,402
Bond Interest	19,805	19,335	18,850
Cash Forward (2023 column)			0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	381,397	596,392	454,852
Unencumbered Cash Balance Dec 31	37,695	3,466	xxxxxxxxxxxxxxxxxxxx
2021/2022/2023 Budget Authority Amount:	390,876	596,392	454,852
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	454,852
		Tax Required	221,751
Delinquent Comp Rate:	0.5%		1,197
Amount of 2022 Ad Valorem Tax			222,948

Lindsborg

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Streets	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	215,862	227,944	218,034
Receipts:			
State of Kansas Gas Tax	95,291	90,090	91,470
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	95,291	90,090	91,470
Resources Available:	311,153	318,034	309,504
Expenditures:			
Contractual	78,102	85,000	85,000
Commodities	5,107	15,000	5,000
Capital Outlay	0	0	0
Cash Forward (2023 column)			219,504
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	83,209	100,000	309,504
Unencumbered Cash Balance Dec 31	227,944	218,034	0
2021/2022/2023 Budget Authority Amount:	286,835	340,062	309,504

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Spec. Pks/Recreation	Actual for 2021	Estimate for 2022	Year for 2023
Unencumbered Cash Balance Jan 1	21,554	28,888	34,888
Receipts:			
Local Alcoholic Liquor Tax	7,334	6,000	9,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	7,334	6,000	9,000
Resources Available:	28,888	34,888	43,888
Expenditures:			
Contractual	0	0	0
Commodities	0	0	15,000
Capital Outlay	0	0	20,000
Cash Forward (2023 column)			8,888
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	43,888
Unencumbered Cash Balance Dec 31	28,888	34,888	0
2021/2022/2023 Budget Authority Amount:	36,484	37,700	43,888

CPA Summary

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Lindsborg

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism Promotion	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	42,914	50,350	51,350
Receipts:			
Transient Guest Tax	22,684	18,000	22,250
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	22,684	18,000	22,250
Resources Available:	65,598	68,350	73,600
Expenditures:			
Contractual	11,885	12,000	20,000
Commodities	3,363	5,000	5,000
Cash Forward (2023 column)			48,600
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	15,248	17,000	73,600
Unencumbered Cash Balance Dec 31	50,350	51,350	0
2021/2022/2023 Budget Authority Amount:	57,856	53,913	73,600

CPA Summary

Lindsborg

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	375,666	438,950	367,900
Receipts:			
Sales	587,594	525,000	525,000
Penalties	4,677	5,250	5,250
Reimbursed Expenses	1,842	5,000	1,500
Interest on Idle Funds			
Miscellaneous	1,061	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	595,175	535,250	531,750
Resources Available:	970,841	974,200	899,650
Expenditures:			
Personnel	181,851	203,500	225,700
Contractual	55,083	60,000	60,000
Commodities	17,925	20,000	20,000
Capital Outlay	-44,303	0	0
Debt Service--Principal	185,888	185,000	185,000
Debt Service--Interest	32,844	37,800	34,100
Debt Service--Service Fee	2,604	0	0
Transfer To Depreciation Reserve	100,000	100,000	100,000
Cash Forward (2023 column)			274,850
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	531,891	606,300	899,650
Unencumbered Cash Balance Dec 31	438,950	367,900	0
2021/2022/2023 Budget Authority Amount:	833,385	870,186	899,650

Adopted Budget

Water	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	299,669	464,534	320,484
Receipts:			
Sales	584,295	484,100	500,000
Penalties	3,837	2,650	2,500
Reimbursed Expenses	1,027	500	500
Interest on Idle Funds			
Miscellaneous	47,025	19,500	20,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	636,184	506,750	523,000
Resources Available:	935,853	971,284	843,484
Expenditures:			
Personnel	282,677	325,800	332,800
Contractual	85,834	75,000	80,000
Commodities	55,690	100,000	100,000
Capital Outlay	-2,881	100,000	55,000
Transfer To Depreciation Reserve	50,000	50,000	50,000
Cash Forward (2023 column)			225,684
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	471,319	650,800	843,484
Unencumbered Cash Balance Dec 31	464,534	320,484	0
2021/2022/2023 Budget Authority Amount:	652,766	716,919	843,484

CPA Summary

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Lindsborg

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Refuse Collection			
Unencumbered Cash Balance Jan 1	193,017	214,271	199,289
Receipts:			
Collections	312,412	300,000	315,000
Penalties	2,543	2,500	1,575
Interest on Idle Funds			
Miscellaneous	77		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	315,032	302,500	316,575
Resources Available:	508,049	516,771	515,864
Expenditures:			
Contractual	227,191	245,000	253,575
Commodities	1,587	4,482	15,000
Capital Outlay	0	0	0
Transfer To General Fund	57,000	60,000	63,000
Transfer To Depreciation Reserve	8,000	8,000	8,000
Cash Forward (2023 column)			176,289
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	293,778	317,482	515,864
Unencumbered Cash Balance Dec 31	214,271	199,289	0
2021/2022/2023 Budget Authority Amount:	504,482	474,455	515,864

Adopted Budget

Adopted Budget	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Stormwater Utility			
Unencumbered Cash Balance Jan 1	362,029	576,206	706,956
Receipts:			
Collections	234,171	235,000	235,000
Penalties	853	750	1,175
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	235,024	235,750	236,175
Resources Available:	597,053	811,956	943,131
Expenditures:			
Contractual	120	35,000	35,000
Commodities	5,921	15,000	15,000
Capital Outlay	-30,195		
Transfer To General Fund	45,000	55,000	55,000
Cash Forward (2023 column)			838,131
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,847	105,000	943,131
Unencumbered Cash Balance Dec 31	576,206	706,956	0
2021/2022/2023 Budget Authority Amount:	575,606	707,211	943,131

CPA Summary

Lindsborg

2023

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2021	Current Year Estimate for 2022	Proposed Budget Year for 2023
Unencumbered Cash Balance Jan 1	2,199,605	1,778,098	1,232,818
Receipts:			
Sales	3,420,888	2,900,000	2,900,000
Penalties	21,282	20,000	20,000
Sales Tax	116,906	100,000	100,000
Reimbursed Expenses	2,657	20,000	20,000
Loan Proceeds	775,000	0	0
Interest on Idle Funds			
Miscellaneous	59,644	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,396,378	3,055,000	3,055,000
Resources Available:	6,595,983	4,833,098	4,287,818
Expenditures:			
Production - Purchased Power	2,628,965	1,900,000	2,100,000
Distribution			
Personnel	384,437	500,000	587,600
Contractual	53,748	75,000	75,000
Commodities	75,801	60,000	60,000
Capital Outlay	319,764	20,000	300,000
Total	833,750	655,000	1,022,600
General Administration			
Personnel	301,942	315,000	267,300
Contractual	83,435	60,000	70,000
Commodities	1,988	75,000	75,000
Capital Outlay	0	0	0
Total	387,365	450,000	412,300
Non-Operating			
Postage	6,359	7,200	7,500
Sales Tax	124,484	123,000	125,000
Interest & Fees	23,986	15,000	15,000
Debt Service--Principal	647,050	200,197	110,000
Debt Service--Interest	23,426	1,883	11,800
Transfer To Depreciation Reserve	100,000	100,000	100,000
Transfer To Energy Efficiency Reserve	27,500	28,000	28,000
Transfer To Industrial Development Fund	15,000	20,000	20,000
Transfer To Economic Development Fund	0	100,000	100,000
Total	967,805	595,280	517,300
Cash Forward (Year for 2023 column)			235,618
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	4,817,885	3,600,280	4,287,818
Unencumbered Cash Balance Dec 31	1,778,098	1,232,818	0
2021/2022/2023 Budget Authority Amount:	5,696,831	4,500,184	4,287,818

CPA Summary

Lindsborg

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Projects		Spec. Sewer Reserve		Electric Reserve		Energy Efficiency Res		Refuse Reserve		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	116,491	Cash Balance Jan 1	963,250	Cash Balance Jan 1	2,141,387	Cash Balance Jan 1	153,705	Cash Balance Jan 1	44,079	3,418,912
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	358	Transfer In	100,000	Transfer In	100,000	Transfer In	27,500	Transfer In	8,000	
				Encumbrance	9,925					
Total Receipts	358	Total Receipts	100,000	Total Receipts	109,925	Total Receipts	27,500	Total Receipts	8,000	245,783
Resources Available:	116,849	Resources Available:	1,063,250	Resources Available:	2,251,312	Resources Available:	181,205	Resources Available:	52,079	3,664,695
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Capital Outlay	14,450	Capital Outlay	1,266	Capital Outlay	-52	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	14,450	Total Expenditures	1,266	Total Expenditures	-52	15,665
Cash Balance Dec 31	116,849	Cash Balance Dec 31	1,063,250	Cash Balance Dec 31	2,236,862	Cash Balance Dec 31	179,939	Cash Balance Dec 31	52,131	3,649,030 **
										3,649,030 **

**Note: These two block figures should agree.

CPA Summary

Lindsborg

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2021 is reported)

2023

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		Equipment Reserve		Cap. Impro. Reserve						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,295,142	Cash Balance Jan 1	62,997	Cash Balance Jan 1	22,057	Cash Balance Jan 1		Cash Balance Jan 1		1,380,196
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	50,000	Transfer In	50,000							
Encubrance	218,425									
Total Receipts	268,425	Total Receipts	50,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	318,425
Resources Available:	1,563,567	Resources Available:	112,997	Resources Available:	22,057	Resources Available:	0	Resources Available:	0	1,698,621
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	242,667									
Total Expenditures	242,667	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	242,667
Cash Balance Dec 31	1,320,899	Cash Balance Dec 31	112,997	Cash Balance Dec 31	22,057	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,455,953 **
										1,455,953 **

**Note: These two block figures should agree.

CPA Summary



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 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 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 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 details of city finances, often feel that monies raised through a general taxation provide the sole means of funding the operations of municipal government. However, this is an erroneous assumption considering 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 2022.

TABLE 1
COMPARATIVE REVENUE SUMMARY*
GENERAL FUND – 2022 BUDGET YEAR
City of Lindsborg

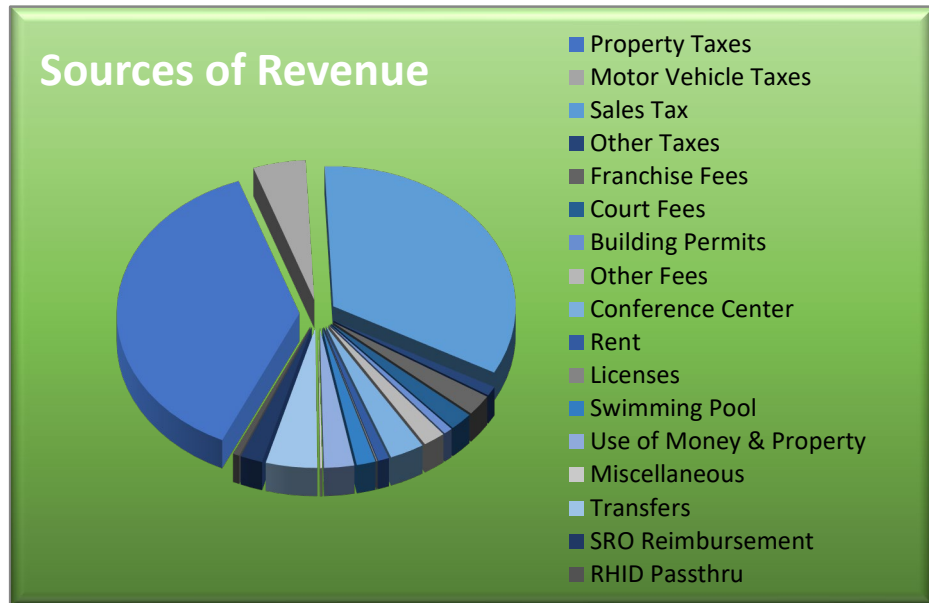
<u>SOURCE OF REVENUE</u>	<u>Amount</u>	<u>Percent of Total</u>
<u>Taxes & Shared Revenues</u>		
Property Taxes	\$980,123	38.1
Motor Vehicle Taxes	120,164	4.7
Sales Tax	875,000	34.0
Other	<u>28,008</u>	<u>1.1</u>
Subtotal	\$2,003,295	77.9
<u>Fees & Permits</u>		
Franchise Fees	62,000	2.4
Court Fees	55,000	2.1
Building Permits	20,000	0.8
Other	<u>50,417</u>	<u>2.0</u>
Subtotal	\$187,417	7.3
<u>Other Revenues</u>		
Conference Center	80,000	3.1
Rent	25,000	1.0
Licenses	3,800	0.1
Swimming Pool	45,000	1.7
Use of Money & Property	70,000	2.7
SRO Reimbursement	50,168	2.0
Miscellaneous	5,000	0.2
RHID Passthru	-15,255	-0.6
Transfers	<u>118,000</u>	<u>4.6</u>
Subtotal	\$381,713	14.8
TOTAL REVENUE	\$2,572,425	100.0

* Source: Financial Statement & Adopted Budget figures, General Fund 2022, 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 \$2,572,425 budgeted for the General Fund in 2022.

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 38.1 percent of the total, while property taxes combined with motor vehicle taxes accounted for 42.8 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 34.0 percent of the revenue total, and which includes substantial amounts of non-local monies.



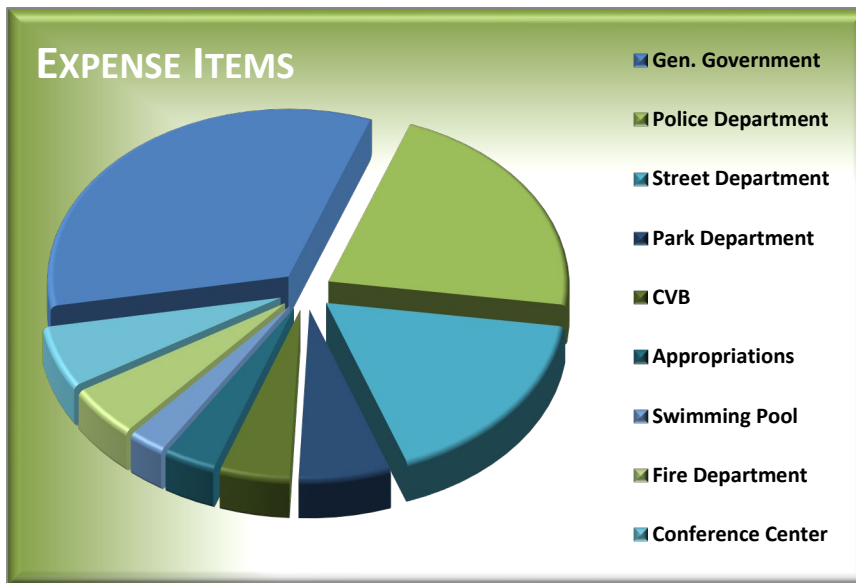
Expenditures

A comparative summary of General Fund expenditures for the 2022 budget year is outlined in the following table.

TABLE 2
COMPARATIVE EXPENSE SUMMARY*
GENERAL FUND - 2022 BUDGET YEAR
City of Lindsborg

<u>Expense Item</u>	<u>Amount</u>	<u>Percent of Total</u>
General Government	\$1,100,800	33.4
Police Department	712,000	21.6
Street Department	570,000	17.3
Park Department	204,000	6.2
Convention/Visitors Bureau	154,500	4.7
Appropriations	114,500	3.5
Swimming Pool	81,000	2.5
Fire Department	160,000	4.9
Conference Center	<u>195,000</u>	<u>5.9</u>
TOTAL EXPENDITURES	\$3,291,800	100.0

* Source: Financial Statement and Adopted Budget figures, General Fund 2022, 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.

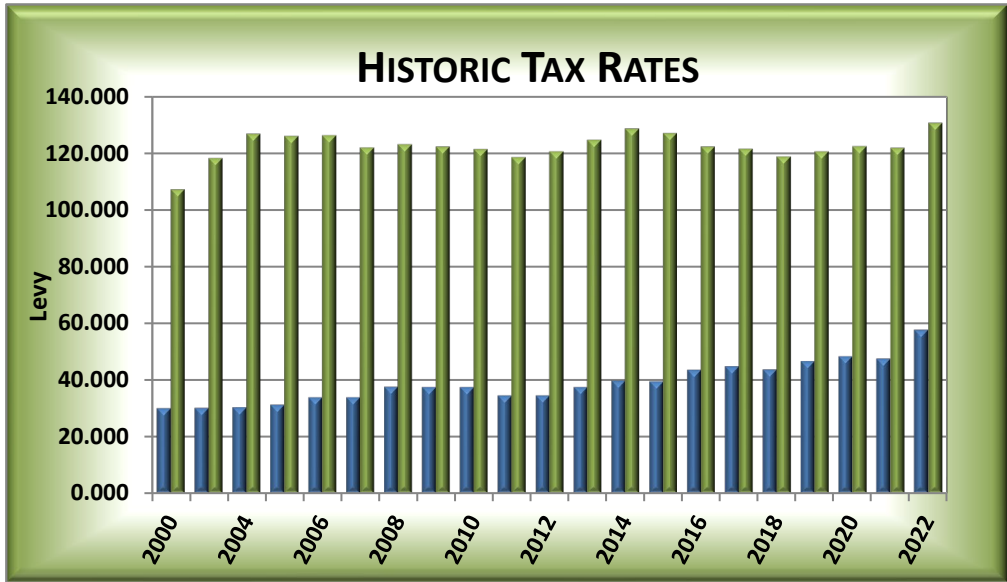
TAX RATES

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 38 percent of the overall total requirement for 2022. 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
2022	57.754	+10.3	130.527	+8.8

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



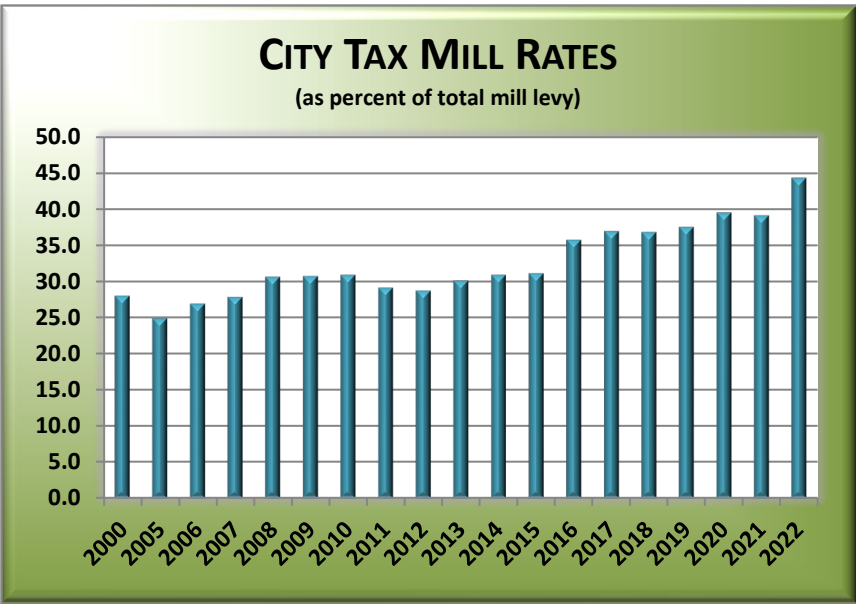
The graph and table show that the City and total tax mill levies have fluctuated over the period but have generally increased in response to the increasing cost of providing governmental services. The City rate has fluctuated from a low of 30.043 mills in 2000 to a high of 57.754 mills in 2022, with an average of 43.179 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 130.527 mills in 2022, averaging 123.007 since 2011. Both rates registered some degree of decline in 2011, 2015, 2018 and 2021; however, both increased for the 2005, 2013, 2014, 2019, 2020, and 2022 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
City Rate as
Percent of Total

Year	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
2022	44.3



AVERAGE 32.6

The summary listing shows that the City tax mill rate typically represents from 24.9 to 44.3 percent of the total tax rate for most years, and has averaged 32.6 percent since 2000. Representing 44.3 percent in 2022, the City rate was 28.7 percent of the total in 2012.

ASSESSED VALUATIONS

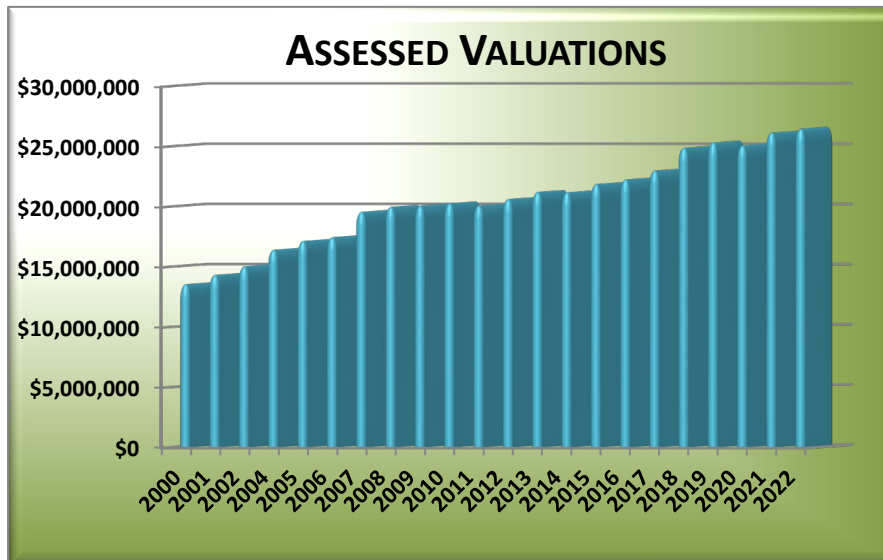
Historic trends in municipal assessed valuations are presented in the following table.

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
2022	26,468,353	+1.3

*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 95.3 percent. Since 2011, the assessed valuation has grown by 31.8 percent, representing an average annual growth of about 2.28 percent.

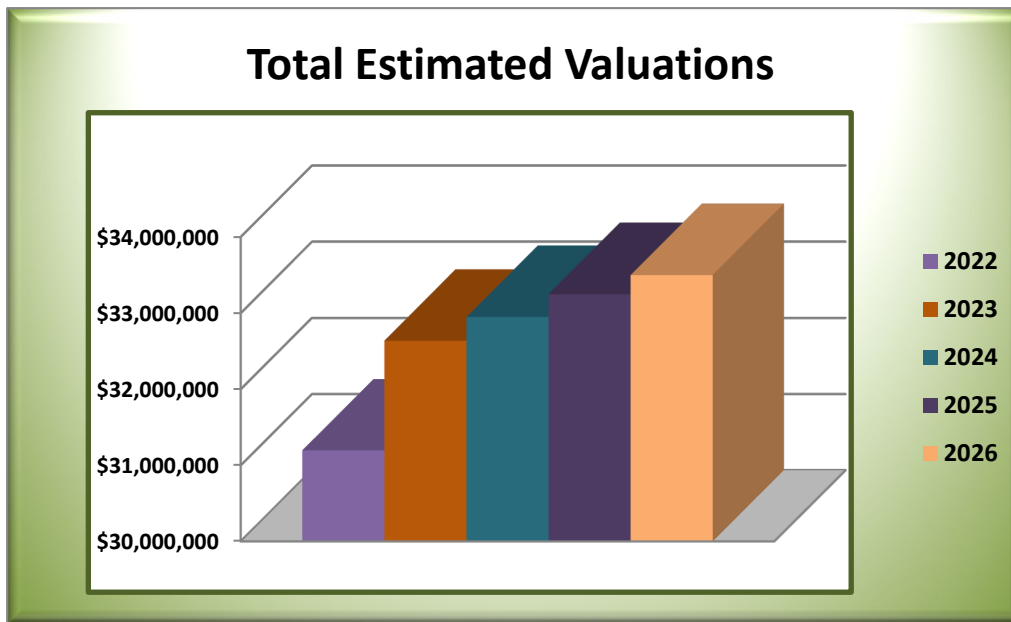


As construction of residential housing units continue in the Stockholm Estates, there will naturally be a growth pattern in the assessed tangible valuation of the City. On the offset, the State has ordered the lowering of motor vehicle assessed valuation plus the exemption of business personal property 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

<u>Year</u>	<u>Estimated Assessed Tangible Valuation</u>	<u>Estimated Motor Vehicle Assessed Valuation</u>	<u>Total Estimated Assessed Valuation</u>
2022	26,136,088	4,056,555	31,196,864
2023	28,577,327	4,060,776	32,638,103
2024	28,950,000	4,000,000	32,950,000
2025	29,300,000	3,950,000	33,250,000
2026	29,650,000	3,900,000	33,500,000

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 five separate bond issues, which include one revenue issues, and four 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.

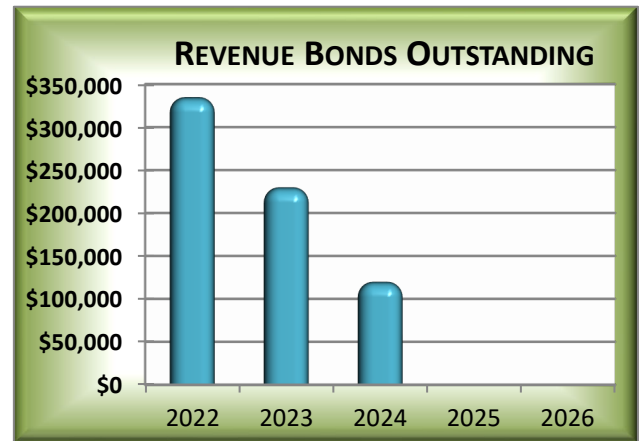
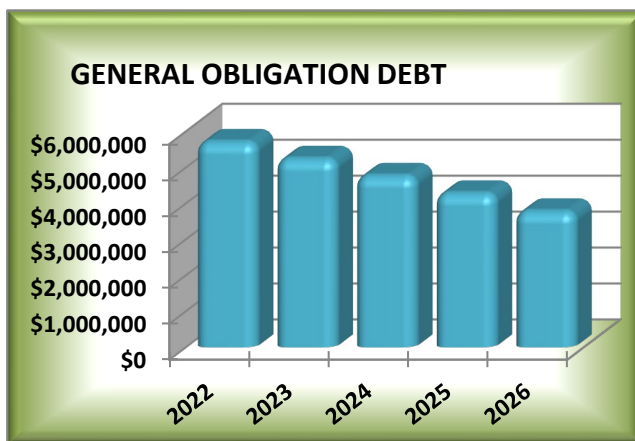
A summary of bonded debt remaining during the five-year capital improvement-programming period is outlined in the following table.

**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>
2022	5,719,932	0	335,000	6,054,932
2023	5,250,015	0	230,000	5,480,015
2024	4,774,613	0	120,000	4,894,613
2025	4,288,761	0	0	4,288,761
2026	3,787,343	0	0	3,787,343

*Source: 2022 Budget, City of Lindsborg

The table shows that current bonded debt in all categories amounted to slightly over 6 million in 2022, of which total over 94.5% is represented by general obligation bonds with the remaining 5.5% 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 graphs show that overall debt levels decreasing each year. General obligation debt will be decreased by 33.8% percent, while the revenue bond total will be decreased to \$0. The reason for this is due to the Wastewater KHRC loan being paid off by General Obligation Bonds. Together, these schedules will result in an aggregate bonded debt decrease of 37.5 percent.

BONDING CAPACITY

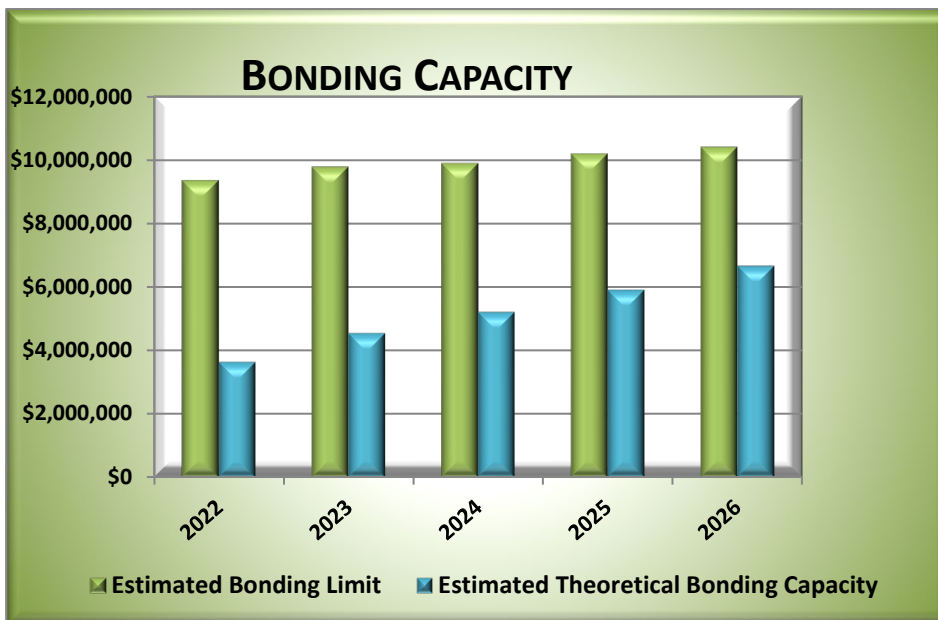
Estimates of potential future municipal bonding capacity are based on forecasts of future assessed valuations coupled with statutory limitations for bonded debt as balanced by existing debt levels. Estimated bonding capacity is based upon 30 percent of total estimated assessed valuation. Certain municipal 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>
2022	31,196,864	9,359,059	5,719,932	3,639,127
2023	32,638,103	9,791,431	5,250,015	4,541,416
2024	33,300,000	9,900,000	4,774,613	5,215,387
2025	34,000,000	10,200,000	4,288,761	5,911,239
2026	34,700,000	10,410,000	3,787,343	6,662,657

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 USD. 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

	2023	2024	2025	2026	2027	Funding
Local Art Purchase	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	GO
Office Equipment Replacement	\$4,500	\$3,000	\$4,500	\$4,500	\$3,000	GO/Sales Tax
Computer Equip/Software	\$4,500	\$25,000	\$4,000	\$4,500	\$4,500	GO
Incode 10 Upgrade	\$30,000					Sales Tax
Rooftop A/C Units		\$30,000				GO
Community Survey	\$20,000			\$20,000		GO
City Hall Water Infiltration	\$5,000	\$25,000				GO
Neighborhood Party Grant	\$2,400	\$2,400	\$2,400	\$2,400	\$2,400	GO
Blight Removal Program	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	GO/Sales Tax
City Hall Exterior Painting			\$25,000			GO
TOTAL	\$97,900	\$116,900	\$67,400	\$62,900	\$41,400	

COMMUNITY DEVELOPMENT

	2023	2024	2025	2026	2027	Funding
Billboards - Fixed Expense	\$7,872	\$7,872				ID
Digital Marketing/Advertising	\$2,000	\$5,000	\$5,000	\$5,000	\$5,000	ID
Computer Equip/Software		\$3,000				ID
Contract Inspection Services	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	ID
TOTAL	\$41,872	\$47,872	\$37,000	\$37,000	\$37,000	

5-YEAR CAPITAL IMPROVEMENT PLAN

CONVENTION & VISITORS BUREAU

	2023	2024	2025	2026	2027	Funding
Billboards Fixed Expense	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	TGT
Billboard Rewraps (on a 3-yr rotation)	\$850	\$800	\$800	\$800	\$800	TGT
Show Vendor Fees	\$1,000	\$1,500	\$1,500	\$1,500	\$1,500	TGT
Digital Marketing/Advertising	\$2,000	\$3,000	\$3,000	\$3,000	\$3,000	TGT
Print Advertising	\$5,150	\$5,400	\$5,400	\$5,400	\$5,400	TGT
CVB Promotional Tools (visitors guide)	\$3,000	\$3,300	\$3,400	\$3,400	\$3,400	TGT
TOTALS (Transient Guest Tax)	\$19,000	\$21,000	\$21,100	\$21,100	\$21,100	
Marketing/Contracted Service	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	GO
2 New Computers/2 New Monitors		\$3,000				GO
Meeting Expenses (TIAK)	\$4,500	\$4,500	\$3,000	\$2,500	\$2,500	GO
Continuing Education (STS Mktg. College/Sweden)	\$5,000	\$5,000	\$5,000	\$1,500	\$1,500	GO
TOTALS (General Fund)	\$21,500	\$24,500	\$20,000	\$16,000	\$16,000	

SUNDSTROM CONFERENCE CENTER

	2023	2024	2025	2026	2027	Funding
Additional Tables/Chairs	\$1,000	\$3,000	\$6,000	\$2,000	\$2,000	GO
Additional Dishes				\$1,000	\$1,000	GO
Monitoring/Security System (Spot)	\$2,000					GO
Upstairs Dishwasher System			\$4,000			GO
Upstairs Beverage Cooler			\$1,500			GO
New Computer		\$1,200				GO
Event Management Software	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	GO
Marketing Funds	\$10,000	\$12,000	\$12,000	\$12,000	\$12,000	GO
Update Décor/Furnishings			\$15,000	\$25,000	\$40,000	GO
Retrofit Rooms for Breakout Spaces	\$15,000					GO
TOTALS	\$29,200	\$17,400	\$39,700	\$41,200	\$56,200	

5-YEAR CAPITAL IMPROVEMENT PLAN

PARKS

	2023	2024	2025	2026	2027	Funding
Park Bench & Table Replacements	\$2,000		\$2,000		\$2,000	Parks
Playground Cushion Mulch		\$2,500		\$2,500		Parks
Tree Planting Cost Share Program	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Parks
Parks Truck			\$30,000			Parks
Mower Replacement			\$15,000			Parks
Toolcat/Multipurpose Vehicle	\$45,000					Parks
Playground Equipment		\$11,000				Parks
E-Tool Program		\$2,000				Parks
Lucia Restoration (Hardscape)			\$20,000			Parks
Välkommen Trail Phase 3				\$100,000		Parks/Grant
Parks Aluminum Tables	\$15,000			\$15,000		Parks
Vandalism Mitigation/Repairs	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	Parks
Outdoor Fitness Facility Equipment			\$2,500		\$2,500	Parks
Riverside Restroom/Shower/Shelter		\$125,000				Parks/Grant
TOTALS	\$67,500	\$146,000	\$75,000	\$123,000	\$10,000	

SPECIAL PARKS

	2023	2024	2025	2026	2027	Funding
New Park Land Acquisition	\$20,000				\$20,000	Spec Pks
New Park Improvements		\$10,000				Spec Pks
Viking Valley Rehabilitation	\$15,000					Spec Pks
Swensson Park Restroom Upgrades			\$20,000			Spec Pks
TOTALS	\$35,000	\$10,000	\$20,000	\$0	\$20,000	

5-YEAR CAPITAL IMPROVEMENT PLAN

POLICE

	2023	2024	2025	2026	2027	Funding
Patrol Car & Equipment		\$41,000		\$35,000		Police
Replace Body Armor	\$2,000		\$2,000		\$2,000	Police/Grant
Computer Upgrade		\$5,000				Police
MDC Systems	\$30,000					Police/Grant
Office Furniture/Upgrades		\$2,000		\$2,000		Police
Training	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	Police
Watchguard Mobile Camera	\$6,500	\$4,500		\$6,500	\$4,500	Police
Watchguard Warranty	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	Police
Firearms Upgrade	\$5,000					Police
Forensic Equipment	\$1,000		\$1,000		\$1,000	Police
SRO/DARE equipment	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Police
Policy Manual Update	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	Police
Safety Center Maintenance		\$5,000	\$5,000	\$5,000	\$5,000	PD/Fire
Safety Center Renovations	\$200,000	\$200,000				PD/Fire
Clear Technology	\$2,760	\$2,760	\$2,760	\$2,760	\$2,760	Police
X-7 Tasers	\$5,000	\$5,000	\$5,000	\$5,000		Police
TOTALS	\$269,260	\$282,260	\$32,760	\$73,260	\$32,260	

5-YEAR CAPITAL IMPROVEMENT PLAN

EMS

	2023	2024	2025	2026	2027	Funding
AMR Contract	\$459,000	\$468,180	\$477,543	\$487,093	\$496,835	EMS
Computer Upgrade		\$2,400				EMS
Outside Stairway Covering	\$15,000					EMS
TOTALS	\$474,000	\$470,580	\$477,543	\$487,093	\$496,835	

5-YEAR CAPITAL IMPROVEMENT PLAN

STREETS

	2023	2024	2025	2026	2027	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-250	\$18,000					Gen Fund
Replace 2017 Bobcat Skidloader					\$30,000	Gen Fund
Replace 1998 Motor Grader				\$100,000		Gen Fund
Asphalt Zipper	\$50,000	\$50,000	\$50,000	\$50,000		Gen Fund
Replace 2007 F-250 Mosquito Truck	\$40,000					Gen Fund
Replace 2017 F-450 Dump Truck				\$45,000		Gen Fund
TOTALS	\$125,000	\$69,000	\$52,000	\$197,000	\$32,000	

SPECIAL STREETS

	2023	2024	2025	2026	2027	Funding
Annual Street Maintenance	\$25,000	\$25,000	\$30,000	\$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		\$130,000				Spec Sts
100-300 W Lindsborg St	\$55,000					Spec Sts
200 W Green & 500 N Washington				\$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			\$125,000			Spec Sts
TOTALS	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	

5-YEAR CAPITAL IMPROVEMENT PLAN

WATER

	2023	2024	2025	2026	2027	Funding
Repair Parts Inventory	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Water
Tower Maintenance	\$24,000	\$24,500	\$24,500	\$24,500	\$25,000	Water
Well Field Line Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Water
Replace #9 Gen/Add Trans Switch	\$55,000					Water
Replace Punch Machine			\$35,000			Water
Computer/Software Upgrade		\$1,800			\$10,000	Water
Valve/Line Replacement	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Water
Waterline Project State St		\$20,000	\$20,000			Water
Consolidated Public Works		\$2,500,000				Water
TOTALS	\$109,000	\$2,576,300	\$109,500	\$54,500	\$65,000	

WASTEWATER DEPARTMENT

	2023	2024	2025	2026	2027	Funding
Repair Parts Inventory	\$8,500	\$8,500	\$8,500	\$8,500	\$10,000	Sewer
Lift Station Maintenance	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Sewer
Annual Line Cleaning	\$10,000	\$15,000	\$15,000	\$15,000	\$15,000	Sewer
2005 Sludge Wagon		\$75,000				Sewer
Process Control Update	\$10,000			\$10,000		Sewer
Computer/Software Upgrade		\$1,800			\$10,000	Sewer
Sewer Manhole Maintenance	\$25,000		\$25,000		\$25,000	Sewer
C-Mix & PP Pump Rebuild	\$15,000		\$15,000		\$15,000	Sewer
Replace Em Lake Lift Station Pumps		\$25,000				Sewer
Replace 2005 Case Tractor			\$100,000			Sewer
Diffused Air Aeration				\$500,000		Sewer
TOTALS	\$71,000	\$127,800	\$166,000	\$536,000	\$77,500	

5-YEAR CAPITAL IMPROVEMENT PLAN

ELECTRIC

	2023	2024	2025	2026	2027	Funding
Contract Tree Trimming	\$10,000		\$10,000		\$10,000	Electric
Street Light Replacement	\$6,000	\$3,500	\$3,500	\$3,500	\$3,500	Electric
Computer/Software Upgrade		\$2,500				Electric
Safety Test Line Equipment	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	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	\$150,000					Electric
Replace 2011 F-450 Dump Truck			\$45,000			Electric
Second Duty Truck	\$150,000					Electric
Replace Vermeer Trencher				\$90,000		Electric
Replace 2017 Bucket Truck					\$100,000	Electric
Substation Transformer	\$1,000,000					Electric
Community Solar					\$1,000,000	Electric
Consolidated Public Works		\$2,500,000				Electric
TOTALS	\$1,346,000	\$2,536,000	\$238,500	\$123,500	\$1,143,500	

5-YEAR CAPITAL IMPROVEMENT PLAN

RECREATION

	2023	2024	2025	2026	2027	Funding
Sports Complex Improvements	\$12,500	\$5,000	\$2,500	\$2,500	\$2,500	Recreation
Rec Equipment Replacement	\$2,500	\$3,000	\$3,000	\$3,000	\$3,000	Recreation
New Recreation Center		\$3,000,000				Rec/Grants
TOTALS	\$15,000	\$3,008,000	\$5,500	\$5,500	\$5,500	

GOLF COURSE

	2023	2024	2025	2026	2027	Funding
Cart Path & Fairway Improvements	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	GC
Sprinkler Head Replacement	\$3,000		\$3,000			GC
Sprayer		\$10,000				GC
Rental Golf Cart Replacement	\$10,872	\$10,872	\$10,872	\$10,872		GC
Mower		\$11,000				GC
New Clubhouse			\$300,000			GC/Grants
Fertilizer	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	GC
Clubhouse Furniture	\$6,000					GC
TOTALS	\$42,872	\$54,872	\$336,872	\$33,872	\$23,000	

POOL

	2023	2024	2025	2026	2027	Funding
Add/Replace Umbrellas	\$500	\$500	\$500	\$500	\$500	Pool
Add Lounge Chairs	\$1,000		\$1,000			Pool
Pool Deck Furniture		\$1,000		\$1,000		Pool
Replace Lifeguard Chairs		\$7,500				Pool
Exterior Pool Drain				\$7,000		Pool
Replace Diving Boards	\$3,500	\$3,500		\$3,500	\$3,500	Pool
Bathhouse Improvements		\$10,000		\$25,000		Pool
StarGuard/Starfish Licensing	\$2,200	\$2,200	\$2,200	\$2,200	\$2,200	Pool
Pool Painting			\$40,000			Pool
TOTALS	\$7,200	\$24,700	\$43,700	\$39,200	\$6,200	

5-YEAR CAPITAL IMPROVEMENT PLAN

STORMWATER

	2023	2024	2025	2026	2027	Funding
Operations & Maintenance	\$50,000	\$50,000	\$55,000	\$55,000	\$55,000	Stormwater
Debt Service	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	Stormwater
TOTAL	\$175,000	\$175,000	\$180,000	\$180,000	\$180,000	

5-YEAR CAPITAL IMPROVEMENT PLAN

City of Lindsborg

	2023	2024	2025	2026	2027
Administration	\$97,900	\$116,900	\$67,400	\$62,900	\$41,400
CVB: Transient Guest Tax	\$19,000	\$21,000	\$21,100	\$21,100	\$21,100
CVB: GO	\$21,500	\$24,500	\$20,000	\$16,000	\$16,000
Parks	\$67,500	\$146,000	\$75,000	\$123,000	\$10,000
Parks: Special Parks	\$35,000	\$10,000	\$20,000	\$0	\$20,000
PW: Electric	\$1,346,000	\$2,536,000	\$238,500	\$123,500	\$1,143,500
PW: Special Streets	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000
PW: Streets	\$125,000	\$69,000	\$52,000	\$197,000	\$32,000
PW: Wastewater	\$71,000	\$127,800	\$166,000	\$536,000	\$77,500
PW: Water	\$109,000	\$2,576,300	\$109,500	\$54,500	\$65,000
Rec: Golf Course	\$42,872	\$54,872	\$336,872	\$33,872	\$23,000
Rec: Pool	\$7,200	\$24,700	\$43,700	\$39,200	\$6,200
Recreation	\$15,000	\$3,008,000	\$5,500	\$5,500	\$5,500
Stormwater	\$175,000	\$175,000	\$180,000	\$180,000	\$180,000
Police	\$269,260	\$282,260	\$32,760	\$73,260	\$32,260
Fire	\$20,000	\$23,000	\$710,000	\$12,500	\$10,000
EMS	\$474,000	\$470,580	\$477,543	\$487,093	\$496,835
Sundstrom Conference Center	\$29,200	\$17,400	\$39,700	\$41,200	\$56,200
Community Development	\$41,872	\$47,872	\$37,000	\$37,000	\$37,000
TOTAL	\$3,191,304	\$9,956,184	\$2,857,575	\$2,268,625	\$2,498,495