

# 2024 BUDGET



# LINDSBORG

K A N S A S



## 2024 BUDGET INTRODUCTION

The City of Lindsborg 2024 Budget serves as the plan for staff's work during the 2024 fiscal year, which runs from January 1 through December 31, 2024. The budget is reflective of the City's Comprehensive and Strategic Plans, which were revised in 2021 through an extensive public process and is thoroughly reviewed and adopted by City Council following a set of public Operating Budget and Revenue Neutral Rate hearings.

The overarching goal of the updated Comprehensive Plan is to maintain Lindsborg as a future-facing community with an outstanding quality of life. This continues to be challenging 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 (LAVTR), City/County Revenue Sharing, Local Alcohol Liquor Tax, and Motors Fuels Tax. For Lindsborg this loss of revenue equals approximately \$93,000 per year or roughly the equivalent of 3.0 mills of property tax.

Following the creation of a Rural Housing Incentive District (RHID) and Moderate-Income Housing (MIH) incentive in 2020, 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 to cover infrastructure costs without issuing "specials." The City Council and staff view this as a necessary investment in our future.

To ensure continuous EMS coverage in 2021, the City moved to contracted EMS service. To accommodate this, the adopted budget for 2022 increased by 10.222 mills to 57.753 mills. Since 2021, the City has been fortunate to offset this expense with American Rescue Plan Act (ARPA) funds totaling \$100,000 each year. At the end of the 2024 fiscal year, ARPA funds will be depleted, so the 2025 budget will need to factor in that \$100,000, which is about 3.25 mills.

While the 2024 budget is not revenue neutral (set by the County at 52.003 mills), the rate for the adopted budget is 55.000 mills, **less** than the 2023 mill levy of 55.912. The budget represents the needs and desires of the community, and an effort to achieve these in a fiscally responsible manner. The City is also able to complete the Public Safety Center renovation project without increasing taxes.

| BUDGET AT A GLANCE                       |  |
|--|--|
| 2024 Revenue Neutral Rate: 52.003        |  |
| ➤ 2023 RNR: 53.495                       |  |
| 2024 City of Lindsborg Mill Levy: 55.000 |  |
| ➤ 2023 Mill Levy: 55.912                 |  |
| 2024 Value of 1 Mill: \$30,715           |  |
| ➤ 2023 Value: \$28,577                   |  |

As you review the City of Lindsborg 2024 Budget, you will see that it is conservative and mindful, yet broad in scope it encompasses ideals of excellence and provides the community with desired services in a fiscally responsible manner.

Respectfully,

Kristi Northcutt, *City Administrator*  
David Hay, *Finance Director/Treasurer*



**LINDSBORG**

K A N S A S

**REVENUE SUMMARY**  
**EXPENDITURE SUMMARY**

# BUDGET OVERVIEW

This summary provides an overview of the revenue and expenditures for the 2024 operational budget for the City of Lindsborg, Kansas.

## Revenues Summary

For the City of Lindsborg, the **property tax revenue** for the General Fund will decrease from \$968,123 in 2023 to \$943,892 in 2024.

The 10-year average annual interest income is \$109,488. Interest rates on city investments did better than forecasted for 2023; \$412,256 was generated in **investment revenue**. In 2024, \$310,000 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 almost 1 mill from 2023, and 3.753 mills from 2022. This may seem confusing to some because property taxes and the value of the mill increased. *Because property valuations increased, property taxes increased. However, the City decreased its budget to keep our mill levy stable to avoid additional increases for our residents.* The overarching goal 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.

## Funds with a Tax Levy

### Debt Service

- The outstanding debt for the City consists of:
  - *General Improvements Bond*. Includes the City Hall renovation, East Lincoln Street reconstruction, the East Swensson Street/Bethany Drive reconstruction, and the Garfield Drainage Project.
  - Sales tax is being used to pay the debt service on the bond issued for the reconstruction of the J.O. Sundstrom Conference Center in 2013.

### Library Fund

- The library will continue to receive funding from the State Library System, as well as 4.003 mills from the City. This will allow the library to recruit and retain staff, expand their collection and programs, and allow them to focus on fundraising for the planned library expansion.

### Industrial Development Fund

- A primary focus of Community Development & Neighborhood Services is continued growth and development of housing. This department also handles planning and zoning, as well as proactive code compliance (including the *Lift Up Lindsborg* program). A primary goal in 2024 is to transition all inspections and permitting in house, which will result in more efficient processing and a reduction in expenses (this is largely outsourced currently).

### Recreation Fund

- Recreation adds to the quality of life in Lindsborg. Citizen surveys have resulted in recreation and wellness being listed as priorities for Lindsborg, which places additional pressure on revenues to meet the expectations of the community. Expanded creative & innovative partnerships and programming have become the norm so that the enhancement of the quality of life in Lindsborg continues, whether through the city, school district, library, an arts entity, or other means.
- An increase in revenue, primarily from activity fees and at the golf course, is expected. Both the golf course and recreation have seen strong participation the past four years. Plans for a new clubhouse are expected to positively impact interest and membership; however, the goal is not to place the cost of the clubhouse on taxpayers, but rather to fund it through grants and gifts.

### Ambulance Fund

- Revenues will decrease in 2024. 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 2024, 8.723 mills of property tax (\$267,916) will be assessed to support emergency medical services. 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, which presents a serious tax equity issue.

### Funds with No Tax Levy

#### Special Streets Fund

- The source of this revenue (projected at \$89,020) 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.

#### Special Parks/Recreation Fund

- Supported by the **local alcohol liquor tax** and is used to pay for capital projects. 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.

#### Tourism Promotion Fund

- Budgeted for \$23,000 in revenue in 2024. The **transient guest tax** rate is 6%. There is a continued emphasis on overnight stays and upon business/meeting travel with the J.O. Sundstrom Conference Center. The revenue in this fund is used for promotional purposes and not budgeted for personnel expenditures.

#### Sewer Fund

- Revenues are projected to be higher than 2023 by \$50,000. The City continues to set aside funds to help pay for major improvements to the sewer system.

### **Water Fund**

- Revenues are forecasted to increase by \$100,000 in 2024. 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.

### **Refuse Collection Fund**

- Revenues for 2024 are budgeted to remain flat. 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 because 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 pickup service to the City continues to increase by an average of 3.5% per year.

### **Stormwater Utility Fund**

- Established in September of 2017, the Stormwater Utility assists 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. Projects in this area include FEMA floodplain mapping and the recent Cow Creek dredging project.

### **Electric Fund**

- Revenues are projected to be up slightly over 2023. Over the last 15 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 regulated by the Southwest Power Pool.
- On the national landscape, the electric industry has shifted to a market-based industry. The shift has created a greater volatility in purchased power costs that necessitated the implementation of a power cost adjustment in October 2007. A power cost adjustment (PCA) 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. The PCA minimizes the volatility to the utility's customers.
- A depreciation reserve fund was established to pay for improvements to the electric system. Winter Storm Uri in February 2021 upended natural gas markets over a one-week period, and the City incurred an unexpected \$775,000 in costs. The State created a low-interest loan program to aid municipal utilities; this was paid off as of August 2022. The PCA has stayed in place due to the need to purchase a new transformer for the substation at a cost of around \$1.3 million. Funds from the reserve were used to pay for this and the PCA will pay it back.

## Expenditures Summary

### **General Administration**

Growth in the City's assessed valuation experienced a 7.5% increase for 2024. 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.

The budget reflects a decreased mill levy for the 2024 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 75<sup>th</sup> lowest.

### **Police Department**

This budget includes the remainder (\$575,000) of the Public Safety Center Renovation project (about \$300,000 was put toward the project in 2023). This is the first time the center has been upgraded since it opened in the mid-1980s. **Taxes did not increase to fund this project**; in fact, more than \$175,000 was raised in 2023 in grant funds to apply toward the project.

### **Streets**

This is the eighth year of an aggressive 20-year Street Maintenance Program. The Streets Fund coupled with the Special Streets Fund address existing street maintenance and repair. The largest items in this department are vehicles needed to complete the work.

### **Parks**

The Parks Department budget includes major repairs to the bandshell due to water infiltration, roofing, and other interior issues. Fleet vehicles are also included in this budget. The City acquired a Ford Lightning EV in 2023 to reduce our carbon footprint and learn more about EVs and their future impact in the community.

### **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.

### **Swimming Pool**

Deferred maintenance issues at the pool have caused this budget to increase. In 2024, the pool filters must be replaced and will cost about \$50,000. Additionally, the soffit on the pool house will be repaired/replaced (roofing/structural repair).

### **Fire Department**

This budget will increase in 2024, partially due to the Public Safety Center Renovation; \$20,000 is allocated toward new water/heating units in the bay. Additionally, the City sold an old ambulance that was not being used and will acquire a command vehicle for the Fire Chief, which will be a first responder vehicle in the fleet.



## **Appropriations**

- *Cemetery.* The appropriation to the Elmwood Cemetery Board increased to \$16,000 for 2023 to assist with a pay increase for personnel; this amount remains in place for 2024.
- *Library.* The Library Fund property tax support will increase to 4.003 mills for 2024. This money is collected by the City and distributed to the Library as it becomes available.
- *Old Mill & Swedish Heritage Museum.* \$30,000 will be appropriated to the Old Mill to support their budget.
- *Transfer to Reserve.* Each year, a certain amount is budgeted to be transferred to the Reserve, which includes Capital Outlay and Equipment Reserves. In 2023, the City Council opted not to transfer the funds, and instead use them toward the Public Safety Center renovation, as recommended by staff.

## **Sundstrom Conference Center**

The J.O. Sundstrom Conference Center opened for business in September 2013, and 2014 was the first full fiscal year of operation for the conference and meeting facility. Therefore, the SCC will celebrate 10 years of operation in 2024! 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. Unfortunately, after a record year in 2019, the pandemic hit and while the years since have seen improved usage, levels have not returned to pre-pandemic usage. This is because people are gathering differently, but also because more than 10 competing event venues have opened in the last few years within a 15-miles radius of Lindsborg.

## **Other Items to Note**

### **Industrial Development**

These funds are designated for community and economic development and are utilized by the Community Development & Neighborhood Services department for those purposes. In 2004, an Economic Development Director position was added; in 2008, the position changed to Community Development Director, and in 2023, the title shifted to Community Development & Neighborhood Services to reflect the mission of the department more accurately. The focus of the 2024 community development areas will be on housing, both single-family and multi-family, and proactive code compliance.

The two biggest ticket items are contract inspection services and *Lift Up Lindsborg*. The goal in 2024 is to bring inspection services in house, but the full amount was budgeted in case that goal cannot be met.

### **Special Streets**

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. \$160,000 was budgeted for a cost-share program with KDOT, which is a lengthy application process. If the grant is not received, the budgeted amount will be redistributed to other streets projects based on priority.



### **Emergency Medical Services**

The AMR contract is nearly half-million dollars annually. This has proven to be a major success in Lindsborg, providing 24/7 service with quick response times and full coverage. \$100,000 has been allocated from ARPA funds since 2021 to go toward the contract; 2024 will be the last year of this funding, meaning that the City will need to budget that \$100,000 going forward (more than 3 mills). The City will purchase an ambulance in 2024, but it will be reimbursed by the County as an ARPA grant.

### **Special Parks**

The money in this fund comes from the local alcoholic liquor tax and can be used for projects such as bandshell repairs, but not for personnel costs.

### **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%. 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 was implemented in 2023 due to the addition of a fuel surcharge. No capital expenditures are budgeted.

### **Bond And Interest Fund**

The Bond and Interest Fund shows a decrease of \$169,534 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.

### **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 \$165,000 with concessions revenue to be \$32,500 for 2024. Additionally, the fund will be supported by \$110,305 in property tax. This is a greater level of property tax support for Recreation.

### **Tourism Promotion**

The current transient guest tax rate is 6%. After the tourism industry was devastated by the pandemic, tourism rebounded in 2022-2023. As such, 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. Personnel expenses are paid through the Convention & Visitors Bureau Fund and are not covered by this fund.

### **Electric Department**

Although this fund has historically been profitable, the marketplace has changed dramatically. It has transitioned from a cost-based to a market-rate based industry. Power marketing, power pools, and regional transmission organizations (RTOs) have created a competitive environment that impact revenues. 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, rather than from in the field.

In 2024, the City will see the completion of the additional substation transformer and the acquisition of the old transformer from Evergy (complete in October 2023). As one of the electric generators the City uses goes offline in 2027, staff are evaluating (with input from KMEA) what to replace the asset within our purchased power portfolio; this could include purchasing a portion of a new large-scale solar project near Pratt.

### **Water Department**

An aggressive meter replacement program has been implemented; all water meters are being switched over to Advanced Metering Infrastructure (AMI). Additionally, funds are being allocated to well maintenance in 2024, as well as the final batch of new meters.

### **Sewer Department**

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. A big-ticket item in 2024 is a screen replacement, budgeted for \$125,000.

### **Stormwater Utility**

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.



# 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.



**44¢**  
City of Lindsborg

**32¢**  
USD 400

**23¢**  
McPherson County

**1¢**  
State of Kansas

**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.<sup>1</sup>

**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](http://www.ksdot.org/Assets/wwwksdotorg/pdf/QuickFacts.pdf)

Lindsborg's mill levy is 55.000 but the RHID causes it to reflect 56.647.



**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, 2023 | Date Due     |           | Amount Due 2023 |                | Amount Due 2024 |                |
|-----------------------------|---------------|--------------------|-----------------|---------------|--|--------------|-----------|-----------------|----------------|-----------------|----------------|
|                             |               |                    |                 |               |  | Interest     | Principal | Interest        | Principal      | Interest        | Principal      |
| <b>General Obligation:</b>  |               |                    |                 |               |  |              |           |                 |                |                 |                |
| Public Building             | 7/1/2014      | 10/1/2034          | 3.59            | 2,635,000     | 1,710,000                                | 4/1 - 10/1   | 10/1      | 66,560          | 120,000        | 63,800          | 125,000        |
| Refunding & Improvements    | 9/24/2016     | 10/1/2029          | 2.05            | 1,935,000     | 980,000                                  | 4/1 - 10/1   | 10/1      | 34,050          | 155,000        | 29,400          | 155,000        |
| Public Building             | 9/21/2017     | 10/1/2047          | 3.25            | 650,000       | 564,613                                  | 9/21         | 9/21      | 18,850          | 15,402         | 18,400          | 15,852         |
| Waste Water Treatment Plant | 7/7/2021      | 9/1/2031           | 2.00            | 1,999,000     | 1,520,000                                | 7/31,7/7,9/1 | 9/1       | 34,100          | 185,000        | 30,400          | 190,000        |
| <b>Total G.O. Bonds</b>     |               |                    |                 |               | <b>4,774,613</b>                         |              |           | <b>153,560</b>  | <b>475,402</b> | <b>142,000</b>  | <b>485,852</b> |
| <b>Revenue Bonds:</b>       |               |                    |                 |               |  |              |           |                 |                |                 |                |
| Electric Revenue            | 4/1/2009      | 10/1/2024          | 4.68            | 1,310,000     | 120,000                                  | 4/1 - 10/1   | 10/1      | 11,788          | 110,000        | 6,150           | 120,000        |
| <b>Total Revenue Bonds</b>  |               |                    |                 |               | <b>120,000</b>                           |              |           | <b>11,788</b>   | <b>110,000</b> | <b>6,150</b>    | <b>120,000</b> |
| <b>Other:</b>               |               |                    |                 |               |  |              |           |                 |                |                 |                |
| <b>Total Other</b>          |               |                    |                 |               | <b>0</b>                                 |              |           | <b>0</b>        | <b>0</b>       | <b>0</b>        | <b>0</b>       |
| <b>Total Indebtedness</b>   |               |                    |                 |               | <b>4,894,613</b>                         |              |           | <b>165,348</b>  | <b>585,402</b> | <b>148,150</b>  | <b>605,852</b> |



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

**Budgeted Year: 2024**

Library found in: Lindsborg  
McPherson

As provided in KSA 75-2553 *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 | Proposed Year |
|----------------------------|--------------|---------------|
|                            | <u>2023</u>  | <u>2024</u>   |
| Ad Valorem Tax             | \$85,723     | \$122,940     |
| Delinquent Tax             | \$750        | \$750         |
| Motor Vehicle Tax          | \$10,540     | \$10,607      |
| Recreational Vehicle Tax   | \$268        | \$247         |
| 16/20M Vehicle Tax         | \$18         | \$60          |
| LAVTR                      | \$0          | \$0           |
|                            | <u>\$0</u>   | <u>\$0</u>    |
| TOTAL TAXES                | \$97,299     | \$134,604     |
| Difference in Total Taxes: | \$37,305     |               |
| Qualify for grant:         | Qualify      |               |

Second test:

|                                  |              |              |
|----------------------------------|--------------|--------------|
| Assessed Valuation               | \$28,566,518 | \$30,715,407 |
| Did Assessed Valuation Decrease? | No           |              |
| Levy Rate                        | 3.05         | 4.003        |
| Difference in Levy Rate:         | 0.953        |              |
| Qualify for grant:               | 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.

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>General               | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 1,423,008                     | 1,233,720                         | 936,878                          |
| <b>Receipts:</b>                        |                               |                                   |                                  |
| Ad Valorem Tax                          | 836,493                       | 968,123                           | xxxxxxxxxxxxxxxxxxx              |
| Delinquent Tax                          | 17,684                        | 12,000                            | 10,000                           |
| Motor Vehicle Tax                       | 124,508                       | 112,126                           | 119,786                          |
| Recreational Vehicle Tax                | 3,133                         | 2,864                             | 2,795                            |
| 16/20M Vehicle Tax                      | 719                           | 450                               | 675                              |
| Commercial Vehicle Tax                  | 4,738                         | 4,227                             | 4,715                            |
| Watercraft Tax                          | 0                             | 755                               | 471                              |
| Gross Earning (Intangible) Tax          |                               |                                   | 0                                |
| LAVTR                                   |                               |                                   | 0                                |
| City and County Revenue Sharing         |                               |                                   | 0                                |
| Local Alcoholic Liquor                  | 12,003                        | 9,008                             | 12,634                           |
| Compensating Use Tax                    | 300,809                       | 208,000                           | 208,000                          |
| Local Sales Tax                         | 830,690                       | 650,000                           | 650,000                          |
| In Lieu of Taxes                        | 20,513                        | 19,000                            | 19,000                           |
| Franchise Tax                           | 71,101                        | 65,000                            | 65,000                           |
| Rural Fire Agreement                    | 33,900                        | 26,467                            | 26,742                           |
| Court Fees                              | 49,546                        | 60,000                            | 60,000                           |
| Zoning Fees                             | 250                           | 50                                | 100                              |
| Connecting Link                         | 18,400                        | 18,400                            | 18,400                           |
| Electric Licenses                       | 1,093                         | 750                               | 1,000                            |
| Plumbing Licenses                       | 785                           | 500                               | 750                              |
| Other Licenses                          | 275                           | 200                               | 200                              |
| Dog Tags/ Impound Fees                  | 745                           | 1,000                             | 1,000                            |
| CMB Licenses                            | 385                           | 500                               | 500                              |
| Liquor Licenses                         | 1,300                         | 850                               | 850                              |
| Building Permits                        | 16,664                        | 30,000                            | 30,000                           |
| Cable TV Pole Charges                   | 5,958                         | 6,000                             | 6,000                            |
| Rent                                    | 5,260                         | 27,500                            | 27,500                           |
| Swimming Pool                           | 51,966                        | 45,000                            | 50,000                           |
| Transfers From Refuse Service           | 60,000                        | 63,000                            | 63,000                           |
| Transfers From Stormwater Utility       | 55,000                        | 55,000                            | 55,000                           |
| Conference Center                       | 73,944                        | 65,000                            | 110,000                          |
| Reimbursed Expenses                     | 15,275                        | 5,000                             | 5,000                            |
| ARPA Funds                              | 0                             | 0                                 | 0                                |
| SRO Reimbursed Expense                  | 30,984                        | 50,168                            | 52,000                           |
| Special Assessments                     | 0                             | 0                                 | 0                                |
| CVB Grants/Partnerships                 | 14,465                        | 15,000                            | 5,000                            |
| Donations                               | 3,740                         | 0                                 | 0                                |
| Grant                                   | 6,300                         | 15,000                            | 0                                |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
|   |                               |                                   |                                  |
| In Lieu of Taxes (IRB)                  |                               |                                   |                                  |
| Interest on Idle Funds                  | 39,856                        | 350,000                           | 310,000                          |
| RHID                                    |                               |                                   | -67,986                          |
| Miscellaneous                           | 20,621                        | 30,000                            | 0                                |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>2,729,103</b>              | <b>2,916,938</b>                  | <b>1,848,132</b>                 |
| <b>Resources Available:</b>             | <b>4,152,111</b>              | <b>4,150,658</b>                  | <b>2,785,010</b>                 |



Lindsborg

2024

| Adopted Budget<br>General Fund - Detail Expenditures | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|--|-------------------------------|-----------------------------------|----------------------------------|
| <b>Expenditures:</b>                                 |                               |                                   |                                  |
| <b>General Administration</b>                        |                               |                                   |                                  |
| Salaries   | 335,885                       | 341,000                           | 349,750                          |
| Contractual  | 292,047                       | 275,000                           | 215,000                          |
| Commodities  | 52,651                        | 25,000                            | 25,000                           |
| Capital Outlay                                       | 58,182                        | 0                                 | 74,725                           |
| <b>Total</b>   | <b>738,765</b>                | <b>641,000</b>                    | <b>664,475</b>                   |
| <b>Police Department</b>                             |                               |                                   |                                  |
| Salaries   | 615,761                       | 822,300                           | 842,000                          |
| Contractual  | 59,398                        | 67,500                            | 77,000                           |
| Commodities  | 43,385                        | 30,000                            | 33,600                           |
| Capital Outlay                                       | 33,570                        | 224,000                           | 415,312                          |
| <b>Total</b>   | <b>752,114</b>                | <b>1,143,800</b>                  | <b>1,367,912</b>                 |
| <b>Street Department</b>                             |                               |                                   |                                  |
| Salaries   | 232,459                       | 285,400                           | 300,500                          |
| Contractual  | 23,882                        | 22,000                            | 27,000                           |
| Commodities  | 52,503                        | 35,000                            | 40,000                           |
| Capital Outlay                                       | 182,616                       | 155,000                           | 209,362                          |
| <b>Total</b>   | <b>491,460</b>                | <b>497,400</b>                    | <b>576,862</b>                   |
| <b>Parks Department</b>                              |                               |                                   |                                  |
| Salaries   | 109,750                       | 158,300                           | 164,750                          |
| Contractual  | 21,896                        | 16,000                            | 17,000                           |
| Commodities  | 28,553                        | 17,000                            | 20,000                           |
| Capital Outlay                                       | 10,960                        | 60,000                            | 46,887                           |
| <b>Total</b>   | <b>171,159</b>                | <b>251,300</b>                    | <b>248,637</b>                   |
| <b>Convention Visitors Bureau</b>                    |                               |                                   |                                  |
| Salaries   | 141,730                       | 175,800                           | 179,750                          |
| Contractual  | 27,197                        | 21,500                            | 21,500                           |
| Commodities  | 9,369                         | 8,000                             | 8,750                            |
| Capital Outlay                                       | 0                             | 0                                 | 4,000                            |
| <b>Total</b>   | <b>178,296</b>                | <b>205,300</b>                    | <b>214,000</b>                   |
| <b>Swimming Pool</b>                                 |                               |                                   |                                  |
| Salaries   | 53,707                        | 60,200                            | 64,750                           |
| Contractual  | 10,935                        | 10,000                            | 15,000                           |
| Commodities  | 20,305                        | 16,000                            | 20,000                           |
| Capital Outlay                                       | 0                             | 0                                 | 67,500                           |
| <b>Total</b>   | <b>84,947</b>                 | <b>86,200</b>                     | <b>167,250</b>                   |
| <b>Fire Department</b>                               |                               |                                   |                                  |
| Salaries   | 70,425                        | 85,000                            | 90,000                           |
| Contractual  | 22,333                        | 22,000                            | 26,000                           |
| Commodities  | 11,821                        | 17,000                            | 17,000                           |
| Capital Outlay                                       | 52,015                        | 12,000                            | 43,000                           |
| <b>Total</b>   | <b>156,594</b>                | <b>136,000</b>                    | <b>176,000</b>                   |
| <b>Appropriations</b>                                |                               |                                   |                                  |
| Elmwood Cemetery                                     | 12,000                        | 16,000                            | 16,000                           |
| Library  | 2,010                         | 1,780                             | 3,070                            |
| Old Mill 501c3                                       | 50,000                        | 30,000                            | 30,000                           |
| Transfer to Reserve                                  | 100,000                       | 50,000                            | 50,000                           |
| <b>Total</b>   | <b>164,010</b>                | <b>97,780</b>                     | <b>99,070</b>                    |
| <b>Conference Center</b>                             |                               |                                   |                                  |
| Salaries   | 77,368                        | 90,000                            | 110,000                          |
| Contractual  | 44,219                        | 35,000                            | 38,000                           |
| Commodities  | 44,268                        | 30,000                            | 50,000                           |
| Capital Outlay                                       | 15,191                        | 0                                 | 12,000                           |
| <b>Total</b>   | <b>181,046</b>                | <b>155,000</b>                    | <b>210,000</b>                   |
| <b>Page Total</b>                                    | <b>2,918,391</b>              | <b>3,213,780</b>                  | <b>3,724,206</b>                 |

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



Lindsborg

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget                            | Prior Year      | Current Year                       | Proposed Budget    |
|---|-----------------|------------------------------------|--------------------|
| Debt Service                              | Actual for 2022 | Estimate for 2023                  | Year for 2024      |
| Unencumbered Cash Balance Jan 1           | 23,861          | 25,442                             | 27,247             |
| <b>Receipts:</b>                          |                 |                                    |                    |
| Ad Valorem Tax                            | 162,994         | 165,790                            | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax                            | 2,914           | 1,500                              | 1,500              |
| Motor Vehicle Tax                         | 21,844          | 21,848                             | 20,513             |
| Recreational Vehicle Tax                  | 549             | 558                                | 479                |
| 16/20M Vehicle Tax                        | 121             | 38                                 | 116                |
| Commercial Vehicle Tax                    | 836             | 824                                | 807                |
| Watercraft Tax                            | 0               | 147                                | 81                 |
| Local Sales Tax Collection                | 189,080         | 186,560                            | 188,800            |
|   |                 |                                    |                    |
|   |                 |                                    |                    |
| Interest on Idle Funds                    | 873             | 150                                | 150                |
| RHID                                      |                 |                                    | -4,835             |
| Miscellaneous                             |                 |                                    |                    |
| Does miscellaneous exceed 10% Total Rec   |                 |                                    |                    |
| <b>Total Receipts</b>                     | <b>379,211</b>  | <b>377,415</b>                     | <b>207,611</b>     |
| <b>Resources Available:</b>               | <b>403,072</b>  | <b>402,857</b>                     | <b>234,858</b>     |
| <b>Expenditures:</b>                      |                 |                                    |                    |
| Bond Principal                            | 270,000         | 275,000                            | 280,000            |
| Bond Interest                             | 107,630         | 100,610                            | 93,200             |
|   |                 |                                    |                    |
|   |                 |                                    |                    |
|   |                 |                                    |                    |
| Cash Basis Reserve (2024 column)          |                 |                                    | 31,100             |
| Miscellaneous                             |                 |                                    |                    |
| Does miscellaneous exceed 10% of Total Ex |                 |                                    |                    |
| <b>Total Expenditures</b>                 | <b>377,630</b>  | <b>375,610</b>                     | <b>404,300</b>     |
| Unencumbered Cash Balance Dec 31          | 25,442          | 27,247                             | XXXXXXXXXXXXXXXXXX |
| 2022/2023/2024 Budget Authority Amount    | 402,630         | 401,668                            | 404,300            |
|   |                 | Non-Appropriated Balance           |                    |
|   |                 | Total Expenditure/Non-Appr Balance | 404,300            |
|   |                 | Tax Required                       | 169,442            |
|   |                 | Delinquent Comp Rate: 0.5%         | 847                |
|   |                 | Amount of 2023 Ad Valorem Tax      | 170,289            |

| Adopted Budget                          | Prior Year      | Current Year      | Proposed Budget    |
|---|-----------------|-------------------|--------------------|
| Library                                 | Actual for 2022 | Estimate for 2023 | Year for 2024      |
| Unencumbered Cash Balance Jan 1         | 0               | 0                 | 1,742              |
| <b>Receipts:</b>                        |                 |                   |                    |
| Ad Valorem Tax                          | 78,646          | 85,723            | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax                          | 1,000           | 750               | 750                |
| Motor Vehicle Tax                       | 7,220           | 10,540            | 10,607             |
| Recreational Vehicle Tax                | 182             | 268               | 247                |
| 16/20M Vehicle Tax                      | 41              | 18                | 60                 |
| Commercial Vehicle Tax                  | 275             | 397               | 417                |
| Watercraft Tax                          | 0               | 71                | 42                 |
|   |                 |                   |                    |
| Interest on Idle Funds                  | 0               |                   |                    |
| RHID                                    |                 |                   | -2,693             |
| Miscellaneous                           |                 |                   |                    |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                    |
| <b>Total Receipts</b>                   | <b>87,364</b>   | <b>97,767</b>     | <b>9,430</b>       |
| <b>Resources Available:</b>             | <b>87,364</b>   | <b>97,767</b>     | <b>11,172</b>      |
| <b>Expenditures:</b>                    |                 |                   |                    |
| Appropriations to Library Board         | 87,364          | 96,025            | 133,500            |
|   |                 |                   |                    |
|   |                 |                   |                    |
|   |                 |                   |                    |
|   |                 |                   |                    |
| Miscellaneous                           |                 |                   |                    |

|   |                                    |               |                      |
|---|------------------------------------|---------------|----------------------|
| Does miscellaneous exceed 10% of Total Expenditures |                                    |               |                      |
| <b>Total Expenditures</b>                           | <b>87,364</b>                      | <b>96,025</b> | <b>133,500</b>       |
| Unencumbered Cash Balance Dec 31                    | 0                                  | 1,742         | xxxxxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount              | 87,926                             | 96,025        | 133,500              |
|   | Non-Appropriated Balance           |               |                      |
|   | Total Expenditure/Non-Appr Balance |               | 133,500              |
|   | Tax Required                       |               | 122,328              |
|   | Delinquent Comp Rate: 0.5%         |               | 612                  |
|   | Amount of 2023 Ad Valorem Tax      |               | 122,940              |

**CPA Summary**

Lindsborg

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br><b>Industrial</b>     | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023  | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 20,686                        | 26,486                             | 13,788                           |
| Receipts:                               |                               |                                    |                                  |
| Ad Valorem Tax                          | 15,675                        | 10,560                             | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                          | 329                           | 250                                | 250                              |
| Motor Vehicle Tax                       | 2,784                         | 2,100                              | 1,307                            |
| Recreational Vehicle Tax                | 70                            | 54                                 | 30                               |
| 16/20M Vehicle Tax                      | 16                            | 4                                  | 7                                |
| Commercial Vehicle Tax                  | 105                           | 79                                 | 51                               |
| Watercraft Tax                          |                               | 14                                 | 5                                |
| County Economic Development             | 13,347                        | 10,000                             | 13,000                           |
| Transfer From Electric Fund             | 20,000                        | 20,000                             | 20,000                           |
| Interest on Idle Funds                  |                               |                                    |                                  |
| RHID                                    |                               |                                    | -2,307                           |
| Miscellaneous                           |                               |                                    |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                    |                                  |
| <b>Total Receipts</b>                   | <b>52,326</b>                 | <b>43,061</b>                      | <b>32,343</b>                    |
| <b>Resources Available:</b>             | <b>73,012</b>                 | <b>69,547</b>                      | <b>46,131</b>                    |
| Expenditures:                           |                               |                                    |                                  |
| Personnel                               | 29,512                        | 33,400                             | 32,750                           |
| Contractual                             | 14,405                        | 20,000                             | 82,000                           |
| Commodities                             | 2,609                         | 2,500                              | 2,500                            |
| Capital Outlay                          | 0                             | 0                                  | 2,500                            |
|   |                               |                                    |                                  |
| RHID Passthru                           |                               | -141                               |                                  |
| Cash Forward (2024 column)              |                               |                                    |                                  |
| Miscellaneous                           |                               |                                    |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                    |                                  |
| <b>Total Expenditures</b>               | <b>46,526</b>                 | <b>55,759</b>                      | <b>119,750</b>                   |
| Unencumbered Cash Balance Dec 31        | 26,486                        | 13,788                             | XXXXXXXXXXXXXXXXXX               |
| 2022/2023/2024 Budget Authority Amount  | 54,800                        | 55,759                             | 119,750                          |
|   |                               | Non-Appropriated Balance           |                                  |
|   |                               | Total Expenditure/Non-Appr Balance | 119,750                          |
|   |                               | Tax Required                       | 73,619                           |
|   |                               | Delinquent Comp Rate: 0.5%         | 368                              |
|   |                               | Amount of 2023 Ad Valorem Tax      | 73,987                           |

| Adopted Budget<br><b>Recreation</b>     | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 177,814                       | 114,972                           | 74,620                           |
| Receipts:                               |                               |                                   |                                  |
| Ad Valorem Tax                          | 33,216                        | 118,583                           | XXXXXXXXXXXXXXXXXX               |
| Delinquent Tax                          | 1,247                         | 750                               | 750                              |
| Motor Vehicle Tax                       | 10,609                        | 4,450                             | 14,672                           |
| Recreational Vehicle Tax                | 260                           | 114                               | 342                              |
| 16/20M Vehicle Tax                      | 34                            | 8                                 | 83                               |
| Commercial Vehicle Tax                  | 433                           | 168                               | 577                              |
| Watercraft Tax                          | 0                             | 30                                | 58                               |
| Activity Fees                           | 154,973                       | 155,000                           | 165,000                          |
| Concessions                             | 27,666                        | 30,000                            | 32,500                           |
| Reimbursed Expenses                     | 9,000                         | 0                                 | 0                                |
|   |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| RHID                                    |                               |                                   | -4,458                           |
| Miscellaneous                           | 19,240                        | 0                                 |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>256,678</b>                | <b>309,103</b>                    | <b>209,524</b>                   |
| <b>Resources Available:</b>             | <b>434,492</b>                | <b>424,075</b>                    | <b>284,144</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Personnel                               | 131,200                       | 172,800                           | 186,500                          |
| Contractual                             | 72,758                        | 75,000                            | 78,000                           |
| Commodities                             | 75,688                        | 65,000                            | 70,400                           |
| Capital Outlay                          | 39,874                        | 38,500                            | 59,000                           |
|   |                               |                                   |                                  |
| RHID Passthru                           |                               | -1,845                            |                                  |
| Cash Forward (2024 column)              |                               |                                   |                                  |

|   |                                    |                |                      |
|---|------------------------------------|----------------|----------------------|
| Miscellaneous                           |                                    |                |                      |
| Does miscellaneous exceed 10% Total Exp |                                    |                |                      |
| <b>Total Expenditures</b>               | <b>319,520</b>                     | <b>349,455</b> | <b>393,900</b>       |
| Unencumbered Cash Balance Dec 31        | 114,972                            | 74,620         | xxxxxxxxxxxxxxxxxxxx |
| 2022/2023/2024 Budget Authority Amount  | 346,500                            | 349,455        | 393,900              |
|   | Non-Appropriated Balance           |                |                      |
|   | Total Expenditure/Non-Appr Balance |                | 393,900              |
|   |                                    | Tax Required   | 109,756              |
| Delinquent Comp Rate:                   | 0.5%                               |                | 549                  |
|   | Amount of 2023 Ad Valorem Tax      |                | 110,305              |

**CPA Summary**

Lindsborg

2024

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

| Adopted Budget<br>Ambulance             | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023  | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 33,144                        | 21,111                             | 16,913                           |
| <b>Receipts:</b>                        |                               |                                    |                                  |
| Ad Valorem Tax                          | 386,567                       | 222,948                            | xxxxxxxxxxxxxxxxxxxx             |
| Delinquent Tax                          | 921                           | 500                                | 500                              |
| Motor Vehicle Tax                       | 0                             | 51,834                             | 27,585                           |
| Recreational Vehicle Tax                | 0                             | 1,324                              | 644                              |
| 16/20M Vehicle Tax                      | 0                             | 89                                 | 155                              |
| Commercial Vehicle Tax                  | 0                             | 1,954                              | 1,085                            |
| Watercraft Tax                          | 0                             | 349                                | 109                              |
| County Allocations                      | 131,901                       | 131,000                            | 131,000                          |
| Bad Debt Collected                      | 2,892                         | 0                                  | 0                                |
| Reimbursed Expenses - Ambulance         |                               | 0                                  | 175,000                          |
| AMR Lease Payment                       | 40,656                        | 40,656                             | 40,656                           |
| RHID Passthru                           | (3,070)                       | 0                                  | 0                                |
| RHID                                    |                               |                                    | -7,478                           |
| Miscellaneous                           |                               |                                    |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                    |                                  |
| <b>Total Receipts</b>                   | <b>559,867</b>                | <b>450,654</b>                     | <b>369,256</b>                   |
| <b>Resources Available:</b>             | <b>593,011</b>                | <b>471,765</b>                     | <b>386,169</b>                   |
| <b>Expenditures:</b>                    |                               |                                    |                                  |
| Personnel                               | 31,125                        | 30,600                             | 33,500                           |
| Contractual                             | 476,660                       | 370,000                            | 375,000                          |
| Commodities                             | 3,265                         | 5,000                              | 5,000                            |
| Capital Outlay                          | 26,598                        | 15,000                             | 175,000                          |
| Bond Principal                          | 14,917                        | 15,402                             | 15,852                           |
| Bond Interest                           | 19,335                        | 18,850                             | 18,400                           |
| Cash Forward (2024 column)              |                               |                                    | 30,000                           |
| Miscellaneous                           |                               |                                    |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                    |                                  |
| <b>Total Expenditures</b>               | <b>571,900</b>                | <b>454,852</b>                     | <b>652,752</b>                   |
| Unencumbered Cash Balance Dec 31        | 21,111                        | 16,913                             | xxxxxxxxxxxxxxxxxxxx             |
| 2022/2023/2024 Budget Authority Amount  | 596,392                       | 454,852                            | 652,752                          |
|   |                               | Non-Appropriated Balance           |                                  |
|   |                               | Total Expenditure/Non-Appr Balance | 652,752                          |
|   |                               | Tax Required                       | 266,583                          |
|   | Delinquent Comp Rate: 0.5%    |                                    | 1,333                            |
|   | Amount of 2023 Ad Valorem Tax |                                    | 267,916                          |

CPA Summary

Lindsborg

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>Special Streets       | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 207,944                       | 212,394                           | 212,084                          |
| Receipts:                               |                               |                                   |                                  |
| State of Kansas Gas Tax                 | 91,632                        | 89,690                            | 89,020                           |
| County Transfers Gas                    |                               | 0                                 | 0                                |
|   |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>91,632</b>                 | <b>89,690</b>                     | <b>89,020</b>                    |
| <b>Resources Available:</b>             | <b>299,576</b>                | <b>302,084</b>                    | <b>301,104</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Contractual                             | 9,350                         | 85,000                            | 85,000                           |
| Commodities                             | 6,645                         | 5,000                             | 5,000                            |
| Capital Outlay                          | 71,187                        | 0                                 |                                  |
|   |                               |                                   |                                  |
| Cash Forward (2024 column)              |                               |                                   | 211,104                          |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>87,182</b>                 | <b>90,000</b>                     | <b>301,104</b>                   |
| Unencumbered Cash Balance Dec 31        | 212,394                       | 212,084                           | 0                                |
| 2022/2023/2024 Budget Authority Amount  | 340,062                       | 309,504                           | 301,104                          |

Adopted Budget

| Adopted Budget<br>Spec. Pks/Recreation  | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 28,888                        | 40,486                            | 43,451                           |
| Receipts:                               |                               |                                   |                                  |
| Local Alcoholic Liquor Tax              | 12,003                        | 2,965                             | 12,364                           |
|   |                               |                                   |                                  |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>12,003</b>                 | <b>2,965</b>                      | <b>12,364</b>                    |
| <b>Resources Available:</b>             | <b>40,891</b>                 | <b>43,451</b>                     | <b>55,815</b>                    |
| Expenditures:                           |                               |                                   |                                  |
| Contractual                             | 0                             | 0                                 | 0                                |
| Commodities                             | 405                           | 0                                 | 15,000                           |
| Capital Outlay                          | 0                             | 0                                 | 20,000                           |
|   |                               |                                   |                                  |
| Cash Forward (2024 column)              |                               |                                   | 20,815                           |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>405</b>                    | <b>0</b>                          | <b>55,815</b>                    |
| Unencumbered Cash Balance Dec 31        | 40,486                        | 43,451                            | 0                                |
| 2022/2023/2024 Budget Authority Amount  | 37,700                        | 43,888                            | 55,815                           |

|                    |
|--------------------|
| <b>CPA Summary</b> |
|--------------------|

Lindsborg

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year      | Current Year      | Proposed Budget |
|---|-----------------|-------------------|-----------------|
| Tourism Promotion                       | Actual for 2022 | Estimate for 2023 | Year for 2024   |
| Unencumbered Cash Balance Jan 1         | 50,230          | 61,481            | 58,731          |
| Receipts:                               |                 |                   |                 |
| Transient Guest Tax                     | 33,169          | 22,250            | 23,000          |
|   |                 |                   |                 |
| Interest on Idle Funds                  |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>33,169</b>   | <b>22,250</b>     | <b>23,000</b>   |
| <b>Resources Available:</b>             | <b>83,399</b>   | <b>83,731</b>     | <b>81,731</b>   |
| Expenditures:                           |                 |                   |                 |
| Contractual                             | 18,201          | 20,000            | 20,000          |
| Commodities                             | 3,717           | 5,000             | 5,000           |
|   |                 |                   |                 |
| Cash Forward (2024 column)              |                 |                   | 56,731          |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>21,918</b>   | <b>25,000</b>     | <b>81,731</b>   |
| Unencumbered Cash Balance Dec 31        | 61,481          | 58,731            | 0               |
| 2022/2023/2024 Budget Authority Amount  | 53,913          | 73,600            | 81,731          |

Adopted Budget

| Sewer                                   | Prior Year       | Current Year      | Proposed Budget |
|---|------------------|-------------------|-----------------|
|   | Actual for 2022  | Estimate for 2023 | Year for 2024   |
| Unencumbered Cash Balance Jan 1         | 436,484          | 396,787           | 28,887          |
| Receipts:                               |                  |                   |                 |
| Sales                                   | 614,815          | 525,000           | 575,000         |
| Penalties                               | 4,762            | 5,250             | 5,250           |
| Reimbursed Expenses                     | 0                | 1,500             | 1,500           |
|   |                  |                   |                 |
| Interest on Idle Funds                  |                  |                   |                 |
| Miscellaneous                           | 545              |                   |                 |
| Does miscellaneous exceed 10% Total Rec |                  |                   |                 |
| <b>Total Receipts</b>                   | <b>620,122</b>   | <b>531,750</b>    | <b>581,750</b>  |
| <b>Resources Available:</b>             | <b>1,056,606</b> | <b>928,537</b>    | <b>610,637</b>  |
| Expenditures:                           |                  |                   |                 |
| Personnel                               | 195,622          | 225,700           | 254,000         |
| Contractual                             | 64,974           | 60,000            | 60,000          |
| Commodities                             | 35,547           | 20,000            | 25,000          |
| Capital Outlay                          | 40,876           | 0                 | 167,500         |
| Debt Service-Principal                  | 185,000          | 185,000           |                 |
| Debt Service-Interest                   | 37,800           | 34,100            |                 |
| Transfer To Depreciation Reserve        | 100,000          | 100,000           | 100,000         |
| Cash Forward (2024 column)              |                  | 274,850           | 2,137           |
| Miscellaneous                           |                  |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                  |                   |                 |
| <b>Total Expenditures</b>               | <b>659,819</b>   | <b>899,650</b>    | <b>608,637</b>  |
| Unencumbered Cash Balance Dec 31        | 396,787          | 28,887            | 2,000           |
| 2022/2023/2024 Budget Authority Amount  | 870,186          | 899,650           | 608,637         |

|             |
|-------------|
| CPA Summary |
|-------------|



Lindsborg

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget<br>Water                 | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 465,834                       | 430,028                           | 335,228                          |
| Receipts:                               |                               |                                   |                                  |
| Sales                                   | 624,577                       | 500,000                           | 600,000                          |
| Penalties                               | 3,876                         | 2,500                             | 2,500                            |
| Reimbursed Expenses                     | 0                             | 500                               | 500                              |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           | 34,976                        | 20,000                            | 20,000                           |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>663,429</b>                | <b>523,000</b>                    | <b>623,000</b>                   |
| <b>Resources Available:</b>             | <b>1,129,263</b>              | <b>953,028</b>                    | <b>958,228</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Personnel                               | 288,104                       | 332,800                           | 303,000                          |
| Contractual                             | 142,587                       | 80,000                            | 106,000                          |
| Commodities                             | 94,418                        | 100,000                           | 10,000                           |
| Capital Outlay                          | 124,126                       | 55,000                            | 100,000                          |
| Transfer To Depreciation Reserve        | 50,000                        | 50,000                            | 50,000                           |
| Cash Forward (2024 column)              |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>699,235</b>                | <b>617,800</b>                    | <b>569,000</b>                   |
| Unencumbered Cash Balance Dec 31        | 430,028                       | 335,228                           | 389,228                          |
| 2022/2023/2024 Budget Authority Amount  | 716,919                       | 843,484                           | 569,000                          |

Adopted Budget

| Refuse Collection                       | Prior Year<br>Actual for 2022 | Current Year<br>Estimate for 2023 | Proposed Budget<br>Year for 2024 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance Jan 1         | 190,342                       | 163,801                           | 140,801                          |
| Receipts:                               |                               |                                   |                                  |
| Collections                             | 321,985                       | 315,000                           | 315,000                          |
| Penalties                               | 2,831                         | 1,575                             | 1,575                            |
| Interest on Idle Funds                  |                               |                                   |                                  |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Rec |                               |                                   |                                  |
| <b>Total Receipts</b>                   | <b>324,816</b>                | <b>316,575</b>                    | <b>316,575</b>                   |
| <b>Resources Available:</b>             | <b>515,158</b>                | <b>480,376</b>                    | <b>457,376</b>                   |
| Expenditures:                           |                               |                                   |                                  |
| Contractual                             | 280,827                       | 253,575                           | 280,000                          |
| Commodities                             | 2,530                         | 15,000                            | 15,000                           |
| Capital Outlay                          | 0                             | 0                                 | 0                                |
| Transfer To General Fund                | 60,000                        | 63,000                            | 63,000                           |
| Transfer To Depreciation Reserve        | 8,000                         | 8,000                             | 8,000                            |
| Cash Forward (2024 column)              |                               |                                   | 91,376                           |
| Miscellaneous                           |                               |                                   |                                  |
| Does miscellaneous exceed 10% Total Exp |                               |                                   |                                  |
| <b>Total Expenditures</b>               | <b>351,357</b>                | <b>339,575</b>                    | <b>457,376</b>                   |
| Unencumbered Cash Balance Dec 31        | 163,801                       | 140,801                           | 0                                |
| 2022/2023/2024 Budget Authority Amount  | 474,455                       | 515,864                           | 457,376                          |

CPA Summary

|  |
|--|
|  |
|--|

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year      | Current Year      | Proposed Budget |
|---|-----------------|-------------------|-----------------|
| Stormwater Utility                      | Actual for 2022 | Estimate for 2023 | Year for 2024   |
| Unencumbered Cash Balance Jan 1         | 559,611         | 709,974           | 541,149         |
| Receipts:                               |                 |                   |                 |
| Collections                             | 236,408         | 235,000           | 235,000         |
| Penalties                               | 755             | 1,175             | 1,175           |
|   |                 |                   |                 |
| Interest on Idle Funds                  |                 |                   |                 |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Rec |                 |                   |                 |
| <b>Total Receipts</b>                   | <b>237,163</b>  | <b>236,175</b>    | <b>236,175</b>  |
| <b>Resources Available:</b>             | <b>796,774</b>  | <b>946,149</b>    | <b>777,324</b>  |
| Expenditures:                           |                 |                   |                 |
| Contractual                             | 22,568          | 35,000            | 35,000          |
| Commodities                             | 2,737           | 15,000            | 15,000          |
| Capital Outlay                          | 6,495           | 300,000           | 300,000         |
| Transfer To General Fund                | 55,000          | 55,000            | 55,000          |
|   |                 |                   |                 |
| Cash Forward (2024 column)              |                 |                   | 372,324         |
| Miscellaneous                           |                 |                   |                 |
| Does miscellaneous exceed 10% Total Exp |                 |                   |                 |
| <b>Total Expenditures</b>               | <b>86,800</b>   | <b>405,000</b>    | <b>777,324</b>  |
| Unencumbered Cash Balance Dec 31        | 709,974         | 541,149           | 0               |
| 2022/2023/2024 Budget Authority Amount  | 707,211         | 943,131           | 777,324         |

CPA Summary

Lindsborg

2024

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

| Adopted Budget                          | Prior Year       | Current Year      | Proposed Budget  |
|---|------------------|-------------------|------------------|
| Electric                                | Actual for 2022  | Estimate for 2023 | Year for 2024    |
| Unencumbered Cash Balance Jan 1         | 1,967,273        | 1,837,078         | 1,009,878        |
| Receipts:                               |                  |                   |                  |
| Sales                                   | 3,675,668        | 2,900,000         | 3,250,000        |
| Penalties                               | 24,569           | 20,000            | 20,000           |
| Sales Tax                               | 122,326          | 100,000           | 110,000          |
| Reimbursed Expenses                     | 750              | 2,000             | 2,000            |
| Interest on Idle Funds                  |                  |                   |                  |
| Miscellaneous                           | 33,386           | 33,000            | 35,000           |
| Does miscellaneous exceed 10% Total Rec |                  |                   |                  |
| <b>Total Receipts</b>                   | <b>3,856,699</b> | <b>3,055,000</b>  | <b>3,417,000</b> |
| <b>Resources Available:</b>             | <b>5,823,972</b> | <b>4,892,078</b>  | <b>4,426,878</b> |
| Expenditures:                           |                  |                   |                  |
| Production - Purchased Power            | 2,263,092        | 2,100,000         | 2,300,000        |
| Distribution                            |                  |                   |                  |
| Personnel                               | 458,503          | 587,600           | 611,500          |
| Contractual                             | 79,737           | 75,000            | 80,000           |
| Commodities                             | 112,305          | 60,000            | 100,000          |
| Capital Outlay                          | 0                | 110,000           | 304,500          |
| Total                                   | 650,545          | 832,600           | 1,096,000        |
| General Administration                  |                  |                   |                  |
| Personnel                               | 296,491          | 267,300           | 282,000          |
| Contractual                             | 82,668           | 70,000            | 80,000           |
| Commodities                             | 10,615           | 75,000            | 75,000           |
| Capital Outlay                          | 0                | 0                 | 10,000           |
| Total                                   | 389,774          | 412,300           | 447,000          |
| Non-Operating                           |                  |                   |                  |
| Postage                                 | 3,330            | 7,500             | 7,500            |
| Sales Tax                               | 147,367          | 125,000           | 150,000          |
| Interest & Fees                         | 35,003           | 35,000            | 35,000           |
| Debt Service--Principal                 | 332,884          | 110,000           | 120,000          |
| Debt Service--Interest                  | 17,399           | 11,800            | 6,150            |
| 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 Fun  | 20,000           | 20,000            | 20,000           |
| Transfer To Economic Development Fun    | 0                | 100,000           | 100,000          |
| Total                                   | 683,483          | 537,300           | 566,650          |
| Cash Forward (2024 column)              |                  |                   | 13,228           |
| Miscellaneous                           |                  |                   |                  |
| Does miscellaneous exceed 10% Total Exp |                  |                   |                  |
| <b>Total Expenditures</b>               | <b>3,986,894</b> | <b>3,882,200</b>  | <b>4,422,878</b> |
| Unencumbered Cash Balance Dec 31        | 1,837,078        | 1,009,878         | 4,000            |
| 2022/2023/2024 Budget Authority Amount  | 4,500,184        | 4,287,818         | 4,422,878        |

**CPA Summary**

|  |
|--|
|  |
|--|









**LINDSBORG**

K A N S A S

**CAPITAL IMPROVEMENT  
5-YEAR PLAN**



## INTRODUCTION

A Capital Improvement Program (CIP) 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 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, parks, public buildings, and similar projects that are necessary and beneficial to the 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 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; among these are:

1. When used with the comprehensive plan, the formal programming procedure assures that projects will be public improvements, coordinated with a plan and 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 participation and approval through the 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, 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 CIP, 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

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 rate 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 the 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.

## 5-YEAR CAPITAL IMPROVEMENT PLAN

### ADMINISTRATIVE SERVICES

|                                   | 2024             | 2025            | 2026           | 2027           | 2028            | Funding   |
|-----------------------------------|------------------|-----------------|----------------|----------------|-----------------|-----------|
| Computer Replacement Program      | \$12,500         |                 |                |                | \$34,500        | GO        |
| City Hall Rooftop A/C Units       | \$30,000         |                 |                |                |                 | GO/Grants |
| Community Survey                  |                  | \$20,000        |                |                |                 | GO        |
| City Hall Water Infiltration/Roof | \$60,000         |                 |                |                |                 | GO/Grants |
| City Hall Windows                 | \$80,000         |                 |                |                |                 | GO/Grants |
| Fleet - Escape                    | \$7,500          | \$7,500         | \$7,500        | \$7,500        | \$7,500         | GO        |
| Fire Control Panel                | \$10,000         |                 |                |                |                 | GO        |
| <b>TOTAL</b>                      | <b>\$200,000</b> | <b>\$27,500</b> | <b>\$7,500</b> | <b>\$7,500</b> | <b>\$42,000</b> |           |

### COMMUNITY DEVELOPMENT

|                              | 2024            | 2025            | 2026            | 2027            | 2028            | Funding   |
|------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------|
| Computer Replacement Program | \$2,500         |                 |                 |                 | \$2,500         | ID        |
| Billboards - Fixed Expense   | \$7,872         |                 |                 |                 |                 | ID        |
| Contract Inspection Services | \$32,000        | \$32,000        | \$32,000        | \$32,000        | \$32,000        | ID (fees) |
| Blight Removal Program       | \$30,000        | \$30,000        | \$30,000        | \$30,000        | \$30,000        | ID        |
| Plotter/Scanner              |                 |                 |                 |                 | \$15,000        | ID        |
| <b>TOTAL</b>                 | <b>\$72,372</b> | <b>\$62,000</b> | <b>\$62,000</b> | <b>\$62,000</b> | <b>\$79,500</b> |           |

**5-YEAR CAPITAL IMPROVEMENT PLAN**

**CONVENTION & VISITORS BUREAU**

|                                     | 2024            | 2025            | 2026            | 2027            | 2028            | Funding |
|-------------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---------|
| <b>Billboards Fixed Expense</b>     | \$7,800         | \$7,800         | \$7,800         | \$7,800         | \$7,800         | TGT     |
| <b>Print Advertising</b>            | \$5,000         | \$5,000         | \$5,000         | \$5,000         | \$5,000         | TGT     |
| <b>Computer Replacement Program</b> | \$4,000         |                 |                 |                 | \$4,000         | TGT     |
| <b>TOTALS (Transient Guest Tax)</b> | <b>\$16,800</b> | <b>\$12,800</b> | <b>\$12,800</b> | <b>\$12,800</b> | <b>\$16,800</b> |         |
|                                     |                 |                 |                 |                 |                 |         |
| <b>Marketing/Contracted Service</b> | \$14,000        | \$14,000        | \$14,000        | \$14,000        | \$14,000        | CVB     |
| <b>TOTALS (General Fund)</b>        | <b>\$14,000</b> | <b>\$14,000</b> | <b>\$14,000</b> | <b>\$14,000</b> | <b>\$14,000</b> |         |

**SUNDSTROM CONFERENCE CENTER**

|  | 2024            | 2025            | 2026            | 2027            | 2028            | Funding |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|---------|
| <b>Computer Replacement Program</b>          | \$2,000         |                 |                 |                 | \$2,000         | SCC     |
| <b>Partitioning System/breakout space</b>    |                 |                 | \$20,000        |                 |                 | SCC     |
| <b>Marketing Funds</b>                       | \$12,000        | \$12,000        | \$12,000        | \$12,000        | \$12,000        | SCC     |
| <b>Update Décor/Furnishings</b>              |                 | \$15,000        | \$30,000        | \$30,000        | \$50,000        | SCC     |
| <b>Suspended Accoustical Panels-upstairs</b> |                 | \$20,000        |                 |                 |                 | SCC     |
| <b>Fire Control Panel</b>                    | \$10,000        |                 |                 |                 |                 | SCC     |
| <b>TOTALS (General Fund)</b>                 | <b>\$24,000</b> | <b>\$47,000</b> | <b>\$62,000</b> | <b>\$42,000</b> | <b>\$64,000</b> |         |

**5-YEAR CAPITAL IMPROVEMENT PLAN**

**POLICE**

|   | 2024             | 2025            | 2026            | 2027            | 2028            | Funding      |
|---|------------------|-----------------|-----------------|-----------------|-----------------|--------------|
| Fleet - Patrol F150                               | \$20,000         | \$13,500        | \$13,500        | \$13,500        | \$13,500        | Police       |
| Fleet - Patrol SUV                                | \$20,000         | \$13,500        | \$13,500        | \$13,500        | \$13,500        | Police       |
| Fleet - Detective Vehicle                         | \$20,000         | \$13,000        | \$13,000        | \$13,000        | \$13,000        | Police       |
| Surveillance Equip (Flock Camera Subscription X2) | \$6,000          | \$5,000         | \$5,000         | \$5,000         | \$5,000         | Police/Grant |
| Computer Replacement Program                      | \$16,000         |                 |                 |                 | \$16,000        | Police       |
| Training  | \$12,000         | \$7,000         | \$7,000         | \$7,000         | \$7,000         | Police       |
| Axon Mobile Cameras (X4)                          | \$11,000         | \$11,000        | \$11,000        | \$11,000        | \$11,000        | Police       |
| Axon Body Camera                                  | \$9,500          | \$9,500         | \$9,500         | \$9,500         | \$9,500         | Police       |
| Policy Manual Update                              | \$6,000          | \$6,000         | \$6,000         | \$6,000         | \$6,000         | Police       |
| Safety Center Renovations                         | \$575,000        |                 |                 |                 |                 | PD/Fire      |
| <b>TOTALS</b>                                     | <b>\$695,500</b> | <b>\$78,500</b> | <b>\$78,500</b> | <b>\$78,500</b> | <b>\$94,500</b> |              |

**5-YEAR CAPITAL IMPROVEMENT PLAN**

**EMS**

|               | 2024             | 2025             | 2026             | 2027             | 2028             | Funding     |
|---------------|------------------|------------------|------------------|------------------|------------------|-------------|
| AMR Contract  | \$468,180        | \$477,543        | \$487,093        | \$496,835        | \$506,772        | EMS         |
| Ambulance     | \$175,000        |                  |                  |                  |                  | County ARPA |
| <b>TOTALS</b> | <b>\$643,180</b> | <b>\$477,543</b> | <b>\$487,093</b> | <b>\$496,835</b> | <b>\$506,772</b> |             |

**5-YEAR CAPITAL IMPROVEMENT PLAN**

**FIRE**

|                              | 2024            | 2025             | 2026            | 2027            | 2028            | Funding    |
|------------------------------|-----------------|------------------|-----------------|-----------------|-----------------|------------|
| Turnout Sets (x3)            | \$8,000         | \$8,000          | \$8,000         | \$8,000         | \$8,000         | Fire/Grant |
| Computer Replacement Program | \$2,000         |                  |                 |                 | \$2,000         | Fire       |
| Fire Truck                   |                 | \$700,000        |                 |                 |                 | Fire/Grant |
| Hose                         | \$6,000         |                  |                 | \$6,000         |                 | Fire       |
| Fleet - Command Vehicle      | \$20,000        | \$13,000         | \$13,000        | \$13,000        | \$13,000        | Fire       |
| Gloves/Boots                 | \$7,500         |                  |                 |                 |                 | Fire/Grant |
| Water/Heating Units in Bay   | \$20,000        |                  |                 |                 |                 | Fire       |
| <b>TOTALS</b>                | <b>\$63,500</b> | <b>\$721,000</b> | <b>\$21,000</b> | <b>\$27,000</b> | <b>\$23,000</b> |            |

**5-YEAR CAPITAL IMPROVEMENT PLAN**

**RECREATION**

|                              | 2024            | 2025               | 2026               | 2027            | 2028            | Funding    |
|------------------------------|-----------------|--------------------|--------------------|-----------------|-----------------|------------|
| Sports Complex Improvements  | \$10,000        | \$7,500            | \$7,500            | \$7,500         | \$7,500         | Recreation |
| New Recreation Center        |                 | \$3,500,000        | \$3,500,000        |                 |                 | Rec/Grants |
| Computer Replacement Program | \$2,000         |                    |                    |                 | \$2,000         | Recreation |
| Fleet - Truck                | \$13,500        | \$13,500           | \$13,500           | \$13,500        | \$13,500        | Rec/Grants |
| <b>TOTALS</b>                | <b>\$25,500</b> | <b>\$3,521,000</b> | <b>\$3,521,000</b> | <b>\$21,000</b> | <b>\$23,000</b> |            |

**GOLF COURSE**

|                                  | 2024             | 2025            | 2026            | 2027            | 2028            | Funding      |
|----------------------------------|------------------|-----------------|-----------------|-----------------|-----------------|--------------|
| Cart Path & Fairway Improvements | \$20,000         | \$20,000        | \$20,000        | \$20,000        | \$20,000        | GC           |
| Sprayer                          | \$10,000         |                 |                 |                 |                 | GC           |
| Rental Golf Cart Replacement     | \$10,872         | \$10,872        | \$10,872        | \$11,000        | \$11,000        | GC           |
| Mower                            | \$15,000         |                 |                 |                 |                 | GC           |
| New Clubhouse                    | \$650,000        |                 |                 |                 |                 | Grants/Gifts |
| Turf Care                        | \$7,500          | \$7,500         | \$7,500         | \$7,500         | \$7,500         | GC           |
| Computer Replacement Program     | \$2,000          |                 |                 |                 | \$2,000         | GC           |
| <b>TOTALS</b>                    | <b>\$715,372</b> | <b>\$38,372</b> | <b>\$38,372</b> | <b>\$38,500</b> | <b>\$40,500</b> |              |

**POOL**

|                          | 2024            | 2025            | 2026            | 2027       | 2028       | Funding |
|--------------------------|-----------------|-----------------|-----------------|------------|------------|---------|
| Replace Lifeguard Chairs | \$7,500         |                 |                 |            |            | Pool    |
| Exterior Pool Drain      |                 |                 | \$7,000         |            |            | Pool    |
| Soffit Repair            | \$10,000        |                 |                 |            |            | Pool    |
| Pool Filter              | \$50,000        |                 |                 |            |            | Pool    |
| Slide Resurfacing        |                 |                 | \$40,000        |            |            | Pool    |
| Pool Painting            |                 | \$40,000        |                 |            |            | Pool    |
| <b>TOTALS</b>            | <b>\$67,500</b> | <b>\$40,000</b> | <b>\$47,000</b> | <b>\$0</b> | <b>\$0</b> |         |

**5-YEAR CAPITAL IMPROVEMENT PLAN**

**PARKS**

|  | 2024            | 2025             | 2026             | 2027             | 2028            | Funding     |
|--|-----------------|------------------|------------------|------------------|-----------------|-------------|
| Fleet - Truck                          | \$13,000        | \$13,000         | \$13,000         | \$13,000         | \$13,000        | Parks       |
| Fleet - Truck                          | \$13,000        | \$13,000         | \$13,000         | \$13,000         | \$13,000        | Parks       |
| Mower Replacement                      |                 | \$15,000         |                  |                  | \$15,000        | Parks       |
| Toolcat/Multipurpose Vehicle           |                 |                  |                  |                  | \$30,000        | Parks       |
| Playground Equipment                   | \$15,000        | \$100,000        |                  |                  |                 | Parks       |
| Lucia Restoration (Hardscape/Interior) |                 | \$30,000         |                  |                  |                 | Parks       |
| Välkommen Trail Phase 3                |                 |                  |                  | \$150,000        |                 | Parks/Grant |
| Parks Aluminum Tables                  |                 |                  | \$15,000         |                  |                 | Parks       |
| Riverside Restroom/Shower/Shelter      |                 |                  | \$125,000        |                  |                 | Parks/Grant |
| Bandshell                              | \$20,000        |                  |                  |                  |                 | Parks/Grant |
| Computer Replacement Program           | \$2,000         |                  |                  |                  | \$2,000         | Parks       |
| <b>TOTALS</b>                          | <b>\$63,000</b> | <b>\$171,000</b> | <b>\$166,000</b> | <b>\$176,000</b> | <b>\$73,000</b> |             |

**SPECIAL PARKS**

|                                 | 2024            | 2025            | 2026       | 2027            | 2027            | Funding    |
|---------------------------------|-----------------|-----------------|------------|-----------------|-----------------|------------|
| New Park Land Acquisition       | \$20,000        |                 |            | \$20,000        |                 | Spec Parks |
| Bandshell Repairs               | \$6,000         |                 |            |                 |                 | Spec Parks |
| Park Feature Improvements       |                 | \$10,000        |            |                 | \$10,000        | Spec Parks |
| Swensson Park Restroom Upgrades |                 | \$20,000        |            |                 |                 | Spec Parks |
| <b>TOTALS</b>                   | <b>\$26,000</b> | <b>\$30,000</b> | <b>\$0</b> | <b>\$20,000</b> | <b>\$10,000</b> |            |



**5-YEAR CAPITAL IMPROVEMENT PLAN**

**STREETS**

|                                       | 2024             | 2025            | 2026             | 2027             | 2028             | Funding          |
|---------------------------------------|------------------|-----------------|------------------|------------------|------------------|------------------|
| Replace 2018 John Deere 524 II Loader |                  |                 |                  |                  | \$125,000        | Streets          |
| Replace 1990 Air Compressor           | \$30,000         |                 |                  |                  |                  | Streets/Electric |
| Snowplow/Spreader for F-250           | \$22,000         |                 |                  |                  |                  | Streets          |
| Replace 2017 Bobcat Skidloader        |                  |                 |                  | \$30,000         |                  | Streets          |
| Replace 1998 Motor Grader             |                  |                 | \$100,000        |                  |                  | Streets          |
| 1991 IHC Dumptruck/Snowplow           |                  |                 |                  | \$50,000         |                  | Streets          |
| Fleet - Mosquito Truck                | \$21,000         | \$17,000        | \$17,000         | \$17,000         | \$17,000         | Streets          |
| Fleet - Dump Truck                    | \$29,500         | \$15,500        | \$15,500         | \$15,500         | \$15,500         | Streets          |
| Computer Replacement Program          | \$2,000          |                 |                  |                  | \$2,000          | Streets          |
| <b>TOTALS</b>                         | <b>\$104,500</b> | <b>\$32,500</b> | <b>\$132,500</b> | <b>\$112,500</b> | <b>\$159,500</b> |                  |

**SPECIAL STREETS**

|                                     | 2024             | 2025             | 2026             | 2027             | 2028             | Funding            |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|--------------------|
| Annual Street Maintenance           | \$25,000         | \$30,000         | \$30,000         | \$30,000         | \$30,000         | Spec Sts           |
| Annual Chip/Onyx Seal               | \$40,000         | \$70,000         | \$65,000         | \$20,000         | \$70,000         | Spec Sts           |
| 400-500 S First                     |                  | \$125,000        |                  |                  |                  | Spec Sts           |
| Asphalt Maint KDOT Cost Share Match | \$160,000        |                  |                  |                  |                  | KDOT Cost Share/SS |
| Harrison KDOT CCLIP Match           |                  |                  |                  | \$240,000        |                  | KDOT CCLIP/SS      |
| 700 N First                         |                  |                  | \$75,000         |                  |                  | Spec Sts           |
| 400 S Washington                    |                  |                  | \$55,000         |                  |                  | Spec Sts           |
| 200 W Green & 500 N Washington M&O  |                  |                  |                  |                  | \$80,000         | Spec Sts           |
| 200-300 N Roosevelt Mill/Overlay    |                  |                  |                  |                  | \$60,000         | Spec Sts           |
| <b>TOTALS</b>                       | <b>\$225,000</b> | <b>\$225,000</b> | <b>\$225,000</b> | <b>\$290,000</b> | <b>\$240,000</b> |                    |

**5-YEAR CAPITAL IMPROVEMENT PLAN**

**ELECTRIC**

|                                      | 2024             | 2025               | 2026             | 2027             | 2028             | Funding  |
|--------------------------------------|------------------|--------------------|------------------|------------------|------------------|----------|
| <b>Contract Tree Trimming</b>        |                  | \$10,000           |                  | \$10,000         |                  | Electric |
| <b>Add Distribution Transformers</b> | \$50,000         | \$50,000           | \$50,000         | \$50,000         | \$50,000         | Electric |
| <b>New Underground E Lincoln St</b>  |                  | \$150,000          |                  |                  |                  | Electric |
| <b>Replace 2005 Digger Derrick</b>   | \$150,000        |                    |                  |                  |                  | Electric |
| <b>Fleet - Dump Truck</b>            | \$29,500         | \$15,500           | \$15,500         | \$15,500         | \$15,500         | Electric |
| <b>Replace Garage Doors</b>          | \$25,000         |                    |                  |                  |                  | Electric |
| <b>Replace Vermeer Trencher</b>      |                  |                    | \$90,000         |                  |                  | Electric |
| <b>Replace 2017 Bucket Truck</b>     |                  |                    |                  | \$95,000         | \$30,000         | Electric |
| <b>Old Sub Transformer Repairs</b>   | \$50,000         |                    |                  |                  |                  | Electric |
| <b>Fleet - Admin Explorer</b>        | \$10,000         | \$10,000           | \$10,000         | \$10,000         | \$10,000         | Electric |
| <b>Consolidated Public Works</b>     |                  | \$2,500,000        |                  |                  |                  | Electric |
| <b>TOTALS</b>                        | <b>\$314,500</b> | <b>\$2,735,500</b> | <b>\$165,500</b> | <b>\$180,500</b> | <b>\$105,500</b> |          |

**5-YEAR CAPITAL IMPROVEMENT PLAN**

**WATER**

|                              | 2024             | 2025               | 2026            | 2027            | 2028            | Funding |
|------------------------------|------------------|--------------------|-----------------|-----------------|-----------------|---------|
| Repair Parts Inventory       | \$10,000         | \$10,000           | \$10,000        | \$10,000        | \$10,000        | Water   |
| Tower Maintenance            | \$24,500         | \$24,500           | \$24,500        | \$25,000        | \$25,000        | Water   |
| Well Field Line Maintenance  | \$10,000         | \$10,000           | \$10,000        | \$10,000        | \$10,000        | Water   |
| Well Maintenance             | \$50,000         |                    |                 |                 | \$25,000        | Water   |
| Replace Punch Machine        |                  | \$35,000           |                 |                 |                 | 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   |
| Computer Replacement Program | \$2,000          |                    |                 |                 | \$2,000         | Water   |
| Fleet - Truck                | \$13,000         | \$13,000           | \$13,000        | \$13,000        | \$13,000        | Water   |
| Water Meters                 | \$50,000         |                    |                 |                 |                 | Water   |
| <b>TOTALS</b>                | <b>\$169,500</b> | <b>\$2,622,500</b> | <b>\$87,500</b> | <b>\$68,000</b> | <b>\$95,000</b> |         |

**WASTEWATER DEPARTMENT**

|                                    | 2024             | 2025             | 2026             | 2027            | 2028             | Funding |
|------------------------------------|------------------|------------------|------------------|-----------------|------------------|---------|
| Repair Parts Inventory             | \$8,500          | \$8,500          | \$8,500          | \$10,000        | \$10,000         | Sewer   |
| Annual Line Cleaning               | \$15,000         | \$15,000         | \$15,000         | \$15,000        | \$15,000         | Sewer   |
| 2005 Sludge Wagon                  |                  | \$100,000        |                  |                 |                  | Sewer   |
| Process Control Update             |                  |                  | \$10,000         |                 |                  | Sewer   |
| Computer Replacement Program       | \$2,000          |                  |                  |                 | \$2,000          | Sewer   |
| Sewer Manhole Maintenance          |                  | \$25,000         |                  | \$25,000        |                  | Sewer   |
| C-Mix & PP Pump Rebuild            |                  | \$15,000         |                  | \$15,000        |                  | Sewer   |
| Replace Em Lake Lift Station Pumps | \$35,000         |                  |                  |                 |                  | Sewer   |
| Replace 2005 Case Tractor          |                  |                  | \$125,000        |                 |                  | Sewer   |
| Headworks Screen Replacement       | \$125,000        |                  |                  |                 |                  | Sewer   |
| Mini Split A/C for Electric Room   | \$7,500          |                  |                  |                 |                  | Sewer   |
| Diffused Air Aeration              |                  |                  |                  |                 | \$500,000        | Sewer   |
| Fleet - Truck                      | \$14,000         | \$14,000         | \$14,000         | \$14,000        | \$14,000         | Sewer   |
| <b>TOTALS</b>                      | <b>\$207,000</b> | <b>\$177,500</b> | <b>\$172,500</b> | <b>\$79,000</b> | <b>\$541,000</b> |         |

## 5-YEAR CAPITAL IMPROVEMENT PLAN

### STORMWATER

|                                     | 2024             | 2025             | 2026             | 2027             | 2028             | Funding    |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------|
| <b>Operations &amp; Maintenance</b> | \$50,000         | \$55,000         | \$55,000         | \$55,000         | \$55,000         | Stormwater |
| <b>Debt Service</b>                 | \$125,000        | \$125,000        | \$125,000        | \$125,000        | \$125,000        | Stormwater |
| <b>TOTAL</b>                        | <b>\$175,000</b> | <b>\$180,000</b> | <b>\$180,000</b> | <b>\$180,000</b> | <b>\$180,000</b> |            |

## 5-YEAR CAPITAL IMPROVEMENT PLAN

### City of Lindsborg

|                                    | 2024               | 2025                | 2026               | 2027               | 2028               |
|------------------------------------|--------------------|---------------------|--------------------|--------------------|--------------------|
| <b>Administration</b>              | \$200,000          | \$27,500            | \$7,500            | \$7,500            | \$42,000           |
| <b>CVB: Transient Guest Tax</b>    | \$16,800           | \$12,800            | \$12,800           | \$12,800           | \$16,800           |
| <b>CVB: GO</b>                     | \$14,000           | \$14,000            | \$14,000           | \$14,000           | \$14,000           |
| <b>Parks</b>                       | \$63,000           | \$171,000           | \$166,000          | \$176,000          | \$73,000           |
| <b>Parks: Special Parks</b>        | \$26,000           | \$30,000            | \$0                | \$20,000           | \$10,000           |
| <b>PW: Electric</b>                | \$314,500          | \$2,735,500         | \$165,500          | \$180,500          | \$105,500          |
| <b>PW: Special Streets</b>         | \$225,000          | \$225,000           | \$225,000          | \$290,000          | \$240,000          |
| <b>PW: Streets</b>                 | \$104,500          | \$32,500            | \$132,500          | \$112,500          | \$159,500          |
| <b>PW: Wastewater</b>              | \$207,000          | \$177,500           | \$172,500          | \$79,000           | \$541,000          |
| <b>PW: Water</b>                   | \$169,500          | \$2,622,500         | \$87,500           | \$68,000           | \$95,000           |
| <b>Rec: Golf Course</b>            | \$715,372          | \$38,372            | \$38,372           | \$38,500           | \$40,500           |
| <b>Rec: Pool</b>                   | \$67,500           | \$40,000            | \$47,000           | \$0                | \$0                |
| <b>Recreation</b>                  | \$25,500           | \$3,521,000         | \$3,521,000        | \$21,000           | \$23,000           |
| <b>Stormwater</b>                  | \$175,000          | \$180,000           | \$180,000          | \$180,000          | \$180,000          |
| <b>Police</b>                      | \$695,500          | \$78,500            | \$78,500           | \$78,500           | \$94,500           |
| <b>Fire</b>                        | \$63,500           | \$721,000           | \$21,000           | \$27,000           | \$23,000           |
| <b>EMS</b>                         | \$643,180          | \$477,543           | \$487,093          | \$496,835          | \$506,772          |
| <b>Sundstrom Conference Center</b> | \$24,000           | \$47,000            | \$62,000           | \$42,000           | \$64,000           |
| <b>Community Development</b>       | \$72,372           | \$62,000            | \$62,000           | \$62,000           | \$79,500           |
| <b>SUBTOTAL</b>                    | <b>\$3,822,224</b> | <b>\$11,213,715</b> | <b>\$5,480,265</b> | <b>\$1,906,135</b> | <b>\$2,308,072</b> |