

2020 BUDGET



LINDSBORG

K A N S A S

2020 BUDGET INTRODUCTION

The following City of Lindsborg 2020 Budget has been developed as a guide for the plan of work during the 2020 fiscal year. The fiscal year runs from January 1, 2020 through December 31, 2020. The budget is reflective of the City's Comprehensive Community Plan which was adopted in 2005 and updated in 2012.

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

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

The resultant effect of the loss of revenue from the State of Kansas was a shift in the tax burden to local property owners and a greater reliance on sales tax. Sales tax has experienced growth from 2011 to 2014. The last four years of sales tax revenue have been flat. While the national and state economies have moved out of the "Great Recession", the impact of the recession was a low level of new housing starts in the community. Housing starts over the last 14 months have increased which will positively impact future valuations. In 2003, the mill levy was 30.035 mills. For the 2019 fiscal, the mill levy was 46.612 mills.

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

Not only does the budget represent the needs and desires of the community, it represents an effort to do so in a fiscally responsible manner. When you compare the City of Lindsborg's mill levy* of 46.612 mills to all 139 cities of the first and second class, Lindsborg ranks as the 43rd lowest. That means that there are 96 cities with a higher mill levy. The range of mill levies is from a low of 13.566 mills* to a high of 91.729 mills*.

If you look at the city property tax rate in a broader context of total mill levy* of 124.448 mills, Lindsborg ranks even better. Out of the same 139 cities, Lindsborg ranks as the 10th lowest total mill levy*. The range for total mill levies is from a low of 111.725 mills* to a high of 249.521 mills*.

As you review the City of Lindsborg 2020 Budget you will see that it is a budget that is broad in scope, encompassing ideals of excellence, and provides the community desired services in a fiscally responsible manner.

*Source: 2019 Kansas Tax Rate Book, "2018 Taxes Levied for 2019," The League of Kansas Municipalities.





REVENUE SUMMARY
EXPENDITURE SUMMARY

BUDGET OVERVIEW

This summary provides a brief overview of the revenue and expenditures for the 2020 budget.

Revenue Summary:

The property tax revenue for the **General Fund** will increase from \$888,037 in 2019 to \$933,270 in 2020. One of the primary drivers of the property tax increase is due to the reduction in carryover funds from 2019. The reduction in carryover funds is due to having spent planned spending to maintain city services. The other driver is a continued moderate return on the investment of city funds.

Interest rates on city investments are extremely low. The 17-year average annual interest income is \$133,324.71. In 2019, \$75,000 in interest revenue is projected to be received. In 2020, \$100,000 of income is expected to be generated by the investments. The other major source of revenue for the General Fund is a sales tax. A 1.0% sales tax was passed by the electorate to replace the sunset of a ½% tax that expired on June 30, 2010. The adopted budget reflects a total mill levy of 46.615 mills. This maintains the mill levy from 2019.

The funding of the General Fund continues to be a challenge. The State of Kansas has eliminated demand transfers which is required under State of Kansas Statutes. The loss of funding through Local Ad Valorem Tax Reduction (LAVTR), City County Revenue Sharing (CCRS) and the machinery and equipment exemption is approximately \$122,304, or approximately 4.175 mills of property tax. The 2020 valuation yields \$615.12 per mill more than the 2019 valuation. But the overriding goal in the development of the 2020 budget is to implement a budget of constraint that still strives to meet the demands for service increases as the revenue from traditional sources remains flat, decreases, or is eliminated.

In 2014, the Kansas Legislature indexed the property tax revenue to the Consumer Price Index (CPI) for the Midwest Region. For the 2019 budget the CPI is 1.5%. If the additional revenue assessed for the budget year is in excess of the index, then a public referendum on the budget must be held. The exception to the property tax lid is for public safety services and debt service. This budget meets the requirements of the 1.5% cap and does not require a referendum to be held for adoption. The City's ability to manage resources despite the community's relatively flat assessed valuation has allowed the mill levy to remain relatively steady over the last ten years. The desire of City Council is to be responsive to the needs of the citizens and property owners in Lindsborg.

The **Industrial Development Fund** revenue is static for 2020. A primary focus of the Community Development Department in 2020 will be the growth and development of housing, infill, single-family and multi-family. This department also handles all the planning and zoning responsibilities for the city. The development of the business and residential community remains a goal for this fund and the Community Development Department.

The **Library Fund** revenues for 2020 are budgeted to be \$61,827. This holds the mill levy stable but provides a modest increase in revenue. The modest increase in total revenue enables the library to continue to receive funding from the State Library System.

The **Recreation Fund** in 2019 will have a \$24,835 decrease in the amount of property tax revenues from 2019. The change from a golf course superintendent as an employee to contracting for the services reduced the need for property tax support. The primary source of revenue is activity fees for recreation and at the golf course. Improvements continue to be made at the golf course. The number of rounds played fluctuates with the weather which impacts the golf course revenue. Similarly, the level of participation in recreation activities impacts the level of revenue. Both the golf course and recreation have seen strong participation the past two years.

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

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

The **Bond and Interest Fund** shows a decrease of \$4,774 in the amount of property tax required to support the City's bond obligations. The outstanding debt for the city consists of a refunding and improvements bond issue. The refunding was to refinance the hospital building debt. The improvements were the City Hall renovation project, East Lincoln Street reconstruction and the East Swensson/Bethany Drive reconstruction. Also, in 2017, bonds were issued for the Garfield Drainage Project. Sales tax is being used to pay the debt service on the bond that was issued for the reconstruction of the J.O. Sundstrom Conference Center.

The **Ambulance Fund** revenues are projected to remain flat in 2020. The fund is primarily supported by the revenue that is collected from calls for emergency service and an appropriation that is received from McPherson County. In 2019, the appropriation from McPherson County will be \$89,400. In 2002, the allocation received from McPherson County was \$87,854. The demand for EMS services remains high. The EMS currently averages 1.44 runs per day. Funding will be used for recruitment and training of additional volunteers plus offset the increasing operation, equipment and building costs. As the demand for services continues to grow and the daytime availability of volunteers diminishes, the EMS will experience pressure to go to paid daytime staffing. To encourage EMS volunteers to take more "on-call" time, a service honorarium program was established in 2007, updated in 2014 and again in 2017. Another alternative to remain a high-quality service provider is to examine the potential for a county wide emergency medical service.

The **Tourism Promotion Fund** is budgeted for \$25,000 in revenue in 2020. The transient guest tax rate is 6%. In 2020, there will be a continued emphasis placed on overnight stays and upon business/meeting travel with the J.O. Sundstrom Conference Center as the preferred meeting location in central Kansas. The revenue in this fund is used for promotional purposes and not budgeted for personnel expenditures.

The **Special Streets Fund** revenue is budgeted to remain flat at \$89,130. The source of this revenue is the City of Lindsborg's allocation of the Kansas Gas Tax. This fund is used to pay for capital projects and for the maintenance of the City's transportation system.

The **Special Parks Fund** is supported by the local alcohol liquor tax and is used to pay for capital projects. It is budgeted that the available resources in 2019 will be \$1,070 more than in 2018. These revenues, like the gas tax revenues, are subject to reallocation by the Kansas Legislature to balance the State of Kansas budget. The revenues in this fund are utilized to pay for capital projects in the parks.

The **Sewer Fund** revenues are expected to remain the same in 2020. Additional revenue was generated in 2011 due to the implementation of a rate increase to service the debt on the wastewater treatment plant upgrade. The upgrade was mandated by the Environmental Protection Agency (EPA) and the Kansas Department of Health & Environment (KDHE). A \$5.3 million expansion of the wastewater treatment plant commenced in the fourth quarter of 2009 and was completed May of 2011. The State and Tribal Assistance Grant (STAG) funds (\$500,000), the American Recovery & Reinvestment Act grant funds (\$1,400,000), sewer reserve funds (\$500,000) and the Clean Water Revolving Loan Fund (\$3,400,000) revenue to finance the project was accounted for in the Capital Improvement Project Fund for the upgrade. The City continues to set aside funds each year to help pay for major improvements to the sewer system.

The **Water Fund** revenues are expected to remain flat in 2020. Rates were increased in 2016 due to increased costs and flat revenues. A depreciation fund has been established to pay for major improvements to the water distribution system and for a future water treatment facility which will be required when the City of Lindsborg must blend two water supplies to meet the water supply needs of the community.

The **Refuse Collection Fund** revenues are budgeted to be flat in 2020. In 2014, a rate increase from \$12.50 to \$16.00 per month was implemented to cover the cost of single-stream, curbside recycling. The prior increase was in 2008. The cost of trash pick-up service continues to increase an average of 3.5% per year. Rates will be reviewed in 2020 for a possible increase to offset the annual cost increases over the last six years. In 2004, a depreciation reserve fund was established to enhance recycling and composting facilities and services. A new recycling facility was constructed in 2009 with the funds in the depreciation reserve fund. This site is still maintained to supplement the single-stream, curbside recycling.

The sales revenues in the **Electric Fund** are projected to remain flat in 2020. Over the last twelve years there has been a restructuring of the electric industry. This has increased the cost of wholesale power as rates were unbundled. Energy and transmission services are now regulated by the Southwest Power Pool. The flat revenue forecast is primarily due to stagnant customer demand. On the national landscape, the electric industry is changing from a cost-based industry to a market based industry. The shift in the industry has created a greater volatility in purchased power costs that necessitated the implementation of a power cost adjustment in October of 2007. A power cost adjustment is the incremental difference between the contract price of energy and the actual cost of energy based upon the type of generation: coal, nuclear, natural gas, hydroelectric, solar or wind. Under the new electric rate, the power cost adjustment is forward looking to minimize the volatility to the utility's customers. A depreciation reserve fund has been established to pay for major improvements to the electric system.

A **Stormwater Utility Fund** was established in September of 2017. The Stormwater Utility was established to assist the City in its responsibility for the operation, construction, maintenance and repair of stormwater drainage system facilities, to provide for adequate collection, conveyance, detention and release of stormwater and the reduction of potential hazards to property and life resulting from stormwater runoff. 2018 was the first full year of the Stormwater Utility. The projected Stormwater Utility revenue for 2020 is \$235,000.

EXPENDITURES SUMMARY:

GENERAL GOVERNMENT FUND:

Growth in the City’s assessed valuation experienced an 2.4% increase for 2020. This increase in assessed valuations is offset with increased demands for city services, plus the loss of the Local Ad Valorem Tax Reduction (LAVTR) and City/County Revenue Sharing (CCRS) from the State of Kansas continues to shift the tax burden to the property owners within the community. Lastly, the 2006 Kansas Legislature adopted a machinery and equipment property tax exemption, which cost the city \$550,000 in assessed valuation for 2009 and that exemption continues to impact the 2020 budget.

The budget reflects a static mill levy for the 2020 budget at 46.615 mills. There remains a strong commitment to maintain a prudent mill levy while meeting the goals of the city and the demands of the citizens. Lindsborg’s mill levy continues to be in the bottom 31% of cities of the first and second class in the State of Kansas. In fact, of the 139 cities of the first and second class, the City of Lindsborg’s mill levy ranks as the 43rd lowest.

The 5-year Capital Improvement Plan shows the following purchases scheduled for Administration in 2020:

Computer Equipment & Software	55,000
Comprehensive Plan	75,000
Artwork Purchases	1,500
City Hall Plaster Work	5,000

STREETS DEPARTMENT:

The budget for this department is budgeted in the amount of \$522,000 for 2020. This is the fifth year of an aggressive 20 Year Street Maintenance Program. The Streets Fund coupled with the Special Streets Fund focus on existing street maintenance and repair. The following purchases are planned for next year:

Sign Change Out Program	2,000
2.5T Pickup Replacement	55,000
Snowplow/Spreader for 2.5T Pickup	18,000

SPECIAL STREETS FUND:

This fund is financed by the Motor Vehicle Fuel Tax that is collected from the State of Kansas. The fund can only be used for street improvements and cannot be used for personnel costs. The Special Streets Fund coupled with the Streets Fund will place a continued emphasis on existing street maintenance and repair. The following projects are planned for 2020:

Annual Street Maintenance	30,000
Annual Chip Seal/Onyx Treatment	30,000
North Main St. Mill & Overlay	90,000

POLICE DEPARTMENT:

The Police Department budget will decrease \$25,500 in 2020. The reduction is due to a decrease in personnel expenses and capital purchases. The following items are budgeted for 2020:

Patrol Car & Equipment	28,000
Computer Upgrade	4,000
Safety Center Maintenance	5,000

AMBULANCE FUND:

The Ambulance Fund expenditures will increase in 2020. Ambulance replacement is a major capital expenditure for Emergency Medical Services. Ambulances are budgeted with a 10 year lifecycle. A new EMS Center was constructed, opened and operational in the Fall of 2017. The following expenditures are planned for 2020:

Radios	27,500
EMT Class/Education	10,000
Monitors Lease/Purchase	27,500

FIRE DEPARTMENT:

The Fire Department budget will decrease by \$16,000 compared to last year. The decrease is due to lower planned capital expenditures in 2020 compared to 2019. In 2005, the Lindsborg Volunteer Fire Department purchased a new pumper truck that was funded through the Equipment Reserve Fund. The following items are budgeted for the Fire Department for 2020:

Radio Replacement	20,000
Turnout Sets (3)	6,000
Safety Center Maintenance	5,000
Hose Replacement	5,000

PARKS DEPARTMENT:

The Parks Department budget will increase \$22,000 in 2020. This is due to Swensson Park improvements, personnel expense and replacement of a pickup truck. The following expenditures are planned for 2020:

Swensson Park Improvements	20,000
Parks Truck Replacement	20,000
E-Tool Program	4,000
150 th Tree Planting Program	2,000

SPECIAL PARKS AND RECREATION:

The money in this fund comes from the local alcoholic liquor tax and can be used for projects, but not personnel costs. There are no expenditures planned for 2020.

CEMETERY BOARD:

In 2009, the city increased the funding to the cemetery board to pay for increased personnel costs. That increase was from \$5,000 to \$7,000. In 2010, the City raised its contribution to \$9,000 for the cemetery. The contribution in 2015 was increased to \$12,000. The appropriation to the Elmwood Cemetery Board will remain at \$12,000 for 2020.

REFUSE COLLECTION FUND:

The McPherson Area Solid Waste Utility increased refuse rates to pay for the cost of assisting with the city’s recycling and composting programs. The monthly rates charged to the city continue to increase annually at 3.5%. A rate increase was implemented in 2004 with \$8,000 per year set aside in a depreciation reserve account. The depreciation reserve account is used to enhance recycling and composting facilities, and recycling services. In 2014, a rate increase from \$12.50 per month to \$16.00 per month was implemented. This was to cover the cost of the new single-stream curbside recycling program that was implemented, plus offset the annual cost increase from the McPherson Area Solid Waste Utility. In 2020, a rate review will be conducted with a possible rate increase to cover the cost increases over the past five years. In 2020, there are no capital expenditures budgeted.

SWIMMING POOL:

This budget will decrease by \$29,500 in 2020. The pool was repainted prior to the opening of the facility for the 2019 swimming season. This was a significant capital expenditure in 2019. The attendance at the pool has leveled off as neighboring communities have constructed new aquatic parks which have impacted attendance. Although the pool does not generate enough money to cover the capital costs, the revenues have helped to offset a major portion of the operational expenses. The following capital expenditures are planned for the pool next year:

Replace Exterior Drain	7,000
Pool Deck Furniture	1,000
Diving Board Replacement	3,500

LIBRARY FUND:

The Library Fund property tax support will increase by 1.8% for 2020. This money is collected by the City and distributed to the Library as it becomes available. The additional revenues will let the Library continue to make improvements that will allow the facility to better serve the community.

RECREATION FUND:

A significant amount of the money that is generated to support this fund comes from activity fees and concessions. Activity fees are projected to be \$135,000 with concessions revenue to be \$30,000 for 2020. Additionally, the fund will be supported by \$43,660 in property tax. In 2008, the Lindsborg Golf Club was purchased by the city. The golf course is part of the Recreation Fund. There continues to be strong demand for recreation programs by citizens of Lindsborg. During 2012, the City entered into a public-private partnership that produced savings but did not maintain or improve the quality of the programs. Therefore, a Recreation Director was hired to manage recreation for Lindsborg and the surrounding area. A Recreation District has been examined in the past. A committee of school district patrons was established. Due to territory conflicts, the members of the committee representing the Marquette area appealed to the McPherson County Commission to establish a recreation district based upon a school district boundary from the 1960's. The joint effort at a recreation district was unsuccessful. Therefore, the city continues to provide recreation services for constituents beyond the corporate boundaries, but programs are funded by property owners within the city and through activity fees. This results in a tax equity issue. There remains a strong desire to maintain quality programs yet price the programs for maximum participation. There will continue to be pressure to examine all alternatives for recreation and to serve a diverse population. The following expenditures are planned for 2020:

Sports Equipment Replacement	3,000
Sprinkler Head Replacement	1,500
Rental Golf Cart Lease	9,600
Mower Maintenance/Overhaul	10,000

BOND AND INTEREST FUND:

The **Bond and Interest Fund** shows a decrease of \$4,774 in the amount of property tax required to support the City's bond obligations. This is due to annual changes in debt service from the amortization schedule.

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

CONVENTION & VISITORS BUREAU:

The Convention & Visitors Bureau was established as a City department in 2007. Prior to this, the City of Lindsborg contracted with the Chamber of Commerce to provide visitor and tourism promotion services. The responsibility for promoting Lindsborg as a place to visit and stay is now the role of the CVB. In 2007, the CVB budget was \$70,000 and the budget for 2019 is \$173,000. There are no capital expenditures planned for 2020.

TOURISM PROMOTION FUND:

In 2007, Lindsborg City Council established a Convention and Visitors Bureau. The current transient guest tax rate is 6%. While the tourism industry has grown, this fund has experienced a decline in revenues. There has been a reduction in the number of available lodging rooms. Additionally, there has been an increase in extended stays for the lodging rooms. Per Kansas State Statute, transient guest tax is not charged on the extended stays. The revenue in this fund equals the revenue when the rate was 2%. Personnel expenses are paid through the Convention & Visitors Bureau and are not covered by this fund.

Billboards	6,180
Show Vendor Fees	1,500
Digital/Print Advertising	8,320
Visitors Guides	4,000

SUNDSTROM CONFERENCE CENTER

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

Marketing	12,000
Additional Table & Chairs	5,000
Event Management Software	1,200
Update Décor/Furnishings	7,000
Acoustical Tile Installation 2 nd Floor	3,000

ELECTRIC FUND:

Although this fund has historically been profitable, the marketplace has changed dramatically. It has transitioned from a cost-based industry to a market-rate based industry. Power marketing, power pools and regional transmission organizations (RTO's) have created a competitive environment that will impact revenues in the years to come. The contract with Westar Energy for power expired on May 31, 2010. A new contract was entered with Westar Energy that was effective June 1, 2010. The new contract necessitated a new rate design that encourages the efficient use of energy. The electric utility will need to continue to improve and maintain an efficient delivery system to remain competitive. The following projects are planned for 2020 to improve the efficiency, reliability and delivery of electric service to the community:

Tree Trimming, Annually	25,000
Street Light Replacement, Annually	7,000
Safety Test High Voltage Equipment, Annually	2,000
Distribution Transformers	25,000
Replace Duty Truck	30,000
Automated Metering Infrastructure System	400,000

WATER FUND:

A new water supply was acquired in 1996. An aggressive meter replacement program has been implemented. All water meters are being switched over to radio-read water meters (Automated Meter Reading) with a 20-year battery life on the electronic read transmitter (ERT). The goal is to shorten the meter reading time from two people, 10 days a month to one person, one day a month. This goal has been met. This will allow for a reallocation of human resources, reduce reading errors and improve utility revenue cash flows. In considering the purchases for 2020, the following expenditures are planned:

Repair Parts Inventory	10,000
Water Valve Replacement Program	7,000
Rural Water Tower Maintenance	84,561
Valve Exerciser	8,000
Computer/Software Upgrade	2,500

SEWER FUND:

The Sewer Fund is responsible for the care and maintenance of the sanitary sewer system and the treatment of the wastewater generated in the city. Wastewater treatment is heavily regulated by both the Environmental Protection Agency (EPA) and the Kansas Department of Health and Environment (KDHE). A change in a regulation can create the need for a major capital expenditure. Case in point: in 2008, a study was conducted on the wastewater treatment plant. As part of the study, a mock permit was conducted with review by KDHE. To comply with EPA and KDHE regulations for permit renewal in 2009, a \$5.3 million upgrade to the wastewater treatment facility was made. That upgrade was completed in May of 2011. In 2020 the following items are scheduled:

Repair Parts Inventory	8,500
Sewer Line Cleaning, Annually	10,000
Lift Station & Line Maintenance	2,000
2010 Mower Replacement	10,000
Computer/Software Upgrade	2,500
Refurbish Clarifier #2	225,000

INDUSTRIAL DEVELOPMENT FUND:

These funds are designated for community and economic development and are utilized by the City of Lindsborg community development department for those purposes. In 2004, an Economic Development Director position was added. In 2008, the position was changed to Community Development Director. The focus of the 2020 community development areas will be on housing, both single-family and multi-family.

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● **STORMWATER UTILITY FUND:**

● A Stormwater Utility will be established in September of 2017. The Stormwater Utility was established to assist the City in its responsibility for the operation, construction, maintenance and repair of stormwater drainage system facilities, to provide for adequate collection, conveyance, detention and release of stormwater and for the reduction of potential hazards to property and life resulting from stormwater runoff. A stormwater program maintains and improves stormwater systems located within the public rights-of-way including storm drains, catch basins, underground pipes, open channels, culverts and creeks. 2018 was the first full year of the Stormwater Utility. No capital projects are scheduled for 2020.

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

What Is the Value of Your Property Tax Dollar?

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

To determine assessed valuation, multiply by 11.5%:

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

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

$$\$16,870.50/1000 \times 124.448 = \underline{\$2,099.50}.$$

The city's share of the \$2,099.50 is \$786.37.

Monthly Expenses for City Services

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

$$\$786.37/12 = \$65.53$$

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

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

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

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

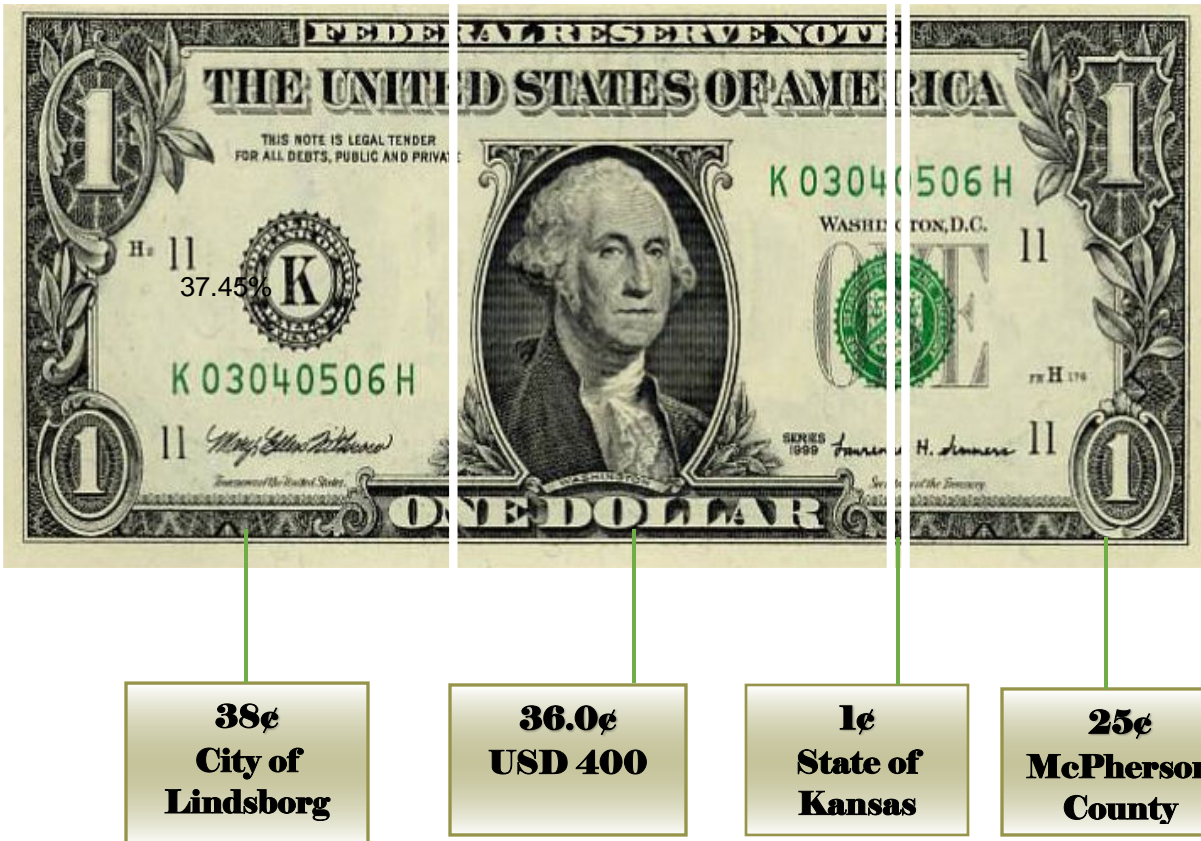
- | | | | |
|---|----------|--|----------|
| 🐾 Gasoline: | \$163.50 | 🐾 HD Digital Cable TV with Internet Service: | \$239.48 |
| 🐾 Wireless Phone Service with Data for 3: | \$140.00 | 🐾 Eating out: | \$382.50 |
| | | 🐾 Car Insurance: | \$237.26 |



Where Does My Tax Dollar Go?

Where Does My Property Tax Dollar Go?

When you pay your property tax four different entities receive a portion of each dollar to fund public programs and services. Those four entities are the State of Kansas, Smoky Valley USD 400, McPherson County and the City of Lindsborg. The State of Kansas receives 1.2 cents of every dollar; Smoky Valley USD 400 gets 36.1 cents of every dollar; McPherson County gets 25.2 cents of every dollar; and the City of Lindsborg receives 37.5 cents.



Source: 2018 for 2019 Budget Levy and Valuation Worksheet, McPherson County Clerk, McPherson County, Ks. Levy Sheet available at www.mcphersoncountyks.us.



**STATE OF KANSAS
BUDGET DOCUMENTS**

2020

CERTIFICATE

To the Clerk of McPherson County, State of Kansas

We, the undersigned, officers of

City of Lindsborg

- certify that: (1) the hearing mentioned in the attached publication was held;
- (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2020; and
- (3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

		Page No.	2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:					
Computation to Determine Limit for 2020		2			
Allocation of MVT, RVT, and 16/20M Vehicle Tax		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Library Grant		7			
Fund	K.S.A.				
General	12-101a	8	3,032,972	933,270	
Debt Service	10-113	9	450,230	157,606	
Library	12-1220	9	61,827	53,172	
Industrial	12-1617h	10	64,500	21,385	
Recreation	12-1932	10	311,500	43,660	
Special Streets		11	231,365		
Spec. Pks/ Recreation		11	17,666		
Tourism Promotion		12	60,215		
Ambulance		12	315,070		
Sewer		13	1,097,820		
Water		13	767,096		
Refuse Collection		14	473,509		
Stormwater Utility		14	391,751		
Electric		15	5,058,375		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		XXXXXX	12,333,896	1,209,093	
					County Clerk's Use Only
Budget Summary		18			
Neighborhood Revitalization Rebate					Nov 1, 2019 Total Assessed Valuation

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

1,209,093

NO

Assisted by: _____

 Address: _____

 Email: _____

 Attest: _____ 2019

 County Clerk

Blaine Heble
Edwina Prodat
Spiel Hebler
Walter Jones

Governing Body

CPA Summary

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City of Lindsborg

2020

Computation to Determine Limit for 2020

		Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$	<u>1,180,551</u>
2. Library levy in 2019 budget	- \$	<u>51,911</u>
Other tax entity levy in 2019 budget	- \$	<u>0</u>
3. Net tax levy	\$	<u>1,128,640</u>

2020 Budget Percentage Adjustments

4. New improvements, Remodeling and Renovations for 2019 :	+	<u>155,346</u>
5. Increase in personal property for 2019 :		
5a. Personal property 2019	+	<u>233,366</u>
5b. Personal property 2018	-	<u>248,599</u>
5c. Increase in personal property (5a minus 5b)	+	<u>0</u>
		(Use Only if > 0)
6. Valuation of annexed territory for 2019 :		
6a. Real estate	+	<u>0</u>
6b. State assessed	+	<u>0</u>
6c. New improvements	+	<u>0</u>
6d. Total adjustment (sum of 6a, 6b, and 6c)	+	<u>0</u>
7. Valuation of property that has changed in use during 2019 :	+	<u>80,359</u>
8. Expiration of property tax abatements	+	<u>0</u>
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+	<u>0</u>
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)		<u>235,705</u>
11. Total estimated valuation July 1, 2019		<u>25,937,337</u>
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))		<u>0.0092</u>
13. Percentage adjustment increase (12 times 3)	+ \$	<u>10,351</u>
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)		<u>1.50%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$	<u>16,930</u>
16. Total Percentage Adjustments	\$	<u>27,281</u>

2020 Revenue Adjustments

17. Property tax revenues for debt service in 2020 budget:			+	<u>157,606</u>	
Property tax revenues for debt service in 2019 budget:			-	<u>162,380</u>	
Increase property tax revenues spent on debt service					<u>0</u>
18. Property tax revenues spent for public building commission and lease payments in the 2020 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)			+	<u> </u>	
Property tax revenues spent for public building commission and lease payments in the 2018 budget:			-	<u> </u>	
Increase property tax revenues spent on public building commission and lease payments					<u>0</u>
19. Property tax revenues spent on special assessments in the 2020 budget: (Do not include amounts already reported in debt service levy)			+	<u> </u>	
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:			+	<u> </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:			+	<u> </u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2020 budget:			+	<u> </u>	
23. Law enforcement expenses - 2020 budget:			+	<u>642,000</u>	
Law enforcement expenses - 2019 budget:			-	<u>653,500</u>	
CPI adjustment	1.50%			<u>9,803</u>	
Increased law enforcement expenses in 2020 budget: (Do not include building construction or remodeling costs)			+		<u>0</u>
24. Fire protection expenses - 2020 budget:			+	<u>110,000</u>	
Fire protection expenses - 2019 budget:			-	<u>126,000</u>	
CPI adjustment	1.50%			<u>1,890</u>	
Increased fire protection expense in 2020 budget: (Do not include building construction or remodeling costs)			+		<u>0</u>
25. Emergency medical expenses - 2020 budget:			+	<u> </u>	
Emergency medical expenses - 2019 budget:			-	<u> </u>	
CPI adjustment	1.50%			<u>0</u>	
Increased emergency medical expenses in 2020 budget: (Do not include building construction or remodeling costs)			+		<u>0</u>
26. Total Revenue Adjustments					<u><u>0</u></u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	<u>53,172</u>
Other tax entity levy - 2020 budget:	+	<u> </u>
Other tax entity levy - 2020 budget:	+	<u> </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>53,172</u>
29 Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	<u> </u>
30. Total Computed Tax Levy		<u>1,209,093</u>

Other Tests - Property Tax Decline

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

2016 Tax Levy (Less Levy for other Governmental Units)		
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
2019 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.025	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2020 Total Tax Levy (Less Levy for Other Governmental Units)		
Exemption from Election Requirement	#DIV/0!	
"		

Other Tests - Lost Valuation Test

Assessed Valuation Loss		
2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		16,930
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		16,930
Exemption from Election Requirement		Yes

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

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	888,037	126,527	2,468	559	4,887	780
Debt Service	162,380	23,136	451	102	894	143
Library	51,911	7,396	144	33	286	46
Industrial	9,727	1,386	27	6	54	9
Recreation	68,496	9,759	190	43	377	60
TOTAL	1,180,551	168,204	3,280	743	6,498	1,038

County Treas Motor Vehicle Estimate	<u>168,204</u>				
County Treas Recreational Vehicle Estimate		<u>3,280</u>			
County Treas 16/20M Vehicle Estimate			<u>743</u>		
County Treas Commercial Vehicle Tax Estimate				<u>6,498</u>	
County Treas Watercraft Tax Estimate					<u>1,038</u>

Motor Vehicle Factor	<u>0.14248</u>				
Recreational Vehicle Factor		<u>0.00278</u>			
16/20M Vehicle Factor			<u>0.00063</u>		
Commercial Vehicle Factor				<u>0.00550</u>	
Watercraft Factor					<u>0.00088</u>

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Public Building	7/1/2014	10/1/2034	3.59	2,635,000	2,280,000	4/1 - 10-1	10/1	75,680	105,000	73,580	110,000
Refunding & Improvements	9/27/2016	10/1/2029	2.05	1,935,000	1,835,000	4/1 - 10/1	10/1	50,950	215,000	46,650	195,000
Public Building	9/21/2017	10/1/2047	3.25	650,000	636,873	10/1	10/1	20,698	13,554	20,313	13,939
Total G.O. Bonds					4,751,873			147,328	333,554	140,543	318,939
Revenue Bonds:											
Electric Revenue	4/1/2009	10/1/2024	4.68	1,310,000	620,000	4/1 - 10/1	10/1	31,325	90,000	27,163	95,000
Total Revenue Bonds					620,000			31,325	90,000	27,163	95,000
Other:											
Wastewater Revolving Loan	4/8/2011	3/1/2031	2.83	3,740,107	2,414,987	3/1 - 9/1	3/1 - 9/1	67,195	163,536	62,534	168,197
Total Other					2,414,987			67,195	163,536	62,534	168,197
Total Indebtedness					7,786,860			245,848	587,090	230,240	582,136

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2019	Payments Due 2019	Payments Due 2020
2 Monitors	7/16/2019	24	4.00	28,664	0	0	15,197
Totals					0	0	15,197

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

City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	946,036	877,495	435,646
Receipts:			
Ad Valorem Tax	731,860	888,037	XXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	18,140	10,000	10,000
Motor Vehicle Tax	112,623	114,099	126,527
Recreational Vehicle Tax	2,262	2,382	2,468
16/20M Vehicle Tax	940	645	559
Commercial Vehicle Tax	4,312	4,433	4,887
Watercraft Tax	0	841	780
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	11,048	11,249	11,070
Compensating Use Tax	147,180	150,000	150,000
Local Sales Tax	649,208	575,000	575,000
In Lieu of Taxes	20,377	19,490	20,000
Franchise Tax	69,190	60,000	60,000
Rural Fire Agreement	23,485	21,160	21,400
Court Fees	75,466	50,000	50,000
Zoning Fees	200	150	200
Connecting Link	11,040	11,040	11,040
Electric Licenses	585	500	500
Plumbing Licenses	426	500	500
Other Licenses	260	200	200
Dog Tags/ Impound Fees	1,845	1,000	1,000
CMB Licenses	475	400	400
Liquor Licenses	1,850	1,500	1,500
Building Permits	21,442	20,000	20,000
Cable TV Pole Charges	5,008	5,025	5,025
Rent	39,825	23,000	18,000
Swimming Pool	53,640	50,000	50,000
Transfers From Refuse Service	50,000	54,000	57,000
Transfers From Stormwater Utility	40,000	42,000	45,000
Conference Center	200,264	250,000	275,000
Reimbursed Expenses	25,754	6,000	6,000
Special Assessments	0	0	0
Work Orders	811	0	0
Donations	8,971	0	0
SRO--School District Contribution	0	34,500	40,000
Interest on Idle Funds	94,964	100,000	100,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	51,743	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,475,194	2,507,151	1,664,056
Resources Available:	3,421,230	3,384,646	2,099,702

City of Lindsborg

City of Lindsborg

2020

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Expenditures:			
General Administration			
Salaries	236,399	283,000	293,000
Contractual	201,180	186,000	186,000
Commodities	32,085	25,000	25,000
Capital Outlay	217,248	60,000	279,972
Total	686,912	554,000	783,972
Police Department			
Salaries	443,595	556,000	540,000
Contractual	36,938	40,000	40,000
Commodities	28,301	24,000	24,000
Capital Outlay	55,732	47,500	38,000
Total	564,566	667,500	642,000
Street Department			
Salaries	201,261	238,000	244,000
Contractual	26,552	18,000	18,000
Commodities	40,239	45,000	45,000
Capital Outlay	221,343	340,000	215,000
Total	489,395	641,000	522,000
Parks Department			
Salaries	129,734	149,000	164,000
Contractual	12,946	19,000	19,000
Commodities	19,962	20,000	20,000
Capital Outlay	3,172	42,000	49,000
Total	165,814	230,000	252,000
Convention Visitors Bureau			
Salaries	128,589	133,000	143,000
Contractual	10,698	19,000	19,000
Commodities	7,024	8,000	8,000
Capital Outlay	0	0	3,000
Total	146,311	160,000	173,000
Swimming Pool			
Salaries	60,532	53,500	53,500
Contractual	9,388	10,000	10,000
Commodities	16,625	15,000	15,000
Capital Outlay	0	41,500	12,000
Total	86,545	120,000	90,500
Fire Department			
Salaries	46,659	58,000	55,000
Contractual	16,131	15,000	15,000
Commodities	14,854	17,000	17,000
Capital Outlay	32,276	39,000	23,000
Total	109,920	129,000	110,000
Appropriations			
Elmwood Cemetery	12,000	12,000	12,000
Library	1,209	2,500	2,500
Transfer To Reserve	0	50,000	50,000
Total	13,209	64,500	64,500
Conference Center			
Salaries	91,256	130,000	130,000
Contractual	97,927	100,000	100,000
Commodities	91,880	150,000	150,000
Capital Outlay	0	3,000	15,000
Total	281,063	383,000	395,000
Page Total	2,543,735	2,949,000	3,032,972

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

City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	24,874	23,842	23,676
Receipts:			
Ad Valorem Tax	152,229	162,380	xxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	4,056	1,500	1,500
Motor Vehicle Tax	26,301	23,734	23,136
Recreational Vehicle Tax	527	495	451
16/20M Vehicle Tax	213	134	102
Commercial Vehicle Tax	1,020	922	894
Watercraft Tax	0	175	143
Local Sales Tax Collections	177,680	180,680	183,580
Other Financing Sources	59,205	61,320	58,142
Interest on Idle Funds	1,990	1,000	1,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	423,221	432,340	268,948
Resources Available:	448,095	456,182	292,624
Expenditures:			
Bond Principal	290,000	306,171	305,000
Bond Interest	134,253	126,335	120,230
Commissions & Postage	0	0	0
Cash Basis Reserve (2020 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	424,253	432,506	450,230
Unencumbered Cash Balance Dec 31	23,842	23,676	xxxxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	449,253	457,524	450,230
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	450,230
		Tax Required	157,606
	Delinquent Comp Rate: 0.0%		0
	Amount of 2019 Ad Valorem Tax		157,606

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	48,146	51,911	xxxxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,244	750	750
Motor Vehicle Tax	7,663	7,504	7,396
Recreational Vehicle Tax	154	157	144
16/20M Vehicle Tax	64	42	33
Commercial Vehicle Tax	293	292	286
Watercraft Tax	0	55	46
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	57,564	60,711	8,655
Resources Available:	57,564	60,711	8,655
Expenditures:			
Appropriation To Library Board	57,564	60,711	61,827
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	57,564	60,711	61,827
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	58,730	60,711	61,827
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	61,827
		Tax Required	53,172
	Delinquent Comp Rate: 0.0%		0
	Amount of 2019 Ad Valorem Tax		53,172

City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Industrial	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	41,602	45,992	18,920
Receipts:			
Ad Valorem Tax	23,852	9,727	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	409	250	250
Motor Vehicle Tax	1,974	3,718	1,386
Recreational Vehicle Tax	40	78	27
16/20M Vehicle Tax	18	21	6
Commercial Vehicle Tax	72	144	54
Watercraft Tax	0	27	9
County Economic Development	7,463	7,463	7,463
Transfer From Electric Fund	15,000	15,000	15,000
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	48,828	36,428	24,195
Resources Available:	90,430	82,420	43,115
Expenditures:			
Personnel	24,432	31,000	32,000
Contractual	12,177	30,000	30,000
Commodities	1,179	2,500	2,500
Capital Outlay	6,650	0	0
Cash Forward (2020 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	44,438	63,500	64,500
Unencumbered Cash Balance Dec 31	45,992	18,920	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	63,600	63,500	64,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	64,500
		Tax Required	21,385
	Delinquent Comp Rate: 0.0%		0
	Amount of 2019 Ad Valorem Tax		21,385

Adopted Budget	Prior Year	Current Year	Proposed Budget
Recreation	Actual for 2018	Estimate for 2019	Year for 2020
Unencumbered Cash Balance Jan 1	74,125	107,101	91,811
Receipts:			
Ad Valorem Tax	68,961	68,496	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,460	600	600
Motor Vehicle Tax	16,505	10,753	9,759
Recreational Vehicle Tax	330	224	190
16/20M Vehicle Tax	132	61	43
Commercial Vehicle Tax	643	418	377
Watercraft Tax	0	79	60
Activity Fees	139,309	135,000	135,000
Concessions	27,829	30,000	30,000
Reimbursed Expenses	213	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	2,204	685	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	258,586	246,316	176,029
Resources Available:	332,711	353,417	267,840
Expenditures:			
Personnel	92,634	117,000	136,000
Contractual	61,708	65,000	65,000
Commodities	31,001	45,500	45,500
Capital Outlay	24,465	20,000	65,000
Debt Service--Principal	15,000	13,829	0
Debt Service--Interest	802	277	0
Cash Forward (2020 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	225,610	261,606	311,500
Unencumbered Cash Balance Dec 31	107,101	91,811	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	304,302	300,606	311,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	311,500
		Tax Required	43,660
	Delinquent Comp Rate: 0.0%		0
	Amount of 2019 Ad Valorem Tax		43,660

CPA Summary

City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Recreation			
Unencumbered Cash Balance Jan 1	9,020	35,407	37,478
Receipts:			
Ad Valorem Tax	66,658	67,670	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,476	500	500
Motor Vehicle Tax	9,905	10,394	9,641
Recreational Vehicle Tax	198	217	188
16/20M Vehicle Tax	79	59	42
Commercial Vehicle Tax	386	404	372
Watercraft Tax	0	77	59
Activity Fees	33,128	30,000	30,000
Reimbursed Expenses	127	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	450	250	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	112,407	109,571	40,802
Resources Available:	121,427	144,978	78,280
Expenditures:			
Personnel	58,120	70,000	84,000
Contractual	23,984	25,000	25,000
Commodities	3,916	12,500	12,500
Capital Outlay	0	0	0
Cash Forward (2020 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	86,020	107,500	121,500
Unencumbered Cash Balance Dec 31	35,407	37,478	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	107,500	116,500	121,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	121,500
		Tax Required	43,220
	Delinquent Comp Rate: 0.0%		0
	Amount of 2019 Ad Valorem Tax		43,220

Adopted Budget	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Golf			
Unencumbered Cash Balance Jan 1	65,105	71,694	54,333
Receipts:			
Ad Valorem Tax	2,303	826	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	984	100	100
Motor Vehicle Tax	6,600	359	118
Recreational Vehicle Tax	132	7	2
16/20M Vehicle Tax	53	2	1
Commercial Vehicle Tax	257	14	5
Watercraft Tax	0	2	1
Activity Fees	106,181	105,000	105,000
Concessions	27,829	30,000	30,000
Reimbursed Expenses	86	0	0
Neighborhood Revitalization Rebate	0	0	0
Miscellaneous	1,754	435	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	146,179	136,745	135,227
Resources Available:	211,284	208,439	189,560
Expenditures:			
Personnel	34,514	47,000	52,000
Contractual	37,724	40,000	40,000
Commodities	27,085	33,000	33,000
Capital Outlay	24,465	20,000	65,000
Debt Service--Principal	15,000	13,829	0
Debt Service--Interest	802	277	0
Cash Forward (2020 column)			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	139,590	154,106	190,000
Unencumbered Cash Balance Dec 31	71,694	54,333	XXXXXXXXXXXXXXXXXXXX
2018/2019/2020 Budget Authority Amount:	196,802	184,106	190,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	190,000
		Tax Required	440
	Delinquent Comp Rate: 0.0%		0
	Amount of 2019 Ad Valorem Tax		440

CPA Summary

City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Streets	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	135,560	223,225	142,235
Receipts:			
State of Kansas Gas Tax	89,839	89,010	89,130
County Transfers Gas	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	89,839	89,010	89,130
Resources Available:	225,399	312,235	231,365
Expenditures:			
Contractual	0	140,000	201,365
Commodities	2,174	30,000	30,000
Capital Outlay	0	0	0
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,174	170,000	231,365
Unencumbered Cash Balance Dec 31	223,225	142,235	0
2018/2019/2020 Budget Authority Amount:	215,782	306,230	231,365

Adopted Budget

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Spec. Pks/ Recreation			
Unencumbered Cash Balance Jan 1	16,799	5,347	6,596
Receipts:			
Local Alcoholic Liquor Tax	11,048	11,249	11,070
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,048	11,249	11,070
Resources Available:	27,847	16,596	17,666
Expenditures:			
Contractual	22,500	0	1,000
Commodities	0	0	1,000
Capital Outlay	0	10,000	15,666
Cash Forward (2020 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	22,500	10,000	17,666
Unencumbered Cash Balance Dec 31	5,347	6,596	0
2018/2019/2020 Budget Authority Amount:	25,544	15,998	17,666

CPA Summary

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City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Tourism Promotion	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	36,573	40,215	35,215
Receipts:			
Transient Guest Tax	20,493	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	20,493	25,000	25,000
Resources Available:	57,066	65,215	60,215
Expenditures:			
Contractual	12,034	25,000	50,215
Commodities	4,817	5,000	10,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	16,851	30,000	60,215
Unencumbered Cash Balance Dec 31	40,215	35,215	0
2018/2019/2020 Budget Authority Amount:	50,679	56,573	60,215

Adopted Budget

	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Ambulance			
Unencumbered Cash Balance Jan 1	86,795	77,678	50,670
Receipts:			
Service Charges	183,138	175,000	175,000
County Allocations	86,901	89,400	89,400
Memorials/ Donations	0	0	0
Reimbursed Expenses	641	525	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	270,680	264,925	264,400
Resources Available:	357,475	342,603	315,070
Expenditures:			
Personnel	140,788	154,000	135,000
Contractual	49,948	42,500	45,000
Commodities	20,646	17,500	20,000
Capital Outlay	34,163	43,681	80,818
Bond Principal	13,127	13,554	13,939
Bond Interest	21,125	20,698	20,313
Cash Forward (2020 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	279,797	291,933	315,070
Unencumbered Cash Balance Dec 31	77,678	50,670	0
2018/2019/2020 Budget Authority Amount:	401,779	320,533	315,070

CPA Summary

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City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	647,636	592,832	497,820
Receipts:			
Sales	592,343	590,000	590,000
Penalties	5,932	5,000	5,000
Reimbursed Expenses	4,898	5,000	5,000
Miscellaneous	1,067	719	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	604,240	600,719	600,000
Resources Available:	1,251,876	1,193,551	1,097,820
Expenditures:			
Personnel	125,907	170,000	175,000
Contractual	51,442	50,000	50,000
Commodities	20,441	20,000	20,000
Capital Outlay	130,523	125,000	522,089
Debt Service--Principal	159,004	163,536	168,197
Debt Service--Interest	65,391	61,259	57,010
Debt Service--Service Fee	6,336	5,936	5,524
Transfer To Depreciation Reserve	100,000	100,000	100,000
Cash Forward (2020 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	659,044	695,731	1,097,820
Unencumbered Cash Balance Dec 31	592,832	497,820	0
2018/2019/2020 Budget Authority Amount:	1,191,594	1,185,154	1,097,820

Adopted Budget

Adopted Budget Water	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	375,187	389,096	270,596
Receipts:			
Sales	490,043	475,000	475,000
Penalties	3,982	3,500	3,500
Reimbursed Expenses	952	500	500
Miscellaneous	18,645	17,500	17,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	513,622	496,500	496,500
Resources Available:	888,809	885,596	767,096
Expenditures:			
Personnel	262,763	290,000	285,000
Contractual	71,885	65,000	65,000
Commodities	102,665	125,000	125,000
Capital Outlay	12,400	85,000	242,096
Transfer To Depreciation Reserve	50,000	50,000	50,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	499,713	615,000	767,096
Unencumbered Cash Balance Dec 31	389,096	270,596	0
2018/2019/2020 Budget Authority Amount:	730,627	815,187	767,096

CPA Summary

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City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Refuse Collection	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	231,402	227,009	190,509
Receipts:			
Collections	269,410	270,000	280,000
Penalties	2,870	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	272,280	273,000	283,000
Resources Available:	503,682	500,009	473,509
Expenditures:			
Contractual	217,026	220,000	222,500
Commodities	1,647	5,000	6,009
Capital Outlay	0	22,500	180,000
Transfer To General Fund	50,000	54,000	57,000
Transfer To Depreciation Reserve	8,000	8,000	8,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	276,673	309,500	473,509
Unencumbered Cash Balance Dec 31	227,009	190,509	0
2018/2019/2020 Budget Authority Amount:	504,285	496,902	473,509

Adopted Budget

Adopted Budget Stormwater Utility	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	60,179	67,501	156,001
Receipts:			
Collections	230,283	230,000	235,000
Penalties	501	500	750
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	230,784	230,500	235,750
Resources Available:	290,963	298,001	391,751
Expenditures:			
Contractual	179,743	85,000	35,000
Commodities	3,719	15,000	15,000
Capital Outlay	0	0	296,751
Transfer to General Fund	40,000	42,000	45,000
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	223,462	142,000	391,751
Unencumbered Cash Balance Dec 31	67,501	156,001	0
2018/2019/2020 Budget Authority Amount:	269,000	313,179	391,751

CPA Summary

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City of Lindsborg

2020

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	1,907,190	1,813,700	1,496,375
Receipts:			
Sales	3,517,092	3,500,000	3,400,000
Penalties	26,618	25,000	25,000
Sales Tax	117,051	117,000	117,000
Reimbursed Expenses	3,046	5,000	5,000
Miscellaneous	19,589	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,683,396	3,662,000	3,562,000
Resources Available:	5,590,586	5,475,700	5,058,375
Expenditures:			
Production - Purchased Power	2,538,817	2,600,000	2,400,000
Distribution			
Personnel	326,575	430,000	446,500
Contractual	64,641	70,000	70,000
Commodities	68,964	70,000	70,000
Capital Outlay	33,003	70,000	1,298,112
Total	493,183	640,000	1,884,612
General Administration			
Personnel	248,448	270,000	280,000
Contractual	77,245	45,000	45,000
Commodities	1,857	5,000	5,000
Capital Outlay	0	5,000	25,000
Total	327,550	325,000	355,000
Non-Operating			
Postage	6,514	6,500	6,600
Sales Tax	128,729	130,000	131,000
Interest & Fees	15,106	15,000	16,500
Debt Service--Principal	90,000	90,000	95,000
Debt Service--Interest	35,487	31,325	27,163
Transfer To Depreciation Reserve	100,000	100,000	100,000
Transfer To Energy Efficiency Reserve	26,500	26,500	27,500
Transfer To Industrial Development Fund	15,000	15,000	15,000
Total	417,336	414,325	418,763
Cash Forward (2020 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,776,886	3,979,325	5,058,375
Unencumbered Cash Balance Dec 31	1,813,700	1,496,375	0
2018/2019/2020 Budget Authority Amount:	5,407,213	5,455,502	5,058,375

CPA Summary

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NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Projects		Spec. Sewer Reserve		Electric Reserve		Energy Efficiency Res.		Refuse Reserve		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	139,094	Cash Balance Jan 1	668,050	Cash Balance Jan 1	1,851,387	Cash Balance Jan 1	102,351	Cash Balance Jan 1	57,901	2,818,783
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	4,309	Transfers In	100,000	Transfers In	100,000	Transfers In	26,500	Transfers In	8,000	
Total Receipts	4,309	Total Receipts	100,000	Total Receipts	100,000	Total Receipts	26,500	Total Receipts	8,000	238,809
Resources Available:	143,403	Resources Available:	768,050	Resources Available:	1,951,387	Resources Available:	128,851	Resources Available:	65,901	3,057,592
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Projects	29,960	Capital Outlay	0	Capital Outlay	0	Efficiency Rebates	6,350	Capital Outlay	0	
						Capital Outlay	6,822			
Total Expenditures	29,960	Total Expenditures	0	Total Expenditures	0	Total Expenditures	13,172	Total Expenditures	0	43,132
Cash Balance Dec 31	113,443	Cash Balance Dec 31	768,050	Cash Balance Dec 31	1,951,387	Cash Balance Dec 31	115,679	Cash Balance Dec 31	65,901	3,014,460 **
									3,014,460 **	

**Note: These two block figures should agree.

CPA Summary

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NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2018 is to be shown)

2020

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		Equipment Reserve		Cap. Improv. Reserve		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Dec 31	1,163,903	Cash Balance Dec 31	48,464	Cash Balance Dec 31	78,683	Cash Balance Dec 31		Cash Balance Dec 31		1,291,050
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	50,000	Transfers In	0	Transfers In	0					
Total Receipts	50,000	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	50,000
Resources Available:	1,213,903	Resources Available:	48,464	Resources Available:	78,683	Resources Available:	0	Resources Available:	0	1,341,050
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	8,761	Capital Outlay	25,000	Capital Outlay	56,626					
Total Expenditures	8,761	Total Expenditures	25,000	Total Expenditures	56,626	Total Expenditures	0	Total Expenditures	0	90,387
Cash Balance Dec 31	1,205,142	Cash Balance Dec 31	23,464	Cash Balance Dec 31	22,057	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,250,663 **
										1,250,663 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of
City of Lindsborg
will meet on August 5, 2019 at 6:00 P.M. at City Hall for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate *
General	2,543,735	31.177	2,949,000	35.061	3,032,972	933,270	35.982
Debt Service	424,253	6.485	432,506	6.411	450,230	157,606	6.076
Library	57,564	2.051	60,711	2.050	61,827	53,172	2.050
Industrial	44,438	1.016	63,500	0.385	64,500	21,385	0.824
Recreation	225,610	2.938	261,606	2.705	311,500	43,660	1.683
Special Streets	2,174		170,000		231,365		
Spec. Pks/ Recreation	22,500		10,000		17,666		
Tourism Promotion	16,851		30,000		60,215		
Ambulance	279,797		291,933		315,070		
Sewer	659,044		695,731		1,097,820		
Water	499,713		615,000		767,096		
Refuse Collection	276,673		309,500		473,509		
Stormwater Utility	223,462		142,000		391,751		
Electric	3,776,886		3,979,325		5,058,375		
Non-Budgeted Funds-A	43,132						
Non-Budgeted Funds-B	90,387						
Totals	9,186,219	43.667	10,010,812	46.612	12,333,896	1,209,093	46.615
Less: Transfers	389,500		445,500		452,500		
Net Expenditure	8,796,719		9,565,312		11,881,396		
Total Tax Levied Assessed	1,086,517		1,180,551		XXXXXXXXXXXXXXXXXXXX		
Valuation	24,881,964		25,328,652		25,937,337		
Outstanding Indebtedness, January 1,							
	<u>2017</u>		<u>2018</u>		<u>2019</u>		
G.O. Bonds	4,715,000		5,070,000		4,751,873		
Revenue Bonds	795,000		710,000		620,000		
Other	2,728,589		2,573,991		2,414,987		
Lease Purchase Principal	0		0		0		
Total	8,238,589		8,353,991		7,786,860		

*Tax rates are expressed in mills

Roxie Sjogren

City Official Title: City Clerk



**CAPITAL IMPROVEMENT
PROGRAM**

INTRODUCTION

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

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

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

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

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

PROGRAMMING PROCEDURE

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

FINANCIAL ANALYSIS

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

PROJECT PRIORITIES

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

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

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

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

METHODS OF FINANCING CAPITAL IMPROVEMENTS

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

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

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

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

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

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

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

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

Advantages of General Obligation Bonds are:

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

General obligation bonding provides a more equitable method of financing an expensive

facility which is used by the public in general.

c. Revenues Produced by Special Assessments (Special Assessment Bonds)

Special assessment bonds are financed by assessments levied upon those property owners who are especially benefited.

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

3. Lease-Purchase Financing Under a lease-purchase arrangement, a public improvement is constructed by a non-governmental agency or governmental unit and leased to another governmental unit. The lease payments made by the governmental unit are arranged to pay the cost of the improvement within the life of the lease. At the termination of the lease, the governmental unit acquires the property. The payment made under this type of arrangement may be nearly as binding as debt service requirements of a bond issue. The funds for repayment are usually obtained from revenue sources.
4. Financing by Authorities In order to provide certain facilities, such as toll bridges or toll roads, an authority may be established. Charging the people who use them pays financing and operation of the facilities.

CITY REVENUES AND EXPENDITURES

Revenues

Many citizens, unfamiliar with the detail of city finances, often feel that monies raised through a general taxation provide the sole means of funding the operations of municipal government. In actuality, however, this is an erroneous assumption in light of the numerous and varied sources of revenue relied upon for the funding of the annual municipal budget. Table 1 illustrates major sources of revenue utilized in the General Fund for the year 2019.

TABLE 1
COMPARATIVE REVENUE SUMMARY*
GENERAL FUND – 2019 BUDGET YEAR
City of Lindsborg

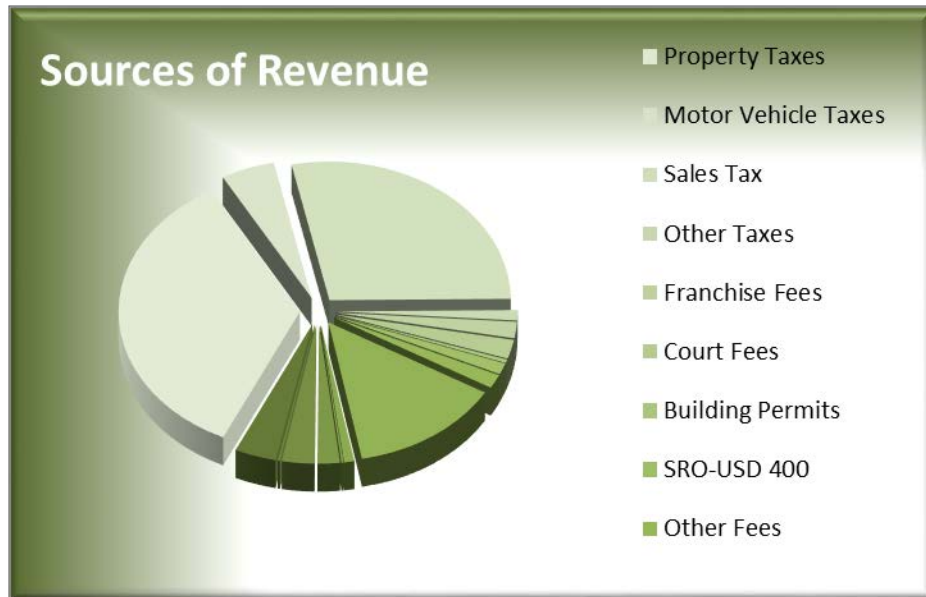
<u>SOURCE OF REVENUE</u>	<u>Amount</u>	<u>Percent of Total</u>
<u>Taxes & Shared Revenues</u>		
Property Taxes	\$898,000	34.9
Motor Vehicle Taxes	122,400	4.8
Sales Tax	725,000	28.2
Other	<u>31,300</u>	<u>1.2</u>
Subtotal	\$1,776,700	69.1
<u>Fees & Permits</u>		
Franchise Fees	60,000	2.3
Court Fees	50,000	1.9
Building Permits	10,000	0.4
SRO—School District	34,500	1.3
Other	<u>37,400</u>	<u>1.5</u>
Subtotal	\$191,900	7.4
<u>Other Revenues</u>		
Conference Center	350,000	13.6
Rent	23,000	0.9
Licenses	3,600	0.2
Swimming Pool	50,000	2.0
Use of Money & Property	75,000	2.9
Miscellaneous	6,000	0.2
Transfers	<u>96,000</u>	<u>3.7</u>
Subtotal	\$603,600	23.5
TOTAL REVENUE	\$2,572,200	100.0

* Source: Financial Statement & Adopted Budget figures, General Fund 2019, City of Lindsborg

The table shows a summary of three major revenue categories which together account for 29 separate sources of revenue included in the \$2,572,200 budgeted for the General Fund in 2019.

The table shows the sources of income used to fund basic municipal services are diverse and are comprised of a high percentage of non-tax monies. Ad Valorem property taxes alone accounted for 34.9 percent of the total, while property taxes combined with motor vehicle taxes accounted for 39.7 percent of the annual General Fund revenue total.

Besides property tax, the single largest item of income was the Sales Tax category which alone accounted for 28.2 percent of the revenue total, and which includes substantial amounts of non-local monies.



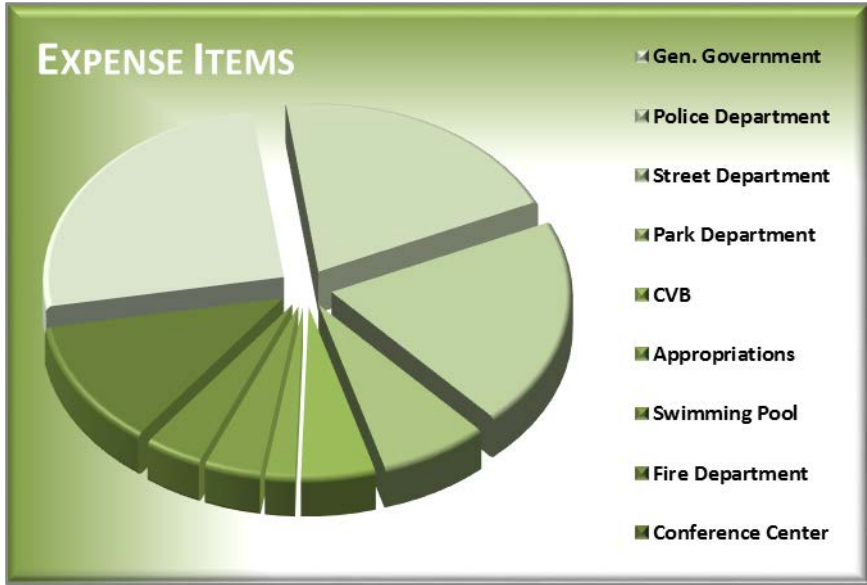
Expenditures

A comparative summary of General Fund expenditures for the 2019 budget year is outlined in the following table.

TABLE 2
COMPARATIVE EXPENSE SUMMARY*
GENERAL FUND - 2019 BUDGET YEAR
City of Lindsborg

<u>Expense Item</u>	<u>Amount</u>	<u>Percent of Total</u>
General Government	\$ 818,000	25.6
Police Department	653,500	20.4
Street Department	641,000	20.0
Park Department	235,000	7.3
Convention/Visitors Bureau	160,000	5.0
Appropriations	64,500	2.0
Swimming Pool	120,000	3.8
Fire Department	126,000	3.9
Conference Center	<u>383,000</u>	<u>12.0</u>
TOTAL EXPENDITURES	\$3,201,000	100.0

* Source: Financial Statement and Adopted Budget figures, General Fund 2019, City of Lindsborg



The table and graph provide an overall summary of the myriad of smaller expenses in the annual total for the General Fund. Of this total, streets, police protection, and the operations of general government, which together account for over 66 percent of the yearly cost of services represent the major centers of annual expense. The remaining 34 percent are divided among 6 other centers of expenses, of which only the conference center represent close to 10 percent of the annual total.

TAX RATES

As provided by state statute, a portion of the annual municipal revenue is assembled from the proceeds of property taxation. The previous revenue summary shows that revenue generated from this source alone accounted for almost 35 percent of the overall total requirement for 2019. The following table illustrates historical trends in tax rates in the Lindsborg community during recent years.

TABLE 3
HISTORIC TAX RATE PATTERNS*
City of Lindsborg

<u>Year</u>	<u>City Levy</u>	<u>% Change</u>	<u>Total Levy</u>	<u>% Change</u>
1990	34.768		139.259	
1995	37.907	+9.0	115.741	-16.9
2000	30.043	-20.7	107.184	-7.4
2005	31.327	+4.3	125.957	+17.5
2010	37.520	+19.8	121.254	-3.7
2011	34.516	-8.0	118.438	-2.3
2012	34.516	-0.0	120.438	+1.7
2013	37.478	+8.6	124.574	+3.4
2014	39.729	+10.6	128.549	+3.2
2015	39.574	-0.4	126.905	-1.3
2016	43.617	+10.2	122.147	-3.7
2017	44.818	+2.8	121.427	-0.6
2018	43.667	-2.6	118.664	-2.3
2019	46.612	+6.7	120.448	+4.9

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



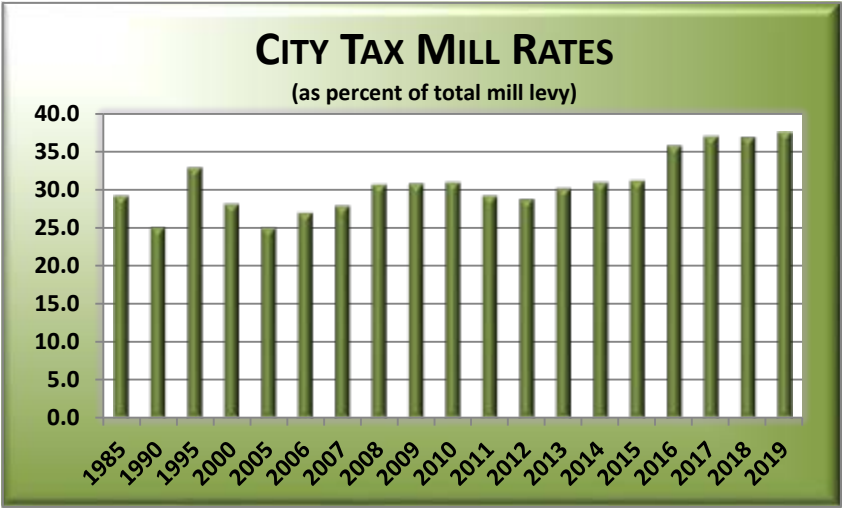
The graph and table show that the City and total tax mill levies have fluctuated over the period, but have generally increased in response to the increasing cost of providing governmental services. The City rate has fluctuated from a low of 30.043 mills in 2000 to a high of 46.612 mills in 2019, with an average of 40.205 mills since 2010. During the same period, the total combined levy ranged from a low of 107.184

mills in 2000 to a high of 139.259 mills in 1990, averaging 122.685 since 2010. Both rates registered some degree of decline in 2011, 2015 and 2018; however, both increased for the 1990, 2005, 2013, 2014 and 2019 budget years.

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

TABLE 4
CITY TAX MILL RATE AS
PERCENT OF TOTAL

Year	City Rate as Percent of Total
1990	25.0
1995	32.8
2000	28.0
2005	24.9
2010	30.9
2011	29.1
2012	28.7
2013	30.7
2014	30.9
2015	31.2
2016	35.7
2017	36.9
2018	36.8
2019	37.5
AVERAGE 31.4	



The summary listing shows that the City tax mill rate typically represents from 25 to 37.5 percent of the total tax rate for most years, and has averaged 31.4 percent since 1990. Representing 37.5 percent in 2019, the City rate was 30.9 percent of the total in 2010.

ASSESSED VALUATIONS

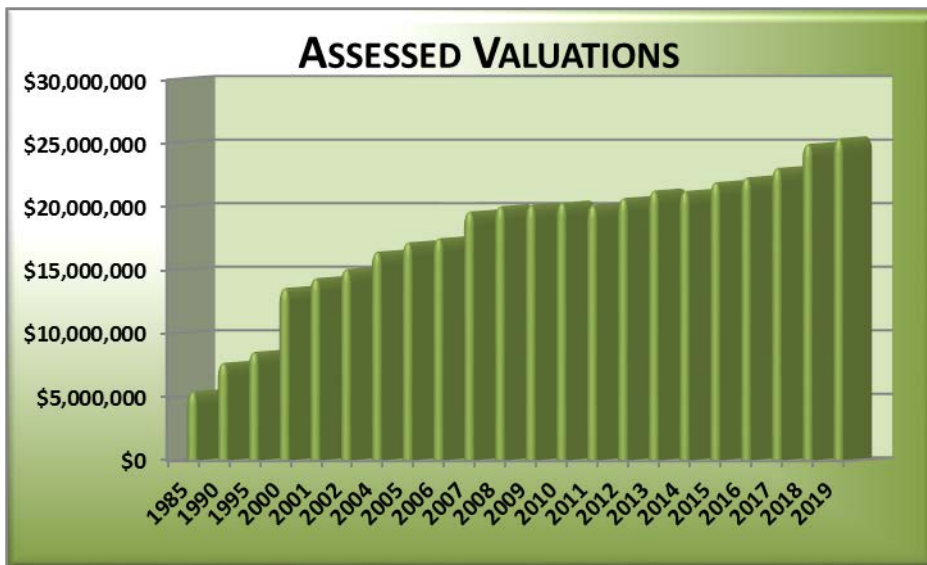
Historic trends in municipal assessed valuations are presented in the following table.

TABLE 5
HISTORIC TRENDS IN ASSESSED VALUATIONS*

<u>Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
1990	7,668,319	
1995	8,526,542	+11.2
2000	13,555,036	+59.0
2005	17,139,195	+26.4
2010	20,273,265	+18.3
2011	20,088,924	-0.9
2012	20,625,102	+2.7
2013	21,216,802	+2.9
2014	21,180,323	-0.2
2015	21,872,179	+3.3
2016	22,251,050	+1.7
2017	22,994,450	+3.3
2018	24,881,964	+8.2
2019	25,329,254	+1.8

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

The table illustrates the fluctuations in assessed valuations since 1990. Occurring in response to economic conditions, these changes also reflect the varying patterns of capital investment in the community. Since 1990, the assessed valuation has grown by over 230 percent. Since 2010, the assessed valuation has enlarged by almost 25 percent, representing an average annual growth of about 2.5 percent.

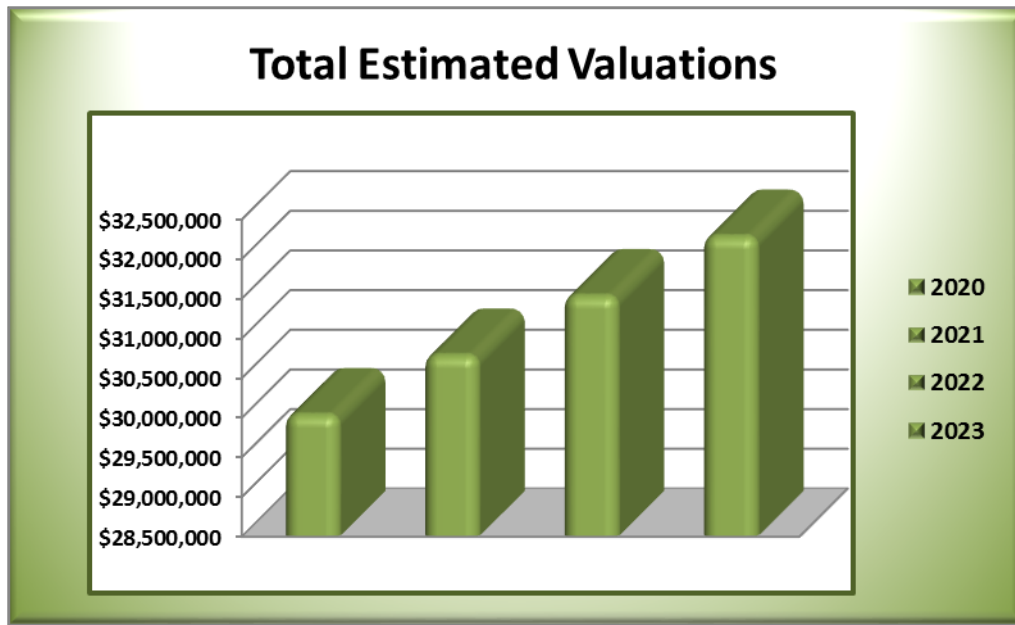


As construction of residential housing units continues in the new housing developments (Peterson Estates, Westview Addition, Emerald Lake Estates, and Smoky Valley Estates) as well as other areas in the city, there will naturally be a growth pattern in the assessed tangible valuation of the City. On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

TABLE 6
ESTIMATED FUTURE ASSESSED VALUATIONS
City of Lindsborg

<u>Year</u>	<u>Estimated Assessed Tangible Valuation</u>	<u>Estimated Motor Vehicle Assessed Valuation</u>	<u>Total Estimated Assessed Valuation</u>
2019	25,329,354	4,008,282	29,337,536
2020	25,700,000	4,350,000	30,050,000
2021	26,100,000	4,700,000	30,800,000
2022	26,500,000	5,050,000	31,550,000
2023	26,900,000	5,400,000	32,300,000

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



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

CURRENT BONDED INDEBTEDNESS

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

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

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

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Temporary Notes</u>	<u>Revenue Bonds</u>	<u>Total</u>
2019	4,751,873	0	3,034,987	7,786,860
2020	4,418,319	0	2,781,451	7,199,770
2021	4,099,380	0	2,518,254	6,617,634
2022	3,829,932	0	2,245,264	6,075,196
2023	3,545,015	0	1,962,343	5,507,358

*Source: 2019 Budget, City of Lindsborg

The table shows that current bonded debt in all categories amounted to slightly under \$7.8 million in 2019, of which total almost 61 percent is represented by general obligation bonds with the remaining 39 percent represented by utility revenue bonds. The 2009 bond issue consists of an electric revenue bond issue. The 2012 bond issue is for the bonding of the wastewater treatment plant improvements. The 2014 bond issue is for the renovation of the Sundstrom Conference Center. The 2016 bond issue refunds the 2009 bond issue (renovation of City Hall and rebuilding two streets) and includes funding for storm water mitigation. The 2017 bond issue covers the cost of the new EMS building.



The graphs show that overall debt levels will be slightly decreased during the five-year period. General obligation debt will be decreased over 25 percent, while the revenue bond total will be decreased by over 35 percent. Together, these schedules will result in an aggregate bonded debt decrease of over 29 percent.

BONDING CAPACITY

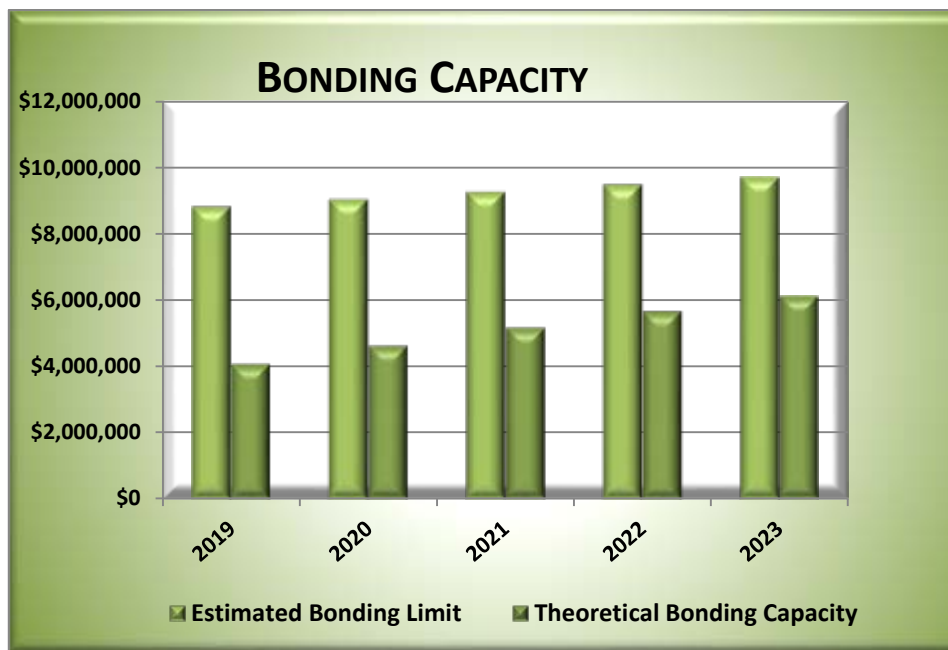
Estimates of potential future municipal bonding capacity are based on forecasts of future assessed valuations coupled with statutory limitations for bonded debt as balanced by existing debt levels. Estimated bonding capacity is based upon 30 percent of total estimated assessed valuation. Certain municipal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

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

TABLE 8
ESTIMATED BONDING CAPACITY

<u>Year</u>	<u>Estimated Assessed Valuation</u>	<u>Estimated Bonding Limit</u>	<u>Existing Debt Subject to Limitation</u>	<u>Estimated Theoretical Bonding Capacity</u>
2019	29,337,536	8,801,261	4,751,873	4,049,388
2020	30,050,000	9,015,000	4,418,319	4,596,681
2021	30,800,000	9,240,000	4,099,380	5,140,620
2022	31,550,000	9,465,000	3,829,932	5,635,068
2023	32,300,000	9,690,000	3,545,015	6,100,985

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



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



**CAPITAL IMPROVEMENT
5-YEAR PLAN**

5 YEAR CAPITAL IMPROVEMENT PLAN

ADMINISTRATIVE SERVICES

	2020	2021	2022	2023	2024	Funding
Art Purchase-Local Artists	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	GO
Office Equipment Replacement	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	GO/Sales Tax
Computer Equip/Software	\$55,000	\$6,000	\$6,000	\$6,000	\$55,000	E/W/S/G
Lucia Park Restroom Roof	\$9,000					Sales Tax
Safety Program	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	GO
Community Survey			\$20,000			GO
Comprehensive Plan	\$75,000					E/W/S/G
Water-proofing/plaster work	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	GO
Incode Timeclock		\$2,500				GO
Sound Proofing Utility Desk		\$3,000				E/W/S/G
TOTAL	\$152,500	\$25,000	\$39,500	\$19,500	\$68,500	

5 YEAR CAPITAL IMPROVEMENT PLAN

POLICE

	2020	2021	2022	2023	2024	Funding
Patrol Car & Equipment	\$28,000		\$30,000		\$30,000	Police
Emergency Lights	\$3,500					Police
Replace Body Armor		\$2,000		\$2,000		Police/Grant
Computer Upgrade	\$4,000				\$4,000	Police
Computer Software Laptops		\$15,000				Police/Grant
Office Furniture/Upgrades		\$2,000		\$2,000		Police
Scanners	\$2,500					Police
Training	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Police
Laptops		\$7,000				Police/Grant
Surveillance Equipment		\$3,000		\$3,000		Police
Rifle/Shotgun Upgrade		\$5,000				Police
Forensic Equipment				\$10,000		Police
Stalker Radar		\$3,500				Police
SRO/DARE equipment	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Police
Safety Center Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	PD/Fire
TOTALS	\$47,500	\$47,000	\$39,500	\$26,500	\$43,500	

5 YEAR CAPITAL IMPROVEMENT PLAN

EMS

	2020	2021	2022	2023	2024	Funding
Ambulance/2024					\$200,000	EMS/Grant
EMT Class/Education	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	EMS/Grant
Computer Upgrade	\$3,000				\$3,000	EMS
Garage Door Sensor	\$2,500					EMS
Power Cot Replacement			\$20,000			EMS/Grant
Training Equipment		\$5,000	\$3,000	\$3,000		EMS
EMS Facility Upgrades	\$2,000		\$2,000		\$2,000	EMS
Uniform Supplies	\$2,000	\$3,000		\$3,000		EMS
Monitors	\$27,500	\$27,500				EMS/Grant
Radios	\$20,000					EMS/Grant
TOTALS	\$67,000	\$45,500	\$35,000	\$16,000	\$215,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

FIRE

	2020	2021	2022	2023	2024	Funding
3 Turnout Sets.	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	Fire
Uniform/Gear	\$3,000		\$3,000		\$3,000	Fire
Computer Upgrade/Software	\$2,500				\$2,500	Fire
Fire Truck				\$450,000		Fire/Grant
Training Equipment	\$3,000		\$3,000		\$3,000	Fire
Hose	\$5,000		\$5,000		\$5,000	Fire
Smooth Bore Nozzles	\$2,500					Fire
Air Pack Bottles		\$50,000	\$50,000			Fire/Grant
Radios	\$20,000					Fire/Grant
Positive Pressure Fan	\$4,000					Fire
Thermal Imaging Camera		\$10,000				Fire/Grant
Safety Center Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	Fire/PD
Training/Fire Schools	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	Fire
TOTALS	\$54,000	\$74,000	\$75,000	\$464,000	\$27,500	

5 YEAR CAPITAL IMPROVEMENT PLAN

CONVENTION & VISITORS BUREAU

	2020	2021	2022	2023	2024	Funding
Billboards Fixed Expense	\$6,180	\$7,000	\$7,000	\$7,000	\$7,000	TGT
Billboard Rewraps (on a 3 yr rotation)		\$1,000	\$850	\$850	\$850	TGT
Show Vendor Fees	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	TGT
Digital Marketing/Advertising	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	TGT
Advertising - Print	\$6,820	\$5,000	\$5,150	\$5,150	\$5,150	TGT
CVB Promotional Tools (visitors guide)	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	TGT
TOTALS (Transient Guest Tax)	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
Marketing	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	GO
2 New Computers / 2 New Monitors	\$3,000				\$3,000	GO
CVB Booth Banners			\$350			GO
TOTALS (General Fund)	\$9,000	\$6,000	\$6,350	\$6,000	\$9,000	

SUNDSTROM CONFERENCE CENTER

	2020	2021	2022	2023	2024	Funding
Additional Tables/Chairs	\$5,000	\$3,000	\$10,000	\$3,000	\$3,000	GO
Additional Dishes	\$300	\$300	\$300	\$300	\$300	GO
Additional Service Items	\$300	\$300	\$300	\$300	\$300	GO
Monitoring/Security System (Spot)	\$500					GO
Upstairs Dishwasher System	\$1,068	\$1,068	\$1,068	\$1,068	\$1,068	GO
Upstairs Beverage Cooler	\$1,700					GO
Partitioning System/Breakout Space		\$17,000				GO
New Computer	\$1,200				\$1,200	GO
Event Management Software	\$1,200	\$1,200	\$1,200	\$1,200		GO
Marketing Funds	\$12,000	\$11,650	\$12,000	\$11,650	\$12,000	GO
Uniforms	\$1,000	\$500		\$500		GO
Update Décor/Furnishings	\$7,000		\$15,000	\$15,000		GO
Suspended Accoustical Panels-upstairs	\$3,000					
TOTALS	\$31,268	\$35,018	\$39,868	\$33,018	\$17,868	

5 YEAR CAPITAL IMPROVEMENT PLAN

PARKS

	2020	2021	2022	2023	2024	Funding
Safety Program	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	Parks
Park Bench & Table Replacements		\$4,000		\$2,000		Parks
Playground Cushion Mulch	\$3,000		\$3,000			Parks
Tree Planting Program	\$2,000	\$2,500	\$2,500	\$2,500	\$2,500	Parks
Swensson Improvements	\$20,000					Parks
Parks Truck	\$20,000				\$20,000	Parks
E-Tool Program	\$4,000				\$5,000	Parks
Senior Fitness Facility		\$50,000				Parks/Grant
ToolCat Repairs		\$10,000				Parks
Lucia Restoration		\$20,000				Parks
Spray Park			\$50,000			Parks/Grant
Mower Replacement			\$20,000			Parks
Trail Extension Concept Planning			\$15,000			Parks
ROW Mower				\$23,000		Parks
Playground Equipment				\$11,000		Parks
Välkommen Trail Phase 3					\$100,000	Parks/Grant
TOTALS	\$50,000	\$87,500	\$91,500	\$39,500	\$128,500	

SPECIAL PARKS

	2020	2021	2022	2023	2024	Funding
Southwest River Trail Impr						Spec Pks
New Park Land Acquisition		\$20,000				Spec Pks
New Park Improvements				\$10,000		Spec Pks
Viking Valley Rehabilitation				\$15,000		Spec Pks
TOTALS	\$0	\$20,000	\$0	\$25,000	\$0	

5 YEAR CAPITAL IMPROVEMENT PLAN

RECREATION

	2020	2021	2022	2023	2024	Funding
Sports Complex Improvement	\$3,000		\$3,000		\$3,000	Recreation
Recreation Center				\$1,500,000		Recreation
Fitness Center Equipment				\$100,000		Recreation
Rec Equipment Replacement	\$3,000	\$2,500	\$2,500	\$2,500	\$3,000	Recreation
TOTALS	\$6,000	\$2,500	\$5,500	\$1,602,500	\$6,000	

GOLF COURSE

	2020	2021	2022	2023	2024	Funding
Car Path Maintenance	\$1,000		\$1,000		\$1,000	GC
Sprinkler Head Replacement	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	GC
Tee Boxes		\$650		\$650		GC
Maintenance on Mowers	\$10,000					GC
Utility Mower		\$20,000				GC
Rental Golf Cart Replacement	\$9,600	\$9,600	\$9,600	\$9,600	\$9,600	GC
TOTALS	\$22,100	\$31,750	\$12,100	\$11,750	\$12,100	

POOL

	2020	2021	2022	2023	2024	Funding
Add/Replace Umbrellas	\$500	\$500	\$500	\$500	\$500	Pool
Add Lounge Chairs		\$1,000		\$1,000		Pool
Pool Deck furniture	\$1,000		\$1,000		\$1,000	Pool
Lifeguard Chairs		\$7,500				Pool
Sand for Filters	\$600					Pool
Exterior Pool Drain	\$7,000					Pool
Replace Diving Boards	\$3,500			3,500	\$3,500	Pool
TOTALS	\$12,600	\$9,000	\$1,500	\$5,000	\$5,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

STREETS

	2020	2021	2022	2023	2024	Funding
Sign Change Out Program	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Gen Fund
Consolidated P/W Facility				???		
Computer/Software Upgrade	\$2,500				\$2,500	Gen Fund
Replace Concrete Saw					\$15,000	Gen Fund
Replace 1990 Air Compressor		\$15,000				Gen Fund
Replace 1995 Tow Trailer				\$12,000		Gen Fund
Snowplow/Spreader for F-450	\$18,000					Gen Fund
Rebuild Tractor				\$5,000		Gen Fund
Replace 1998 Motor Grader			\$100,000			Gen Fund
Asphalt Grinder		\$20,000				Gen Fund
Replace 2011 F-450 Dump Truck	\$55,000					Gen Fund
Replace 2007 F-250			\$30,000			GO/Water
TOTALS	\$77,500	\$37,000	\$132,000	\$19,000	\$19,500	

SPECIAL STREETS

	2020	2021	2022	2023	2024	Funding
Annual Street Maintenance	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	Spec Sts
Annual Chip/Onyx Seal	\$30,000	\$50,000	\$30,000	\$30,000	\$50,000	Spec Sts
Highway 4 - CCLIP Program	\$75,000					SplSt/Grant
M & O Grant- Chestnut to Cedar					\$65,000	Spec Sts
M & O 400-500 South First					\$80,000	Spec Sts
M & O North Main Street	\$90,000	\$145,000				Spec Sts
M & O 100-300 West Lindsborg St			\$90,000			Spec Sts
M & O 200 W Green & 500 N Wash				\$65,000		Spec Sts
M & O 700 North First			\$75,000			Spec Sts
M & O 200 & 400 S. Washington				\$100,000		Spec Sts
TOTALS	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

WATER

	2020	2021	2022	2023	2024	Funding
Repair Parts Inventory	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Water
Tower Maintenance	\$84,561	\$23,000	\$23,500	\$24,000	\$24,500	Water
Consolidated Public Works Facility				\$2,000,000		Wtr/Elctr
Replace 2011 F-350 Service Truck		\$45,000				Water
Update Meter Read Equipment		\$2,500				Water/Elctr
Replace #9 Gen& add trans switch		\$45,000				Water
Telemetry System Upgrade			\$100,000			Water
Valve Excersisor	\$8,000					Water
Paint Public Works Bldg	\$10,000					Wtr/Elctr
Computer/Software Upgrade	\$2,500				\$2,500	Water
Valve / Line Replacement	\$7,000	\$10,000	\$10,000	\$10,000	\$10,000	Water
TOTALS	\$122,061	\$135,500	\$143,500	\$2,044,000	\$47,000	

WASTEWATER DEPARTMENT

	2020	2021	2022	2023	2024	Funding
Repair Parts Inventory	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	Sewer
Lift Station Maintenance	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500	Sewer
Annual Line Cleaning	\$10,000	\$10,000	\$15,000	\$10,000	\$15,000	Sewer
Refurbish Clarifier #2	\$225,000					Sewer
2005 Sludge Wagon		\$60,000				Sewer
Process Control Update		\$10,000		\$10,000		Sewer
Computer/Software Upgrade	\$1,500	\$3,000				Sewer
Replace 2010 Grasshopper Mower	\$10,000					Sewer
Sewer Manhole Maintenance		\$25,000		\$25,000		Sewer
TOTALS	\$257,000	\$118,500	\$26,000	\$56,000	\$26,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

STORMWATER

	2020	2021	2022	2023	2024	Funding
Operations & Maintenance	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	Stormwater
Debt Service	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	Stormwater
TOTAL	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

ELECTRIC

	2020	2021	2022	2023	2024	Funding
Contract Tree Trimming	\$25,000	\$25,000	\$25,000	\$30,000	\$30,000	Electric
Consolidated Public Works Facility				\$2,000,000		Eltrc/Wtr
Street Light Replacement	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	Electric
Replace Open Secondaries	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Electric
Computer/Software Upgrade	\$2,500	\$3,000				Electric
Safety Test Line Equipment	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Electric
Add Distribution Transformers	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	Electric
New underground E. Lincoln St.			\$150,000			Electric
Replace 2005 Digger Derrick		\$250,000				Eltrc/Wtr
Update meter read equipment		\$2,500				Eltrc/Wtr
Replace 2011 F-450 Dump Truck		\$40,000				Electric
Paint Public Works Bldg	\$10,000					Eltrc/Wtr
Duty Truck	\$30,000					Electric
Automated Metering Infrastructure	\$400,000					Electric
TOTALS	\$504,000	\$357,000	\$211,500	\$2,066,500	\$66,500	

5 YEAR CAPITAL IMPROVEMENT PLAN

City of Lindsborg

	2020	2021	2022	2023	2024
Administration	\$152,500	\$25,000	\$39,500	\$19,500	\$68,500
CVB: Transient Guest Tax	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
CVB: GO	\$9,000	\$6,000	\$6,350	\$6,000	\$9,000
Parks	\$50,000	\$87,500	\$91,500	\$39,500	\$128,500
Parks: Special Parks	\$0	\$20,000	\$0	\$25,000	\$0
PW: Electric	\$504,000	\$357,000	\$211,500	\$2,066,500	\$66,500
PW: Special Streets	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000
PW: Streets	\$77,500	\$37,000	\$132,000	\$19,000	\$19,500
PW: Wastewater	\$257,000	\$118,500	\$26,000	\$56,000	\$26,000
PW: Water	\$122,061	\$135,500	\$143,500	\$2,044,000	\$47,000
Rec: Golf Course	\$22,100	\$31,750	\$12,100	\$11,750	\$12,100
Rec: Pool	\$12,600	\$9,000	\$1,500	\$5,000	\$5,000
Recreation	\$6,000	\$2,500	\$5,500	\$1,602,500	\$6,000
Stormwater	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
Sundstrom	\$31,268	\$35,018	\$39,868	\$33,018	\$17,868
TOTAL	\$1,457,761	\$1,074,750	\$914,450	\$6,139,750	\$633,100

