2026 BUDGET

LINDSBORG

KANSAS

2026 BUDGET INTRODUCTION

The 2026 Budget serves as a comprehensive guide to the City of Lindsborg's financial planning for the upcoming fiscal year. It provides an overarching understanding of the values, principles, and long-term goals that inform how the City allocates its resources. This introduction is intended to offer readers a clear sense of the broader framework within which the detailed budget was developed, emphasizing not only the practical aspects of municipal finance but also the community-centered priorities that shape these decisions.

The budget process for the City is grounded in the pursuit of stability, transparency, and responsible stewardship of public funds. While specific allocations and financial details are discussed later in the budget, this introduction highlights the guiding philosophy behind the budget: to ensure that essential public services remain strong, that infrastructure continues to be maintained and improved, and that the City remains well-positioned for future needs and opportunities. Lindsborg's leadership continues to engage in careful planning to balance the demands of daily operations with long-term strategic investments.

In preparing the annual budget, the City considers a variety of factors, including economic trends, community expectations, and anticipated service needs across all departments. Staff and elected officials work collaboratively to evaluate emerging challenges and opportunities, always with the goal of aligning financial decisions with the City's vision for a thriving, resilient community. Through this process, the budget becomes more than just a financial document—it becomes a reflection of the City's commitment to thoughtful growth, efficient operations, and the wellbeing of its residents.

2026 Revenue Neutral Rate: 53.874

⇒ 2025 RNR: 53.676

2026 City of Lindsborg Mill Levy: 53.844

⇒ 2025 Mill Levy: 53.676

2026 Value of 1 Mill: $33,825

⇒ 2025 Value: $32,463

Another important aspect of the budget process is the emphasis on sustainability. This includes not only financial sustainability but also the long-term viability of public infrastructure, services, and community amenities. As Lindsborg continues to grow and evolve, the City remains focused on planning ahead, identifying areas where investment will have the greatest impact, and ensuring that resources are allocated in a way that supports both present and future needs.

Ultimately, this introduction serves to establish the foundation upon which the rest of the budget is built. It provides context for understanding the decisions made throughout the budgeting process and invites readers to view the budget not simply as a list of numbers, but as a reflection of the City's dedication to serving its residents with integrity, foresight, and care. The pages that follow offer a more detailed look at the financial strategies, departmental priorities, and operational considerations that together shape the City of Lindsborg's plans for the year ahead.
Respectfully,

Tanner Faust, *City Administrator*
David Hay, *Finance Director/Treasurer*

REVENUE SUMMARY
EXPENDITURE SUMMARY

BUDGET OVERVIEW

This summary provides an overview of the revenue and expenditures for the 2026 operational budget for the City of Lindsborg, Kansas.

REVENUES SUMMARY

For the City of Lindsborg, the **property tax revenue** (aka Ad Valorem Tax) for the **General Fund** will increase from $862,440 in 2025 to $1,090,609 in 2026.

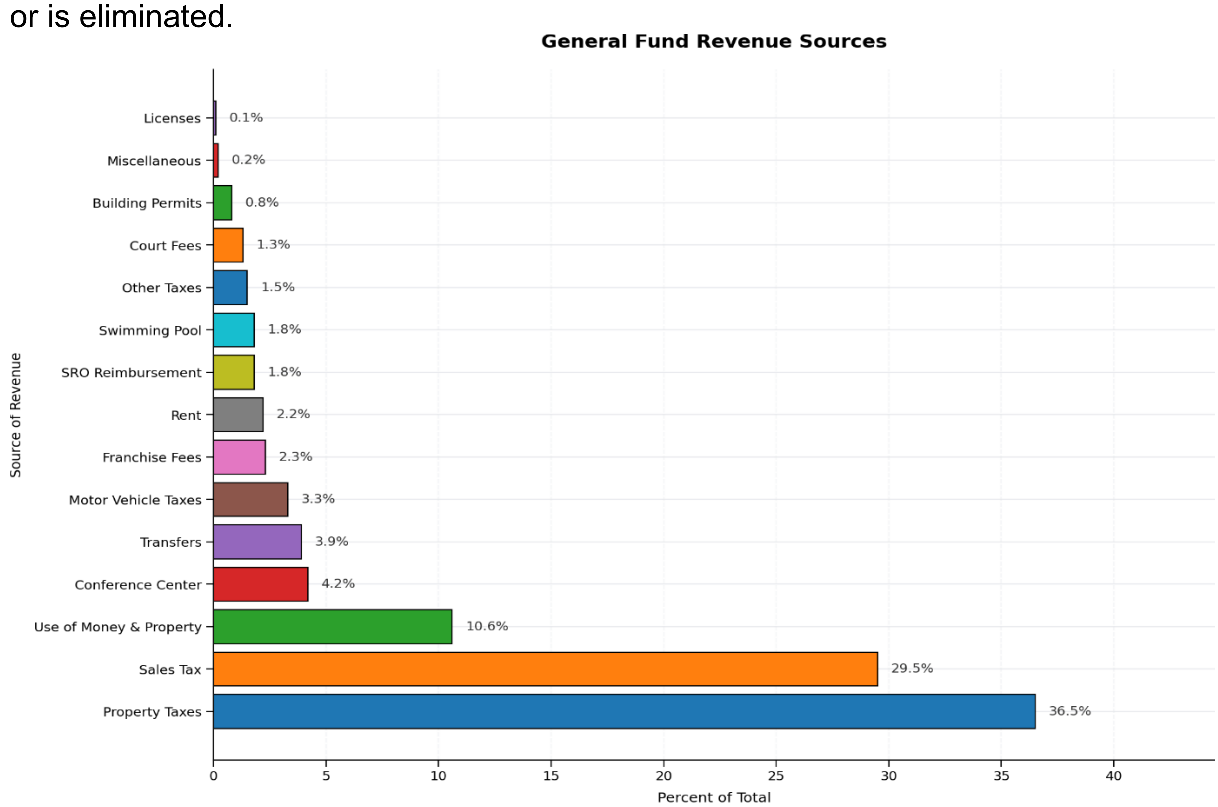
The 10-year average annual interest income is $212,335.10. Interest rates on city investments did better than forecasted for 2025; $516,694 was generated in **investment revenue**. In 2025, $320,000 is forecast to be received. This largely depends on the strength of the economy; staff budgets this income conservatively due to the unknowns. The other major source of revenue for the General Fund is **sales tax**.

The adopted City of Lindsborg budget reflects a total mill levy of **53.444 mills**. Because property valuations increased, property taxes increased. However, the City decreased its budget to keep our mill levy stable to avoid additional increases**.** The goal is to implement a budget of constraint that still meets the demands for service increases as the revenue from traditional sources remains flat, decreases, or is eliminated.

History of Lindsborg Mill Levy

2022: 57.753 mills (RNR 46.359)*
2023: 55.912 mills (RNR 53.495)
2024: 55.000 mills (RNR 52.003)
2025: 53.676 mills (RNR 53.676)
2026: 53.444 mills (RNR 53.874)

**FY2022 was the year that AMR was added.*



Revenue from Funds with a Tax Levy

Industrial Development Fund
A primary focus of **Community Development & Neighborhood Services** is continued growth and development of housing. This department also handles planning and zoning, as well as proactive code compliance. The development of the business and residential community remains a goal for this fund and the Community Development Department.

Recreation Fund
The fund's primary revenues come from recreation activity fees and golf course fees. While improvements continue at the golf course, revenues vary depending on weather conditions and participation levels. Similarly, participation in recreation programs directly affects overall revenue. Both golf and recreation activities have experienced strong involvement since Covid.

The **City of Lindsborg Recreation Department** serves not only local residents but also a significant portion of the Smoky Valley School District. Historically, the City has tried to limit increases in activity fees, but as demand has grown without a corresponding increase in the tax base, fee adjustments have become the fairest way to distribute costs across the population served.

Bond and Interest Fund
The City's outstanding debt consists of a general improvements bond issue that financed several capital projects, including the City Hall renovation, the East Lincoln Street reconstruction, and the East Swensson/Bethany Drive reconstruction. In addition, bonds were issued in 2017 to fund the Garfield Drainage Project. Sales tax revenue continues to support the debt service on the bond issued for the reconstruction of the J.O. Sundstrom Conference Center.

Ambulance Fund
Beginning April 1, 2026, a voter-approved half-cent sales tax will take effect to support EMS services. As a result of this dedicated revenue source, EMS operations are expected to be fully funded by sales tax in 2027, eliminating the need for ad valorem (property tax) support.

The City of Lindsborg currently contracts with American Medical Response (AMR) for EMS services. The current contract will expire at the end of 2026.

Revenue from Funds with No Tax Levy

Special Streets Fund
The source of this revenue is the City of Lindsborg's allocation of the **Kansas Motor Fuel Tax**. This fund is used to pay for capital projects and for the maintenance of the City's transportation system.

Special Parks/Recreation Fund
Supported by the **local alcohol liquor tax** and is used to pay for capital projects. These revenues, like the motor fuel tax revenues, are subject to reallocation by the Kansas Legislature to balance the State of Kansas budget.

Tourism Promotion Fund
The **transient guest tax** rate is 6%. There is a continued emphasis on overnight stays and upon business/meeting travel with the J.O. Sundstrom Conference Center. The revenue from this fund is used for promotional purposes and not budgeted for personnel expenditures.

Sewer Fund
Revenues are received through user fee charges based on water usage. A rate study will occur in 2026 to determine if rates need to be adjusted. The City continues to set aside funds to help pay for improvements that are required by State and Federal mandates.

Water Fund
Revenues are received through user fee charges based on usage. Rates increased in 2021 due to increased costs and flat revenues. A rate study will occur in 2026 to determine if rates need to be adjusted. A depreciation fund has been established to pay for major improvements to the water distribution system.

Refuse Collection Fund
Revenues are received through user fee charges based on number of trash carts. In 1991 the City joined in cooperation with the cities in Mcpherson County and McPherson County Government to create McPherson Area Solid Waste Utility (MASWU). They are responsible for all the solid waste collection and disposal within the City. This fund is also used to maintain a small compost yard on the East side of town. City staff monitors and maintains this area as a benefit to residents of the City.

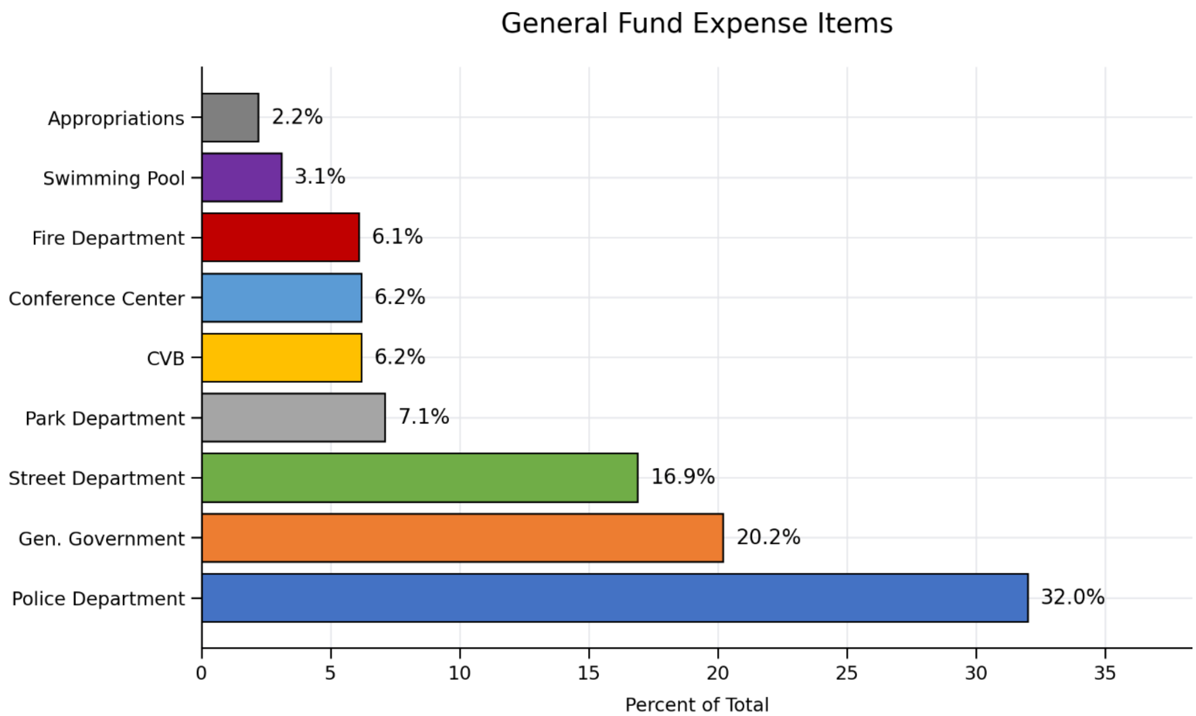
Stormwater Utility Fund
Revenues are received through user fee charges based on the Equivalent Residential Unit (ERU). Established in September of 2017, the Stormwater Utility assists the City in its responsibility for the operation, construction, maintenance, and repair of stormwater drainage system facilities, to provide for adequate collection, conveyance, detention and release of stormwater and the reduction of potential hazards to property and life resulting from stormwater runoff

Electric Fund
Revenues are received through user fees charges based on usage. Over the last 15 years, there has been a restructuring of the electric industry. This has increased the cost of wholesale power as rates were unbundled. Energy and transmission services are regulated by the Southwest Power Pool.

On the national landscape, the electric industry has shifted to a market-based industry. The shift has created a greater volatility in purchased power costs that necessitated the implementation of a power cost adjustment in October 2007. A power cost adjustment (PCA) is the incremental difference between the contract price of energy and the actual cost of energy based upon the type of generation: coal, nuclear, natural gas, hydroelectric, solar, or wind. The PCA minimizes the volatility to the utility's customers.

A depreciation reserve fund was established to pay for improvements to the electric system. The PCA is currently $0.00 per kWh due to the loan being paid off for the substation upgrades. A rate study will occur in 2026 to determine if rates need to be adjusted.

EXPENDITURES SUMMARY



General Government
Growth in the City's assessed valuation experienced a 4.2% increase for 2026. This was due mostly to Stockholm Estates having additional houses completed, as well as the real estate market seeing increased demand. The City will not receive any of this tax income from Stockholm Estates until the RHID is paid off.

The budget reflects a decreased mill levy for the 2026 budget at 53.444 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.

Police Department
The department moved from a KPERS retirement to a KP&F retirement, increasing the expense. In late 2024, the City Council approved a 5-year agreement for the continuation of the School Resource Officer, a 50/50 shared position with USD400.

Street Department
This is the tenth year of an aggressive 20-year Street Maintenance Program. The Streets Fund coupled with the Special Streets Fund address existing street maintenance and repair. The largest items in this department continue to be Mill and Overlay and Chip Sealing of streets.

Park Department
Swensson Park, Riverside Park, Carlson Park, Lucia Park and the amenities within (e.g. Viking Valley Playground, pickleball courts, Alma Swensson Memorial Garden, etc.) fall under this department. In 2025, ADA sidewalks were poured in Swensson Park to join different elements of the park and allow greater access. This was largely funded by a grant awarded by the McPherson County Community Foundation.

Convention & Visitors Bureau (CVB)
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 the primary role of the CVB.

Appropriations

- ***Elmwood Cemetery**:* The appropriation to the Elmwood Cemetery Board was increased to $18,000, to help support the continued expenses.
- ***Lindsborg Community Library**:* The Library Fund property tax support will increase to $151,500 for 2026. This money is collected by the city and distributed to the library as it becomes available.
- ***Old Mill & Swedish Heritage Museum:*** $10,000 will be appropriated to the Old Mill to support their budget. A $20,000 utility credit was given to the old mill to help with the continued expenses of the mill.
- ***Transfer to Reserve:*** Each year, a certain amount is budgeted to be transferred to the Reserve, which includes Capital Outlay and Equipment Reserves. In 2026, $50,000 is budgeted.

Swimming Pool
Although the City swimming pool does not generate enough revenue to cover major capital costs, such as facility construction, mechanical systems, and long-term repairs, the income it does produce helps offset a significant portion of day-to-day operational expenses. These operational costs include staffing and lifeguard wages, chemicals and water treatment, routine maintenance, and general upkeep. Like most municipal pools, it operates as a community service rather than a profit-generating facility, and its revenues are intended to lessen, rather than fully replace, the public investment required to keep it safe, functional, and accessible for residents.

Fire Department
The new fire truck approved by the City Council in 2024 is currently under construction; however, the manufacturer has notified the City of a production delay, and delivery is now expected in early 2027.

Although Lindsborg operates a volunteer fire department—significantly reducing payroll costs compared to a fully paid department, there are still substantial expenses required to maintain reliable emergency response. These include training, protective equipment, maintenance and replacement of gear, operational supplies, and upkeep of vehicles and facilities. Even with volunteers generously donating their time, the City must continue making long-term capital investments, such as the delayed fire truck, to ensure that firefighters have the equipment needed to respond safely and effectively to emergencies.

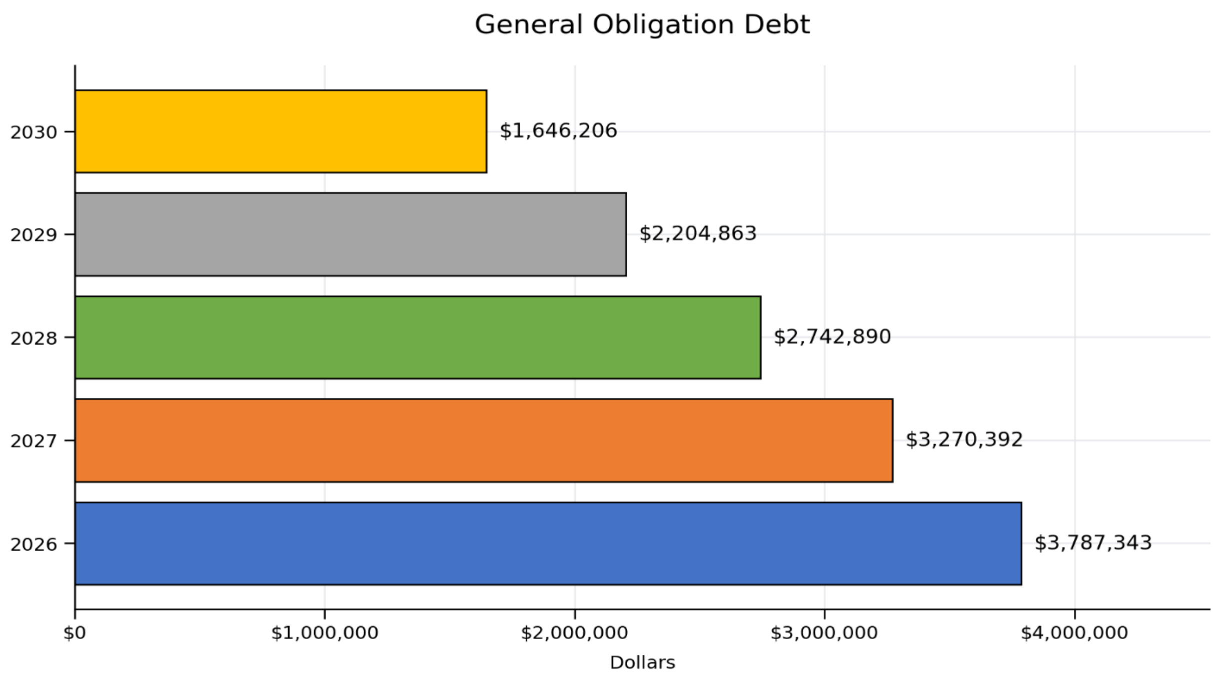
Sundstrom Conference Center

The goal of the J.O. Sundstrom Conference Center is to draw visitors to Lindsborg, thereby increasing local sales tax revenue and transient guest tax revenue. The Conference Center has seen steadily increasing revenues over the past five years. Staff and Council continue to explore strategies to increase revenues and reduce operating expenses at the Center.

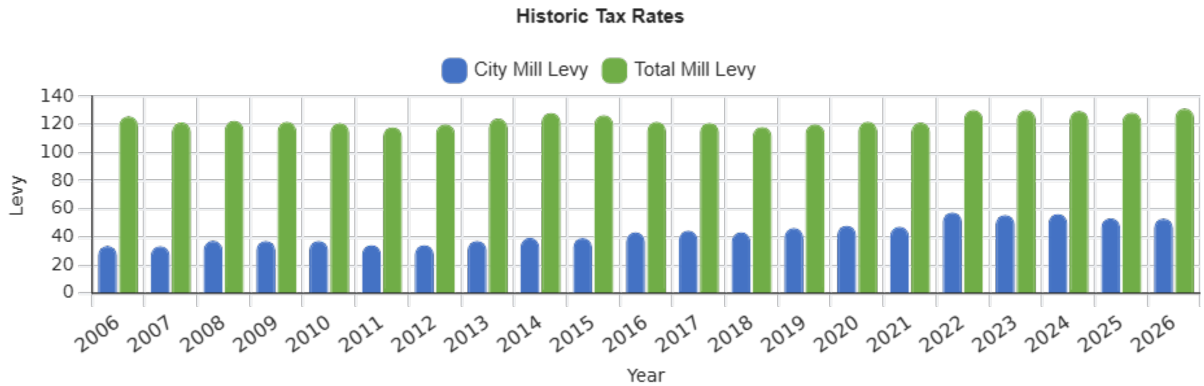
Debt Service

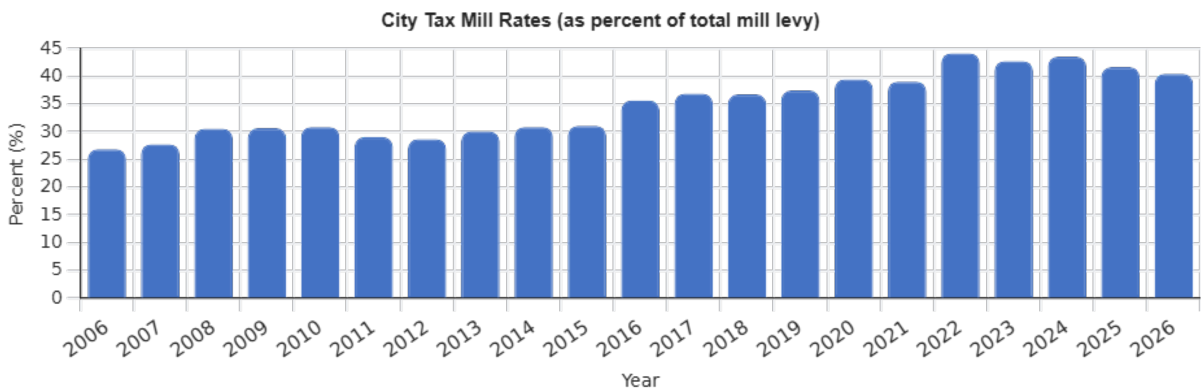
The outstanding debt for the City consists of:

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



TAX RATES AT A GLANCE





LINDSBORG

KANSAS

STATE OF KANSAS
BUDGET DOCUMENTS

CERTIFICATE

To the Clerk of McPherson, State of Kansas
We, the undersigned, officers 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 2026; and
(3) the Amounts(s) of 2025 Ad Valorem Tax are within statutory limitations.

			2026 Adopted Budget		
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	**K.S.A.**				
General	12-101a	7	3,793,309	1,090,609	
Debt Service	10-113	8	408,625	143,490	
Library	12-1220	8	152,500	129,180	
Industrial	12-1617h	9	139,875		
Recreation	12-1932	9	398,652	126,371	
Ambulance	12-101a	10	607,752	331,297	
Special Streets		11	508,533		
Spec. Pks/Recreation		11	49,756		
Tourism Promotion		12	92,225		
Sewer		12	884,591		
Water		13	1,263,259		
Refuse Collection		13	412,581		
Stormwater Utility		14	898,363		
Electric		15	4,942,672		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxx	14,552,693	1,820,947	
					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			
					Nov 1, 2025 Total Assessed Valuation

Revenue Neutral Rate: 53.874

Does budget require a resolution to exceed the Revenue Neutral Rate? NO

Assisted by:

Address:

Email:

Attest:_________________ 2025

County Clerk

Governing Body

CPA Summary

Lindsborg 2026

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

Budgeted Fund for 2025	Ad Valorem Levy Tax Year 2024	Allocation for Year 2026				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	862,440	101,140	2,017	400	3,302	307
Debt Service	163,114	19,129	381	76	625	58
Library	129,422	15,178	303	60	496	46
Industrial	30,751	3,606	72	14	118	11
Recreation	147,114	17,252	344	68	563	52
Ambulance	408,552	47,912	955	189	1,564	145
TOTAL	1,741,393	204,217	4,072	807	6,668	619

County Treas Motor Vehicle Estimate 204,217
County Treas Recreational Vehicle Estimate 4,072
County Treas 16/20M Vehicle Estimate 807
County Treas Commercial Vehicle Tax Estimate 6,668
County Treas Watercraft Tax Estimate 619

Motor Vehicle Factor 0.11727
Recreational Vehicle Factor 0.00234
16/20M Vehicle Factor 0.00046
Commercial Vehicle Factor 0.00383
Watercraft Factor 0.00036

Lindsborg 2026

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2024	Current Amount for 2025	Proposed Amount for 2026	Transfers Authorized by Statute
General	Reserve	100,000	50,000	50,000	KSA12-197
Refuse Collection	General	63,000	63,000	63,000	KSA12-825d
Electric	Industrial Development	20,000	20,000	20,000	KSA12-825d
Sewer	Sewer Reserve	100,000	100,000	100,000	KSA12-631o
Electric	Electric Reserve	100,000	100,000	100,000	KSA12-825d
Refuse Collection	Refuse Reserve	8,000	8,000	8,000	KSA12-825d
Water	Water Reserve	50,000	50,000	50,000	KSA12-825d
Electric	Energy Efficiency Reser	27,500	27,500	27,500	KSA12-825d
Stormwater Utility	General	55,000	55,000	55,000	KSA12-825d
Electric	Economic Dev Fund	100,000	100,000	100,000	KSA12-825d
General - Fleet	Equipment Reserve	-	120,650	106,125	KSA12-1,117
Industrial Dev. - Fleet	Equipment Reserve	-	-	10,300	KSA12-1,117
Electric - Fleet	Equipment Reserve	-	25,500	12,250	KSA12-1,117
Sewer - Fleet	Equipment Reserve	-	14,000	13,300	KSA12-1,117
Water - Fleet	Equipment Reserve	-	14,000	12,875	KSA12-1,117
	Totals	623,500	747,650	728,350	
	Adjustments				
	Adjusted Totals	623,500	747,650	728,350	

*Note: Adjustments are required only if the transfer is being made in 2025 and/or 2026 from a non-budgeted fund.

Lindsborg 2026

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2025	Date Due Interest	Date Due Principal	Amount Due 2025 Interest	Amount Due 2025 Principal	Amount Due 2026 Interest	Amount Due 2026 Principal
General Obligation:											
Public Building	7/1/2014	10/1/2034	3.59	2,635,000	1,585,000	4/1 - 10/1	10/1	60,675	130,000	57,425	135,000
Refunding & Improvements	9/24/2016	10/1/2029	2.05	1,935,000	825,000	4/1 - 10/1	10/1	24,750	155,000	20,100	165,000
Public Building	9/21/2017	10/1/2047	3.25	650,000	548,761	9/21	9/21	17,835	16,418	17,301	16,951
Waste Water Treatment Plar	7/7/2021	9/1/2031	2.00	1,999,000	1,330,000	1/7,3/1,7/7,9/1	9/1	26,600	200,000	22,600	200,000
Total G.O. Bonds					**4,288,761**			**129,860**	**501,418**	**117,426**	**516,951**
Revenue Bonds:											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**4,288,761**			**129,860**	**501,418**	**117,426**	**516,951**

Lindsborg 2026

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2025	Payments Due 2025	Payments Due 2026
				Totals	**0**	**0**	**0**

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

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

Budgeted Year: 2026

Library found in: Lindsborg
McPherson

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

First test:

	Current Year 2025	Proposed Year 2026
Ad Valorem	$129,422	$129,180
Delinquent Tax	$750	$750
Motor Vehicle Tax	$13,982	$15,178
Recreational Vehicle Tax	$322	$303
16/20M Vehicle Tax	$52	$60
TOTAL TAXES	$144,528	$145,471
Difference in Total Taxes:	$943	
Qualify for grant: Qualify		

Second test:

Assessed Valuation	$32,463,767	$33,819,070
Did Assessed Valuation Decrease?	No	
Levy Rate	4.171	3.820
Difference in Levy Rate:	(0.351)	
Qualify for grant: Not Qualify		

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

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

Lindsborg 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	1,236,398	1,323,272	765,805
Receipts:			
Ad Valorem Tax	932,412	862,440	xxxxxxxxxxxxxxxxxx
Delinquent Tax	6,682	10,000	10,000
Motor Vehicle Tax	122,141	107,348	101,140
Recreational Vehicle Tax	2,372	2,473	2,017
16/20M Vehicle Tax	456	496	400
Commercial Vehicle Tax	3,841	4,122	3,302
Watercraft Tax	0	440	307
Gross Earning (Intangible) Tax	0		0
Franchise Tax	52,705	70,000	70,000
Rural Fire Agreement	40,199	27,025	27,317
Local Alcoholic Liquor	14,556	12,092	11,856
Connecting Link	18,413	18,400	18,400
Local Sales Tax	874,753	670,000	670,000
Compensating Use Tax	363,197	225,000	225,000
CVB Grants/Partnerships	2,082	0	0
Licenses & Fees - Vendors	125	100	100
Electric Licenses	807	592	500
Plumbing Licenses	317	750	750
Tree Service Licenses	100	125	125
Dog Tags/ Impound Fees	1,730	750	750
Police Misc Income	1,564	0	0
CMB Licenses	700	500	500
Liquor Licenses	1,100	850	850
Building Permits/Planning and Zoning Fee	27,019	23,000	23,000
Pole Charges - Cox, Ideatek, Villa Ro	10,342	10,624	10,000
Water Tower Rent - Cellular Antenna	44,972	22,486	22,486
SRO Reimbursed Expense	39,796	46,200	55,000
Genernal Fund Grant	74,250	0	0
Court	38,255	45,000	40,000
In Lieu of Taxes - Villa Ro	24,538	19,000	19,000
Transfers From Refuse Service	63,000	63,000	63,000
Transfers From Stormwater Utility	55,000	55,000	55,000
Rental Income - McPherson Concrete	6,621	6,500	6,500
Interest on Idle Funds	493,227	425,000	320,000
Swimming Pool	58,292	55,000	55,000
Reimbursed Expenses	61,812	5,000	5,000
Sundstrom Conference Center	80,790	124,100	126,100
Neighborhood Revitalization Rebate			0
Miscellaneous	5,350		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**3,523,516**	**2,913,413**	**1,943,400**
Resources Available:	**4,759,914**	**4,236,685**	**2,709,205**

Lindsborg

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Resources Available:	4,759,914	4,236,685	2,709,205
Expenditures:			
General Administration	774,289	712,510	746,810
Police Department	1,113,973	1,054,600	1,180,783
Street Department	447,204	518,500	622,835
Parks Department	247,548	294,650	263,635
Convention Visitors Bureau	198,434	216,750	229,848
Swimming Pool	124,505	153,000	115,550
Fire Deparment	135,299	182,000	223,105
Appropriations	158,802	109,770	82,000
Conference Center	236,588	229,100	228,743
Sub-Total detail page	3,436,642	3,470,880	3,693,309
Cash Reserve (2026 column)			100,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**3,436,642**	**3,470,880**	**3,793,309**
Unencumbered Cash Balance Dec 31	1,323,272	765,805	xxxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	3,724,206	3,698,180	3,793,309
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	3,793,309
		Tax Required	1,084,104
	Delinquent Comp Rate:	0.6%	6,505
		Amount of 2025 Ad Valorem Tax	1,090,609

CPA Summary

Adopted Budget **General Fund - Detail Page 1**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Expenditures:			
General Administration			
Salaries	275,559	360,000	309,000
Contractual	296,997	271,500	284,645
Commodities	44,486	38,510	39,665
Fleet Lease Trans to Equipment Reserve		7,500	6,650
Stockholm RHID			86,850
Capital Outlay	157,247	35,000	20,000
Total	**774,289**	**712,510**	**746,810**
Police Department			
Salaries	862,655	888,500	990,500
Contractual	130,062	77,000	94,300
Commodities	54,902	46,100	55,483
Fleet Lease Trans to Equipment Reserve		40,500	40,500
Capital Outlay	66,354	2,500	0
Total	**1,113,973**	**1,054,600**	**1,180,783**
Street Department			
Salaries	241,610	286,500	297,250
Contractual	24,847	27,000	27,810
Commodities	37,015	40,000	41,200
Fleet Lease Trans to Equipment Reserve			22,575
Capital Outlay	143,732	165,000	234,000
Total	**447,204**	**518,500**	**622,835**
Parks Department			
Salaries	148,805	168,000	174,750
Contractual	27,388	17,000	27,510
Commodities	27,811	20,000	20,600
Fleet Lease Trans to Equipment Reserve		27,150	25,775
Capital Outlay	43,544	62,500	15,000
Total	**247,548**	**294,650**	**263,635**
Convention Visitors Bureau			
Salaries	169,815	188,500	196,750
Contractual	11,844	19,500	24,085
Commodities	13,775	8,750	9,013
Capital Outlay	3,000	0	0
Total	**198,434**	**216,750**	**229,848**
Swimming Pool			
Salaries	56,933	68,000	69,500

Contractual	12,371	15,000	15,450
Commodities	22,907	20,000	20,600
Capital Outlay	32,294	50,000	10,000
Total	**124,505**	**153,000**	**115,550**
Fire Deparment			
Salaries	75,991	90,000	95,000
Contractual	17,519	26,000	26,780
Commodities	30,634	17,000	20,000
Fire Truck Lease Interest			30,411
Fire Truck Lease Principal			38,389
Fleet Lease Trans to Equipment Reserve		13,000	12,525
Capital Outlay	11,155	36,000	0
Total	**135,299**	**182,000**	**223,105**
Appropriations			
Cemetery	16,000	16,000	18,000
Library	4,102	3,770	4,000
Old Mill 501C3	30,000	30,000	10,000
Senior Center	0	10,000	0
Transfer Out	108,700	50,000	50,000
Total	**158,802**	**109,770**	**82,000**
Conference Center			
Salaries	98,110	120,000	123,000
Contractual	77,819	35,500	36,565
Commodities	43,909	52,600	54,178
Capital Outlay	16,750	21,000	15,000
Total	**236,588**	**229,100**	**228,743**
Page - Total	**3,436,642**	**3,470,880**	**3,693,309**

Lindsborg 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Debt Service**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	30,640	44,475	50,047
Receipts:			
Ad Valorem Tax	168,212	163,114	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,184	1,500	1,000
Motor Vehicle Tax	21,217	19,367	19,129
Recreational Vehicle Tax	414	446	381
16/20M Vehicle Tax	89	72	76
Commercial Vehicle Tax	658	744	625
Watercraft Tax	0	79	58
Local Sales Tax Collection	188,800	190,675	190,675
Interest on Idle Funds	6,461	0	4,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**387,035**	**375,997**	**215,944**
Resources Available:	**417,675**	**420,472**	**265,991**
Expenditures:			
Bond Principal	280,000	285,000	300,000
Bond Interest	93,200	85,425	77,525
Cash Reserve (2026 column)			31,100
Miscellaneous			
Does miscellanous exceed 10% Total Exp			
Total Expenditures	**373,200**	**370,425**	**408,625**
Unencumbered Cash Balance Dec 31	44,475	50,047	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	404,300	401,525	408,625
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	408,625
		Tax Required	142,634
	Delinquent Comp Rate:	0.6%	856
		Amount of 2025 Ad Valorem Tax	143,490

Adopted Budget **Library**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	0	94	6,257
Receipts:			
Ad Valorem Tax	121,431	129,422	xxxxxxxxxxxxxxxxx
Delinquent Tax	682	750	750
Motor Vehicle Tax	10,886	13,982	15,178
Recreational Vehicle Tax	212	322	303
16/20M Vehicle Tax	43	52	60
Commercial Vehicle Tax	340	537	496
Watercraft Tax	0	57	46
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate		-5,459	0
Miscellaneous		1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**133,594**	**140,663**	**17,833**
Resources Available:	**133,594**	**140,757**	**24,090**
Expenditures:			
Appropriations to Library Board	133,500	133,500	151,500
Miscellaneous	0	1,000	1,000
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**133,500**	**134,500**	**152,500**
Unencumbered Cash Balance Dec 31	94	6,257	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	133,500	134,500	152,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	152,500
		Tax Required	128,410
	Delinquent Comp Rate:	0.6%	770
		Amount of 2025 Ad Valorem Tax	129,180

CPA Summary

Lindsborg 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Industrial**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	22,334	88,057	102,804
Receipts:			
Ad Valorem Tax	73,088	30,751	xxxxxxxxxxxxxxxxx
Delinquent Tax	277	250	250
Motor Vehicle Tax	1,432	8,414	3,606
Recreational Vehicle Tax	28	194	72
16/20M Vehicle Tax	9	31	14
Commercial Vehicle Tax	42	323	118
Watercraft Tax		34	11
County Economic Development	13,347	13,000	13,000
Transfer From Electric Fund	20,000	20,000	20,000
Reimbursed Expenses	7,200	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**115,423**	**72,997**	**37,071**
Resources Available:	**137,757**	**161,054**	**139,875**
Expenditures:			
Personnel	30,003	30,750	32,250
Contractual	18,023	25,000	74,250
Commodities	147	2,500	2,575
Fleet Lease Trans to Equipment Reserve	0	0	10,300
Capital Outlay	1,527	0	0
Cash Reserve (2026 column)			20,500
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**49,700**	**58,250**	**139,875**
Unencumbered Cash Balance Dec 31	88,057	102,804	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	119,750	78,250	139,875
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	139,875
		Tax Required	0
	Delinquent Comp Rate:	0.6%	0
		Amount of 2025 Ad Valorem Tax	0

Adopted Budget **Recreation**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	178,949	163,929	50,556
Receipts:			
Ad Valorem Tax	108,969	147,114	xxxxxxxxxxxxxxxxx
Delinquent Tax	695	750	700
Motor Vehicle Tax	13,917	12,545	17,252
Recreational Vehicle Tax	265	289	344
16/20M Vehicle Tax	18	46	68
Commercial Vehicle Tax	471	482	563
Watercraft Tax	0	51	52
Activity Fees	189,187	165,000	170,000
Concessions	35,460	32,500	33,500
Reimbursed Expenses	50	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous	3,858		0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**352,890**	**358,777**	**222,479**
Resources Available:	**531,839**	**522,706**	**273,035**
Expenditures:			
Personnel	161,665	211,250	218,000
Contractual	95,261	88,000	90,640
Commodities	65,382	70,400	72,512
Fleet Lease Trans to Equipment Reserve	0	12,500	0
Capital Outlay	45,602	90,000	17,500
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	367,910	472,150	398,652
Unencumbered Cash Balance Dec 31	163,929	50,556	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amount	393,900	472,150	398,652
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	398,652
		Tax Required	125,617
	Delinquent Comp Rate:	0.6%	754
		Amount of 2025 Ad Valorem Tax	126,371

CPA Summary

Lindsborg 2026

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **Ambulance**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	32,618	33,226	55,010
Receipts:			
Ad Valorem Tax	264,661	408,552	xxxxxxxxxxxxxxxxx
Delinquent Tax	1,614	500	1,000
Motor Vehicle Tax	31,060	30,470	47,912
Recreational Vehicle Tax	618	702	955
16/20M Vehicle Tax	211	113	189
Commercial Vehicle Tax	885	1,170	1,564
Watercraft Tax	0	124	145
County Allocations	131,901	131,000	131,000
Bad Debt Collected	872	0	0
Reimbursed Expenses - Ambulance	0	0	0
AMR Lease Payment	40,656	40,656	40,656
Neighborhood Revitalization Rebate			0
Miscellaneous	277	0	0
Does miscellaneous exceed 10% Total Re			
Total Receipts	**472,755**	**613,287**	**223,421**
Resources Available:	**505,373**	**646,513**	**278,431**
Expenditures:			
Personnel	32,163	41,250	44,000
Contractual	377,542	485,000	494,500
Commodities	1,524	5,000	5,000
Capital Outlay	26,666	26,000	0
Bond Principal	15,852	16,418	16,951
Bond Interest	18,400	17,835	17,301
Cash Reserve (2026 column)			30,000
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**472,147**	**591,503**	**607,752**
Unencumbered Cash Balance Dec 31	33,226	55,010	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	652,752	630,503	607,752
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	607,752
		Tax Required	329,321
	Delinquent Comp Rate:	0.6%	1,976
		Amount of 2025 Ad Valorem Tax	331,297

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Ex			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxx
2024/2025/2026 Budget Authority Amoun	0	0	0
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	0
		Tax Required	0
	Delinquent Comp Rate:	0.6%	0
		Amount of 2025 Ad Valorem Tax	0

CPA Summary

Lindsborg 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Streets**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	388,688	419,853	419,193
Receipts:			
State of Kansas Gas Tax	103,459	89,340	89,340
County Transfers Gas	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**103,459**	**89,340**	**89,340**
Resources Available:	**492,147**	**509,193**	**508,533**
Expenditures:			
Contractual	3,485	85,000	87,550
Commodities	29,939	5,000	5,150
Capital Outlay	38,870	0	0
Cash Reserve (2026 column)			415,833
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**72,294**	**90,000**	**508,533**
Unencumbered Cash Balance Dec 31	419,853	419,193	0
2024/2025/2026 Budget Authority Amount	301,104	477,510	508,533

Adopted Budget

Spec. Pks/Recreation	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	51,983	60,808	37,900
Receipts:			
Local Alcoholic Liquor Tax	8,825	12,092	11,856
Transfer In - Sales Tax	8,700	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**17,525**	**12,092**	**11,856**
Resources Available:	**69,508**	**72,900**	**49,756**
Expenditures:			
Contractual	0	0	0
Commodities	0	15,000	15,000
Capital Outlay	8,700	20,000	20,000
Cash Reserve (2026 column)			14,756
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**8,700**	**35,000**	**49,756**
Unencumbered Cash Balance Dec 31	60,808	37,900	0
2024/2025/2026 Budget Authority Amount	55,815	41,438	49,756

CPA Summary

Lindsborg 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Tourism Promotion**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	68,147	73,225	69,225
Receipts:			
Transient Guest Tax	47,083	23,000	23,000
Reimbursed Expenses	4,215	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**51,298**	**23,000**	**23,000**
Resources Available:	**119,445**	**96,225**	**92,225**
Expenditures:			
Contractual	44,059	22,000	22,660
Commodities	2,161	5,000	5,150
Cash Reserve (2026 column)			64,415
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**46,220**	**27,000**	**92,225**
Unencumbered Cash Balance Dec 31	73,225	69,225	0
2024/2025/2026 Budget Authority Amount	81,731	87,895	92,225

Adopted Budget

Sewer	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	417,065	478,691	249,591
Receipts:			
Sales	662,729	615,000	630,000
Penalties	4,926	5,000	5,000
Reimbursed Expenses	0	1,500	0
Miscellaneous	431		0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**668,086**	**621,500**	**635,000**
Resources Available:	**1,085,151**	**1,100,191**	**884,591**
Expenditures:			
Personnel	247,787	285,000	200,000
Contractual	75,193	100,000	210,000
Commodities	37,945	25,000	25,750
Capital Outlay	25,135	100,000	110,000
Debt Service--Principal	190,000	200,000	200,000
Debt Service--Interest	30,400	26,600	24,600
Transfer to Equipment Reserve	0	14,000	13,300
Transfer To Depreciation Reserve	0	100,000	100,000
Cash Reserve (2026 column)			941
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**606,460**	**850,600**	**884,591**
Unencumbered Cash Balance Dec 31	478,691	249,591	0
2024/2025/2026 Budget Authority Amount	608,637	1,087,194	884,591

CPA Summary

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Water**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	611,678	647,759	629,759
Receipts:			
Sales	639,671	625,000	625,000
Penalties	4,050	2,500	2,500
Fees	6,760	6,000	6,000
Reimbursed Expenses	0	500	0
Miscellaneous	9,826	20,000	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**660,307**	**654,000**	**633,500**
Resources Available:	**1,271,985**	**1,301,759**	**1,263,259**
Expenditures:			
Personnel	299,144	342,000	327,500
Contractual	174,095	106,000	112,950
Commodities	63,274	100,000	103,000
Capital Outlay	37,713	60,000	115,000
Transfer to Equipment Reserve		14,000	12,875
Transfer To Depreciation Reserve	50,000	50,000	50,000
Cash Reserve (2026 column)			541,934
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**624,226**	**672,000**	**1,263,259**
Unencumbered Cash Balance Dec 31	647,759	629,759	0
2024/2025/2026 Budget Authority Amount	958,228	1,445,922	1,263,259

Adopted Budget

Refuse Collection	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	198,665	159,506	96,081
Receipts:			
Collections	332,675	315,000	315,000
Penalties	3,035	1,575	1,500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**335,710**	**316,575**	**316,500**
Resources Available:	**534,375**	**476,081**	**412,581**
Expenditures:			
Contractual	302,549	294,000	308,700
Commodities	1,320	15,000	15,450
Capital Outlay	0	0	0
Transfer To General Fund	63,000	63,000	63,000
Transfer To Depreciation Reserve	8,000	8,000	8,000
			17,431
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**374,869**	**380,000**	**412,581**
Unencumbered Cash Balance Dec 31	159,506	96,081	0
2024/2025/2026 Budget Authority Amount	457,376	498,350	412,581

CPA Summary

Lindsborg 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Stormwater Utility**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	640,305	821,188	657,363
Receipts:			
Collections	239,676	240,000	240,000
Penalties	1,484	1,175	1,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**241,160**	**241,175**	**241,000**
Resources Available:	**881,465**	**1,062,363**	**898,363**
Expenditures:			
Contractual	392	35,000	36,050
Commodities	3,416	15,000	15,450
Capital Outlay	1,469	300,000	0
Transfer To General Fund	55,000	55,000	55,000
Cash Reserve (2026 column)			791,863
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**60,277**	**405,000**	**898,363**
Unencumbered Cash Balance Dec 31	821,188	657,363	0
2024/2025/2026 Budget Authority Amount	777,324	731,080	898,363

Adopted Budget **0**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**0**	**0**	**0**
Resources Available:	**0**	**0**	**0**
Expenditures:			
Cash Reserve (2026 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**0**	**0**	**0**
Unencumbered Cash Balance Dec 31	0	0	0
2024/2025/2026 Budget Authority Amount	0	0	0

CPA Summary

Lindsborg 2026

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Electric**	Prior Year Actual for 2024	Current Year Estimate for 2025	Proposed Budget Year for 2026
Unencumbered Cash Balance Jan 1	2,524,610	2,203,672	1,521,672
Receipts:			
Sales	3,829,654	3,250,000	3,250,000
Penalties	25,675	20,000	20,000
Sales Tax	102,475	110,000	110,000
Reimbursed Expenses	0	2,000	2,000
Fees	4,140	4,000	4,000
Interest on Idle Funds			
Miscellaneous	39,995	35,000	35,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	**4,001,939**	**3,421,000**	**3,421,000**
Resources Available:	**6,526,549**	**5,624,672**	**4,942,672**
Expenditures:			
Production - Purchased Power	1,849,077	2,300,000	2,600,000
Distribution			
Personnel	565,190	678,000	697,750
Contractual	72,132	80,000	82,400
Commodities	110,186	100,000	103,000
Capital Outlay	167,952	30,000	116,000
Total	915,460	888,000	999,150
General Administration			
Personnel	283,523	294,000	259,000
Contractual	44,856	80,000	86,250
Commodities	1,962	75,000	77,250
Capital Outlay	0	0	0
Total	330,341	449,000	422,500
Non-Operating			
Postage	5,099	7,500	7,500
Sales Tax	133,928	150,000	150,000
Interest & Fees	83,339	35,000	35,000
Debt Service--Principal	120,000	0	0
Debt Service--Interest	6,150	0	0
Transfer To Depreciation Reserve	731,983	100,000	100,000
Transfer To Energy Effeciency Reserve	27,500	28,000	28,000
Transfer To Industrial Development Fun	20,000	20,000	20,000
Transfer To Economic Development Fun	100,000	100,000	100,000
Transfer To Equipment Reserve		25,500	12,250
Total	1,227,999	466,000	452,750
Cash Reserve (2026 column)			468,272
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	**4,322,877**	**4,103,000**	**4,942,672**
Unencumbered Cash Balance Dec 31	2,203,672	1,521,672	0
2024/2025/2026 Budget Authority Amoun	4,422,878	5,043,421	4,942,672

CPA Summary

Lindsborg **NON-BUDGETED FUNDS (A)** 2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Projects		**Spec. Sewer Reserve**		**Electric Reserve**		**Energy Efficiency Res**		**Refuse Reserve**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	121,060	Cash Balance Jan 1	1,288,132	Cash Balance Jan 1	1,092,018	Cash Balance Jan 1	234,938	Cash Balance Jan 1	68,068	2,804,216
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	4,870			Transfer In	831,983	Transfer In	27,500	Transfer In	8,000	
Total Receipts	4,870	Total Receipts	0	Total Receipts	831,983	Total Receipts	27,500	Total Receipts	8,000	872,353
Resources Available:	125,930	Resources Available:	1,288,132	Resources Available:	1,924,001	Resources Available:	262,438	Resources Available:	76,068	3,676,569
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Capital Outlay	95,491	Capital Outlay	68,483			Capital Outlay	537	
Total Expenditures	0	Total Expenditures	95,491	Total Expenditures	68,483	Total Expenditures	0	Total Expenditures	537	164,511
Cash Balance Dec 31	125,930	Cash Balance Dec 31	1,192,641	Cash Balance Dec 31	1,855,518	Cash Balance Dec 31	262,438	Cash Balance Dec 31	75,530	**3,512,058** **
										3,512,058 **

**Note: These two block figures should agree.

CPA Summary

Lindsborg **NON-BUDGETED FUNDS (B)** 2026

(Only the actual budget year for 2024 is reported)

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		**Equipment Reserve**		**Cap. Impro. Reserve**		**ARPA**		**Economic Development**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,202,626	Cash Balance Jan 1	311,669	Cash Balance Jan 1	11,106	Cash Balance Jan 1	-72,020	Cash Balance Jan 1	100,000	1,553,381
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	50,000	Transfer In	112,679	Transfer In	100,000	Transfer In	171,130	Transfer In	100,000	
Total Receipts	50,000	Total Receipts	112,679	Total Receipts	100,000	Total Receipts	171,130	Total Receipts	100,000	533,809
Resources Available:	1,252,626	Resources Available:	424,348	Resources Available:	111,106	Resources Available:	99,110	Resources Available:	200,000	2,087,190
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
		Lease Payments	232,378			Capital Outlay	99,110			
Total Expenditures	0	Total Expenditures	232,378	Total Expenditures	0	Total Expenditures	99,110	Total Expenditures	0	331,488
Cash Balance Dec 31	1,252,626	Cash Balance Dec 31	191,970	Cash Balance Dec 31	111,106	Cash Balance Dec 31	0	Cash Balance Dec 31	200,000	**1,755,703** **
										1,755,703 **

**Note: These two block figures should agree.

CPA Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2026

The governing body of

Lindsborg

will meet on September 15th, 2025 at 6:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2026 Expenditures and Amount of 2025 Ad Valorem Tax establish the maximum limits of the 2026 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2024		Current Year Estimate for 2025		Proposed Budget Year for 2026		
FUND	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2025 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	3,436,642	31.651	3,470,880	27.793	3,793,309	1,090,609	32.248
Debt Service	373,200	5.710	370,425	5.257	408,625	143,490	4.243
Library	133,500	4.122	134,500	4.171	152,500	129,180	3.820
Industrial	49,700	2.481	58,250	0.991	139,875	0	0.000
Recreation	367,910	3.699	472,150	4.741	398,652	126,371	3.737
Ambulance	472,147	8.984	591,503	13.166	607,752	331,297	9.796
Special Streets	72,294		90,000		508,533		
Spec. Pks/Recreation	8,700		35,000		49,756		
Tourism Promotion	46,220		27,000		92,225		
Sewer	606,460		850,600		884,591		
Water	624,226		672,000		1,263,259		
Refuse Collection	374,869		380,000		412,581		
Stormwater Utility	60,277		405,000		898,363		
Electric	4,322,877		4,103,000		4,942,672		
Non-Budgeted Funds-A	164,511						
Non-Budgeted Funds-B	331,488						
Totals	11,445,021	56.647	11,660,308	56.119	14,552,693	1,820,947	53.844
						*Revenue Neutral Rate***	*53.874*
Less: Transfers	623,500		747,650		728,350		
Net Expenditure	10,821,521		10,912,658		13,824,343		
Total Tax Levied	1,689,329		1,741,393		xxxxxxxxxxxxxxxx		
Assessed Valuation	30,720,467		32,463,767		33,819,070		
Outstanding Indebtedness, January 1,	2023		2024		2025		
G.O. Bonds	5,250,015		4,774,613		4,288,761		
Revenue Bonds	230,000		120,000		0		
Other	0		0		0		
Lease Purchase Principal	0		0		0		
Total	5,480,015		4,894,613		4,288,761		

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Roxie Sjogren

City Official Title: City Clerk

LINDSBORG

KANSAS

CAPITAL IMPROVEMENT
5-YEAR PROGRAM

INTRODUCTION

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

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

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

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

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

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

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

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

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

METHODS OF FINANCING CAPITAL IMPROVEMENTS
Several methods of financing capital improvements are available. Among the most common methods are:

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

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

1. Financing on a Pay-As-You-Go Basis
   The following are three methods of paying for capital improvements on a pay-as-you-go basis.

   a. Use Current Revenues: Current revenues financing offers the obvious advantage of savings in interest costs. Current financing does not obligate revenues of future years for debt service payments. Thus, that portion of available revenue, which would have been expended for debt service, may be available to provide additional capital improvements.
   b. Use Reserve Funds: Reserve fund or sinking fund financing is a procedure by which a sum of money is placed in a reserve fund at regular intervals until the fund is adequate to finance a capital improvement. Paying for capital improvements by this method has

essentially the same advantage as paying from the current revenue. A basic limitation of this method is that an urgently needed capital improvement, which is expensive, cannot be built until the necessary money is accumulated.

c. Use Special Levy Procedures: Special levy financing is a variation of the pay-as-you-go method involving the use of additional mill levies to obtain funds for capital improvements which are needed.

2. Funding by Borrowing
When capital improvements cannot be financed on a pay-as-you-go basis, borrowing through the sale of bonds may be used. In servicing debts contracted through the sale of bonds for capital improvement purposes, revenues of three major sources are often utilized.

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

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

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

b. Revenues Produced from Taxes (General Obligation Bonds)
Advantages of General Obligation Bonds are:

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

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

c. Revenues Produced by Special Assessments (Special Assessment Bonds)
Special assessment bonds are financed by assessments levied upon those property owners who are especially benefited. It can be stated generally that advantages of revenue bonding are disadvantages of general obligation bonding & vice versa.

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

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

5-YEAR CAPITAL IMPROVEMENT PROGRAM

City of Lindsborg

	2026	2027	2028	2029	2030
Administration	$57,088	$202,088	$102,088	$37,088	$12,088
Community Development	$51,500	$51,500	$53,500	$51,500	$51,500
CVB: Transient Guest Tax	$20,725	$21,000	$21,000	$21,000	$21,000
CVB: GO	$18,000	$18,000	$22,000	$18,000	$18,000
Sundstrom Conference Center	$48,000	$98,000	$466,000	$159,800	$33,000
Parks	$25,000	$516,500	$97,000	$151,000	$25,000
Parks: Special Parks	$0	$37,500	$30,000	$0	$0
Police	$109,002	$75,675	$89,675	$74,600	$81,600
EMS	$487,093	$496,835	$506,772	$516,907	$527,245
Fire	$78,000	$98,000	$80,000	$88,000	$78,000
Recreation	$7,500	$3,507,500	$3,509,500	$7,500	$7,500
Rec: Golf Course	$46,500	$321,500	$308,500	$56,500	$36,500
Rec: Pool	$10,000	$65,000	$40,000	$50,000	$40,000
PW: Streets	$132,000	$192,500	$137,000	$140,000	$85,000
PW: Special Streets	$225,000	$310,000	$305,000	$225,000	$225,000
PW: Water	$222,000	$107,000	$117,000	$87,000	$112,000
PW: Wastewater	$342,000	$287,000	$289,000	$322,000	$237,000
PW: Electric	$166,000	$3,075,000	$3,050,000	$60,000	$225,000
Stormwater	$180,000	$317,500	$180,000	$180,000	$180,000
Fleet Management	$167,150	$268,650	$259,650	$259,650	$259,650
SUBTOTAL	**$2,392,558**	**$10,066,748**	**$9,663,685**	**$2,505,545**	**$2,255,083**

5-YEAR CAPITAL IMPROVEMENT PROGRAM

ADMINISTRATIVE SERVICES

	2026	2027	2028	2029	2030	Funding
Computer Replacement Program			$40,000			GO
Lighting Replacement/LED				$25,000		GO
Carpet Replacement			$50,000			GO
City Hall Windows	$20,000	$100,000				GO/Grants
Website Redesign		$25,000				GO
Council Chambers A/V	$25,000					GO
K-4 Monument Signage		$50,000				GO
City Hall Interior Painting		$15,000				GO
ERP PRO 10 Cloud	$12,088	$12,088	$12,088	$12,088	$12,088	GO/WW/W/E/SW
TOTAL	**$57,088**	**$202,088**	**$102,088**	**$37,088**	**$12,088**	

COMMUNITY DEVELOPMENT

	2026	2027	2028	2029	2030	Funding
Computer Replacement Program			$2,000			GO
Tyler Software	$5,000	$5,000	$5,000	$5,000	$5,000	IN
Bike Share	$16,500	$16,500	$16,500	$16,500	$16,500	IN
Lift Up Lindsborg/Blight Abatement	$30,000	$30,000	$30,000	$30,000	$30,000	IN
TOTAL	**$51,500**	**$51,500**	**$53,500**	**$51,500**	**$51,500**	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

CONVENTION & VISITORS BUREAU

	2026	2027	2028	2029	2030	Funding
Billboards Fixed Expense	$10,725	$11,000	$11,000	$11,000	$11,000	TGT
Advertising - Print	$5,000	$5,000	$5,000	$5,000	$5,000	TGT
CVB Promotional Tool (Visitors Guides)	$5,000	$5,000	$5,000	$5,000	$5,000	TGT
TOTALS (Transient Guest Tax)	**$20,725**	**$21,000**	**$21,000**	**$21,000**	**$21,000**	

	2026	2027	2028	2029	2030	
Computer Replacement Program			$4,000			CVB
Marketing/Contracted Service	$18,000	$18,000	$18,000	$18,000	$18,000	CVB
TOTALS (General Fund)	**$18,000**	**$18,000**	**$22,000**	**$18,000**	**$18,000**	

SUNDSTROM CONFERENCE CENTER

	2026	2027	2028	2029	2030	Funding
Computer Replacement Program			$2,000			SCC
Partitioning System/Breakout Space			$20,000			SCC
Update Décor/Furnishings		$50,000		$100,000		SCC
Suspended Acoustical Panels-upstairs				$20,000		SCC
Bar Renovations		$10,000				SCC
Convert 1st Floor dance floor to LED		$5,000				SCC
Building Maintenance	$15,000	$15,000	$15,000	$15,000	$15,000	SCC
HVAC Replacement			$400,000			SCC
Roof Repair	$10,000					SCC
Security Cameras	$5,000					SCC
Additional Tables/Chairs			$11,000	$6,800		SCC
Marketing Funds	$18,000	$18,000	$18,000	$18,000	$18,000	SCC
TOTALS (General Fund)	**$48,000**	**$98,000**	**$466,000**	**$159,800**	**$33,000**	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

PARKS

	2026	2027	2028	2029	2030	Funding
Mower Replacement			$20,000			Parks
Small Compact Tractor			$50,000			Parks
Playground Equipment	$15,000		$15,000		$15,000	Parks
Välkommen Trail Phase 3		$150,000				Parks/Grant
Parks Aluminum Tables		$20,000				Parks
Riverside Restroom/Shelter		$130,000				Parks/Grant
Computer Replacement Program			$2,000			Parks
Parks Building		$175,000				Parks
Swensson Parks Shed				$15,000		Parks
Fredrickson Water Line/Filling Station		$8,000				Parks/Grants
Tree Grates		$6,000		$6,000		Parks
Riverside Courts Replacement				$100,000		Parks/Grants
Skate Park Refurbishment				$20,000		Parks
Hazardous Tree Removal	$10,000	$10,000	$10,000	$10,000	$10,000	Parks
Trail Replacement/Parking Lot		$10,000				Parks
ADA Improvements		$7,500				Parks/Grants
TOTALS	**$25,000**	**$516,500**	**$97,000**	**$151,000**	**$25,000**	

SPECIAL PARKS

	2026	2027	2028	2029	2030	Funding
Land Acquisition			$20,000			Spec Parks
Park Feature Improvements			$10,000			Spec Parks
Riverside Restroom/Shelter		$30,000				Spec Parks
ADA Improvements		$7,500				Spec Parks/Grants
TOTALS	**$0**	**$37,500**	**$30,000**	**$0**	**$0**	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

POLICE

	2026	2027	2028	2029	2030	Funding
Surveillance Equip (Flock Camera Subscription x3)	$9,000	$9,000	$9,000	$9,000	$9,000	Police/Grant
Computer Replacement Program			$16,000			Police
Tyler RMS / Mobile Software	$46,602	$16,575	$16,575	$17,500	$18,500	Police
Training	$15,000	$15,000	$15,000	$15,000	$15,000	Police
Replace Body Armor	$8,000	$4,000	$2,000	$2,000	$8,000	Police/Grant
Axon Mobile Cameras (x4)	$10,000	$10,000	$10,000	$10,000	$10,000	Police
Axon Body Camera (x9)	$9,500	$9,500	$9,500	$9,500	$9,500	Police
Axon X-7 Tasers (x9)	$4,800	$5,500	$5,500	$5,500	$5,500	Police
Lexipol Policy Manual Update	$6,100	$6,100	$6,100	$6,100	$6,100	Police
TOTALS	**$109,002**	**$75,675**	**$89,675**	**$74,600**	**$81,600**	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

EMS

	2026	2027	2028	2029	2030	Funding
AMR Contract	$487,093	$496,835	$506,772	$516,907	$527,245	EMS
TOTALS	$487,093	$496,835	$506,772	$516,907	$527,245	

5-YEAR CAPITAL IMPROVEMENT PLAN

FIRE

	2026	2027	2028	2029	2030	Funding
Personal Protective Equipment	$10,000	$10,000	$10,000	$10,000	$10,000	Fire/Grant
Computer Replacement Program			$2,000			Fire
Fire Truck	$68,000	$68,000	$68,000	$68,000	$68,000	Grant/Lease
Hose		$10,000		$10,000		Fire
New Fire Truck Gear		$10,000				Fire
TOTALS	$78,000	$98,000	$80,000	$88,000	$78,000	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

RECREATION

	2026	2027	2028	2029	2030	Funding
Sports Complex Improvements	$7,500	$7,500	$7,500	$7,500	$7,500	Recreation
New Recreation Center		$3,500,000	$3,500,000			Rec/Grants
Computer Replacement Program			$2,000			Recreation
TOTALS	$7,500	$3,507,500	$3,509,500	$7,500	$7,500	

GOLF COURSE

	2026	2027	2028	2029	2030	Funding
Cart Path & Fairway Improvements	$10,000	$20,000	$20,000	$20,000		GC
Equipment	$7,500	$7,500	$7,500	$7,500	$7,500	GC
Mower		$15,000				GC
New Clubhouse		$250,000	$250,000			Grants/Gifts
Turf Care	$10,000	$10,000	$10,000	$10,000	$10,000	GC
Computer Replacement Program			$2,000			GC
Rental Golf Cart Replacement	$19,000	$19,000	$19,000	$19,000	$19,000	GC/Sponsorship
TOTALS	$46,500	$321,500	$308,500	$56,500	$36,500	

POOL

	2026	2027	2028	2029	2030	Funding
Replace Lifeguard Chairs	$10,000			$10,000		Pool
Pool House Renovations			$40,000	$40,000	$40,000	Pool
Slide Resurfacing		$40,000				Pool
Concession Shade Structure		$12,500				Pool
Pool Filter Shade Structure		$12,500				Pool
TOTALS	$10,000	$65,000	$40,000	$50,000	$40,000	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

STREETS

	2026	2027	2028	2029	2030	Funding
Replace 2018 John Deere 524 II Loader			$125,000			Streets
Replace Equipment Trailer						W/WW/E/S
Replace 2017 Tymco Street Sweeper		$137,500				Streets/Stormwater
Replace 1990 Air Compressor				$30,000		Streets/Electric
Snowplow/Spreader for F-250	$22,000					Streets
Replace 2017 Bobcat Skid Loader		$45,000				Streets
Replace 1998 Motor Grader				$100,000		Streets
Replace 1991 IHC Dump Truck/Snowplow	$100,000					Streets
Mini-Excavator/Trailer						W/WW/E/S
Computer Replacement Program			$2,000			Streets
Building Maintenance	$10,000	$10,000	$10,000	$10,000	$10,000	Streets
Lean-To/Pole Shed					$75,000	
TOTALS	**$132,000**	**$192,500**	**$137,000**	**$140,000**	**$85,000**	

SPECIAL STREETS

	2026	2027	2028	2029	2030	Funding
Annual Street Maintenance	$30,000	$30,000	$30,000	$30,000	$30,000	Spec Sts
Annual Chip/Onyx Seal	$70,000	$70,000	$70,000	$70,000	$70,000	Spec Sts
Harrison KDOT CCLIP Match		$80,000	$80,000			KDOT CCLIP/SS
M&O 200-400 S Washington	$125,000					Spec Sts
M&O 700 N 1st and 500 N Wash		$130,000				Spec Sts
M&O 200-300 N Roosevelt			$125,000			Spec Sts
M&O 600-700 N Washington & Washington Cir				$125,000		
M&O 200 S Cherry & 200 S Cedar					$125,000	Spec Sts
TOTALS	**$225,000**	**$310,000**	**$305,000**	**$225,000**	**$225,000**	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

ELECTRIC

	2026	2027	2028	2029	2030	Funding
Contract Tree Trimming		$10,000		$10,000		Electric
Add Distribution Transformers	$50,000	$50,000	$50,000	$50,000	$50,000	Electric
Replace Vermeer Trencher	$90,000					Electric
Mini Excavator/Trailer	$20,000					W/WW/E
Replace 2017 Bucket Truck					$175,000	Electric
Novatech Skada Relay Replacement		$15,000				Electric
Energy Project		$3,000,000	$3,000,000			Electric
KMEA - Rate Study	$6,000					Electric
TOTALS	**$166,000**	**$3,075,000**	**$3,050,000**	**$60,000**	**$225,000**	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

WATER

	2026	2027	2028	2029	2030	Funding
Repair Parts Inventory	$12,000	$12,000	$12,000	$12,000	$12,000	Water
Well Field Line Maintenance	$10,000	$10,000	$10,000	$10,000	$10,000	Water
Well Maintenance	$20,000		$25,000		$25,000	Water
Valve/Line Replacement	$10,000	$10,000	$10,000	$10,000	$10,000	Water
Replace Punch Machine						Water
Mini Excavator/Trailer	$20,000					W/WW/E
Well 9 Gen & Transfer Switch	$75,000					Water
Waterline Project State St	$20,000	$20,000				Water
Water Meters	$25,000	$25,000	$25,000	$25,000	$25,000	Water
SCADA Computer Replacement			$5,000			W/WW
Tower Maintenance	$30,000	$30,000	$30,000	$30,000	$30,000	Water
TOTALS	**$222,000**	**$107,000**	**$117,000**	**$87,000**	**$112,000**	

WASTEWATER DEPARTMENT

	2026	2027	2028	2029	2030	Funding
Repair Parts Inventory	$12,000	$12,000	$12,000	$12,000	$12,000	Sewer
Annual Line Cleaning	$15,000	$15,000	$15,000	$15,000	$20,000	Sewer
Sewer Manhole Maintenance		$25,000		$25,000		Sewer
C-Mix & PP Pump Rebuild	$20,000	$20,000	$20,000	$20,000	$20,000	Sewer
Phili Mixer Maintenance	$50,000		$50,000			Sewer
Replace Lindsborg Lift Station				$75,000		Sewer
Mini Excavator/Trailer	$20,000					W/WW/E
Contract Sludge Hauling	$175,000	$175,000	$175,000	$175,000	$175,000	Sewer
Process Control Update	$10,000		$10,000		$10,000	Sewer
SCADA and Desktop Computer Replace			$7,000			Sewer
Resurface Clarifier 1	$40,000					Sewer
Resurface Clarifier 2		$40,000				Sewer
TOTALS	**$342,000**	**$287,000**	**$289,000**	**$322,000**	**$237,000**	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

STORMWATER

	2026	2027	2028	2029	2030	Funding
Operations & Maintenance	$55,000	$55,000	$55,000	$55,000	$55,000	Stormwater
Debt Service	$125,000	$125,000	$125,000	$125,000	$125,000	Stormwater
Replace 2017 Tymco Street Sweeper		$137,500				Stormwater/Streets
TOTAL	**$180,000**	**$317,500**	**$180,000**	**$180,000**	**$180,000**	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

Current Fleet

	2026	2027	2028	2029	2030	Funding
Escape - Admin	$7,500	$7,500	$7,500	$7,500	$7,500	GO
Exlporer - Admin	$10,000	$10,000	$10,000	$10,000	$10,000	Electric
F150 Lightning	$14,700	$14,700	$14,700	$14,700	$14,700	Parks
F150	$12,450	$12,450	$12,450	$12,450	$12,450	Parks
F150 Responder - Patrol	$13,000	$13,000	$13,000	$13,000	$13,000	Police
Interceptor - Patrol	$13,500	$13,500	$13,500	$13,500	$13,500	Police
F150 - Detective	$14,000	$14,000	$14,000	$14,000	$14,000	Police
F150 - Command	$13,000	$13,000	$13,000	$13,000	$13,000	Fire
F150	$12,500	$12,500	$12,500	$12,500	$12,500	Rec
F150 - PW Director	$12,500	$12,500	$12,500	$12,500	$12,500	W/WW/S/E
F150 - Meter Read	$13,000	$13,000	$13,000	$13,000	$13,000	Water
Chevy Silverado 2500HD	$14,000	$14,000	$14,000	$14,000	$14,000	Sewer
TOTALS	$150,150	$150,150	$150,150	$150,150	$150,150	

BLUE= Replacement Possible

New Additions to Fleet

	2026	2027	2028	2029	2030	Funding
F150 Responder/Blazer EV - Patrol		$17,000	$17,000	$17,000	$17,000	Police
Ford Interceptor - Patrol		$13,500	$13,500	$13,500	$13,500	Police
F250 Crew - Mosquito/Snow Plow	$17,000	$17,000	$17,000	$17,000	$17,000	Streets
F450 - Dump Truck		$20,000	$15,500	$15,500	$15,500	Streets
F450 - Dump Truck		$15,500	$15,500	$15,500	$15,500	Streets
F450 - Dump Truck		$15,500	$15,500	$15,500	$15,500	Electric
F350 - Crain/Utility Bed		$20,000	$15,500	$15,500	$15,500	Water
TOTALS	$17,000	$118,500	$109,500	$109,500	$109,500	

COMBINED TOTALS	$167,150	$268,650	$259,650	$259,650	$259,650	