

# 2019 BUDGET



**LINDSBORG**

K A N S A S

**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 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

		2019 Adopted Budget			
Table of Contents:		Page No.	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2019		2			
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Computation to Determine State Library Grant		7			
<u>Fund</u>	<u>K.S.A.</u>				
General	12-101a	8	3,136,458	888,037	
Debt Service	10-113	9	457,524	162,380	
Library	12-1220	9	60,711	51,911	
Industrial	12-1617h	10	63,500	9,727	
Recreation	12-1932	10	300,606	68,496	
Special Streets		11	306,230		
Spec. Pks/ Recreation		11	15,998		
Tourism Promotion		12	56,573		
Ambulance		12	280,433		
Sewer		13	1,185,154		
Water		13	815,187		
Refuse Collection		14	496,902		
Stormwater Utility		14	313,179		
Electric		15	5,455,502		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
<b>Totals</b>		xxxxxx	12,943,957	1,180,551	
Budget Summary		18			County Clerk's Use Only
Neighborhood Revitalization Rebate					
					Nov 1, 2018 Total Assessed Valuation

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

1,180,551  
NO

Assisted by: \_\_\_\_\_  
\_\_\_\_\_  
Address: \_\_\_\_\_  
\_\_\_\_\_  
Email: \_\_\_\_\_  
Attest: \_\_\_\_\_ 2018  
County Clerk

*[Signatures]*  
\_\_\_\_\_ Governing Body

CPA Summary

City of Lindsborg

2019

**Computation to Determine Limit for 2019**

		<b>Amount of Levy</b>
1. Total tax levy amount in 2018 budget	+ \$	<u>1,086,517</u>
2. Library levy in 2018 budget	- \$	<u>51,022</u>
Other tax entity levy in 2018 budget	- \$	<u>          </u>
3. Net tax levy	\$	<u>1,035,495</u>

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+		<u>187,762</u>
5. Increase in personal property for 2018 :			
5a. Personal property 2018	+	<u>248,599</u>	
5b. Personal property 2017	-	<u>249,203</u>	
5c. Increase in personal property (5a minus 5b)	+	<u>0</u>	
			(Use Only if > 0)
6. Valuation of annexed territory for 2018 :			
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 2018 :	+	<u>5,339</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>          </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)			<u>193,101</u>
11. Total estimated valuation July 1, 2018		<u>25,322,261</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)			<u>0.0077</u>
13. Percentage adjustment increase (12 times 3)	+ \$		<u>7,957</u>
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)			<u>1.40%</u>
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$		<u>14,497</u>
<b>16. Total Percentage Adjustments</b>	<b>\$</b>		<b><u>22,454</u></b>

**2019 Revenue Adjustments**

17. Property tax revenues for debt service in 2019 budget:			+	<u>162,380</u>	
Property tax revenues for debt service in 2018 budget:			-	<u>161,365</u>	
Increase property tax revenues spent on debt service					<u>1,015</u>
18. Property tax revenues spent for public building commission and lease payments in the 2019 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 2019 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 2019 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 2019 budget:			+	<u>          </u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:			+	<u>          </u>	
23. Law enforcement expenses - 2019 budget:			+	<u>619,000</u>	
Law enforcement expenses - 2018 budget:			-	<u>553,500</u>	
CPI adjustment	1.40%			<u>7,749</u>	
Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)					<u>57,751</u>
24. Fire protection expenses - 2019 budget:			+	<u>126,000</u>	
Fire protection expenses - 2018 budget:			-	<u>112,500</u>	
CPI adjustment	1.40%			<u>1,575</u>	
Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)					<u>11,925</u>
25. Emergency medical expenses - 2019 budget:			+	<u>          </u>	
Emergency medical expenses - 2018 budget:			-	<u>          </u>	
CPI adjustment	1.40%			<u>0</u>	
Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)					<u>0</u>
<b>26. Total Revenue Adjustments</b>					<u><b>70,691</b></u>

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2019 budget:	+	51,911
Other tax entity levy - 2019 budget:	+	
Other tax entity levy - 2019 budget:	+	
<b>28. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	<b>+</b>	<b>51,911</b>
<b>29. Total Computed Tax Levy</b>		<b>1,180,551</b>

**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.

2015 Tax Levy (Less Levy for other Governmental Units)		None
2016 Tax Levy (Less Levy for other Governmental Units)		None
2017 Tax Levy (Less Levy for other Governmental Units)		None
2018 Tax Levy (Less Levy for other Governmental Units)		None
Average Tax Levy (last three years)	#DIV/0!	
CPI Adjustment of 0.0125	#DIV/0!	
Average Tax Levy Adjusted by CPI	#DIV/0!	
2019 Total Tax Levy (Less Levy for Other Governmental Units)		
<b>Exemption from Election Requirement</b>	<b>#DIV/0!</b>	
"		

**Other Tests - Lost Valuation Test**

Assessed Valuation Loss		
2019 Tax Levy (Less Levy for other Governmental Units)		
2018 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		14,497
2019 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2019 Mill Rate		0
Total Adjustment for Loss of Assessed Valuation		14,497
<b>Exemption from Election Requirement</b>		<b>Yes</b>

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

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	775,745	114,099	2,382	645	4,433	841
Debt Service	161,365	23,734	495	134	922	175
Library	51,022	7,504	157	42	292	55
Industrial	25,277	3,718	78	21	144	27
Recreation	73,108	10,753	224	61	418	79
<b>TOTAL</b>	<b>1,086,517</b>	<b>159,808</b>	<b>3,336</b>	<b>903</b>	<b>6,209</b>	<b>1,177</b>

County Treas Motor Vehicle Estimate	<u>159,808</u>				
County Treas Recreational Vehicle Estimate		<u>3,336</u>			
County Treas 16/20M Vehicle Estimate			<u>903</u>		
County Treas Commercial Vehicle Tax Estimate				<u>6,209</u>	
County Treas Watercraft Tax Estimate					<u>1,177</u>

Motor Vehicle Factor	<u>0.14708</u>				
Recreational Vehicle Factor		<u>0.00307</u>			
16/20M Vehicle Factor			<u>0.00083</u>		
Commercial Vehicle Factor				<u>0.00571</u>	
Watercraft Factor					<u>0.00108</u>



City of Lindsborg

2019

**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
<b>General Obligation:</b>											
Refunding & Improvements	10/15/2009	10/1/2018	3.94	2,740,000	155,000	4/1 - 10/1	10/1	5,425	155,000	0	0
Public Building	7/1/2014	10/1/2034	3.59	2,635,000	2,380,000	4/1 - 10/1	10/1	77,680	100,000	75,680	105,000
Refunding & Improvements	9/27/2016	10/1/2029	2.05	1,935,000	1,885,000	4/1 - 10/1	10/1	51,950	50,000	50,950	215,000
Public Building	9/21/2017	10/1/2047	3.25	650,000	650,000	10/1	10/1	21,125	13,127	20,698	13,554
<b>Total G.O. Bonds</b>					<b>5,070,000</b>			<b>156,180</b>	<b>318,127</b>	<b>147,328</b>	<b>333,554</b>
<b>Revenue Bonds:</b>											
Electric Revenue	4/1/2009	10/1/2024	4.68	1,310,000	710,000	4/1 - 10/1	10/1	35,488	90,000	31,325	90,000
<b>Total Revenue Bonds</b>					<b>710,000</b>			<b>35,488</b>	<b>90,000</b>	<b>31,325</b>	<b>90,000</b>
<b>Other:</b>											
Wastewater Revolving Loan	4/8/2011	3/1/2031	2.83	3,740,107	2,573,991	3/1 - 9/1	3/1 - 9/1	71,727	159,004	67,195	163,536
<b>Total Other</b>					<b>2,573,991</b>			<b>71,727</b>	<b>159,004</b>	<b>67,195</b>	<b>163,536</b>
<b>Total Indebtedness</b>					<b>8,353,991</b>			<b>263,395</b>	<b>567,131</b>	<b>245,848</b>	<b>587,090</b>



**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 2018	Payments Due 2018	Payments Due 2019
None							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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

City of Lindsborg

2019

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

Adopted Budget <b>General</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	829,491	946,036	564,305
Receipts:			
Ad Valorem Tax	681,393	775,745	xxxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	10,601	10,000	10,000
Motor Vehicle Tax	107,135	100,846	114,099
Recreational Vehicle Tax	2,163	1,624	2,382
16/20M Vehicle Tax	912	621	645
Commercial Vehicle Tax	4,183	4,844	4,433
Watercraft Tax	0	806	841
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	11,120	10,450	11,249
Compensating Use Tax	163,352	140,000	150,000
Local Sales Tax	646,563	545,000	575,000
In Lieu of Taxes	20,955	20,377	20,000
Franchise Tax	61,121	60,000	60,000
Rural Fire Agreement	19,475	20,920	21,160
Court Fees	50,605	50,000	50,000
Zoning Fees	300	150	150
Connecting Link	11,032	11,032	11,032
Electric Licenses	561	500	500
Plumbing Licenses	399	500	500
Other Licenses	185	150	150
Dog Tags/ Impound Fees	1,025	1,000	1,000
CMB Licenses	350	350	350
Liquor Licenses	1,100	1,100	1,100
Building Permits	9,253	10,000	10,000
Cable TV Pole Charges	4,925	5,008	5,025
Rent	5,988	23,000	23,000
Swimming Pool	51,179	50,000	50,000
Transfers From Refuse Service	45,600	50,000	54,000
Transfers From Stormwater Utility	0	40,000	42,000
Conference Center	295,490	300,000	350,000
Reimbursed Expenses	4,643	25,000	6,000
Special Assessments	0	0	0
Work Orders	2,231	0	0
Donations	3,011	0	0
SRO--School District Contribution	0	0	34,500
Interest on Idle Funds	62,119	55,000	75,000
Neighborhood Revitalization Rebate	0	-6,754	0
Miscellaneous	55,692	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,334,661</b>	<b>2,307,269</b>	<b>1,684,116</b>
<b>Resources Available:</b>	<b>3,164,152</b>	<b>3,253,305</b>	<b>2,248,421</b>



City of Lindsborg

2019

Adopted Budget <b>General Fund - Detail Expenditures</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Expenditures:</b>			
<b>General Administration</b>			
Salaries	218,062	250,000	283,000
Contractual	215,976	184,000	186,000
Commodities	25,505	25,000	25,000
Capital Outlay	8,300	251,000	323,958
<b>Total</b>	<b>467,843</b>	<b>710,000</b>	<b>817,958</b>
<b>Police Department</b>			
Salaries	430,145	446,000	542,000
Contractual	34,005	40,000	40,000
Commodities	23,659	24,000	24,000
Capital Outlay	11,849	43,500	47,500
<b>Total</b>	<b>499,658</b>	<b>553,500</b>	<b>653,500</b>
<b>Street Department</b>			
Salaries	157,722	223,000	238,000
Contractual	19,481	18,000	18,000
Commodities	36,847	45,000	45,000
Capital Outlay	140,000	250,000	340,000
<b>Total</b>	<b>354,050</b>	<b>536,000</b>	<b>641,000</b>
<b>Parks Department</b>			
Salaries	130,366	144,000	149,000
Contractual	14,519	15,000	19,000
Commodities	16,429	20,000	20,000
Capital Outlay	0	20,000	47,000
<b>Total</b>	<b>161,314</b>	<b>199,000</b>	<b>235,000</b>
<b>Convention Visitors Bureau</b>			
Salaries	111,405	124,000	133,000
Contractual	16,370	19,000	19,000
Commodities	5,141	8,000	8,000
Capital Outlay	3,425	500	0
<b>Total</b>	<b>136,341</b>	<b>151,500</b>	<b>160,000</b>
<b>Swimming Pool</b>			
Salaries	52,168	53,500	53,500
Contractual	7,473	10,000	10,000
Commodities	9,459	15,000	15,000
Capital Outlay	30,048	0	41,500
<b>Total</b>	<b>99,148</b>	<b>78,500</b>	<b>120,000</b>
<b>Fire Department</b>			
Salaries	49,193	55,000	55,000
Contractual	11,730	15,000	15,000
Commodities	11,445	17,000	17,000
Capital Outlay	32,031	25,500	39,000
<b>Total</b>	<b>104,399</b>	<b>112,500</b>	<b>126,000</b>
<b>Appropriations</b>			
Elmwood Cemetery	12,000	12,000	12,000
Library	2,498	2,500	2,500
Transfer To Reserve	50,000	0	50,000
<b>Total</b>	<b>64,498</b>	<b>14,500</b>	<b>64,500</b>
<b>Conference Center</b>			
Salaries	90,085	115,000	130,000
Contractual	98,543	100,000	100,000
Commodities	142,237	130,000	150,000
Capital Outlay	0	3,000	3,000
<b>Total</b>	<b>330,865</b>	<b>348,000</b>	<b>383,000</b>
<b>Page Total</b>	<b>2,218,116</b>	<b>2,703,500</b>	<b>3,200,958</b>

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

City of Lindsborg

2019

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Debt Service</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	21,730	24,874	25,434
Receipts:			
Ad Valorem Tax	161,155	161,365	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,317	1,500	1,500
Motor Vehicle Tax	22,738	23,850	23,734
Recreational Vehicle Tax	459	384	495
16/20M Vehicle Tax	191	147	134
Commercial Vehicle Tax	894	1,146	922
Watercraft Tax	0	191	175
Local Sales Tax Collections	174,580	177,680	180,680
Other Financing Sources	61,086	59,205	61,320
Interest on Idle Funds	669	750	750
Neighborhood Revitalization Rebate	0	-1,405	0
Miscellaneous	1,249	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>425,338</b>	<b>424,813</b>	<b>269,710</b>
<b>Resources Available:</b>	<b>447,068</b>	<b>449,687</b>	<b>295,144</b>
Expenditures:			
Bond Principal	280,000	290,000	306,171
Bond Interest	142,194	134,253	126,353
Commission & Postage	0	0	0
Cash Basis Reserve (2019 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>422,194</b>	<b>424,253</b>	<b>457,524</b>
Unencumbered Cash Balance Dec 31	24,874	25,434	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	453,223	449,253	457,524
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	457,524
		Tax Required	162,380
	Delinquent Comp Rate: 0.0%		0
	Amount of 2018 Ad Valorem Tax		162,380

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Library</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	46,384	51,022	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	749	750	750
Motor Vehicle Tax	7,390	6,864	7,504
Recreational Vehicle Tax	149	111	157
16/20M Vehicle Tax	65	42	42
Commercial Vehicle Tax	284	330	292
Watercraft Tax	0	55	55
Neighborhood Revitalization Rebate	0	-444	0
Miscellaneous	0		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>55,021</b>	<b>58,730</b>	<b>8,800</b>
<b>Resources Available:</b>	<b>55,021</b>	<b>58,730</b>	<b>8,800</b>
Expenditures:			
Appropriation To Library Board	55,021	58,730	60,711
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>55,021</b>	<b>58,730</b>	<b>60,711</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	56,269	58,730	60,711
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	60,711
		Tax Required	51,911
	Delinquent Comp Rate: 0.0%		0
	Amount of 2018 Ad Valorem Tax		51,911

City of Lindsborg

2019

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

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Industrial</b>			
Unencumbered Cash Balance Jan 1	38,445	41,602	27,374
Receipts:			
Ad Valorem Tax	11,309	25,277	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	251	250	250
Motor Vehicle Tax	2,618	1,674	3,718
Recreational Vehicle Tax	53	27	78
16/20M Vehicle Tax	23	10	21
Commercial Vehicle Tax	99	80	144
Watercraft Tax	0	13	27
County Economic Development	7,161	7,161	7,161
Transfer From Electric Fund	15,000	15,000	15,000
Neighborhood Revitalization Rebate	0	-220	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>36,514</b>	<b>49,272</b>	<b>26,399</b>
<b>Resources Available:</b>	<b>74,959</b>	<b>90,874</b>	<b>53,773</b>
Expenditures:			
Personnel	23,003	31,000	31,000
Contractual	9,604	23,350	30,000
Commodities	750	2,500	2,500
Capital Outlay	0	6,650	0
Cash Forward (2019 column)			
Miscellaneous	0		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>33,357</b>	<b>63,500</b>	<b>63,500</b>
Unencumbered Cash Balance Dec 31	41,602	27,374	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	62,500	63,500	63,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	63,500
		Tax Required	9,727
		Delinquent Comp Rate: 0.0%	0
		Amount of 2018 Ad Valorem Tax	9,727

Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Recreation</b>			
Unencumbered Cash Balance Jan 1	16,310	74,125	59,975
Receipts:			
Ad Valorem Tax	101,622	73,108	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,513	1,000	600
Motor Vehicle Tax	14,193	15,041	10,753
Recreational Vehicle Tax	286	242	224
16/20M Vehicle Tax	126	93	61
Commercial Vehicle Tax	541	722	418
Watercraft Tax	0	120	79
Activity Fees	124,822	125,000	130,000
Concessions	24,562	28,000	30,000
Reimbursed Expenses	203	213	0
Neighborhood Revitalization Rebate	0	-637	0
Miscellaneous	381	250	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>268,249</b>	<b>243,152</b>	<b>172,135</b>
<b>Resources Available:</b>	<b>284,559</b>	<b>317,277</b>	<b>232,110</b>
Expenditures:			
Personnel	96,333	110,000	126,000
Contractual	58,924	62,000	65,000
Commodities	36,669	44,500	45,500
Capital Outlay	2,208	25,000	50,000
Debt Service--Principal	15,000	15,000	13,829
Debt Service--Interest	1,300	802	277
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>210,434</b>	<b>257,302</b>	<b>300,606</b>
Unencumbered Cash Balance Dec 31	74,125	59,975	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	292,568	304,302	300,606
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	300,606
		Tax Required	68,496
		Delinquent Comp Rate: 0.0%	0
		Amount of 2018 Ad Valorem Tax	68,496

<b>CPA Summary</b>
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City of Lindsborg

2019

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Recreation</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	2,182	9,020	12,180
Receipts:			
Ad Valorem Tax	60,983	70,666	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	878	500	500
Motor Vehicle Tax	8,235	9,025	10,394
Recreational Vehicle Tax	166	145	217
16/20M Vehicle Tax	73	56	59
Commercial Vehicle Tax	314	434	404
Watercraft Tax	0	72	77
Activity Fees	26,816	25,000	25,000
Reimbursed Expenses	121	127	0
Neighborhood Revitalization Rebate	0	-615	0
Miscellaneous	266	250	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>97,852</b>	<b>105,660</b>	<b>36,651</b>
<b>Resources Available:</b>	<b>100,034</b>	<b>114,680</b>	<b>48,831</b>
Expenditures:			
Personnel	57,260	65,000	79,000
Contractual	23,717	25,000	25,000
Commodities	7,829	12,500	12,500
Capital Outlay	2,208	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>91,014</b>	<b>102,500</b>	<b>116,500</b>
Unencumbered Cash Balance Dec 31	9,020	12,180	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	107,000	107,500	116,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	116,500
		Tax Required	67,669
		Delinquent Comp Rate: 0.0%	0
		Amount of 2018 Ad Valorem Tax	67,669

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Golf</b>	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	14,128	65,105	47,795
Receipts:			
Ad Valorem Tax	40,639	2,441	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	635	500	100
Motor Vehicle Tax	5,958	6,015	359
Recreational Vehicle Tax	120	97	7
16/20M Vehicle Tax	53	37	2
Commercial Vehicle Tax	227	289	14
Watercraft Tax	0	48	3
Activity Fees	98,006	100,000	105,000
Concessions	24,562	28,000	30,000
Reimbursed Expenses	82	86	0
Neighborhood Revitalization Rebate	0	-21	0
Miscellaneous	115	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>170,397</b>	<b>137,492</b>	<b>135,485</b>
<b>Resources Available:</b>	<b>184,525</b>	<b>202,597</b>	<b>183,280</b>
Expenditures:			
Personnel	39,073	45,000	47,000
Contractual	35,207	37,000	40,000
Commodities	28,840	32,000	33,000
Capital Outlay	0	25,000	50,000
Debt Service--Principal	15,000	15,000	13,829
Debt Service--Interest	1,300	802	277
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>119,420</b>	<b>154,802</b>	<b>184,106</b>
Unencumbered Cash Balance Dec 31	65,105	47,795	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount:	185,568	196,802	184,106
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	184,106
		Tax Required	826
		Delinquent Comp Rate: 0.0%	0
		Amount of 2018 Ad Valorem Tax	826

**CPA Summary**

City of Lindsborg

2019

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

Adopted Budget <b>Special Streets</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	132,232	135,560	215,730
Receipts:			
State of Kansas Gas Tax	89,584	90,170	90,500
County Transfers Gas	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>89,584</b>	<b>90,170</b>	<b>90,500</b>
<b>Resources Available:</b>	<b>221,816</b>	<b>225,730</b>	<b>306,230</b>
Expenditures:			
Contractual	75,123	0	276,230
Commodities	11,133	10,000	30,000
Capital Outlay	0	0	0
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>86,256</b>	<b>10,000</b>	<b>306,230</b>
Unencumbered Cash Balance Dec 31	135,560	215,730	0
2017/2018/2019 Budget Authority Amount:	196,709	215,782	306,230

Adopted Budget

<b>Spec. Pks/ Recreation</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	60,980	16,799	4,749
Receipts:			
Local Alcoholic Liquor Tax	11,119	10,450	11,249
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>11,119</b>	<b>10,450</b>	<b>11,249</b>
<b>Resources Available:</b>	<b>72,099</b>	<b>27,249</b>	<b>15,998</b>
Expenditures:			
Contractual	0	0	1,000
Commodities	0	0	1,000
Capital Outlay	55,300	22,500	13,998
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>55,300</b>	<b>22,500</b>	<b>15,998</b>
Unencumbered Cash Balance Dec 31	16,799	4,749	0
2017/2018/2019 Budget Authority Amount:	64,551	25,544	15,998

**CPA Summary**

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City of Lindsborg

2019

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

Adopted Budget <b>Tourism Promotion</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	33,179	36,573	31,573
Receipts:			
Transient Guest Tax	21,594	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>21,594</b>	<b>25,000</b>	<b>25,000</b>
<b>Resources Available:</b>	<b>54,773</b>	<b>61,573</b>	<b>56,573</b>
Expenditures:			
Contractual	14,225	25,000	46,573
Commodities	3,975	5,000	10,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>18,200</b>	<b>30,000</b>	<b>56,573</b>
Unencumbered Cash Balance Dec 31	36,573	31,573	0
2017/2018/2019 Budget Authority Amount:	51,420	50,679	56,573

Adopted Budget

	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Ambulance</b>			
Unencumbered Cash Balance Jan 1	282,798	86,795	58,633
Receipts:			
Service Charges	126,489	135,000	135,000
County Allocations	86,900	86,900	86,900
Memorials/ Donations	0	0	0
Reimbursed Expenses	181	190	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>213,570</b>	<b>222,090</b>	<b>221,900</b>
<b>Resources Available:</b>	<b>496,368</b>	<b>308,885</b>	<b>280,533</b>
Expenditures:			
Personnel	137,934	140,000	142,500
Contractual	73,809	42,500	42,500
Commodities	18,731	17,500	17,500
Capital Outlay	179,099	16,000	43,681
Bond Principal	0	13,127	13,554
Bond Interest	0	21,125	20,698
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>409,573</b>	<b>250,252</b>	<b>280,433</b>
Unencumbered Cash Balance Dec 31	86,795	58,633	100
2017/2018/2019 Budget Authority Amount:	454,151	401,779	280,433

**CPA Summary**

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City of Lindsborg

2019

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

Adopted Budget <b>Sewer</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	610,798	647,636	576,154
Receipts:			
Sales	583,977	600,000	600,000
Penalties	5,956	5,000	5,000
Reimbursed Expenses	4,656	4,898	4,000
Miscellaneous	371	1,051	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>594,960</b>	<b>610,949</b>	<b>609,000</b>
<b>Resources Available:</b>	<b>1,205,758</b>	<b>1,258,585</b>	<b>1,185,154</b>
Expenditures:			
Personnel	127,323	166,700	170,000
Contractual	49,281	50,000	50,000
Commodities	21,632	20,000	20,000
Capital Outlay	29,155	115,000	614,423
Debt Service--Principal	154,598	159,004	163,536
Debt Service--Interest	69,407	65,391	61,259
Debt Service--Service Fee	6,726	6,336	5,936
Transfer To Depreciation Reserve	100,000	100,000	100,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>558,122</b>	<b>682,431</b>	<b>1,185,154</b>
Unencumbered Cash Balance Dec 31	647,636	576,154	0
2017/2018/2019 Budget Authority Amount:	1,216,474	1,191,594	1,185,154

Adopted Budget

<b>Water</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	412,127	375,187	331,187
Receipts:			
Sales	477,490	465,000	465,000
Penalties	3,909	3,500	3,500
Reimbursed Expenses	905	500	500
Miscellaneous	17,774	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>500,078</b>	<b>484,000</b>	<b>484,000</b>
<b>Resources Available:</b>	<b>912,205</b>	<b>859,187</b>	<b>815,187</b>
Expenditures:			
Personnel	234,539	273,000	290,000
Contractual	66,026	65,000	65,000
Commodities	49,006	125,000	125,000
Capital Outlay	137,447	15,000	285,187
Transfer To Depreciation Reserve	50,000	50,000	50,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>537,018</b>	<b>528,000</b>	<b>815,187</b>
Unencumbered Cash Balance Dec 31	375,187	331,187	0
2017/2018/2019 Budget Authority Amount:	878,653	730,627	815,187

**CPA Summary**

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City of Lindsborg

2019

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

Adopted Budget <b>Refuse Collection</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	246,165	231,402	223,902
Receipts:			
Collections	267,849	267,500	270,000
Penalties	2,964	3,000	3,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>270,813</b>	<b>270,500</b>	<b>273,000</b>
<b>Resources Available:</b>	<b>516,978</b>	<b>501,902</b>	<b>496,902</b>
Expenditures:			
Contractual	212,771	215,000	217,500
Commodities	2,886	5,000	17,402
Capital Outlay	16,319	0	200,000
Transfer To General Fund	45,600	50,000	54,000
Transfer To Depreciation Reserve	8,000	8,000	8,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>285,576</b>	<b>278,000</b>	<b>496,902</b>
Unencumbered Cash Balance Dec 31	231,402	223,902	0
2017/2018/2019 Budget Authority Amount:	514,671	504,285	496,902

Adopted Budget

Adopted Budget <b>Stormwater Utility</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	0	60,179	94,179
Receipts:			
Collections	60,179	218,500	218,500
Penalties	0	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>60,179</b>	<b>219,000</b>	<b>219,000</b>
<b>Resources Available:</b>	<b>60,179</b>	<b>279,179</b>	<b>313,179</b>
Expenditures:			
Contractual	0	145,000	35,000
Commodities	0	0	15,000
Capital Outlay	0	0	221,179
Transfer To General Fund	0	40,000	42,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>185,000</b>	<b>313,179</b>
Unencumbered Cash Balance Dec 31	60,179	94,179	0
2017/2018/2019 Budget Authority Amount:	0	269,000	313,179

**CPA Summary**

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City of Lindsborg

2019

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

Adopted Budget <b>Electric</b>	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,907,801	1,902,190	1,800,502
Receipts:			
Sales	3,380,409	3,500,000	3,500,000
Penalties	25,675	20,000	20,000
Sales Tax	111,486	110,000	115,000
Reimbursed Expenses	4,621	5,000	5,000
Miscellaneous	15,353	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,537,544</b>	<b>3,650,000</b>	<b>3,655,000</b>
<b>Resources Available:</b>	<b>5,445,345</b>	<b>5,552,190</b>	<b>5,455,502</b>
Expenditures:			
Production - Purchased Power	2,335,760	2,500,000	2,600,000
Distribution			
Personnel	284,624	383,000	480,000
Contractual	58,105	70,000	70,000
Commodities	65,107	70,000	70,000
Capital Outlay	119,168	30,000	1,476,177
Total	527,004	553,000	2,096,177
General Administration			
Personnel	213,353	230,000	270,000
Contractual	55,838	45,000	45,000
Commodities	1,439	5,000	5,000
Capital Outlay	3,425	5,000	25,000
Total	274,055	285,000	345,000
Non-Operating			
Postage	5,877	6,200	6,500
Sales Tax	127,142	128,000	130,000
Interest & Fees	7,929	12,500	15,000
Debt Service--Principal	85,000	90,000	90,000
Debt Service--Interest	38,888	35,488	31,325
Transfer To Depreciation Reserve	100,000	100,000	100,000
Transfer To Energy Efficiency Reserve	26,500	26,500	26,500
Transfer To Industrial Development Fund	15,000	15,000	15,000
Total	406,336	413,688	414,325
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,543,155</b>	<b>3,751,688</b>	<b>5,455,502</b>
Unencumbered Cash Balance Dec 31	1,902,190	1,800,502	0
2017/2018/2019 Budget Authority Amount:	5,469,028	5,407,213	5,455,502

**CPA Summary**

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**NON-BUDGETED FUNDS (A)**  
(Only the actual budget year for 2017 is to be shown)

2019

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
<b>Capital Projects</b>		<b>Spec. Sewer Reserve</b>		<b>Electric Reserve</b>		<b>Energy Efficiency Res.</b>		<b>Refuse Reserve</b>		<b>Total</b>
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	545,231	Cash Balance Jan 1	568,050	Cash Balance Jan 1	1,753,457	Cash Balance Jan 1	82,151	Cash Balance Jan 1	83,941	3,032,830
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	4,057	Transfers In	100,000	Transfers In	100,000	Transfers In	26,500	Transfers In	8,000	
Total Receipts	4,057	Total Receipts	100000	Total Receipts	100000	Total Receipts	26500	Total Receipts	8000	238,557
Resources Available:	549,288	Resources Available:	668,050	Resources Available:	1,853,457	Resources Available:	108,651	Resources Available:	91,941	3,271,387
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Projects	410,194	Capital Outlay	0	Capital Outlay	2,070	Efficiency Rebates	6,300	Capital Outlay	34,040	
						Capital Outlay	0			
Total Expenditures	410,194	Total Expenditures	0	Total Expenditures	2,070	Total Expenditures	6,300	Total Expenditures	34,040	452,604
Cash Balance Dec 31	139,094	Cash Balance Dec 31	668,050	Cash Balance Dec 31	1,851,387	Cash Balance Dec 31	102,351	Cash Balance Dec 31	57,901	<b>2,818,783</b> **
										<b>2,818,783</b> **

\*\*Note: These two block figures should agree.

**CPA Summary**

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**NON-BUDGETED FUNDS (B)**  
*(Only the actual budget year for 2017 is to be shown)*

2019

Non-Budgeted Funds-B

(1) Fund Name:                      (2) Fund Name:                      (3) Fund Name:                      (4) Fund Name:                      (5) Fund Name:

<b>Water Reserve</b>		<b>Equipment Reserve</b>		<b>Cap. Improv. Reserve</b>		<b>0</b>		<b>0</b>		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Dec 31	1,113,903	Cash Balance Dec 31	105,999	Cash Balance Dec 31	61,383	Cash Balance Dec 31		Cash Balance Dec 31		1,281,285
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	50,000	Transfers In	0	Transfers In	50,000					
Total Receipts	50,000	Total Receipts	0	Total Receipts	50,000	Total Receipts	0	Total Receipts	0	100,000
Resources Available:	1,163,903	Resources Available:	105,999	Resources Available:	111,383	Resources Available:	0	Resources Available:	0	1,381,285
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Capital Outlay	57,535	Capital Outlay	32,700					
Total Expenditures	0	Total Expenditures	57,535	Total Expenditures	32,700	Total Expenditures	0	Total Expenditures	0	90,235
Cash Balance Dec 31	1,163,903	Cash Balance Dec 31	48,464	Cash Balance Dec 31	78,683	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>1,291,050</b> **
									<b>1,291,050</b> **	

\*\*Note: These two block figures should agree.

<b>CPA Summary</b>
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**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Lindsborg**  
will meet on August 6, 2018 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 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	2,218,116	30.482	2,689,000	31.177	3,136,458	888,037	35.069
Debt Service	422,194	7.209	424,253	6.485	457,524	162,380	6.413
Library	55,021	2.075	58,730	2.051	60,711	51,911	2.050
Industrial	33,357	0.506	63,500	1.016	63,500	9,727	0.384
Recreation	210,434	4.546	257,302	2.938	300,606	68,496	2.705
Special Streets	86,256		10,000		306,230		
Spec. Pks/ Recreation	55,300		22,500		15,998		
Tourism Promotion	18,200		30,000		56,573		
Ambulance	409,573		250,252		280,433		
Sewer	558,122		682,431		1,185,154		
Water	537,018		528,000		815,187		
Refuse Collection	285,576		278,000		496,902		
Stormwater Utility			185,000		313,179		
Electric	3,543,155		3,751,688		5,455,502		
Non-Budgeted Funds-A	452,604						
Non-Budgeted Funds-B	90,235						
Totals	8,975,161	44.818	9,230,656	43.667	12,943,957	1,180,551	46.621
Less: Transfers	395,100		389,500		445,500		
Net Expenditure	8,580,061		8,841,156		12,498,457		
Total Tax Levied Assessed	1,030,535		1,086,517		XXXXXXXXXXXXXXXXXXXX		
Valuation	22,994,450		24,881,964		25,322,261		
Outstanding Indebtedness, January 1,							
G.O. Bonds	2016 4,345,000		2017 4,715,000		2018 5,070,000		
Revenue Bonds	870,000		795,000		710,000		
Other	2,923,180		2,728,589		2,573,991		
Lease Purchase Principal	0		0		0		
Total	8,138,180		8,238,589		8,353,991		

\*Tax rates are expressed in mills

**Jerry Lovett-Sperling**

City Official Title: City Clerk