

CITY OF LINDSBORG



2017 BUDGET

2017 BUDGET INTRODUCTION

The following City of Lindsborg 2017 Budget has been developed as a guide for the plan of work during the 2017 fiscal year. The fiscal year runs from January 1, 2017 through December 31, 2017. The budget is reflective of the City's Comprehensive Community Plan which was adopted in 2005 and updated in 2012.

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

The overarching goal of the updated Comprehensive Plan of 2012 is to maintain Lindsborg as a progressive community with an outstanding quality of life. This has become exceeding difficult. The Kansas Legislature started withholding statutory revenue from the cities and counties in Kansas. This practice began in earnest in 2002. Each subsequent year as the Kansas Legislature tried to balance its budget, it kept increasing its withholdings from cities and counties. The funds withheld include Local Ad Valorem Tax Reduction, City/County Revenue Sharing, Local Alcohol Liquor Tax and Motors Fuels Tax. Additionally, in 2007 the Kansas Legislature enacted the Machinery/Equipment Exemption. This new exemption had no impact on the State of Kansas budget, but was borne entirely by cities and counties. For the City of Lindsborg this loss of revenue due to the exemption equals approximately \$92,000 per year or the equivalent of 3.978 mills of property tax.

The resultant effect of the loss of revenue from the State of Kansas was a shift in the tax burden to local property owners and a greater reliance on sales tax. Sales tax has experienced growth over the last two years, but has leveled off for the first 7 months of 2016. While the national and state economies are moving out of the "Great Recession", the impact of the recession has been a low level of new housing starts in the community. In 2003, the mill levy was 30.035 mills. For the 2016 fiscal, the mill levy was 43.617 mills. To minimize further increases in the mill levy, the City of Lindsborg is embarking on reaching the goal of "5000 x 2023." The 2010 U.S. Census listed Lindsborg's population as 3,458. The goal is to reach 5,000 in population by 2023. Achievement would bring growth in property values from new construction, increased sales tax revenues, and an enhancement to the vitality of the community.

Not only does the budget represent the needs and desires of the community, it represents a concerted effort to do so in a fiscally responsible manner. When you compare the City of Lindsborg's mill levy* of 43.617 mills to all 138 cities of the first and second class, Lindsborg ranks as the 58th lowest. That means that there are 80 cities with a higher mill levy. The range of mill levies is from a low of 12.848 mills* to a high of 95.322 mills*.

If you look at the city property tax rate in a broader context of total mill levy* of 122.147 mills, Lindsborg ranks even better. Out of the same 138 cities, Lindsborg ranks as the 7th lowest total mill levy*. The range for total mill levies is from a low of 112.609* mills to a high of 238.472 mills*.

As you review the City of Lindsborg 2017 Budget you will see that it is a budget that is broad in scope, encompassing the ideals of excellence, and provides the community desired services in a fiscally responsible manner.

*Source: [2016 Kansas Tax Rate Book](#), "2015 Taxes Levied for 2016," The League of Kansas Municipalities.



BUDGET OVERVIEW

This summary provides a brief overview of the revenue and expenditures for the 2017 budget.

Revenue Summary:

The property tax revenue for the **General Fund** will increase from \$676,522 in 2016 to \$700,903 in 2017. The primary purpose of the property tax increase is the additional revenue required to implement an aggressive 20 Year Street Maintenance Program and to complete a flood mitigation measure.

Interest rates on city investments are extremely low. The 15-year average annual interest income is \$145,659. In 2016, \$30,000 in interest revenue is projected to be received. In 2017, only \$30,000 of income is expected to be generated by the investments. The other major source of revenue for the General Fund is a sales tax. A 1.0% sales tax was passed by the electorate to replace the sunset of a ½% tax that expired on June 30, 2010. The adopted budget reflects a total mill levy of 44.568 mills. This is an increase from the 2016 budget mill levy of 43.617 mills.

The funding of the General Fund continues to be a challenge. The State of Kansas has eliminated the Local Ad Valorem Tax Reduction (LAVTR) funds and the City County Revenue Sharing (CCRS) funds that statutorily used to be transferred to the City. Furthermore, the 2006 Kansas Legislature adopted legislation that eliminates the property tax on commercial and industrial personal property. For 2016, this equates to an estimated loss in assessed valuation of \$564,000. The cumulative impact is a loss of funding of approximately \$146,000 (6.56 mills) per year. Unfortunately, the City's growth in housing and assessed valuation has remained flat. The assessed valuation has increased from \$22,251,050 in 2016 to \$23,123,975 in 2017. Therefore, each mill yields \$23,123.00 in revenue. The 2017 valuation yields \$871.95 per mill more than the 2016 valuation. But the overriding goal in the development of the 2017 budget is to implement a budget of constraint that still strives to meet the demands for service increases as the revenue from traditional sources remains flat, decreases or is eliminated.

In 2014, the Legislative indexed the property tax revenue to the Consumer Price Index (CPI) for the Midwest Region. For the 2017 budget the CPI is 0.125%. If the additional revenue assessed for the budget year is in excess of the index then a public notice must be published in the official city newspaper along with the Council vote. The City's ability to manage resources in spite of the community's relatively flat assessed valuation has allowed the mill levy to remain relatively steady over the last ten years. Two factors are driving the 2017 budget that will exceed the 0.125% CPI index as mandated by the Kansas Legislature. Those two factors are an aggressive 20 Year Street Maintenance Program and flood mitigation project that is currently under study. The desire of City Council is to be responsive to the needs of the citizens and property owners in Lindsborg.



The **Industrial Development Fund** will remain the same for 2017. A primary focus of the Community Development Department in 2017 will be the growth and development of housing, infill, single-family and multi-family. This department also handles all the planning and zoning responsibilities for the city. The development of the business and residential community remains a goal for this fund and the Community Development Department.

The **Library Fund** revenues for 2017 are budgeted to be \$56,269. This holds the mill levy stable but provides a modest increase in revenue. The modest increase in total revenue enables the library to continue to receive funding from the State Library System.

The **Recreation Fund** in 2017 will have a \$17,070 increase in the amount of property tax revenues from 2016. The primary source of revenue is activity fees for recreation and at the golf course. Improvements continue to be made at the golf course. The level of rounds played fluctuates with the weather which impacts the golf course revenue. Similarly, the level of participation in recreation activities impacts the level of revenue.

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

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



The **Bond and Interest Fund** shows an increase of \$21,185 in the amount of property tax required to support the City's bond obligations. This is caused by the issuance of bonds for the Garfield stormwater drainage improvements.

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

The **Ambulance Fund** revenues are projected to remain flat in 2017. The fund is primarily supported by the money that is collected from calls for service and an appropriation that is received from McPherson County. In 2017, the appropriation from McPherson County will be \$86,900. In 2002, the allocation received from McPherson County was \$87,854. The demand for EMS services remains high. The EMS currently averages 1.34 runs per day. Funding will be used for recruitment and training of additional volunteers plus offset the increasing operation and equipment costs. As the demand for services continues to grow and the daytime availability of volunteers diminishes, the EMS will experience pressure to go to paid daytime staffing. To encourage EMS volunteers to take more "on-call" time, a service honorarium program was established in 2007. Another alternative to remain a high quality service provider is to examine the potential for a county wide emergency medical service.

The **Tourism Promotion Fund** is budgeted for \$25,000 in revenue in 2017. The total guest tax rate is 6%. In 2017, there will be a continued emphasis placed upon business/meeting travel with the J.O. Sundstrom Conference Center as the meeting location for central Kansas. In 2007, a Convention and Visitors Bureau was established as a City department. The revenue in this fund is used for promotional purposes and not budgeted for personnel expenditures.

The **Special Streets Fund** is expected to experience a slight decrease in revenue to \$89,230 over last year. The source of this revenue is the City of Lindsborg's allocation of the Kansas Gas Tax. As the State of Kansas continues to receive less than budgeted revenues, there will be pressure to reallocate the gas tax dollars to the State's budget and not pass through the revenue to cities and counties. This fund is used to pay for capital projects and for the maintenance of the City's transportation system.



The **Special Parks Fund** is supported by the local alcohol liquor tax and is used to pay for capital projects. It is budgeted that the available resources in 2017 will be \$1,914 more than in 2016. These revenues, like the gas tax revenues, are subject to reallocation by the Kansas Legislature to balance the State of Kansas budget. The majority of the revenues in this fund are utilized to pay for capital projects in the parks.

The **Sewer Fund** revenues are expected to remain the same in 2017. Additional revenue was generated in 2011 due to the implementation of a rate increase to service the debt on the wastewater treatment plant upgrade. The upgrade was mandated by the Environmental Protection Agency (EPA) and the Kansas Department of Health & Environment (KDHE). A \$5.3 million expansion of the wastewater treatment plant commenced in the fourth quarter of 2009 and was completed May of 2011. The State and Tribal Assistance Grant (STAG) funds (\$500,000), the American Recovery & Reinvestment Act grant funds (\$1,400,000), sewer reserve funds (\$500,000) and the Clean Water Revolving Loan Fund (\$3,400,000) revenue to finance the project was accounted for in the Capital Improvement Project Fund for the upgrade. The City continues to set aside funds each year to help pay for major improvements to the sewer system.

The **Water Fund** revenues are expected to remain flat in 2017. Rates were increased in 2016 due to increasing costs and flat revenues. A depreciation fund has been established to pay for major improvements to the water distribution system and for a future water treatment facility which will be required when the City of Lindsborg must blend two water supplies to meet the water supply needs of the community.

The **Refuse Collection Fund** revenues are budgeted to remain flat at \$265,000 in 2017. In 2014, a rate increase from \$12.50 to \$16.00 per month was implemented to cover the cost of single-stream, curbside recycling. The prior increase was in 2008. The cost of trash pick up service continues to increase an average of 3% per year. Rates will remain static through 2017. In 2004, a depreciation reserve fund was established to enhance recycling and composting facilities and services. A new recycling facility was constructed in 2009 with the funds in the depreciation reserve fund. This site is still maintained to supplement the single-stream, curbside recycling.



The sales revenues in the **Electric Fund** are projected to increase by 4.3% in 2017. Over the last ten years there has been a restructuring of the electric industry. This has increased the cost of wholesale power as rates were unbundled with energy and transmission services are now regulated by the Southwest Power Pool. This forecasted increase in revenue is also due increased customer demand and to the implementation of a new wholesale power supply contract in June of 2010. The proposed terms of the contract necessitated an increase in rates charged to customers of the city's electric utility. A 3 phase study was commissioned in the second half of 2010 to look at the revenue requirements and cost of service to different customer classes and a new rate design. The results of the study identified rates that would more accurately reflect the cost structure of the new contract. The new rates were implemented with those bills that were due on September 10, 2011 and increased again with the bills due April 10, 2012. On the national landscape, the electric industry is changing from a cost-based industry to a market based industry. The shift in the industry has created a greater volatility in purchased power that necessitated the implementation of a power cost adjustment in October of 2007. A power cost adjustment is the incremental difference between the contract price of energy and the actual cost of energy based upon the type of generation: coal, nuclear, natural gas, hydroelectric or wind. Under the new electric rate, the power cost adjustment will be forward looking to minimize the volatility to the utility's customers. A depreciation reserve fund has been established to pay for major improvements to the electric system.

EXPENDITURES SUMMARY:

GENERAL GOVERNMENT FUND:

Growth in the City's assessed valuation experienced a modest increase in 2017. This modest increase in assessed valuations combined with increased demands for city services, plus the loss of the Local Ad Valorem Tax Reduction (LAVTR) and City/County Revenue Sharing (CCRS) from the State of Kansas continues to shift the tax burden to the property owners within the community. Lastly, the 2006 Kansas Legislature adopted a machinery and equipment property tax exemption, which cost the city \$550,000 in assessed valuation for 2009 and that exemption continues to impact the 2017 budget.

The budget reflects an increased mill levy for the 2017 budget, 44.568 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. In spite of the increased mill levy, Lindsborg's mill levy continues to be in the bottom 40% of cities of the first and second class in the State of Kansas. In fact, of the 138 cities of the first and second class, the City of Lindsborg's mill levy ranks as the 58th lowest.

The 5-year Capital Improvement Plan shows the following purchases scheduled for Administration in 2016:

Computer Equipment & Software Upgrade	20,000
Lucia Park Restroom Rehabilitation	20,000
Artwork Purchases	1,500
Viking to Swede Scholarship	6,000
Sesquicentennial Funding	10,000

STREETS DEPARTMENT:

The budget for this department is budgeted in the amount of \$457,000 for 2017. This is second year of an aggressive 20 Year Street Maintenance Program. The Streets Fund coupled with the Special Streets Fund focus on existing street maintenance and repair. The following purchases are planned for next year:

Replace Small 2000 Pickup	10,000
Replace 1991 Dump Truck	50,000
Equipment Storage Building	10,000

SPECIAL STREETS FUND:

This fund is financed by the Motor Vehicle Fuel Tax that is collected from the State of Kansas. The fund can only be used for street improvements and cannot be used for personnel costs. The Special Streets Fund coupled with the Streets Fund will place a continued emphasis on existing street maintenance and repair. The following projects are planned for 2017:

Mill & Overlay 700 N. First St	70,000
Mill & Overlay 200 W. Green St	35,000
Annual Street Chip Seal	70,000
Materials for Regular Street Maintenance	50,000

POLICE DEPARTMENT:

The Police Department budget will increase \$22,000 in 2017. The increase is for personnel expenses and code enforcement. The following items are budgeted for 2017:

Radio Replacement	14,000
Replace Body Armor	1,600
Generator Upgrade	5,000

AMBULANCE FUND:

The Ambulance Fund expenditures will remain steady in 2017. Ambulance replacement is a major capital expenditure for Emergency Medical Services. Ambulances are budgeted with a 10 year lifecycle. Therefore money is set aside each year for that major capital expenditure. The ambulance fund also owns a property adjacent to the Public Safety Center. This property is scheduled for the development of a new EMS Center. The new EMS Center is scheduled to be open and operational during 2017. The following expenditures are planned for 2016:

Zoll Auto Pulse Equipment	16,000
EMT Class	9,000
Radio Replacement	10,000
Training Equipment	2,000

FIRE DEPARTMENT:

The Fire Department budget will increase by \$2,000 compared to last year. In 2010 a fire service honorarium program was implemented that recognizes fire volunteers for commitment to the public safety of Lindsborg and Rural Fire District Number 8. The increase in budget is required to fulfill the costs of the honorarium program. In 2005, the Lindsborg Volunteer Fire Department purchased a new pumper truck that was funded through the Equipment Reserve Fund. The following items are budgeted for the Fire Department for 2017:

Radio Replacement	16,000
Generator Upgrade	5,000
Air Pack Bottles (6)	5,500
Training Props	1,000

PARKS DEPARTMENT:

The Parks Department budget will increase \$5,000 in 2017. This is due to the development of a spray park, also called a splash pad. The cost of the facility is \$50,000. The City of Lindsborg will be seeking a grant to make the spray park a reality. The following expenditures are planned for 2017:

Spray Park/Splash Pad	50,000
Park Bench & Table Replacement	4,000

SPECIAL PARKS AND RECREATION:

The money in this fund comes from the local alcoholic liquor tax and can be used for projects, but not personnel costs. There following expenditures are planned for 2017:

Välkommen Trail Extension	50,000
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CEMETERY BOARD:

In 2009, the city increased the funding to the cemetery board to pay for increased personnel costs. That increase was from \$5,000 to \$7,000. In 2010, the City raised its contribution to \$9,000 for the cemetery. The contribution in 2015 was increased to \$12,000. The appropriation to the Elmwood Cemetery Board will remain at \$12,000 for 2017.

REFUSE COLLECTION FUND:

The McPherson Area Solid Waste Utility increased refuse rates to pay for the cost of assisting with the city’s recycling and composting programs. The monthly rates charged to the city continue to increase annually at 3%. A rate increase was implemented in 2004 with \$8,000 per year set aside in a depreciation reserve account. The depreciation reserve account is used to enhance recycling and composting facilities, and recycling services. In 2014, a rate increase from \$12.50 per month to \$16.00 per month was implemented. This was to cover the cost of the new single-stream curbside recycling program that was implemented, plus offset the annual cost increase from the McPherson Area Solid Waste Utility. In the future it is expected that increased regulations from Federal and State Governments will cause the city to face additional increases. In 2017, there are no capital expenditures budgeted.

SWIMMING POOL:

This budget will decrease by \$12,000 in 2017. In 2016 there was the capital expenditure to resurface “Thor’s Revenge.” This is fiberglass water slide. The capital expenditures for 2017 will be less than the cost of resurfacing the slide. The attendance at the pool has leveled off as neighboring communities have constructed new aquatic parks which have impacted attendance. Although the pool does not generate enough money to cover the capital costs, the revenues have helped to offset a major portion of the operational expenses. The following capital project are planned for the pool next year.

Baby Pool Shade Structure	3,000
Water Slide Pump Replacement	5,000

LIBRARY FUND:

The Library Fund property tax support will increase by \$1,687 for 2017. Because of stagnant property values the funding for the library was \$52,460 in 2015 and is \$53,610 in 2016, and will be \$56,269 in 2017. This money is collected by the City and distributed to the Library as it becomes available. The additional revenues will let the Library continue to make improvements that will allow the facility to better serve the community.

RECREATION FUND:

A significant amount of the money that is generated to support this fund comes from activity fees and concessions. Activity fees are projected to be \$155,000 for 2017. Additionally, the fund will be supported by \$104,534 in property tax. In 2008, the Lindsborg Golf Club was purchased by the city. The primary use of the property tax support will be to subsidize the operations and maintenance of the golf course. There continues to be strong demand for the recreation programs by citizens of Lindsborg. During 2012, the City entered into a public-private partnership that produced savings but did not maintain or improve the quality of the programs. Therefore, a Recreation Director was hired to manage recreation for Lindsborg and the surrounding area. A Recreation District has been examined in the past. A committee of school district patrons was established. Due to territory conflicts the members of the committee representing Marquette appealed to the McPherson County Commission to establish a recreation district based upon a school district boundary from the 1960's. An effort is underway to reinvigorate the remaining members of that committee. The city provides recreation services for constituents beyond the corporate boundaries, but programs are funded by property owners within the city and through activity fees, which results in a tax equity issue. There remains a strong desire to maintain quality programs, yet price the programs for maximum participation. There will continue to be pressure to examine all alternatives for recreation and serve a diverse population. The following expenditures are planned for 2017.

Recreation Software	1,300
Sports Equipment Replacement	2,000
Fairway Mower	10,000
Rental Golf Cart Lease	7,500

BOND AND INTEREST FUND:

The **Bond and Interest Fund** shows an increase of \$21,185 in the amount of property tax required to support the City's bond obligations. This is due to issuing additional debt in 2016 for stormwater drainage improvement.

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

CONVENTION & VISITORS BUREAU:

The Convention & Visitors Bureau was established as a City department in 2007. Prior to this, the City of Lindsborg contracted with the Chamber of Commerce to provide visitor and tourism promotion services. The responsibility of promoting Lindsborg as a place to visit and stay is now the role of the CVB. In 2007, the CVB budget was \$70,000 and the budget for 2017 is \$147,000. There are no capital expenditures planned for 2017:

TOURISM PROMOTION FUND:

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

Billboards	5,220
Billboard Rewraps	850
Promotional Advertisements	4,390
Visitors Guides	6,500

SUNDSTROM CONFERENCE CENTER

The J.O. Sundstrom Conference Center officially opened for business in September of 2013. 2014 was the first full fiscal year of operation for the conference and meeting facility. The goal in the development of the center was to increase visitor traffic to the community; increasing both the local sales tax revenue and transient guest tax revenue. Operationally, the goal is that the conference center is financially self-sustaining by 2017. Following are the planned expenditures for 2016.

Marketing	14,850
Additional Table & Chairs	3,000
Service Item Additions	1,000

ELECTRIC FUND:

Although this fund has been profitable in the past, the market place has changed dramatically. It has transitioned from a cost-based industry to a market-rate based industry. Power marketing, power pools and regional transmission organizations (RTO's) will create a competitive environment that will impact revenues in the years to come. The contract with Westar Energy for power expired on May 31, 2010. A new contract was entered into with Westar Energy that was effective June 1, 2010. The new contract necessitated a new rate design that encourages the efficient use of energy. The electric utility will need to continue to improve and maintain an efficient delivery system to remain competitive. In 2001, an engineering study of the city's distribution system was completed and implemented by City Council. Additionally, a demand meter program with automatic meter reading (AMR) has been established. The goal is to shorten the meter reading time from two people, 10 days a month to one person, one-half day a month. Currently, the read time has been reduced to four days for one person. The following projects are planned for 2017 to improve the efficiency, reliability and delivery of electric service to the community:

Tree Trimming, Annually	15,000
Street Light Replacement, Annually	7,000
Replace 2006 Bucket Truck	200,000
Safety Test High Voltage Equipment, Annually	2,000
Power Supply Feasibility Study	40,000
1993 Vermeer Chipper Replacement	35,000

WATER FUND:

A new water supply was acquired in 1996. The cost of this improvement was bonded so that reserves could be used to continue improvements to the water supply system. That bond issue was retired in 2009. An aggressive meter replacement program was started in 2007. All water meters are being switched over to radio-read water meters (Automated Meter Reading). The goal is to shorten the meter reading time from two people, 10 days a month to one person, one-half day a month. Currently, the read time has been reduced to four days for one person. This will allow for a reallocation of human resources, reduce reading errors and improve utility revenue cash flows. In considering the purchases for 2017, the following expenditures are planned:

Repair Parts Inventory	10,000
Water Valve Replacement Program	7,000
Water Tower Painting	140,000

SEWER FUND:

The Sewer Fund is responsible for the care and maintenance of the sanitary sewer system and the treatment of the wastewater generated in the city. Wastewater treatment is heavily regulated by both the Environmental Protection Agency (EPA) and the Kansas Department of Health and Environment (KDHE). A change in a regulation can create the need for a major capital expenditure. Case in point: in 2008, a study was conducted on the wastewater treatment plant. As part of the study, a mock permit was conducted with review by KDHE. To comply with EPA and KDHE regulations for permit renewal in 2009, a \$5.3 million upgrade to the wastewater treatment facility was made. That upgrade was completed in May of 2011. In 2017 the following items are scheduled:

Repair Parts Inventory	8,500
Sewer Line Cleaning, Annually	9,000
Lift Station & Line Maintenance	2,000
¾ Pickup Replacement	30,000
Sewer Manhole Maintenance	10,000
Normal Lift Station VFD/Controls	20,000
Process Controls Update	15,000

INDUSTRIAL DEVELOPMENT FUND:

These funds are designated for community and economic development and are utilized by the City of Lindsborg community development department for those purposes. In 2004, an Economic Development Director position was added. In 2008, the position was changed to Community Development Director. The focus of the 2017 community development areas will be on housing, both single-family and multi-family.



What Is the Value of Your Tax Dollar?

Median Market Valuation of Home in Lindsborg: \$135,000

To determine assessed valuation, multiply by 11.5%:

$$\$135,000 \times .115 = \$15,525$$

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

$$\$15,525/1000 \times 122.147 = \underline{\$1,970.20}.$$

The city's share of the \$1,970.20 is \$677.15.

Monthly Expenses for City Services

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

$$\$677.15/12 = \$56.43$$

The following list represents a sampling of the General Fund services and Capital Improvements provided at \$51.19 per month:

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

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

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

- | | | | |
|--------------------------|----------|-------------------------------------|----------|
| 🐾 Gasoline: | \$248.87 | 🐾 HD Digital Cable TV with Internet | |
| 🐾 Wireless Phone Service | | Service: | \$145.28 |
| with Data for 3: | \$178.87 | 🐾 Eating out: | \$225.00 |
| | | 🐾 Car Insurance: | \$226.00 |

Where Does My Property Tax Dollar Go?

When you pay your property tax four different entities receive a portion of each dollar to fund public programs and services. Those four entities are the State of Kansas, Smoky Valley USD 400, McPherson County and the City of Lindsborg. The State of Kansas receives 1.2 cents of every dollar; Smoky Valley USD 400 gets 38.3 cents of every dollar; McPherson County gets 24.8 cents of every dollar; and the City of Lindsborg receives 35.7 cents.



Source: 2015 for 2016 Budget Levy and Valuation Worksheet, McPherson County Clerk, McPherson County, Ks. Levy Sheet available at www.mcphersoncountyks.us.

City of Lindsborg

2017

Computation to Determine Limit for 2017

	Amount of Levy
1. Total tax levy amount in 2016 budget	+ \$ <u>970,508</u>
2. Debt service levy in 2016 budget	- \$ <u>144,578</u>
3. Tax levy excluding debt service	\$ <u>825,930</u>

2016 Valuation Information for Valuation Adjustments

4. New improvements for 2016:		+ <u>1,011,733</u>	
5. Increase in personal property for 2016:			
5a. Personal property 2016	+ <u>285,554</u>		
5b. Personal property 2015	- <u>286,959</u>		
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>		(Use Only if > 0)
6. Valuation of annexed territory for 2016			
6a. Real estate	+ <u>483</u>		
6b. State assessed	+ <u>0</u>		
6c. New improvements	- <u>0</u>		
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>483</u>		
7. Valuation of property that has changed in use during 2016		<u>0</u>	
8. Total valuation adjustment (sum of 4, 5c, 6d & 7)		<u>1,012,216</u>	
9. Total estimated valuation July 1, 2016	<u>23,123,005</u>		
10. Total valuation less valuation adjustment (9 minus 8)		<u>22,110,789</u>	
11. Factor for increase (8 divided by 10)		<u>0.04578</u>	
12. Amount of increase (11 times 3)		+ \$ <u>37,810</u>	
13. 2017 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 12)		\$ <u>863,740</u>	
14. Debt service levy in this 2017 budget		<u>165,763</u>	
15. 2017 budget tax levy, including debt service, prior to CPI adjustment (13 plus 14)		<u>1,029,503</u>	
16. Consumer Price Index for all urban consumers for calendar year 2015		<u>0.125%</u>	
17. Consumer Price Index adjustment (3 times 16)		\$ <u>1,032</u>	
18. Maximum levy for budget year 2017, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (15 plus 17)		\$ <u>1,030,535</u>	

If the 2017 adopted budget includes a total property tax levy exceeding the dollar amount in line 18 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will such resolution or published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

City of Lindsborg

2017

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2016	Date Due		Amount Due 2016		Amount Due 2017	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Refunding & Improvements	10/15/2009	10/01/2029	3.94	2,740,000	1,775,000	4/1 - 10/1	10/1	70,928	145,000	66,433	150,000
Public Building	07/01/2014	10/01/2034	3.59	2,635,000	2,570,000	4/1 - 10/1	10/1	81,480	95,000	79,580	95,000
Stormwater Mitigation (est)	09/27/2016	10/01/2029	2.97	580,000	0	4/1 - 10/1	10/1	0	0	18,778	35,000
Total G.O. Bonds					4,345,000			152,408	240,000	164,791	280,000
Revenue Bonds:											
Electric Revenue	04/01/2009	10/01/2024	4.68	1,310,000	870,000	4/1 - 10/1	10/1	41,888	75,000	38,888	85,000
Total Revenue Bonds					870,000			41,888	75,000	38,888	85,000
Other:											
Wastewater Revolving Loan	11/15/1995	03/01/2016	3.56	1,149,629	44,277	3/1	3/1	788	44,277	0	0
Wastewater Revolving Loan	04/08/2011	03/01/2031	2.83	3,740,107	2,878,903	3/1 - 9/1	3/1 - 9/1	80,417	150,314	76,133	154,598
Total Other					2,923,180			81,205	194,591	76,133	154,598
Total Indebtedness					8,138,180			275,501	509,591	279,812	519,598

City of Lindsborg

2017

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, 2016	Payments Due 2016	Payments Due 2017
None at this time							
Totals					0	0	0

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

City of Lindsborg

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	639,417	949,874	609,327
Receipts:			
Ad Valorem Tax	576,741	676,522	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	23,299	10,000	10,000
Motor Vehicle Tax	82,936	84,701	100,443
Recreational Vehicle Tax	1,510	1,867	1,833
16/20M Vehicle Tax	1,859	661	637
Commercial Vehicle Tax	1,978	2,022	2,446
Watercraft Tax	0	0	788
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	8,167	6,950	9,414
Compensating Use Tax	199,246	135,000	135,000
Local Sales Tax	798,801	530,000	530,000
In Lieu of Taxes	18,002	18,384	18,000
Franchise Tax	66,327	70,000	70,000
Rural Fire Agreement	20,791	18,106	18,260
Court Fees	66,884	60,000	60,000
Zoning Fees	200	200	200
Connecting Link	11,040	11,040	11,040
Electric Licenses	577	500	500
Plumbing Licenses	611	500	500
Other Licenses	125	250	250
Dog Tags/ Impound Fees	1,580	2,000	2,000
CMB Licenses	500	500	500
Liquor Licenses	845	1,000	1,000
Building Permits	4,605	4,000	4,000
Cable TV Pole Charges	4,853	4,900	4,950
Rent	21,133	9,000	9,000
Swimming Pool	44,067	45,000	46,500
Transfers From Refuse Service	42,000	43,800	45,600
Conference Center	155,102	200,000	225,000
Reimbursed Expenses	6,922	6,000	6,000
Special Assessments	18,629	0	0
Work Orders	4,501	0	0
Grant Proceeds	0	75,000	50,000
Interest on Idle Funds	37,819	30,000	30,000
Neighborhood Revitalization Rebate			0
Miscellaneous	6,144	2,500	2,500
Does miscellaneous exceed 10% Total Rec			
Total Receipts	2,227,794	2,050,403	1,396,361
Resources Available:	2,867,211	3,000,277	2,005,688

City of Lindsborg

2017

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
General Administration			
Salaries	200,360	210,000	252,000
Contractual	174,921	184,000	184,000
Commodities	23,973	25,000	25,000
Capital Outlay	59,735	25,000	346,991
Total	458,989	444,000	807,991
Police Department			
Salaries	399,850	420,000	439,000
Contractual	36,066	27,000	35,000
Commodities	23,711	24,000	24,000
Capital Outlay	16,756	35,100	30,100
Total	476,383	506,100	528,100
Street Department			
Salaries	186,000	230,000	184,000
Contractual	33,039	18,000	18,000
Commodities	42,989	45,000	45,000
Capital Outlay	4,556	256,000	210,000
Total	266,584	549,000	457,000
Parks Department			
Salaries	125,777	140,000	140,000
Contractual	15,260	15,000	15,000
Commodities	19,684	20,000	20,000
Capital Outlay	19,003	75,000	80,000
Total	179,724	250,000	255,000
Convention Visitors Bureau			
Salaries	92,899	103,000	118,000
Contractual	6,659	21,000	21,000
Commodities	3,645	8,000	8,000
Capital Outlay	1,241	3,000	0
Total	104,444	135,000	147,000
Swimming Pool			
Salaries	45,849	51,000	53,500
Contractual	5,581	10,000	10,000
Commodities	10,898	15,000	15,000
Capital Outlay	2,325	20,000	5,500
Total	64,653	96,000	84,000
Fire Department			
Salaries	53,655	52,000	54,000
Contractual	9,059	10,000	10,000
Commodities	7,905	12,000	12,000
Capital Outlay	10,797	26,000	26,500
Total	81,416	100,000	102,500
Appropriations			
Elmwood Cemetery	12,000	12,000	12,000
Library	846	2,500	2,500
Transfer To Reserve	50,000	50,000	50,000
Total	62,846	64,500	64,500
Page 1 - Total	1,695,039	2,144,600	2,446,091

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Expenditures:			
Conference Center			
Salaries	41,710	35,000	37,500
Contractual	93,784	120,000	125,000
Commodities	77,414	85,000	90,000
Capital Outlay	9,390	6,350	8,000
Total	222,298	246,350	260,500
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	222,298	246,350	260,500
Page 1 -Total	1,695,039	2,144,600	2,446,091
Grand Total	1,917,337	2,390,950	2,706,591

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

City of Lindsborg

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	112,018	515	25,515
Receipts:			
Ad Valorem Tax	116,679	144,578	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,593	1,500	1,500
Motor Vehicle Tax	18,477	17,165	21,466
Recreational Vehicle Tax	336	378	392
16/20M Vehicle Tax	416	134	136
Commercial Vehicle Tax	439	410	523
Watercraft Tax	0	0	168
Local Sales Tax Collections	66,398	176,480	174,580
Other Financing Sources	51,301	59,730	63,180
Interest on Idle Funds	128	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	259,767	400,375	261,945
Resources Available:	371,785	400,890	287,460
Expenditures:			
Bond Principal	195,000	225,000	265,000
Bond Interest	176,270	150,375	163,223
Commission & Postage	0	0	0
Cash Basis Reserve (2017 column)			25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	371,270	375,375	453,223
Unencumbered Cash Balance Dec 31	515	25,515	xxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	396,270	400,375	453,223
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	453,223
		Tax Required	165,763
		Delinquent Comp Rate: 0.0%	0
		Amount of 2016 Ad Valorem Tax	165,763

Adopted Budget Library	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	139	753	614
Receipts:			
Ad Valorem Tax	43,968	45,910	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,952	750	750
Motor Vehicle Tax	6,720	6,465	6,816
Recreational Vehicle Tax	123	142	124
16/20M Vehicle Tax	152	50	43
Commercial Vehicle Tax	159	154	166
Watercraft Tax	0	0	53
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	53,074	53,471	7,952
Resources Available:	53,213	54,224	8,566
Expenditures:			
Appropriation To Library Board	52,460	53,610	56,269
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	52,460	53,610	56,269
Unencumbered Cash Balance Dec 31	753	614	xxxxxxxxxxxxxxxxxxxx
2015/2016/2017 Budget Authority Amount:	52,460	53,610	56,269
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	56,269
		Tax Required	47,703
		Delinquent Comp Rate: 0.0%	0
		Amount of 2016 Ad Valorem Tax	47,703

City of Lindsborg

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Industrial			
Unencumbered Cash Balance Jan 1	42,930	46,057	25,303
Receipts:			
Ad Valorem Tax	16,688	16,034	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,103	750	750
Motor Vehicle Tax	2,807	2,527	2,381
Recreational Vehicle Tax	51	56	43
16/20M Vehicle Tax	67	20	15
Commercial Vehicle Tax	64	60	58
Watercraft Tax	0	0	19
County Economic Development	7,299	7,299	7,299
Transfer From Electric Fund	15,000	15,000	15,000
Reimbursed Expenses	60	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	43,139	41,746	25,565
Resources Available:	86,069	87,803	50,868
Expenditures:			
Personnel	21,937	28,000	28,000
Contractual	15,636	31,000	32,000
Commodities	1,198	2,500	2,500
Capital Outlay	1,241	1,000	0
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	40,012	62,500	62,500
Unencumbered Cash Balance Dec 31	46,057	25,303	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	65,500	62,500	62,500
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	62,500
		Tax Required	11,632
Delinquent Comp Rate:	0.0%		0
Amount of 2016 Ad Valorem Tax			11,632

Adopted Budget	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Recreation			
Unencumbered Cash Balance Jan 1	8,948	0	811
Receipts:			
Ad Valorem Tax	88,378	87,464	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	3,415	1,000	1,000
Motor Vehicle Tax	14,706	12,985	12,986
Recreational Vehicle Tax	267	286	237
16/20M Vehicle Tax	333	101	82
Commercial Vehicle Tax	349	310	316
Watercraft Tax	0	0	102
Activity Fees	117,933	145,000	155,000
Concessions	15,044	16,500	17,500
Reimbursed Expenses	5,636	198	0
Neighborhood Revitalization Rebate			0
Miscellaneous	250	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	246,311	263,844	187,223
Resources Available:	255,259	263,844	188,034
Expenditures:			
Personnel	143,674	153,500	182,000
Contractual	41,280	47,000	50,000
Commodities	52,201	44,000	44,000
Capital Outlay	621	1,500	0
Debt Service--Principal	15,000	15,000	15,000
Debt Service--Interest	2,483	2,033	1,568
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	255,259	263,033	292,568
Unencumbered Cash Balance Dec 31	0	811	XXXXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	280,483	289,533	292,568
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	292,568
		Tax Required	104,534
Delinquent Comp Rate:	0.0%		0
Amount of 2016 Ad Valorem Tax			104,534

City of Lindsborg

2017

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Recreation	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	7,837	0	811
Receipts:			
Ad Valorem Tax	51,392	50,748	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,320	500	500
Motor Vehicle Tax	9,991	7,551	7,535
Recreational Vehicle Tax	182	166	137
16/20M Vehicle Tax	226	59	48
Commercial Vehicle Tax	237	180	183
Watercraft Tax	0	0	59
Activity Fees	20,499	35,000	35,000
Reimbursed Expenses	343	107	0
Neighborhood Revitalization Rebate			0
Miscellaneous	250		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	85,440	94,311	43,462
Resources Available:	93,277	94,311	44,273
Expenditures:			
Personnel	54,840	60,000	72,000
Contractual	13,519	20,000	23,000
Commodities	12,764	12,000	12,000
Capital Outlay	621	1,500	0
Transfers To Golf Course	11,533	0	0
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	93,277	93,500	107,000
Unencumbered Cash Balance Dec 31	0	811	XXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	102,000	108,500	107,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	107,000
		Tax Required	62,727
Delinquent Comp Rate:	0.0%		0
Amount of 2016 Ad Valorem Tax			62,727

Adopted Budget Golf	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	1,111	0	0
Receipts:			
Ad Valorem Tax	36,986	36,716	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,095	500	500
Motor Vehicle Tax	4,715	5,434	5,451
Recreational Vehicle Tax	85	120	99
16/20M Vehicle Tax	107	42	35
Commercial Vehicle Tax	112	130	133
Watercraft Tax	0	0	43
Activity Fees	97,434	110,000	120,000
Concessions	15,044	16,500	17,500
Reimbursed Expenses	5,293	91	0
Transfer From Recreation Fund	11,533	0	0
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	172,404	169,533	143,761
Resources Available:	173,515	169,533	143,761
Expenditures:			
Personnel	88,834	93,500	110,000
Contractual	27,761	27,000	27,000
Commodities	39,437	32,000	32,000
Capital Outlay	0	0	0
Debt Service--Principal	15,000	15,000	15,000
Debt Service--Interest	2,483	2,033	1,568
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	173,515	169,533	185,568
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2015/2016/2017 Budget Authority Amount:	178,483	181,033	185,568
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	185,568
		Tax Required	41,807
Delinquent Comp Rate:	0.0%		0
Amount of 2016 Ad Valorem Tax			41,807

City of Lindsborg

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Streets	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	4,559	107,269	107,479
Receipts:			
State of Kansas Gas Tax	90,863	90,210	89,230
County Transfers Gas	0	0	0
KLINK Grant	202,399	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	293,262	90,210	89,230
Resources Available:	297,821	197,479	196,709
Expenditures:			
Contractual	177,554	70,000	176,709
Commodities	12,998	20,000	20,000
Capital Outlay	0	0	0
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	190,552	90,000	196,709
Unencumbered Cash Balance Dec 31	107,269	107,479	0
2015/2016/2017 Budget Authority Amount:	191,151	195,597	196,709

Adopted Budget

Spec. Pks/ Recreation	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	55,968	55,687	55,137
Receipts:			
Local Alcoholic Liquor Tax	8,167	6,950	9,414
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	8,167	6,950	9,414
Resources Available:	64,135	62,637	64,551
Expenditures:			
Contractual	0	0	1,000
Commodities	0	0	1,000
Capital Outlay	8,448	7,500	62,551
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	8,448	7,500	64,551
Unencumbered Cash Balance Dec 31	55,687	55,137	0
2015/2016/2017 Budget Authority Amount:	61,511	53,566	64,551

City of Lindsborg

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Tourism Promotion	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	23,767	31,420	26,420
Receipts:			
Transient Guest Tax	24,606	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	24,606	25,000	25,000
Resources Available:	48,373	56,420	51,420
Expenditures:			
Contractual	12,432	25,000	46,420
Commodities	4,521	5,000	5,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	16,953	30,000	51,420
Unencumbered Cash Balance Dec 31	31,420	26,420	0
2015/2016/2017 Budget Authority Amount:	37,629	43,638	51,420

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2015	Estimate for 2016	Year for 2017
Unencumbered Cash Balance Jan 1	242,693	265,301	217,251
Receipts:			
Service Charges	144,472	150,000	150,000
County Allocations	79,724	86,900	86,900
Memorials/ Donations	445	50	0
Reimbursed Expenses	465	0	0
Miscellaneous	30		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	225,136	236,950	236,900
Resources Available:	467,829	502,251	454,151
Expenditures:			
Personnel	126,442	130,000	135,000
Contractual	41,604	42,500	42,500
Commodities	14,002	17,500	17,500
Capital Outlay	20,480	95,000	259,151
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	202,528	285,000	454,151
Unencumbered Cash Balance Dec 31	265,301	217,251	0
2015/2016/2017 Budget Authority Amount:	493,840	464,237	454,151

City of Lindsborg

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	652,877	629,393	610,474
Receipts:			
Sales	593,142	600,000	600,000
Penalties	5,707	5,000	5,000
Reimbursed Expenses	4,806	1,000	1,000
Miscellaneous	843	877	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	604,498	606,877	606,000
Resources Available:	1,257,375	1,236,270	1,216,474
Expenditures:			
Personnel	129,414	160,000	169,500
Contractual	49,031	50,000	50,000
Commodities	19,826	20,000	20,000
Capital Outlay	8,849	20,000	646,243
Debt Service--Principal	232,394	194,591	154,598
Debt Service--Interest	80,723	74,046	69,407
Debt Service--Service Fee	7,745	7,159	6,726
Transfer To Depreciation Reserve	100,000	100,000	100,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	627,982	625,796	1,216,474
Unencumbered Cash Balance Dec 31	629,393	610,474	0
2015/2016/2017 Budget Authority Amount:	1,244,879	1,226,147	1,216,474

Adopted Budget

Adopted Budget Water	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	462,380	426,427	400,153
Receipts:			
Sales	435,743	465,000	465,000
Penalties	3,562	3,000	3,000
Reimbursed Expenses	1,303	726	500
Miscellaneous	11,174	10,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	451,782	478,726	478,500
Resources Available:	914,162	905,153	878,653
Expenditures:			
Personnel	235,793	260,000	280,000
Contractual	45,502	45,000	45,000
Commodities	134,953	125,000	125,000
Capital Outlay	21,487	25,000	378,653
Transfer To Depreciation Reserve	50,000	50,000	50,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	487,735	505,000	878,653
Unencumbered Cash Balance Dec 31	426,427	400,153	0
2015/2016/2017 Budget Authority Amount:	873,450	874,991	878,653

City of Lindsborg

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Refuse Collection	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	231,959	246,471	247,171
Receipts:			
Collections	265,447	265,000	265,000
Penalties	2,822	2,500	2,500
Reimbursed Expenses	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	268,269	267,500	267,500
Resources Available:	500,228	513,971	514,671
Expenditures:			
Contractual	202,240	210,000	215,000
Commodities	1,517	5,000	21,071
Capital Outlay	0	0	225,000
Transfer To General Fund	42,000	43,800	45,600
Transfer To Depreciation Reserve	8,000	8,000	8,000
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	253,757	266,800	514,671
Unencumbered Cash Balance Dec 31	246,471	247,171	0
2015/2016/2017 Budget Authority Amount:	485,294	490,959	514,671

Adopted Budget

0	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
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 Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2015/2016/2017 Budget Authority Amount:	0	0	0

City of Lindsborg

2017

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2015	Current Year Estimate for 2016	Proposed Budget Year for 2017
Unencumbered Cash Balance Jan 1	1,385,400	1,751,116	1,829,028
Receipts:			
Sales	3,256,538	3,350,000	3,500,000
Penalties	25,727	20,000	20,000
Sales Tax	89,617	95,000	100,000
Reimbursed Expenses	6,068	5,000	5,000
Interest	5,382	0	0
Miscellaneous	65,190	15,000	15,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,448,522	3,485,000	3,640,000
Resources Available:	4,833,922	5,236,116	5,469,028
Expenditures:			
Production - Purchased Power	2,077,515	2,350,000	2,500,000
Distribution			
Personnel	224,650	250,000	390,000
Contractual	63,197	60,000	60,000
Commodities	98,172	90,000	90,000
Capital Outlay	5,467	15,000	1,714,140
Total	391,486	415,000	2,254,140
General Administration			
Personnel	202,631	205,000	210,000
Contractual	39,191	45,000	85,000
Commodities	1,850	5,000	5,000
Capital Outlay	3,012	10,000	25,000
Total	246,684	265,000	325,000
Non-Operating			
Postage	6,064	6,200	6,500
Sales Tax	92,386	105,000	110,000
Interest & Fees	7,284	7,500	8,000
Debt Service--Principal	75,000	75,000	85,000
Debt Service--Interest	44,887	41,888	38,888
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	367,121	377,088	389,888
Cash Forward (2017 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,082,806	3,407,088	5,469,028
Unencumbered Cash Balance Dec 31	1,751,116	1,829,028	0
2015/2016/2017 Budget Authority Amount:	4,919,591	5,086,844	5,469,028

City of Lindsborg

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2015 is to be shown)

2017

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 Reserve		Refuse Reserve		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	0	Cash Balance Jan 1	368,050	Cash Balance Jan 1	1,553,457	Cash Balance Jan 1	43,452	Cash Balance Jan 1	76,980	2,041,939
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	0	Transfers In	100,000	Transfers In	100,000	Transfers In	26,500	Transfers In	8,000	
Local Sales Tax	-10,293									
Total Receipts	-10,293	Total Receipts	100,000	Total Receipts	100,000	Total Receipts	26,500	Total Receipts	8,000	224,207
Resources Available:	-10,293	Resources Available:	468,050	Resources Available:	1,653,457	Resources Available:	69,952	Resources Available:	84,980	2,266,146
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Projects	-10,293	Capital Outlay	0	Capital Outlay	4,745	Effeciency Rebates	2,650	Capital Outlay	9,080	
						Contractual	66			
						Commodities	170			
						Capital Outlay	2,679			
Total Expenditures	-10,293	Total Expenditures	0	Total Expenditures	4,745	Total Expenditures	5,565	Total Expenditures	9,080	9,097
Cash Balance Dec 31	0	Cash Balance Dec 31	468,050	Cash Balance Dec 31	1,648,712	Cash Balance Dec 31	64,387	Cash Balance Dec 31	75,900	2,257,049 **
										2,257,049 **

**Note: These two block figures should agree.

City of Lindsborg

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2015 is to be shown)

2017

Non-Budgeted Funds-B

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Reserve		Equipment Reserve		Cap. Improv. Reserve						Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	1,013,903	Cash Balance Jan 1	30,563	Cash Balance Jan 1	52,221	Cash Balance Jan 1		Cash Balance Jan 1		1,096,687
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfers In	50,000	Transfers In	30,000	Transfers In	190,000					
Total Receipts	50,000	Total Receipts	30,000	Total Receipts	190,000	Total Receipts	0	Total Receipts	0	270,000
Resources Available:	1,063,903	Resources Available:	60,563	Resources Available:	242,221	Resources Available:	0	Resources Available:	0	1,366,687
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	0	Capital Outlay	4,564	Capital Outlay	48,280					
Total Expenditures	0	Total Expenditures	4,564	Total Expenditures	48,280	Total Expenditures	0	Total Expenditures	0	52,844
Cash Balance Dec 31	1,063,903	Cash Balance Dec 31	55,999	Cash Balance Dec 31	193,941	Cash Balance Dec 31	0	Cash Balance Dec 31	0	1,313,843 **
										1,313,843 **

**Note: These two block figures should agree.

NOTICE OF BUDGET HEARING

2017

The governing body of

City of Lindsborg

will meet on August 15, 2016 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 2017 Expenditures and Amount of 2016 Ad Valorem Tax establish the maximum limits of the 2017 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2015		Current Year Estimate for 2016		Proposed Budget Year for 2017		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2016 Ad Valorem Tax	Estimate Tax Rate *
General	1,917,337	27.087	2,390,950	30.404	2,706,591	700,903	30.312
Debt Service	371,270	5.485	375,375	6.498	453,223	165,763	7.169
Library	52,460	2.066	53,610	2.063	56,269	47,703	2.063
Industrial	40,012	0.787	62,500	0.721	62,500	11,632	0.503
Recreation	255,259	4.149	263,033	3.931	292,568	104,534	4.521
Special Streets	190,552		90,000		196,709		
Spec. Pks/ Recreation	8,448		7,500		64,551		
Tourism Promotion	16,953		30,000		51,420		
Ambulance	202,528		285,000		454,151		
Sewer	627,982		625,796		1,216,474		
Water	487,735		505,000		878,653		
Refuse Collection	253,757		266,800		514,671		
Electric	3,082,806		3,407,088		5,469,028		
Non-Budgeted Funds-A	9,097						
Non-Budgeted Funds-B	52,844						
Totals	7,569,040	39.574	8,362,652	43.617	12,416,808	1,030,535	44.568
Less: Transfers	391,500		393,300		395,100		
Net Expenditure	7,177,540		7,969,352		12,021,708		
Total Tax Levied Assessed Valuation	865,586		970,508		XXXXXXXXXXXXXXXXXXXX		
Outstanding Indebtedness, January 1,	2014		2015		2016		
G.O. Bonds	2,060,000		4,555,000		4,345,000		
Revenue Bonds	4,400,929		4,100,575		870,000		
Other	2,275,000		0		2,923,180		
Lease Purchase Principal	0		0		0		
Total	8,735,929		8,655,575		8,138,180		

*Tax rates are expressed in mills

Jerry Lovett-Sperling
City Official Title: City Clerk

2017 Neighborhood Revitalization Rebate

Budgeted Funds for 2017	2016 Ad Valorem before Rebate**	2016 Mil Rate before Rebate	Estimate 2017 NR Rebate
General			0
Debt Service			0
Library			0
Industrial			0
Recreation			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
0			0
TOTAL	0	0.000	0

2016 July 1 Valuation: 23,123,005

Valuation Factor: 23,123.005

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor: _____

**This information comes from the 2017 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

INTRODUCTION

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

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

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

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

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

PROGRAMMING PROCEDURE

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

FINANCIAL ANALYSIS

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

PROJECT PRIORITIES

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

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

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

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

METHODS OF FINANCING CAPITAL IMPROVEMENTS

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

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

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

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

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

- a. Revenues Produced From the Operation of the Improvement (Revenue Bonds). Advantages of the Revenue Bonds are:
The debt service required for revenue bonds does not often utilize the same revenue sources as those, which the governmental unit draws upon for its operating revenue. This permits revenue from taxation to be used for other purposes.

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

b. Revenues Produced from Taxes (General Obligation Bonds)

Advantages of General Obligation Bonds are:

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

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

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

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

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

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

CITY REVENUES AND EXPENDITURES

Revenues

Many citizens, unfamiliar with the detail of city finances, often feel that moneys raised through a general taxation provide the sole means of funding the operations of municipal government. In actuality, however, this is an erroneous assumption in light of the numerous and varied sources of revenue relied upon for funding of the annual municipal budget. Table 1 illustrates major sources of revenue utilized in the General Fund for the year 2016.

TABLE 1
COMPARATIVE REVENUE SUMMARY*
GENERAL FUND - 2016 BUDGET YEAR
City of Lindsborg

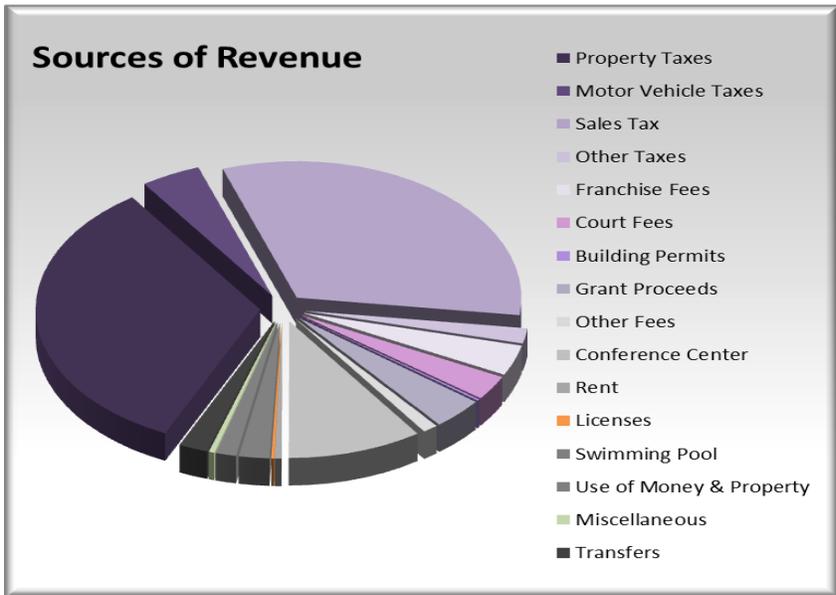
<u>Source of Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>
Taxes & Shared Revenues		
Property Taxes	\$686,500	33.4
Motor Vehicle Taxes	89,300	4.3
Sales Tax	665,000	32.4
Other	<u>36,000</u>	<u>1.8</u>
Subtotal	\$1,476,800	71.9
Fees & Permits		
Franchise Fees	75,000	3.6
Court Fees	60,000	2.9
Building Permits	4,000	0.2
Grant Proceeds	75,000	3.7
Other	<u>23,100</u>	<u>1.1</u>
Subtotal	\$237,100	11.5
Other Revenues		
Conference Center	200,000	9.7
Rent	9,000	0.5
Licenses	4,800	0.2
Swimming Pool	45,000	2.2
Use of Money & Property	30,000	1.5
Miscellaneous	8,500	0.4
Transfers	<u>43,800</u>	<u>2.1</u>
Subtotal	\$341,100	16.6
TOTAL REVENUE	\$2,055,000	100.0

* Source: Financial Statement & Adopted Budget figures, General Fund 2016, City of Lindsborg

The table shows a summary of three major revenue categories which together account for 29 separate sources of revenue included in the \$2,055,000 budgeted for the General Fund in 2016.

The table shows the sources of income used to fund basic municipal services are diverse and are comprised of a high percentage of non-tax moneys. Ad Valorem property taxes alone accounted for 33.4 percent of the total, while property taxes combined with motor vehicle taxes accounted for 37.7 percent of the annual General Fund revenue total.

Besides property tax, the single largest item of income was the Sales Tax category which alone accounted for 32.4 percent of the revenue total, and which includes substantial amounts of non-local moneys.



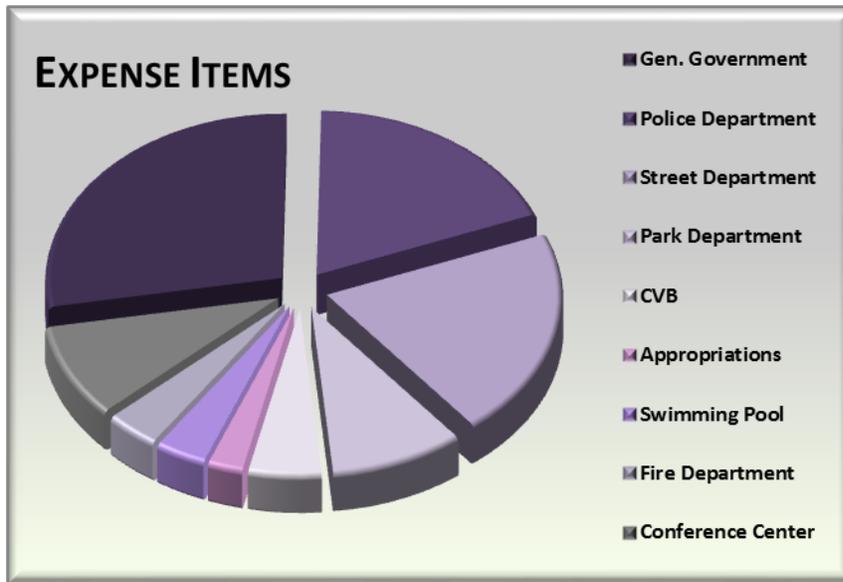
Expenditures

A comparative summary of General Fund expenditures for the 2016 budget year is outlined in the following table.

TABLE 2
COMPARATIVE EXPENSE SUMMARY*
GENERAL FUND - 2016 BUDGET YEAR
City of Lindsborg

<u>Expense Item</u>	<u>Amount</u>	<u>Percent of Total</u>
General Government	\$ 762,000	28.1
Police Department	506,100	18.7
Street Department	549,000	20.3
Park Department	250,000	9.2
Convention/Visitors Bureau	135,000	5.0
Appropriations	64,500	2.4
Swimming Pool	96,000	3.5
Fire Department	100,000	3.7
Conference Center	<u>246,400</u>	<u>9.1</u>
TOTAL EXPENDITURES	\$2,709,000	100.0

* Source: Financial Statement and Adopted Budget figures, General Fund 2016, City of Lindsborg



The table and graph provide an overall summary of the myriad of smaller expenses in the annual total for the General Fund. Of this total, streets, police protection, and the operations of general government, which together account for over 67 percent of the yearly cost of services represent the major centers of annual expense. The remaining 33 percent are divided among 6 other centers of expenses, of which only parks and conference center represent close to 10 percent of the annual total.

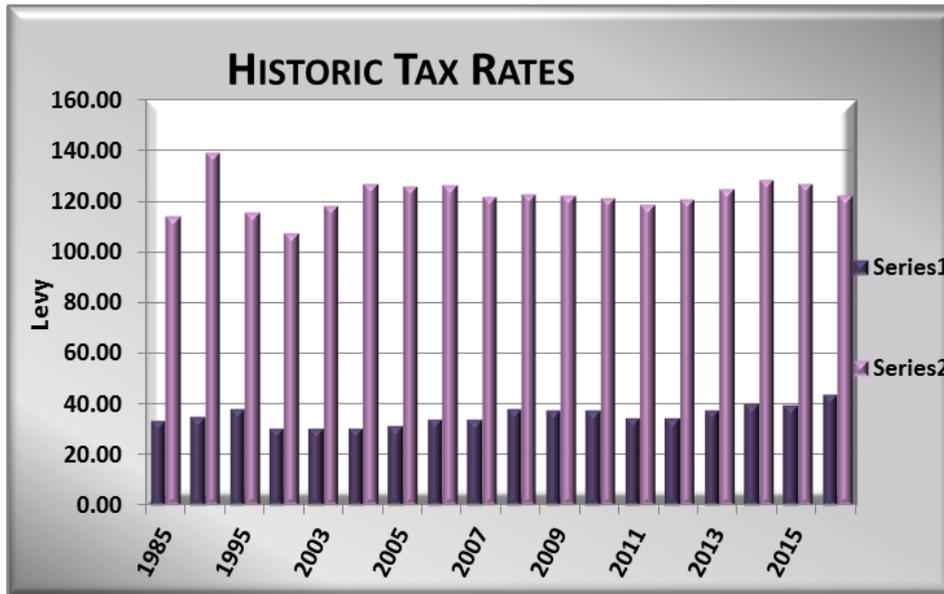
TAX RATES

As provided by state statute, a portion of the annual municipal revenue is assembled from the proceeds of property taxation. The previous revenue summary shows that revenue generated from this source alone accounted for over 33 percent of the overall total requirement for 2016. The following table illustrates historical trends in tax rates in the Lindsborg community during recent years.

TABLE 3
HISTORIC TAX RATE PATTERNS*
City of Lindsborg

Year	City Levy	% Change	Total Levy	% Change
1985	33.190		113.885	
1990	34.768	+ 4.8	139.259	+22.3
1995	37.907	+9.0	115.741	-16.9
2000	30.043	-20.7	107.184	-7.4
2005	31.327	+4.3	125.957	+17.5
2008	37.613	+20.1	122.920	-2.4
2009	37.536	-0.2	122.190	-0.6
2010	37.520	-0.0	121.254	-0.8
2011	34.516	-8.0	118.438	-2.3
2012	34.516	-0.0	120.438	+1.7
2013	37.478	+8.6	124.574	+3.4
2014	39.729	+10.6	128.549	+3.2
2015	39.574	-0.4	126.905	-1.3
2016	43.617	+10.2	122.147	-3.7

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



The graph and table show that the City and total tax mill levies have fluctuated over the period, but have generally increased in response to the increasing cost of providing governmental services. The City rate has fluctuated from a low of 30.043 mills in 2000 to a high of 43.617 mills in 2016, with an average of 38.015 mills since 2008. During the same period, the total combined levy ranged from a low of 107.184 mills in 2000 to a high of 139.259 mills in 1990, averaging 123.046

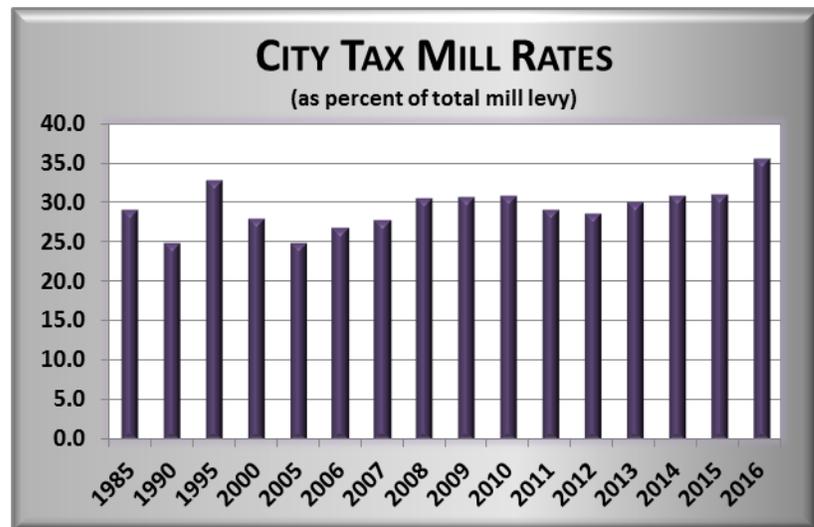
since 2008. Both rates registered some degree of decline in 2009, 2010, 2011 and 2015; however both increased for the 1990, 2005, 2013 and 2014 budget years.

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

TABLE 4
CITY TAX MILL RATE AS
PERCENT OF TOTAL

Year	City Rate as Percent of Total
1985	29.1
1990	25.0
1995	32.8
2000	28.0
2005	24.9
2008	30.6
2009	30.7
2010	30.9
2011	29.1
2012	28.7
2013	30.7
2014	30.9
2015	31.2
2016	35.7

AVERAGE 29.9



The summary listing shows that the City tax mill rate typically represents from 25 to 36 percent of the total tax rate for most years, and has averaged 29.9 percent since 1985. Representing 35.7 percent in 2016, the City rate was 30.6 percent of the total in 2008.

ASSESSED VALUATIONS

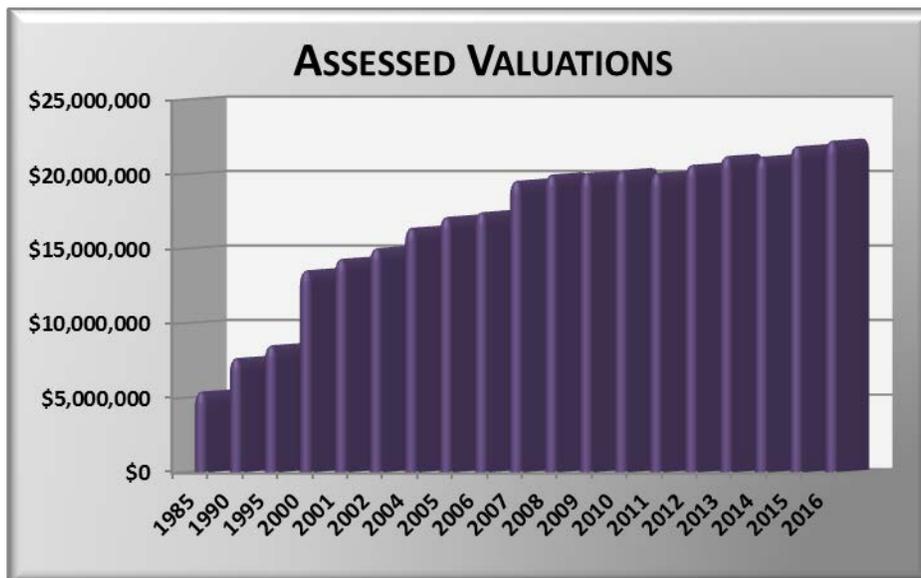
Historic trends in municipal assessed valuations are presented in the following table.

TABLE 5
HISTORIC TRENDS IN ASSESSED VALUATIONS*

<u>Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
1985	5,421,049	
1990	7,668,319	+41.5
1995	8,526,542	+11.2
2000	13,555,036	+59.0
2005	17,139,195	+26.4
2008	19,979,522	+16.6
2009	20,082,624	+0.5
2010	20,273,265	+0.9
2011	20,088,924	-0.9
2012	20,625,102	+2.7
2013	21,216,802	+2.9
2014	21,180,323	-0.2
2015	21,872,179	+3.3
2016	22,251,050	+1.7

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

The table illustrates the fluctuations in assessed valuations since 1985. Occurring in response to economic conditions, these changes also reflect the varying patterns of capital investment in the community. Since 1985, the assessed valuation has grown by over 310 percent. Since 2008, the assessed valuation has enlarged by over 11 percent, representing an average annual growth of about 1.4 percent.

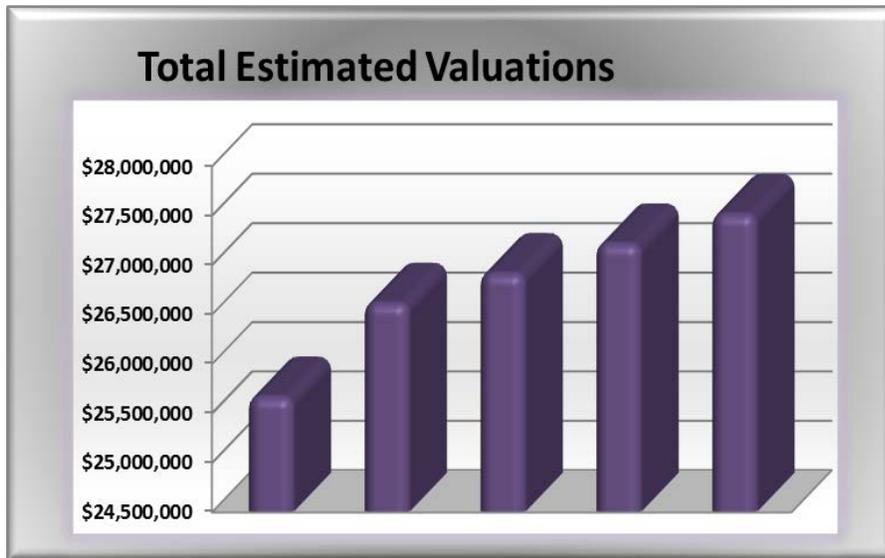


As construction of residential housing units continues in the new housing developments (Peterson Estates, Westview Addition, Emerald Lake Estates, and Smoky Valley Estates) as well as other areas in the city, there will naturally be a growth pattern in the assessed tangible valuation of the City. On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

TABLE 6
ESTIMATED FUTURE ASSESSED VALUATIONS
City of Lindsborg

<u>Year</u>	<u>Estimated Assessed Tangible Valuation</u>	<u>Estimated Motor Vehicle Assessed Valuation</u>	<u>Total Estimated Assessed Valuation</u>
2016	22,251,050	3,424,542	25,675,574
2017	23,100,000	3,525,000	26,625,000
2018	23,300,000	3,625,000	26,925,000
2019	23,500,000	3,725,000	27,225,000
2020	23,700,000	3,825,000	27,525,000

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



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

CURRENT BONDED INDEBTEDNESS

At the present time, the City has a relatively moderate level of bonded debt represented by the remainder outstanding on 5 separate bond issues, which include 3 revenue issues, and 2 general obligation issues. The first revenue issue in 1995 (actually funded through the Kansas Water Pollution Control Revolving Loan Fund) funded a major upgrade to the wastewater treatment plant. The second revenue issue in 2009 funded the final portion of the electrical system upgrade to 7200 capacity. The third revenue issue (funded through the Kansas Water Pollution Control Revolving Loan Fund) covers the next major upgrade to the wastewater treatment plant. The first general obligation bond issue in 2009 funded the renovation of City Hall and rebuilding two streets. (The 2009 bond issue also includes the refinancing of the bond for the local community hospital building.) The second general obligation bond issue in 2014 covers the costs of the new Sundstrom Conference Center. A proposed 2016 bond issue will refund the 2009 bond issue plus add funds for storm water mitigation.

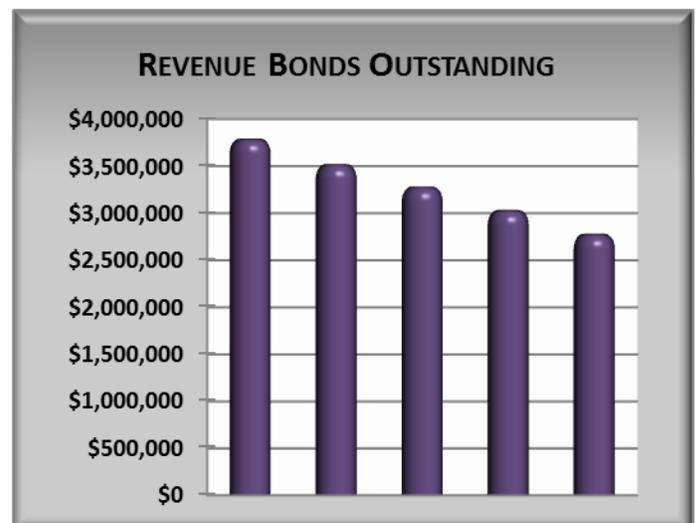
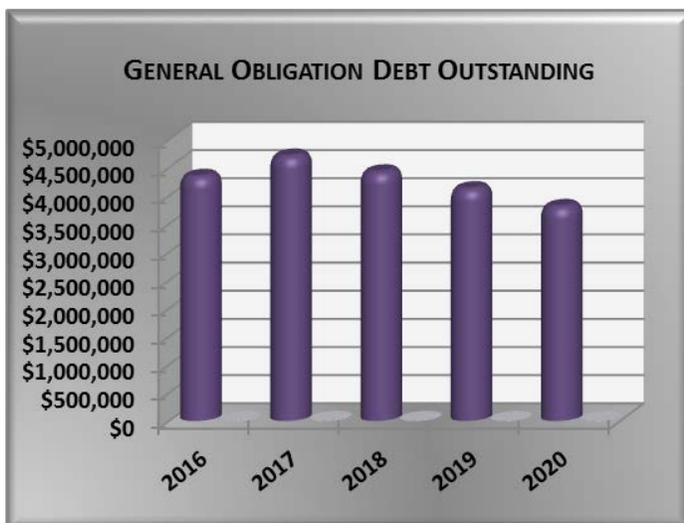
A summary of bonded debt remaining during the five-year capital improvement-programming period is outlined in the following table.

TABLE 7
MUNICIPAL BONDED DEBT*
City of Lindsborg

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Temporary Notes</u>	<u>Revenue Bonds</u>	<u>Total</u>
2016	4,345,000	0	3,793,181	8,138,181
2017	4,705,000	0	3,523,589	8,228,589
2018	4,425,000	0	3,283,991	7,708,991
2019	4,125,000	0	3,034,987	7,159,987
2020	3,810,000	0	2,781,451	6,591,451

*Source: 2016 Budget, City of Lindsborg

The table shows that current bonded debt in all categories amounted to slightly over \$8.1 million in 2016, of which total just over 53 percent is represented by general obligation bonds with the remaining 47 percent represented by utility revenue bonds. The 2009 bond issues consist of an electric revenue bond issue and a general obligation bond issue for City Hall renovation and street improvements, plus the refinancing of the hospital building bond issue. The 2012 bond issue is for the bonding of the wastewater treatment plant improvements. The 2014 bond issue is for the renovation of the Sundstrom Conference Center. A proposed 2016 bond issue will refund the 2009 bond issue plus include storm water mitigation.



The graphs show that overall debt levels will be slightly decreased during the five-year period. General obligation debt will be decreased over 12 percent, while the revenue bond total will be decreased by almost 27 percent. Together, these schedules will result in an aggregate bonded debt decrease of almost 25 percent.

BONDING CAPACITY

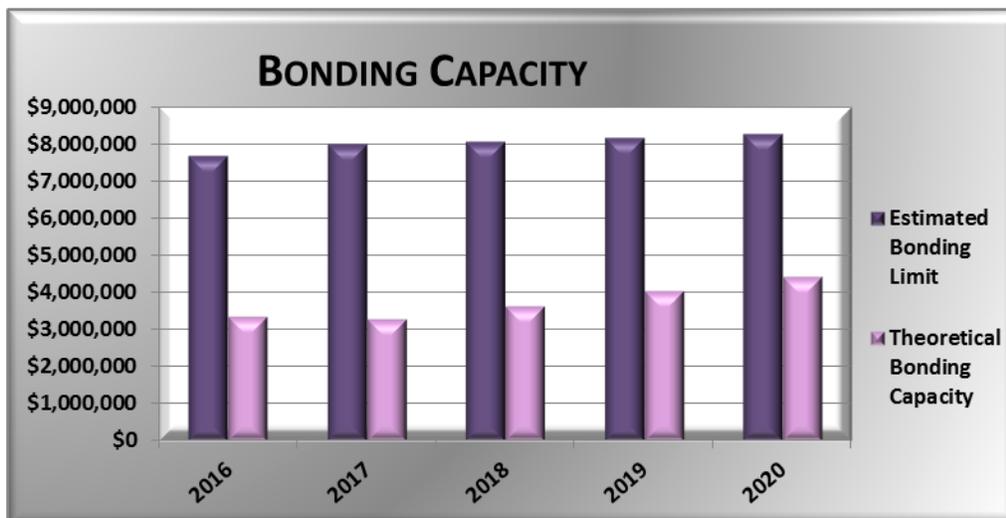
Estimates of potential future municipal bonding capacity are based on forecasts of future assessed valuations coupled with statutory limitations for bonded debt as balanced by existing debt levels. Estimated bonding capacity is based upon 30 percent of total estimated assessed valuation. Certain municipal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

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

TABLE 8
ESTIMATED BONDING CAPACITY

<u>Year</u>	<u>Estimated Assessed Valuation</u>	<u>Estimated Bonding Limit</u>	<u>Existing Debt Subject to Limitation</u>	<u>Estimated Theoretical Bonding Capacity</u>
2016	25,675,574	7,702,672	4,345,000	3,357,672
2017	26,625,000	7,987,500	4,705,000	3,282,500
2018	26,925,000	8,077,500	4,425,000	3,652,500
2019	27,225,000	8,167,500	4,125,000	4,042,500
2020	27,525,000	8,257,500	3,810,000	4,447,500

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



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



5 YEAR CAPITAL IMPROVEMENT PLAN

ADMINISTRATION

	2017	2018	2019	2020	2021	Funding
Art Purchase-Local Artists	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	GO
Office Equipment Replacement	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	GO/Sales Tax
Computer Equip/Software	\$20,000	\$6,000	\$6,000	\$45,000	\$6,000	E/W/S/G
Lucia Park Restroom Roof				\$9,000		Sales Tax
Safety Program	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	GO
Lucia Park Restroom Rehab	\$20,000					GO
Sesquicentennial Funding	\$15,000	\$15,000	\$10,000			GO
Microfilm Reader		\$9,800				GO
Upgrade Broadcast Equipment	\$5,000		\$20,000			GO
First Floor Conf. Room Chairs			\$3,500			GO
Viking to Swede Scholarship	\$10,000					GO
City Hall Front Door Replacement						GO
TOTAL	\$78,500	\$39,300	\$48,000	\$62,500	\$14,500	

5 YEAR CAPITAL IMPROVEMENT PLAN

POLICE

	2017	2018	2019	2020	2021	Funding
Patrol Car & Equipment		\$28,000		\$28,000		Police
Emergency Lights				\$3,500		Police
Replace Body Armor	\$1,600					Police/Grant
Computer Upgrade				\$4,000		Police
Computer Software Laptops			\$15,000			Police/Grant
Office Furniture/Upgrades	\$2,000		\$2,000		\$2,000	Police
Radios	\$14,000	\$14,000				Police
Training	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Police
In Car Laptops			\$7,000			Police/Grant
Surveillance Equipment	\$2,500		\$2,500		\$2,500	Police
Switch/Trade in weapons	\$5,000					Police
Generator Upgrade	\$5,000					P/EMS/Fire
Stalker Radar					\$8,000	Police
Taser Replacement					\$7,000	Police
Safety Center Upgrades		\$1,500		\$1,500		P/EMS/Fire
TOTALS	\$32,600	\$46,000	\$29,000	\$39,500	\$22,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

EMS

	2017	2018	2019	2020	2021	Funding
Ambulance/110 S. First			\$175,000			EMS/Grant
EMT Class	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	EMS/Grant
Computer Upgrade				\$1,500		EMS
Power Cot Replacement				\$30,000		EMS/Grant
Zoll Auto Pulse	\$16,000				\$18,000	EMS/Grant
Training Equipment	\$2,000		\$2,000			EMS
Uniform Supplies	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	EMS
Radios	\$10,000	\$10,000				EMS/Grant
Safety Center Upgrades		\$1,000		\$1,000		P/EMS/Fire
EMS Building Equipment					\$5,000	P/EMS/Fire
TOTALS	\$40,000	\$23,000	\$189,000	\$44,500	\$35,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

FIRE

	2017	2018	2019	2020	2021	Funding
3 Turnout Sets.		\$5,000	\$5,000	\$5,000	\$5,000	Fire
Uniform Supplies	\$1,000			\$1,000	\$1,000	Fire
Computer Upgrade				\$1,000		Fire
Gas Meter			\$5,000			Fire
Air Machine		\$10,000				Fire
Training props	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	Fire
Hose		\$5,000		\$5,000		Fire
Rescue Truck 304 Equipment		\$1,500		\$1,500		Fire
Air Pack Bottles (6)	\$5,500					Fire
Radios	\$16,000	\$14,000				Fire/Grant
Positive Pressure Fan				\$2,500		Fire
Thermal Imaging Camera					\$10,000	Fire/Grant
Safety Center Upgrades		\$1,500		\$1,500		P/EMS/Fire
Generator Upgrade	\$5,000					P/EMS/Fire
TOTALS	\$28,500	\$38,000	\$11,000	\$18,500	\$17,000	

Fire truck scheduled for replacement in 2023

5 YEAR CAPITAL IMPROVEMENT PLAN

PARKS

	2017	2018	2019	2020	2021	Funding
Safety Program	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	Parks
Park Bench & Table Replacements	\$4,000		\$4,000		\$4,000	Parks
Playground Cushion Mulch		\$3,000		\$3,000		Parks
Tree Planting Program		\$2,000	\$2,000	\$2,000	\$2,000	Parks
Riverside Spray Park	\$50,000					Parks/Grant Funding
Tree Station Shop Repairs	\$2,000					Parks
ToolCat Repairs	\$3,000					Parks
Replace '02 Truck (w/ Light Truck)	\$20,000					Parks
Swensson Lighting Upgrades		\$20,000				Parks
Sesquicentennial Project			\$20,000			Parks
New Park Land Acquisition				\$20,000		Parks
Southwest River Trail Impr					\$20,000	Parks
TOTALS	\$80,000	\$26,000	\$27,000	\$26,000	\$27,000	

\$30,000

SPECIAL PARKS (With VT2 Grant)

	2017	2018	2019	2020	2021	Funding
Välkommen Trail	\$50,000					Spec Pks
Dog Park		\$7,500				Spec Pks
Swensson North Side Impr			\$10,000			Spec Pks
Park Art Purchases				\$ 10,000		Spec Pks
Lucia Restoration					\$ 10,000	Spec Pks
TOTALS	\$50,000	\$7,500	\$10,000	\$10,000	\$10,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

CONVENTION & VISITORS BUREAU

	2017	2018	2019	2020	2021	Funding
Billboards Fixed Expense	\$5,220	\$5,220	\$5,220	\$5,220	\$5,220	TGT
Billboard Rewraps (on a 3 yr rotation)	\$850	\$850	\$800	\$800	\$1,000	TGT
Show Vendor Fees	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	TGT
Contact list of Meeting/Tour Planners	\$1,000	\$1,000	\$1,000	\$1,000	\$1,500	TGT
Ads - Printed and web	\$4,930	\$4,930	\$4,780	\$4,780	\$5,780	TGT
CVB Promotional Tools (visitors guide)	\$6,500	\$6,500	\$6,700	\$6,700	\$5,000	TGT
TOTALS (Transient Guest Tax)	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	
2 New Computers / 2 New Monitors				\$3,000		GO
CVB Booth Banners			\$350			GO
TOTALS (General Fund)	\$0	\$0	\$350	\$3,000	\$0	

SUNDSTROM CONFERENCE CENTER

	2017	2018	2019	2020	2021	Funding
Additional Tables/Chairs	\$3,000	\$3,000			\$5,000	GO
Additional Dishes (Upper Level)		\$2,000				GO
Additional Service Items	\$1,000					GO
Trade Show Equipment					\$6,000	GO
Monitoring/Security System				\$7,000		GO
Upstairs Dishwasher System		\$4,600				GO
Partitioning System/Breakout Space			\$17,000			GO
Head Set Communication	\$1,000					GO
New Computers /New Monitors		\$3,000				GO
Sales Tracking App(Free App)						GO
Scheudling App Software						GO
Marketing Funds	\$14,850	\$12,950	\$13,300	\$13,350		GO
TOTALS	\$19,850	\$25,550	\$30,300	\$20,350	\$11,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

RECREATION

	2017	2018	2019	2020	2021	Funding
Sports Complex Improvement		\$3,000		\$3,000		Recreation
Recreation Software	\$1,300	\$1,300	\$1,300	\$1,300	\$1,300	Recreation
Recreation Center					1,500,000	Recreation
Fitness Center Equipment					\$100,000	Recreation
Chalker/sprayer	\$700					Recreation
Sports Equipment Replacement	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Recreation
TOTALS	\$4,000	\$6,300	\$3,300	\$6,300	\$1,603,300	

GOLF COURSE

	2017	2018	2019	2020	2021	Funding
Car Path Maintenance		\$1,000		\$1,000		GC
Sprinkler Head Replacement	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	GC
Foot Golf (cups/balls/flag poles)		\$1,000		\$1,000		GC
Fairway Upgrades	\$650					GC
Tee Boxes			\$650			GC
Tractor				\$20,000		GC
Fairway Mower	\$10,000					GC
Rental Golf Cart Replacement	\$7,500	\$7,500	\$7,500	\$9,600	\$9,600	GC
TOTALS	\$19,650	\$11,000	\$9,650	\$33,100	\$11,100	

POOL

	2017	2018	2019	2020	2021	Funding
Add/Replace Umbrellas	\$500	\$500	\$500	\$500	\$500	Pool
Add Lounge Chairs	\$1,000		\$1,000		\$1,000	Pool
Pool Deck furniture		\$1,000		\$1,000		Pool
Paint Pool		\$32,000				Pool
Wood structure (baby pool)	\$3,000					Pool
Slide Repairs						Pool
Lifeguard Chairs				\$6,000		Pool
Replace Sunshades	\$4,000					Pool
Pump for Slide	\$5,000					Pool
Sand for filters				\$600		Pool
Refinish Pool Slide (2025)						Pool
Pool Vacuum			\$4,500			Pool
Replace Diving Boards			\$3,500	\$3,500		Pool
TOTALS	\$13,500	\$33,500	\$9,500	\$11,600	\$1,500	

5 YEAR CAPITAL IMPROVEMENT PLAN

STREETS

	2017	2018	2019	2020	2021	Funding
Sign Change Out Program	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	Gen Fund
Computer Upgrade				\$2,500		Gen Fund
Lean-to Shed for Equipment	\$10,000					Gen Fund
Replace 2009 Johnston Sweeper			\$80,000			Cap Equip
Replace 2000 Mosquito Truck	\$10,000					Gen Fund
Replace 1990 Air Compressor			\$15,000			Gen Fund
Replace 1995 Tow Trailer		\$12,000				Gen Fund
Rebuild Tractor				\$5,000		Gen Fund
Replace 1991 5cy Dump Truck	\$50,000					Gen Fund
Replace 2008 JD Loader		\$100,000				Gen Fund
Replace 2011 F-450 Dump Truck					\$45,000	Gen Fund
Replace Skid Loader/tires	\$2,200	\$1,000	\$2,200	\$1,000	\$2,200	GO/Water
TOTALS	\$77,200	\$118,000	\$102,200	\$13,500	\$52,200	

SPECIAL STREETS

	2017	2018	2019	2020	2021	Funding
Annual Street Maintenance	\$50,000	\$10,000	\$135,000	\$115,000	\$25,000	Spec Sts
Mill and Overlay 700 N. 1st	\$70,000					Spec Sts
Annual Chip Seal	\$70,000	\$55,000	\$70,000	\$70,000	\$60,000	Spec Sts
Extend Trail to Emerald Lake	\$20,000					Grant
M & O 100-300 W. Lindsborg		\$85,000				Spec Sts
M & O 200 & 400 S. Washington		\$75,000				Spec Sts
Mill & Overlay 200 W Green	\$35,000					Spec Sts
TOTALS	\$245,000	\$225,000	\$205,000	\$185,000	\$85,000	

5 YEAR CAPITAL IMPROVEMENT PLAN

WATER

	2017	2018	2019	2020	2021	Funding
Repair Parts Inventory	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Water
Paint In-Town Tower (int. & ext.)	\$140,000					Water
Tower Maintenance	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Water
Replace Radio-Read Meters		\$75,000	\$75,000			Water
Replace 2011 F-350 Service Truck					\$40,000	Water/Str
Replace Skid Loader/Tires	\$1,000	\$2,200	\$1,000	\$2,200	\$1,000	Water/Str
Replace 1997 Backhoe			\$75,000			Water/Elec
Computer Upgrade				\$2,500		Water
Valve Replacement	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	Water
TOTALS	\$160,500	\$96,700	\$170,500	\$24,200	\$60,500	

WASTEWATER DEPARTMENT

	2017	2018	2019	2020	2021	Funding
Repair Parts Inventory	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	Sewer
Lift Station Maintenance	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Sewer
Annual Line Cleaning	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	Sewer
Replace Skid Loader/Tires	\$2,400	\$1,200	\$2,400	\$1,200	\$1,200	Sewer
Replace Sludge Trailer Tires		\$8,000				Sewer
Replace 2007 F-250	\$30,000					Sewer
Normal Lift VFDs/controls	\$20,000					Sewer
Replace 2005 Nunn Sludge Wagon					\$60,000	Sewer
Process Control Update	\$15,000					Sewer
Replace Sewer Jet Machine			\$100,000			Sewer
Replace UV Disinfection		\$150,000				Sewer/Reserve
Computer Upgrade				\$3,000	\$1,500	Sewer
Replace 2010 Grasshopper Mower				\$10,000		Sewer
Sewer Manhole Maintenance	\$10,000					Sewer
TOTALS	\$96,900	\$178,700	\$121,900	\$33,700	\$82,200	

City owned land for sludge application

5 YEAR CAPITAL IMPROVEMENT PLAN

ELECTRIC

	2017	2018	2019	2020	2021	Funding
Contract Tree Trimming	\$16,000	\$17,000	\$18,000	\$18,000	\$15,000	Electric
Street Light Replacement	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	Electric
Replace Open Secondaries		\$2,500	\$2,500	\$2,500	\$2,500	Electric
Computer Upgrade			\$2,500		\$3,000	Electric
Replace 2006 Bucket Truck	\$100,000					Electric
Safety Test Line Equipment	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Electric
Add Distribution Transformers		\$25,000	\$25,000	\$25,000	\$25,000	Electric
New Poles		\$8,000		\$10,000		Electric
Replace Hendrix line East Circuit		\$250,000	\$250,000			Electric
Replace 1997 Backhoe w/Water			\$25,000			Electric/Water
Replace 2011 F-450 Dump Truck					\$40,000	Electric
Replace 2011 Altec Bucket Truck					\$120,000	Electric
Power Supply Feasibilitiy Study	\$40,000					Electric
Replace 1993 Vermeer chipper	\$35,000					Electric
TOTALS	\$200,000	\$311,500	\$332,000	\$64,500	\$214,500	

