

2025 BUDGET



LINDSBORG

K A N S A S



2025 BUDGET INTRODUCTION

The City of Lindsborg 2025 Budget serves as the plan for staff's work during the 2025 fiscal year, which runs from January 1 through December 31, 2025. The budget is reflective of the City's Comprehensive and Strategic Plans, which were revised in 2021 through an extensive public process and is thoroughly reviewed and adopted by City Council following a set of public Operating Budget and Revenue Neutral Rate hearings.

Following the creation of a Rural Housing Incentive District (RHID) and Moderate-Income Housing (MIH) incentive in 2020, work began on what will become at least 150 housing lots at Stockholm Estates. This will result in long-term growth for the community and will positively impact sales tax. However, an RHID captures the incremental property tax over a period not to exceed 25 years to cover infrastructure costs without issuing "specials." The City Council and staff view this as a necessary investment in our future.

To ensure continuous EMS coverage in 2021, the City moved to contracted EMS service. As such, the adopted budget for 2022 increased by 10.222 mills to 57.753 mills. From 2021-2024, the City was fortunate to offset this expense with American Rescue Plan Act (ARPA) funds totaling \$100,000 each year, but the funds expired at the end of 2024. The 2025 budget factors in that \$100,000, which is about 3.25 mills, to fully fund the EMS contract. This contract expires at the end of 2026, and over the course of the next 18 months, City staff will evaluate the best path forward.

The 2025 budget, for the first time since the Revenue Neutral Rate was established in 2021, is revenue neutral. Staff's approach to creating the operating budget is "relentless, incremental improvement" to keep the city thriving in an economy where many small towns are seeing decline. The recent McPherson County Community Foundation benchmark report shows that Lindsborg citizens are proud of their community, are confident in the city leaders, and are engaged. Ensuring stability while also aiming for improved services, facilities, and programs comes at a cost, but the city has a track record of achieving growth and improvement while working within a realistic & modest budget, and the community recognizes those efforts.

2025 Revenue Neutral Rate: 53.676

➤ 2024 RNR: 52.003

2025 City of Lindsborg Mill Levy: 53.676

➤ 2024 Mill Levy: 55.000

2025 Value of 1 Mill: \$32,443

➤ 2024 Value: \$30,715

As you review the City of Lindsborg 2025 Budget, you will see that it is conservative and mindful, yet broad in scope it encompasses ideals of excellence and provides the community with desired services in a fiscally responsible manner.

Respectfully,

Kristi Northcutt, *City Administrator*

David Hay, *Finance Director/Treasurer*

LINDSBORG CITY COUNCIL

Clark Shultz, Mayor

Ward 1

Tanner Corwin
Rebecca Van Der Wege

Ward 2

Kirsten Bruce
John Presley

Ward 3

Blaine Heble
Andrew Smith

Ward 4

Corey Peterson
Joshua Swanson

LINDSBORG ADMINISTRATIVE STAFF

Kristi Northcutt	City Administrator
Milton Collins	Community Development Director
Lauren Doak	Recreation Director
Noah Flores	Parks Director
David Hay	Finance Director/Treasurer
Holly Lofton	Convention & Visitors Bureau Director
Marcus Petty	Communications Director
Terry Reed	Interim Chief of Police/Public Safety Director
Roxie Sjogren	City Clerk/HR Manager
Denny Walker	Interim Public Works Director



LINDSBORG

K A N S A S

REVENUE SUMMARY
EXPENDITURE SUMMARY

BUDGET OVERVIEW

This summary provides an overview of the revenue and expenditures for the 2025 operational budget for the City of Lindsborg, Kansas.

REVENUES SUMMARY

For the City of Lindsborg, the **property tax revenue** (aka Ad Valorem Tax) for the General Fund will decrease from \$943,892 in 2024 to \$862,440 in 2025.

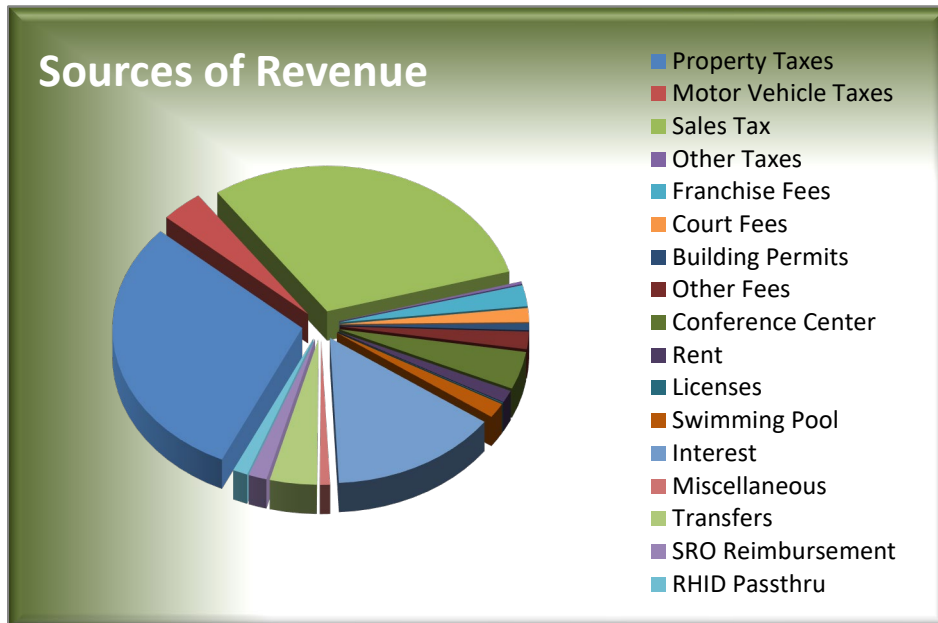
The 10-year average annual interest income is \$166,566.70. Interest rates on city investments did better than forecasted for 2024; \$514,418 was generated in **investment revenue**. In 2025, \$425,000 is forecast to be received. This largely depends on the strength of the economy; staff budgets this income conservatively due to the unknowns. The other major source of revenue for the General Fund is **sales tax**; a 1.0% sales tax was passed by the electorate to replace the sunset of a half-percent tax that expired on June 30, 2010.

The adopted City of Lindsborg budget reflects a total mill levy of **53.676 mills**. Because property valuations increased, property taxes increased. However, the City decreased its budget to keep our mill levy stable to avoid additional increases. The goal is to implement a budget of constraint that still meets the demands for service increases as the revenue from traditional sources remains flat, decreases, or is eliminated.

History of Lindsborg Mill Levy

2021: 48.233 mills (RNR 47.530)
2022: 57.753 mills (RNR 46.359)*
2023: 55.912 mills (RNR 53.495)
2024: 55.000 mills (RNR 52.003)
2025: 53.676 mills (RNR 53.676)

**FY2022 was the year that AMR was added.
See pg. 11 for more historic data on the mill levy.*



Revenue from Funds with a Tax Levy

Industrial Development Fund

A primary focus of Community Development & Neighborhood Services is continued growth and development of housing. This department also handles planning and zoning, as well as proactive code compliance. A primary goal in 2025 is to transition all inspections and permitting in house, which will result in more efficient processing and a reduction in expenses (this is largely outsourced currently), as well as increased revenue from permits.

Recreation Fund

Recreation—including programs, swimming pool, and the golf course—adds to the quality of life in Lindsborg. Citizen surveys have resulted in recreation and wellness being listed as priorities for Lindsborg, which places additional pressure on revenues to meet the expectations of the community. Expanded creative & innovative partnerships and programming have become the norm so that the enhancement of the quality of life in Lindsborg continues, whether through the city, school district, library, an arts entity, or other means.

- An increase in revenue, primarily from activity fees and at the golf course, is expected. Both the golf course and recreation have seen strong participation the past four years. Plans for a new clubhouse are expected to positively impact interest and membership; however, the goal is not to place the cost of the clubhouse with taxpayers, but rather to fund it through grants and gifts.

Ambulance Fund

Revenue will increase in 2025 due to all ARPA funds being expended in 2024. The fund historically was primarily supported by the revenue that was collected from calls for emergency service and an appropriation that is received from McPherson County. In 2025, 12.593 mills of property tax (\$408,552) will be assessed to support emergency medical services. The demand for EMS services remains high. Funding is used to contract with AMR to have one fully staffed ambulance ready and a second ambulance on call. Our ambulance service area is much larger than our City limits, which presents a serious tax equity issue.

Revenue from Funds with No Tax Levy

Special Streets Fund

The source of this revenue (projected at \$89,020) is the City of Lindsborg's allocation of the **Kansas Gas Tax**. This fund is used to pay for capital projects and for the maintenance of the City's transportation system.

Special Parks/Recreation Fund

Supported by the **local alcohol liquor tax** and is used to pay for capital projects. These revenues, like the gas tax revenues, are subject to reallocation by the Kansas Legislature to balance the State of Kansas budget.

Tourism Promotion Fund

Budgeted for \$23,000 in revenue in 2025. The **transient guest tax** rate is 6%. There is a continued emphasis on overnight stays and upon business/meeting travel with the J.O. Sundstrom Conference Center. The revenue in this fund is used for promotional purposes and not budgeted for personnel expenditures.

Sewer Fund

Revenues are projected to remain steady for 2025. The City continues to set aside funds to help pay for major improvements to the sewer system.

Water Fund

Revenues are forecasted to increase by \$25,000 in 2025. Rates were increased in 2021 due to increased costs and flat revenues, and the consensus of the Council has been to move to smaller annual increases rather than five-year large increases. A depreciation fund has been established to pay for major improvements to the water distribution system and for a future water treatment facility, which will be required when the City of Lindsborg must blend two water supplies to meet the water supply needs of the community.

Refuse Collection Fund

Revenues for 2025 are budgeted to increase by \$10,000 due to the increase imposed for 2025. In 2021, a rate increase was implemented to cover the cost of single-stream, curbside recycling—the first increase since 2015. Due to a fuel surcharge because of the price of gas, City Council passed an additional increase of \$0.25/cart for 2023, with the City absorbing a portion of the increase. The cost of trash pickup service to the City will increase by 5% in 2025; in December 2024, the City Council approved a 2.8% refuse increase for customers (\$.50/cart), and the City will absorb the remaining increase.

Stormwater Utility Fund

Established in September of 2017, the Stormwater Utility assists the City in its responsibility for the operation, construction, maintenance, and repair of stormwater drainage system facilities, to provide for adequate collection, conveyance, detention and release of stormwater and the reduction of potential hazards to property and life resulting from stormwater runoff. It is expected that in 2025, the Diversion Channel project will move forward, with the Stormwater Utility revenue paying the bond payments for the \$3 million dollar floodplain project. Staff continue to research grant opportunities to offset the costs of this project.

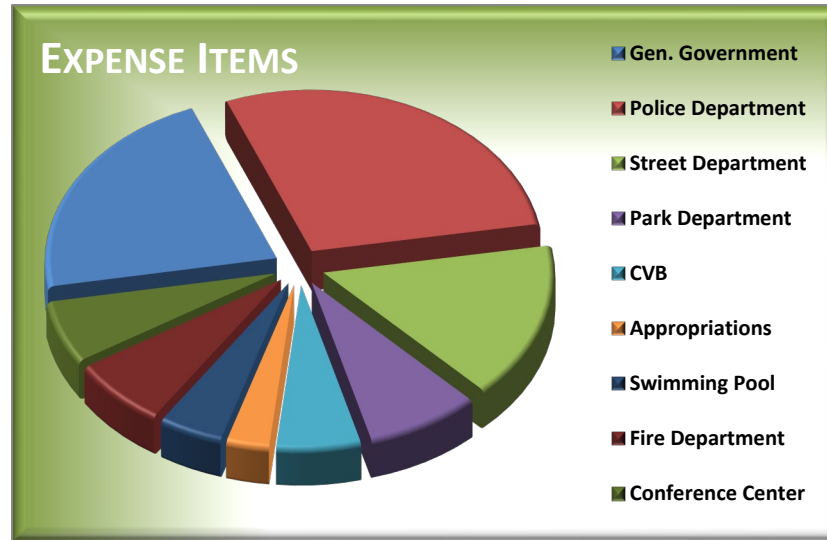
Electric Fund

Revenues are projected to be flat for 2025. Over the last 15 years, there has been a restructuring of the electric industry. This has increased the cost of wholesale power as rates were unbundled. Energy and transmission services are regulated by the Southwest Power Pool.

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

A depreciation reserve fund was established to pay for improvements to the electric system. Winter Storm Uri in February 2021 upended natural gas markets over a one-week period, and the City incurred an unexpected \$775,000 in costs. The State created a low-interest loan program to aid municipal utilities; this was paid off as of August 2022. The PCA has stayed in place due to the need to purchase a new transformer for the substation at a cost of around \$1.3 million. Funds from the reserve were used to pay for this and the PCA will pay it back.

EXPENDITURES SUMMARY



General Government

Growth in the City's assessed valuation experienced a 5.5% increase for 2025. This was due mostly to Stockholm Estates having additional houses completed, as well as the real estate market seeing increased demand. The City will not receive any of this tax income from Stockholm Estates until the RHID is paid off.

The budget reflects a decreased mill levy for the 2025 budget at 53.676 mills. There remains a strong commitment to maintain a prudent mill levy while meeting the goals of the city and the demands of the citizens. Of the 122 cities of the first and second class, the City of Lindsborg's mill levy ranks as the 77th lowest.

Police Department

The department's budget is stabilizing after two years of increased expenditures related to the Public Safety Center renovation. In late 2024, the City Council approved the continuation of the School Resource Officer, a 50/50 shared position with USD400.

Street Department

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

Park Department

Swensson Park, Riverside Park, Carlson Park, Lucia Park and the amenities within (e.g. Viking Valley Playground, pickleball courts, Alma Swensson Memorial Garden, etc.) fall under this department. In 2025, ADA sidewalks will be poured in Swensson Park to join different elements of the park and allow greater access. This will largely be funded by a grant awarded by the McPherson County Community Foundation (\$10,000). Lucia Park, next to City Hall downtown, will undergo a restoration project of the hardscape exterior and interior portions.

Convention & Visitors Bureau (CVB)

The Convention & Visitors Bureau was established as a city department in 2007. Prior to this, the City of Lindsborg contracted with the Chamber of Commerce to provide visitor and tourism promotion services. The responsibility for promoting Lindsborg as a place to visit and stay is the primary role of the CVB. In 2024, the CVB expended funds on some new approaches to advertising Lindsborg – at the Wichita airport, in a Canadian magazine, and with iHeart Radio Podcasts. One of the goals of the strategic plan is to market Lindsborg to a regional, national, and international audience, with a focus on the 25-55 yr. old demographic.

Appropriations

- ***Elmwood Cemetery:*** The appropriation to the Elmwood Cemetery Board remains at \$16,000, the level of funding in place since an increase in 2023.
- ***Lindsborg Community Library:*** The Library Fund property tax support will increase to 4.11 mills in 2025. This money is collected by the city and distributed to the library as it becomes available.
- ***Old Mill & Swedish Heritage Museum:*** \$30,000 will be appropriated to the Old Mill to support their budget.
- ***Lindsborg Senior Center:*** The City Council approved a \$10,000 appropriation to the Lindsborg Senior Center to assist with its deferred maintenance, operating expenses, and public transportation program. This is the first time that the Lindsborg Senior Center has received an appropriation from the city.
- ***Transfer to Reserve:*** Each year, a certain amount is budgeted to be transferred to the Reserve, which includes Capital Outlay and Equipment Reserves. In 2025, \$50,000 is budgeted.

Swimming Pool

Deferred maintenance issues at the pool have caused this budget to increase. In 2025, the pool will be repainted and the exterior drain replaced.

Fire Department

With the completion of the Public Safety Center renovation, focus shifts to the new fire truck, currently under construction. Payments will begin in mid to late 2025, but the truck will not be delivered until early 2026.

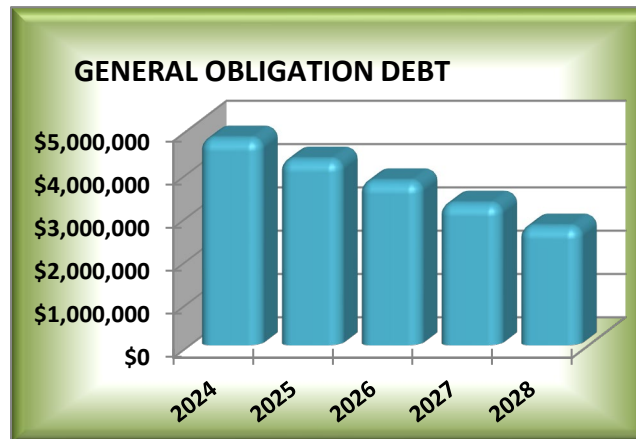
Sundstrom Conference Center

The J.O. Sundstrom Conference Center celebrated its 10-year milestone in 2024. The goal of the center was to increase visitor traffic to the community, thus increasing the local sales tax revenue and transient guest tax revenue. The center gained momentum for its first six years before the pandemic. While the years since have seen improved usage, levels have not returned to pre-pandemic usage. This is largely because people gather differently, but also because more than 30 competing event venues have opened in the last few years within a 20-miles radius of Lindsborg. Admittedly, the SCC is not, and never was intended to be, a profit center for the city. The SCC's value is seen in the people it brings to the community and the resulting economic impact, as well as its part in making "quality of place" a pillar of Lindsborg. Staff and Council continue to evaluate ways to increase revenues and decrease expenses at the Center, and in 2024, a sub-committee including staff and two council members was formed to evaluate the center's go-forward plan.

Debt Service

The outstanding debt for the City consists of:

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



OTHER ITEMS TO NOTE

Industrial Development

These funds are designated for community and economic development and are utilized by the Community Development & Neighborhood Services department. In 2004, an Economic Development Director position was added. In 2008, the position changed to Community Development Director, and in 2023, the title shifted to Community Development & Neighborhood Services to reflect the mission of the department more accurately. The focus of the 2025 community development areas will be on housing, both single-family and multi-family, and proactive code compliance. Additionally, this position has taken on more in terms of economic development, with the focus on the C-2 commercial corridor downtown. Inspection services, both residential and commercial, will also transition in-house in 2025.

Special Streets

This fund is financed by the Motor Vehicle Fuel Tax that is collected from the State of Kansas. The fund can only be used for street improvements and cannot be used for personnel costs. The Special Streets Fund coupled with the Streets Fund will place a continued emphasis on existing street maintenance and repair. \$160,000 was budgeted for a cost-share program with KDOT, which is a lengthy application and highly competitive process. If the grant is not received, the budgeted amount will be redistributed to other streets projects based on priority.

Emergency Medical Services

The AMR contract is nearly half-million dollars annually. This has proven to be a success in Lindsborg, providing 24/7 service with quick response times and full coverage. Since 2021, \$100,000 has been allocated from ARPA funds to go toward the contract. FY2024 was the last year of this funding, which means that the city had to include \$100,000 in FY2025 and going forward. This is equivalent to more than 3 mills.

Special Parks

The money in this fund comes from the local alcoholic liquor tax and can be used for projects such as Bandshell repairs or special projects in the parks, but not for personnel or routine maintenance costs. In 2025, Swensson Park will see restroom upgrades as the main project of this fund, and the parks' playgrounds will also see improvements.

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 an average of 3.5%. In 2021, a rate increase was used to cover the cost of the new single-stream curbside recycling program that was implemented, plus offset the annual cost increase from the McPherson Area Solid Waste Utility. A small increase of \$0.25/cart was implemented in 2023 due to the addition of a fuel surcharge. Another small increase of \$0.50/cart was implemented for 2025 to help offset MASWU's 5% increase in the new year. No capital expenditures are budgeted.

Bond And Interest Fund

The Bond and Interest Fund shows a small decrease from \$170,289 in 2024 to \$163,114 in 2025 of property tax required to support the City's bond obligations. This is due to annual changes in debt service from the amortization schedule.

Recreation Fund:

A significant amount of the money that is generated to support this fund comes from activity fees and concessions. Activity fees are projected to be \$165,000 with concessions revenue to be \$32,500 for 2024. Additionally, the fund will be supported by \$147,114 in property tax. This is a greater level of property tax support for Recreation.

Tourism Promotion

The current transient guest tax rate is 6%. After the tourism industry was devastated by the pandemic, tourism rebounded in 2022-2023. As such, there has been an increase in extended stays for the lodging rooms. In fact, 2024 saw pre-pandemic levels of transient guest tax in Lindsborg. Per Kansas State Statute, transient guest tax is not charged on extended stays. Personnel expenses are paid through the Convention & Visitors Bureau Fund and are not covered by this fund.

Electric Department

Although this fund has historically been profitable, the marketplace has changed dramatically. It has transitioned from a cost-based to a market-rate based industry. Power marketing, power pools, and regional transmission organizations (RTOs) have created a competitive environment that impacts revenues. The contract with Evergy for power expired on May 31, 2020, and a new contract was entered into with the Kansas Municipal Energy Agency which was effective June 1, 2020. The new contract has allowed a diversification of resources to include hydropower, wind power, and partial ownership of a 650-megawatt natural gas CT generation facility.

The electric utility will need to continue to improve and maintain an efficient delivery system to remain competitive. A rate study was done in 2021, with a new rate structure going into place July 1, 2022. The electric meters have been changed to an AMI (Automated Meter Infrastructure) system to allow reads and disconnects to occur from City Hall, rather than from in the field.

In 2024, the city saw the completion of the additional substation transformer and the acquisition of the old transformer from Evergy. In late 2024, the City Council approved the purchase 3MW of a new large-scale solar project near Pratt to further diversify the city's purchased power portfolio; this is scheduled to come online in 2027.

Water Department

An aggressive meter replacement program has been implemented with all water meters being switched over to Advanced Metering Infrastructure (AMI). Additionally, funds are being allocated to well maintenance in 2025, as well as the final batch of new meters. The Water Department has received accolades from customers for this new metering technology, which alerts the City of an "unusual" activity on water accounts. City workers have been able to catch water leaks at homes and businesses in the early stages, potentially saving customers thousands of dollars in repairs and cleanup.

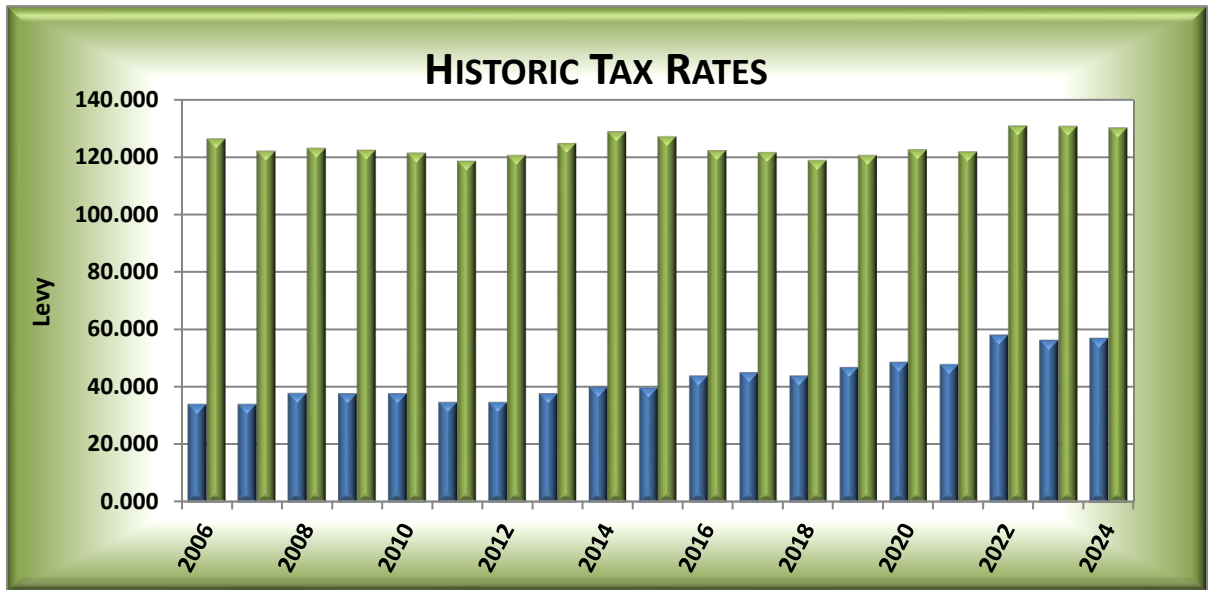
Wastewater (Sewer) Department

The Sewer Fund ensures the care and maintenance of the sanitary sewer system, and the treatment of the wastewater generated in the city. Wastewater treatment is heavily regulated by both the Environmental Protection Agency (EPA) and the Kansas Department of Health and Environment (KDHE). A change in regulation can create the need for a major capital expenditure. For instance, in 2008, a study was conducted on the wastewater treatment plant with a mock permit with review by KDHE. To comply with EPA and KDHE regulations for permit renewal in 2009, a \$5.3 million upgrade to the wastewater treatment facility was made. A big-ticket item in 2025 is the replacement of the sludge wagon, at \$100,000.

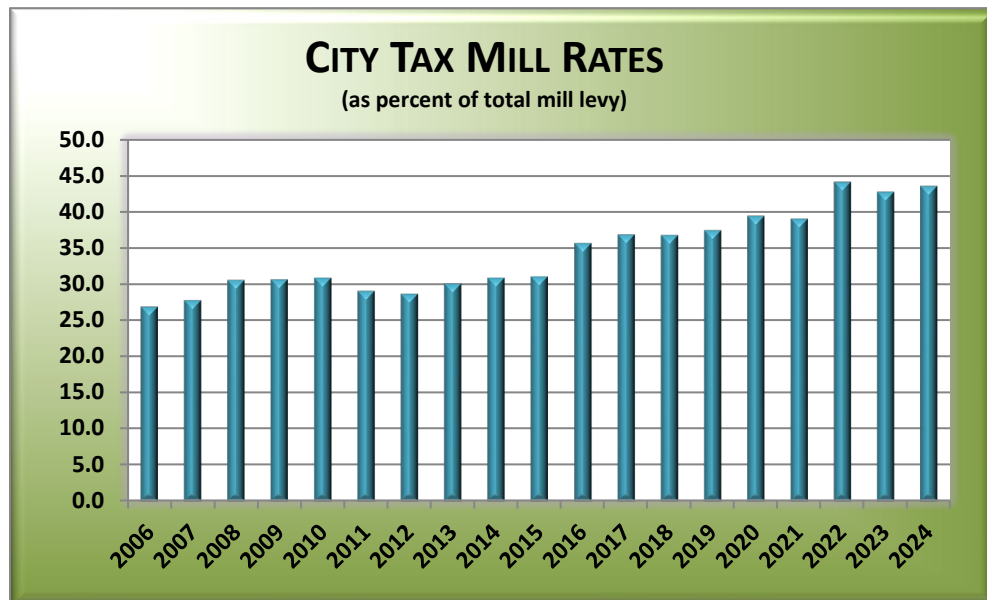
Stormwater Utility

A Stormwater Utility was established in September of 2017 after a study was completed because of the 2013 flood that impacted dozens of homes in Lindsborg. A stormwater program maintains and improves stormwater systems located within the public rights-of-way including storm drains, catch basins, underground pipes, open channels, culverts, and creeks. The utility revenue has been used to create the Garfield Channel to assist with the flow of water through the Westview addition, restrictor plates to control the flow of water from west to east under Burma Road, and the Cow Creek dredging project. The Diversion Channel west of town is the next anticipated project.

TAX RATES AT A GLANCE



Blue = City portion of the entire Mill Levy
Green = Entire Mill Levy





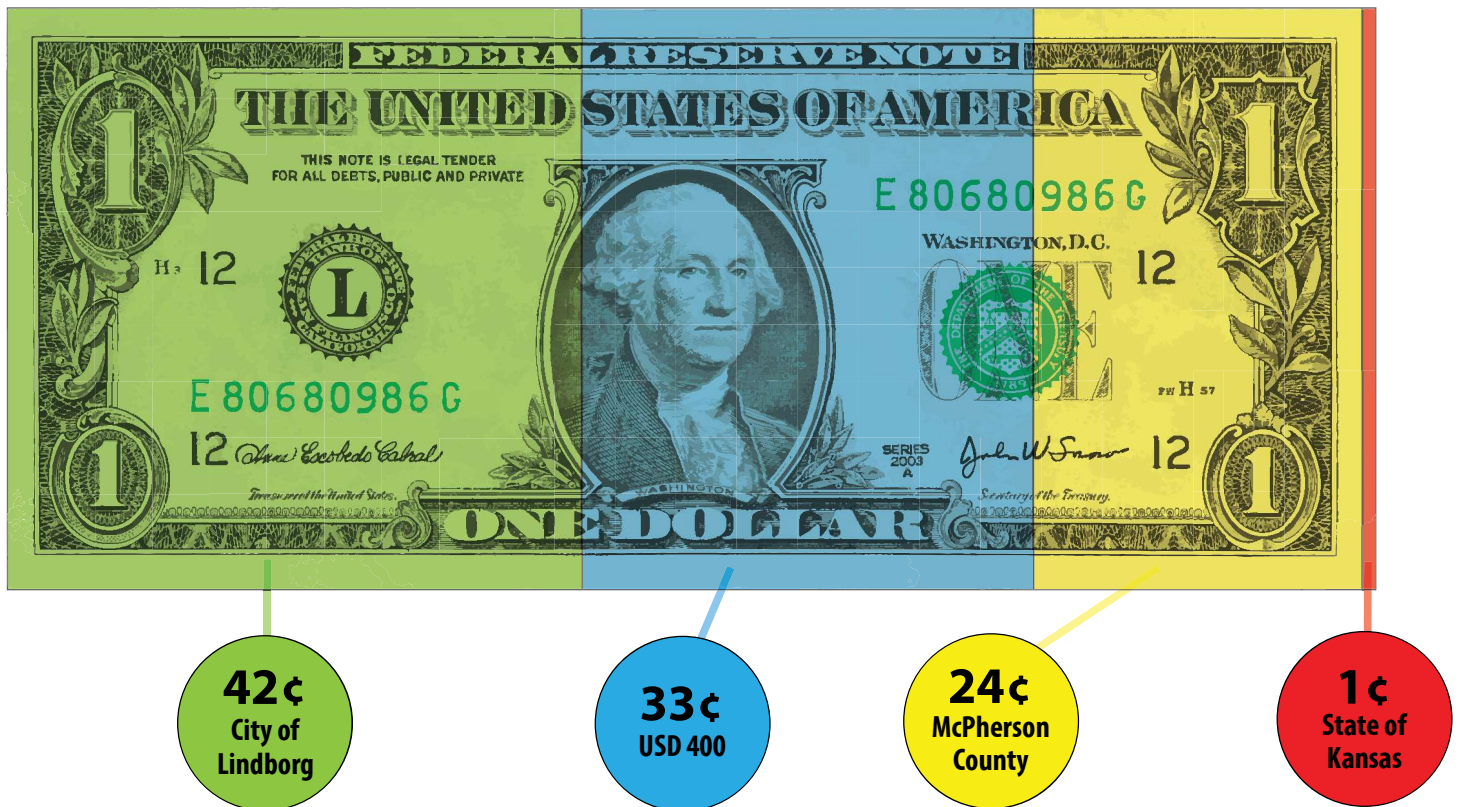
LINDSBORG

K A N S A S

**WHERE DOES MY
TAX DOLLAR GO?**

BREAKING DOWN THE PROPERTY TAX DOLLAR

From police officers who protect and serve to overseeing snow removal on roads and bridges, property taxes are a necessary investment for all Kansas communities. Here's a breakdown of how property taxes are distributed in Lindsborg.



Maintaining a Qualified Workforce: Local government is a hands-on industry, requiring cities to deal with common concerns of retained qualified employees to serve as code enforcers, engineers, and laborers. Oftentimes, municipal employees earn less than their private sector counterparts. Cities may struggle in retaining needed and qualified employees.

Filling Potholes and Fixing Roads: In recent years, nearly 50% of the funding to maintain the local road system has been generated entirely from local governments' budgets. Even maintaining one mile of our local roads can cost about \$9,493.¹

Emergency Response: New fire trucks can cost anywhere from \$500,000 to \$1.2 million, which in some communities would be most of the property tax revenue collected by the city. Alternatively, the cost of a new police car could range anywhere, on average, from \$30,000 to \$50,000 depending on the emergency response and communication technology that is incorporated within the vehicle.

Source:
1 www.ksdot.org/Assets/wwwksdotorg/pdf/QuickFacts.pdf



LINDSBORG

K A N S A S

**STATE OF KANSAS
BUDGET DOCUMENTS**

2025

CERTIFICATE
To the Clerk of McPherson, State of Kansas
We, the undersigned, officers of

Lindsborg
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

		2025 Adopted Budget			
		Page No.	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Table of Contents:					
Allocation of MVT, RVT, and 16/20M Vehicle T		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
Fund	K.S.A.				
General	12-101a	7	3,698,180	862,440	
Debt Service	10-113	8	401,525	163,114	
Library	12-1220	8	134,500	129,422	
Industrial	12-1617h	9	78,250	30,751	
Recreation	12-1932	9	472,150	147,114	
Ambulance	12-101a	10	630,503	408,552	
Special Streets		11	477,510		
Spec. Pks/Recreation		11	41,438		
Tourism Promotion		12	87,895		
Sewer		12	1,087,194		
Water		13	1,445,922		
Refuse Collection		13	498,350		
Stormwater Utility		14	731,080		
Electric		15	5,043,421		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
Totals		xxxxx	14,827,918	1,741,393	
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice	18				
RNR Hearing Notice					
					Nov 1, 2024 Total Assessed Valuation

Revenue Neutral Rate

53.676

Does budget require a resolution to exceed the Revenue Neutral Rate?

NO

Assisted by: _____

Address: _____

Email: _____

Attest: _____ 2024

County Clerk

James Ray
Robert Helle
Rebecca VanDerMege
Chris Brown
David L

Governing Body

Summary

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Lindsborg

2025

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

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	943,892	107,348	2,473	396	4,122	440
Debt Service	170,289	19,367	446	72	744	79
Library	122,940	13,982	322	52	537	57
Industrial	73,987	8,414	194	31	323	34
Recreation	110,305	12,545	289	46	482	51
Ambulance	267,916	30,470	702	113	1,170	124
TOTAL	1,689,329	192,126	4,426	710	7,378	785

County Treas Motor Vehicle Estimate	<u>192,126</u>					
County Treas Recreational Vehicle Estimate		<u>4,426</u>				
County Treas 16/20M Vehicle Estimate			<u>710</u>			
County Treas Commercial Vehicle Tax Estimate				<u>7,378</u>		
County Treas Watercraft Tax Estimate					<u>785</u>	

Motor Vehicle Factor	<u>0.11373</u>					
Recreational Vehicle Factor		<u>0.00262</u>				
16/20M Vehicle Factor			<u>0.00042</u>			
Commercial Vehicle Factor				<u>0.00437</u>		
Watercraft Factor					<u>0.00046</u>	

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
General	Reserve	100,000	50,000	50,000	KSA12-197
Refuse Collection	General	60,000	63,000	63,000	KSA12-825d
Electric	Industrial Development	20,000	20,000	20,000	KSA12-825d
Sewer	Sewer Reserve	100,000	100,000	100,000	KSA12-631o
Electric	Electric Reserve	100,000	100,000	100,000	KSA12-825d
Refuse Collection	Refuse Reserve	8,000	8,000	8,000	KSA12-825d
Water	Water Reserve	50,000	50,000	50,000	KSA12-825d
Electric	Energy Efficiency Reserve	27,500	27,500	27,500	KSA12-825d
Stormwater Utility	General	55,000	55,000	55,000	KSA12-825d
Electric	Economic Dev Fund	100,000	100,000	100,000	KSA12-825d
General - Fleet	Equipment Reserve	0	0	120,650	KSA12-1,117
Recreation - Fleet	Equipment Reserve	0	0	12,500	KSA12-1,117
Electric - Fleet	Equipment Reserve	0	0	25,500	KSA12-1,117
Sewer - Fleet	Equipment Reserve	0	0	14,000	KSA12-1,117
Water - Fleet	Equipment Reserve	0	0	14,000	KSA12-1,117
	Totals	620,500	573,500	760,150	
	Adjustments*				
	Adjusted Totals	620,500	573,500	760,150	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund

Lindsborg

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Public Building	7/1/2014	10/1/2034	3.59	2,635,000	1,710,000	4/1 - 10/1	10/1	63,800	125,000	60,675	130,000
Refunding & Improvements	9/24/2016	10/1/2029	2.05	1,935,000	980,000	4/1 - 10/1	10/1	29,400	155,000	24,750	155,000
Public Building	9/21/2017	10/1/2047	3.25	650,000	564,613	9/21	9/21	18,400	15,852	17,835	16,418
Waste Water Treatment Plan	7/7/2021	9/1/2031	2.00	1,999,000	1,520,000	7/31,7/7,9/	9/1	30,400	190,000	26,600	200,000
Total G.O. Bonds					4,774,613			142,000	485,852	129,860	501,418
Revenue Bonds:											
Electric Revenue	4/1/2009	10/1/2024	4.68	1,310,000	120,000	4/1 - 10/1	10/1	6,150	120,000	0	0
Total Revenue Bonds					120,000			6,150	120,000	0	0
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					4,894,613			148,150	605,852	129,860	501,418

Lindsborg

2025

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, 2024	Payments Due 2024	Payments Due 2025
Totals					0	0	0

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

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

Budgeted Year: 2025

Library found in: Lindsborg
McPherson

As provided in KSA 75-2553 *et seq.*, two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year <u>2024</u>	Proposed Year <u>2025</u>
Ad Valorem Tax	\$122,940	\$129,422
Delinquent Tax	\$750	\$750
Motor Vehicle Tax	\$10,607	\$13,982
Recreational Vehicle Tax	\$247	\$322
16/20M Vehicle Tax	\$60	\$52
TOTAL TAXES	<u>\$134,604</u>	<u>\$144,528</u>
Difference in Total Taxes:	\$9,924	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$30,720,467	\$32,442,754
Did Assessed Valuation Decrease?	No	
Levy Rate	4.122	3.989
Difference in Levy Rate:	(0.133)	
Qualify for grant:	Not Qualify	

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

Lindsborg

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	1,234,362	1,174,468	868,924
Receipts:			
Ad Valorem Tax	955,460	943,892	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	16,460	10,000	10,000
Motor Vehicle Tax	110,930	119,786	107,348
Recreational Vehicle Tax	2,491	2,795	2,473
16/20M Vehicle Tax	595	675	396
Commercial Vehicle Tax	4,110	4,715	4,122
Watercraft Tax	0	471	440
Gross Earning (Intangible) Tax			0
Franchise Tax	78,635	65,000	70,000
Rural Fire Agreement	21,233	26,742	27,025
Local Alcoholic Liquor	11,496	12,634	12,092
Connecting Link	18,400	18,400	18,400
Local Sales Tax	894,779	670,000	670,000
Compensating Use Tax	339,203	220,000	225,000
CVB Grants/Partnerships	14,247	5,000	0
Licenses & Fees - Vendors	350	100	100
Electric Licenses	587	1,000	500
Plumbing Licenses	888	750	750
Tree Service Licenses	125	200	125
Dog Tags/ Impound Fees	1,035	1,000	750
Police Misc Income	1,526	800	0
CMB Licenses	1,300	500	500
Liquor Licenses	850	850	850
Building Permits/Planning and Zoning Fees	35,699	15,000	23,000
Pole Charges - Cox, Ideatek, Villa Ro	608	10,342	10,000
Water Tower Rent - Cellular Antenna	22,486	22,486	22,486
SRO Reimbursed Expense	30,955	46,200	46,200
General Fund Grant	347,364	0	0
Court	35,004	45,000	45,000
In Lieu of Taxes - Villa Ro	20,673	19,000	19,000
Transfers From Refuse Service	63,000	63,000	63,000
Transfers From Stormwater Utility	55,000	55,000	55,000
Rental Income - McPherson Concrete	3,070	6,621	6,500
Interest on Idle Funds	446,354	520,000	425,000
Swimming Pool	54,335	50,000	50,000
Reimbursed Expenses	20,039	5,000	5,000
Sundstrom Conference Center	69,438	110,000	124,100
RHID			-37,272
Miscellaneous	69,445	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,748,170	3,072,959	2,007,885
Resources Available:	4,982,532	4,247,427	2,876,809

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Lindsborg

FUND PAGE - GENERAL

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2023	Estimate for 2024	Year for 2025
Resources Available:	4,982,532	4,247,427	2,876,809
Expenditures:			
General Administration	1,577,060	671,975	801,510
Police Department	1,046,246	1,017,912	1,054,600
Street Department	280,480	576,862	573,000
Parks Department	242,900	248,637	294,650
Convention Visitors Bureau	202,071	209,730	216,750
Swimming Pool	99,979	167,250	168,000
Fire Department	113,113	176,000	250,800
Appropriations	49,579	100,037	109,770
Conference Center	196,636	210,100	229,100
Sub-Total detail page	3,808,064	3,378,503	3,698,180
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,808,064	3,378,503	3,698,180
Unencumbered Cash Balance Dec 31	1,174,468	868,924	xxxxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount	3,468,720	3,724,206	3,698,180
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,698,180
Tax Required			821,371
Delinquent Comp Rate: 5.0%			41,069
Amount of 2024 Ad Valorem Tax			862,440

Summary

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Lindsborg

2025

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
General Administration			
Salaries	257,269	349,750	382,000
Contractual	341,524	215,000	271,500
Commodities	42,531	25,000	38,510
Fleet Lease Trans to Equipment Reserve	0	7,500	7,500
Capital Outlay	935,736	74,725	102,000
Total	1,577,060	671,975	801,510
Police Department			
Salaries	785,654	842,000	888,500
Contractual	86,690	77,000	77,000
Commodities	32,958	33,600	46,100
Fleet Lease Trans to Equipment Reserve	0	0	40,500
Capital Outlay	140,944	65,312	2,500
Total	1,046,246	1,017,912	1,054,600
Street Department			
Salaries	207,237	300,500	286,500
Contractual	24,666	27,000	27,000
Commodities	48,577	40,000	40,000
Fleet Lease Trans to Equipment Reserve	0	0	32,500
Capital Outlay	0	209,362	187,000
Total	280,480	576,862	573,000
Parks Department			
Salaries	120,449	164,750	168,000
Contractual	30,539	17,000	17,000
Commodities	23,665	20,000	20,000
Fleet Lease Trans to Equipment Reserve	0	0	27,150
Capital Outlay	68,247	46,887	62,500
Total	242,900	248,637	294,650
Convention Visitors Bureau			
Salaries	153,446	179,480	188,500
Contractual	37,805	19,500	19,500
Commodities	10,820	8,750	8,750
Capital Outlay	0	2,000	0
Total	202,071	209,730	216,750
Swimming Pool			
Salaries	58,294	64,750	68,000
Contractual	12,324	15,000	15,000
Commodities	28,376	20,000	20,000
Capital Outlay	985	67,500	65,000
Total	99,979	167,250	168,000
Fire Department			
Salaries	79,932	90,000	90,000
Contractual	16,100	26,000	26,000
Commodities	9,644	17,000	17,000
Fire Truck Lease Interest	0	0	30,411
Fire Truck Lease Principal	0	0	38,389
Fleet Lease Trans to Equipment Reserve	0	0	13,000
Capital Outlay	7,437	43,000	36,000
Total	113,113	176,000	250,800
Appropriations			
Cemetery	16,000	16,000	16,000
Library	3,579	4,037	3,770
Old Mill 501C3	30,000	30,000	30,000
Senior Center	0	0	10,000
Transfer Out	0	50,000	50,000
Total	49,579	100,037	109,770
Conference Center			
Salaries	95,541	110,000	120,000
Contractual	34,617	35,500	35,500
Commodities	45,516	52,600	52,600
Capital Outlay	20,962	12,000	21,000
Total	196,636	210,100	229,100
Page Total	3,808,064	3,378,503	3,698,180

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

Lindsborg

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	25,442	30,640	40,175
Receipts:			
Ad Valorem Tax	163,636	170,289	XXXXXXXXXXXXXXXXXX
Delinquent Tax	3,156	1,500	1,500
Motor Vehicle Tax	21,312	20,513	19,367
Recreational Vehicle Tax	479	479	446
16/20M Vehicle Tax	116	116	72
Commercial Vehicle Tax	823	807	744
Watercraft Tax	0	81	79
Local Sales Tax Collection	186,560	188,800	190,675
Interest on Idle Funds	4,726	150	
RHID			-6,880
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	380,808	382,735	206,003
Resources Available:	406,250	413,375	246,178
Expenditures:			
Bond Principal	275,000	280,000	285,000
Bond Interest	100,610	93,200	85,425
Cash Reserve (2025 column)			31,100
Miscellaneous			
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	375,610	373,200	401,525
Unencumbered Cash Balance Dec 31	30,640	40,175	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	401,668	404,300	401,525
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		401,525
	Tax Required		155,347
	Delinquent Comp Rate: 5.0%		7,767
	Amount of 2024 Ad Valorem Tax		163,114

Adopted Budget Library	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	84,620	122,940	XXXXXXXXXXXXXXXXXX
Delinquent Tax	1,267	750	750
Motor Vehicle Tax	9,838	10,607	13,982
Recreational Vehicle Tax	222	247	322
16/20M Vehicle Tax	56	60	52
Commercial Vehicle Tax	394	417	537
Watercraft Tax	0	42	57
Interest on Idle Funds	0		
RHID		-1,563	-5,459
Miscellaneous			1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	96,397	133,500	11,241
Resources Available:	96,397	133,500	11,241
Expenditures:			
Appropriations to Library Board	96,397	133,500	133,500
Miscellaneous			1,000
Does miscellaneous exceed 10% of Total Ex			
Total Expenditures	96,397	133,500	134,500
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	96,025	133,500	134,500
	Non-Appropriated Balance		
See Tab A	Total Expenditure/Non-Appr Balance		134,500
	Tax Required		123,259
	Delinquent Comp Rate: 5.0%		6,163
	Amount of 2024 Ad Valorem Tax		129,422

Summary

Lindsborg

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Industrial	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	26,490	21,434	8,014
Receipts:			
Ad Valorem Tax	10,432	73,987	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	331	250	250
Motor Vehicle Tax	2,137	1,307	8,414
Recreational Vehicle Tax	48	30	194
16/20M Vehicle Tax	11	7	31
Commercial Vehicle Tax	80	51	323
Watercraft Tax	0	5	34
County Economic Development	13,525	13,000	13,000
Transfer From Electric Fund	20,000	20,000	20,000
RHID		-2,307	-1,297
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	46,564	106,330	40,949
Resources Available:	73,054	127,764	48,963
Expenditures:			
Personnel	28,852	32,750	30,750
Contractual	20,495	82,000	25,000
Commodities	2,273	2,500	2,500
Capital Outlay	0	2,500	0
Cash Reserve (2025 column)			20,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	51,620	119,750	78,250
Unencumbered Cash Balance Dec 31	21,434	8,014	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	55,759	119,750	78,250
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	78,250
		Tax Required	29,287
Delinquent Comp Rate:	5.0%		1,464
Amount of 2024 Ad Valorem Tax			30,751

Adopted Budget	Prior Year	Current Year	Proposed Budget
Recreation	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	130,751	199,757	125,686
Receipts:			
Ad Valorem Tax	117,054	110,305	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,371	750	750
Motor Vehicle Tax	5,256	14,672	12,545
Recreational Vehicle Tax	116	342	289
16/20M Vehicle Tax	24	83	46
Commercial Vehicle Tax	174	577	482
Watercraft Tax	0	58	51
Activity Fees	215,111	165,000	165,000
Concessions	36,205	32,500	32,500
Reimbursed Expenses	1,788	0	0
Interest on Idle Funds			
RHID		-4,458	-5,308
Miscellaneous	436		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	377,535	319,829	206,355
Resources Available:	508,286	519,586	332,041
Expenditures:			
Personnel	141,534	186,500	211,250
Contractual	83,400	78,000	88,000
Commodities	77,610	70,400	70,400
Fleet Lease Trans to Equipment Reserve	0	0	12,500
Capital Outlay	5,985	59,000	90,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	308,529	393,900	472,150
Unencumbered Cash Balance Dec 31	199,757	125,686	XXXXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	349,455	393,900	472,150
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	472,150
		Tax Required	140,109
Delinquent Comp Rate:	5.0%		7,005
Amount of 2024 Ad Valorem Tax			147,114

Summary

Lindsborg

2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Ambulance	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	32,431	31,360	53,903
Receipts:			
Ad Valorem Tax	220,039	267,916	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,980	500	500
Motor Vehicle Tax	43,645	27,585	30,470
Recreational Vehicle Tax	997	644	702
16/20M Vehicle Tax	270	155	113
Commercial Vehicle Tax	1,900	1,085	1,170
Watercraft Tax	0	109	124
County Allocations	131,901	131,000	131,000
Bad Debt Collected	3,996	645	0
Reimbursed Expenses - Ambulance	594	175,000	0
AMR Lease Payment	40,656	40,656	40,656
RHID			-17,232
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	446,978	645,295	187,503
Resources Available:	479,409	676,655	241,406
Expenditures:			
Personnel	30,566	33,500	41,250
Contractual	372,263	375,000	485,000
Commodities	4,693	5,000	5,000
Capital Outlay	6,275	175,000	35,000
Bond Principal	15,402	15,852	16,418
Bond Interest	18,850	18,400	17,835
Cash Reserve (2025 column)			30,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	448,049	622,752	630,503
Unencumbered Cash Balance Dec 31	31,360	53,903	XXXXXXXXXXXXXXXXXX
2023/2024/2025 Budget Authority Amount	454,852	652,752	630,503
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		630,503
	Tax Required		389,097
Delinquent Comp Rate:	5.0%		19,455
Amount of 2024 Ad Valorem Tax			408,552

Summary

Lindsborg

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Streets	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	311,581	389,390	388,490
Receipts:			
State of Kansas Gas Tax	91,470	89,100	89,020
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	91,470	89,100	89,020
Resources Available:	403,051	478,490	477,510
Expenditures:			
Contractual	1,800	85,000	85,000
Commodities	11,861	5,000	5,000
Capital Outlay	0	0	0
Cash Reserve (2025 column)			387,510
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	13,661	90,000	477,510
Unencumbered Cash Balance Dec 31	389,390	388,490	0
2023/2024/2025 Budget Authority Amount	309,504	301,104	477,510

Adopted Budget

Spec. Pks/Recreation	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	40,486	51,982	29,346
Receipts:			
Local Alcoholic Liquor Tax	11,496	12,364	12,092
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	11,496	12,364	12,092
Resources Available:	51,982	64,346	41,438
Expenditures:			
Contractual	0	0	0
Commodities	0	15,000	15,000
Capital Outlay	0	20,000	20,000
Cash Reserve (2025 column)			6,438
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	0	35,000	41,438
Unencumbered Cash Balance Dec 31	51,982	29,346	0
2023/2024/2025 Budget Authority Amount	43,888	55,815	41,438

Summary

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Lindsborg

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Tourism Promotion			
Unencumbered Cash Balance Jan 1	62,600	66,895	64,895
Receipts:			
Transient Guest Tax	29,998	23,000	23,000
Reimbursed Expenses	2,970	0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	32,968	23,000	23,000
Resources Available:	95,568	89,895	87,895
Expenditures:			
Contractual	14,163	20,000	22,000
Commodities	14,510	5,000	5,000
Cash Reserve (2025 column)			60,895
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	28,673	25,000	87,895
Unencumbered Cash Balance Dec 31	66,895	64,895	0
2023/2024/2025 Budget Authority Amount	73,600	81,731	87,895

Adopted Budget

Adopted Budget	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Sewer			
Unencumbered Cash Balance Jan 1	456,863	452,831	465,694
Receipts:			
Sales	618,764	615,000	615,000
Penalties	5,091	5,000	5,000
Reimbursed Expenses	2,610	1,500	1,500
Interest on Idle Funds			
Miscellaneous	483		
Does miscellaneous exceed 10% Total Rec			
Total Receipts	626,948	621,500	621,500
Resources Available:	1,083,811	1,074,331	1,087,194
Expenditures:			
Personnel	223,176	254,000	285,000
Contractual	54,352	60,000	100,000
Commodities	34,352	25,000	25,000
Capital Outlay	0	0	100,000
Debt Service--Principal	185,000	190,000	200,000
Debt Service--Interest	34,100	30,400	26,600
Transfer to Equipment Reserve	0	0	14,000
Transfer To Depreciation Reserve	100,000	49,237	100,000
Cash Reserve (2025 column)			236,594
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	630,980	608,637	1,087,194
Unencumbered Cash Balance Dec 31	452,831	465,694	0
2023/2024/2025 Budget Authority Amount	899,650	608,637	1,087,194

Summary

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Lindsborg

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	636,048	763,922	817,922
Receipts:			
Sales	670,484	600,000	625,000
Penalties	4,239	2,500	2,500
Reimbursed Expenses	1,764	500	500
Interest on Idle Funds			
Miscellaneous		20,000	
Does miscellaneous exceed 10% Total Rec			
Total Receipts	676,487	623,000	628,000
Resources Available:	1,312,535	1,386,922	1,445,922
Expenditures:			
Personnel	294,079	303,000	342,000
Contractual	93,481	106,000	106,000
Commodities	72,778	10,000	100,000
Capital Outlay	38,275	100,000	60,000
Transfer to Equipment Reserve	0	0	14,000
Transfer To Depreciation Reserve	50,000	50,000	50,000
Cash Reserve (2025 column)			773,922
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	548,613	569,000	1,445,922
Unencumbered Cash Balance Dec 31	763,922	817,922	0
2023/2024/2025 Budget Authority Amount	843,484	569,000	1,445,922

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Refuse Collection	Actual for 2023	Estimate for 2024	Year for 2025
Unencumbered Cash Balance Jan 1	210,587	221,200	171,775
Receipts:			
Collections	330,218	315,000	325,000
Penalties	2,936	1,575	1,575
Interest on Idle Funds			
Miscellaneous	95	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	333,249	316,575	326,575
Resources Available:	543,836	537,775	498,350
Expenditures:			
Contractual	249,425	280,000	294,000
Commodities	2,211	15,000	15,000
Capital Outlay	0	0	0
Transfer To General Fund	63,000	63,000	63,000
Transfer To Depreciation Reserve	8,000	8,000	8,000
Cash Reserve (2025 column)			118,350
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	322,636	366,000	498,350
Unencumbered Cash Balance Dec 31	221,200	171,775	0
2023/2024/2025 Budget Authority Amount	515,864	457,376	498,350

Summary

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Lindsborg

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Stormwater Utility	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	739,400	658,730	489,905
Receipts:			
Collections	237,087	235,000	240,000
Penalties	1,143	1,175	1,175
Interest on Idle Funds			
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	238,230	236,175	241,175
Resources Available:	977,630	894,905	731,080
Expenditures:			
Contractual	51,941	35,000	35,000
Commodities	8,435	15,000	15,000
Capital Outlay	203,524	300,000	300,000
Transfer To General Fund	55,000	55,000	55,000
Cash Reserve (2025 column)			326,080
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	318,900	405,000	731,080
Unencumbered Cash Balance Dec 31	658,730	489,905	0
2023/2024/2025 Budget Authority Amount	943,131	777,324	731,080



Lindsborg

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Electric	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	2,073,707	2,619,071	1,626,421
Receipts:			
Sales	3,805,477	3,250,000	3,250,000
Penalties	24,520	20,000	20,000
Sales Tax	114,465	110,000	110,000
Reimbursed Expenses	3,350	2,000	2,000
Interest on Idle Funds			
Miscellaneous	62,849	35,000	35,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,010,661	3,417,000	3,417,000
Resources Available:	6,084,368	6,036,071	5,043,421
Expenditures:			
Production - Purchased Power	1,678,291	2,300,000	2,300,000
Distribution			
Personnel	509,208	611,500	678,000
Contractual	77,047	80,000	80,000
Commodities	91,213	100,000	100,000
Capital Outlay	193,867	304,500	30,000
Total	871,335	1,096,000	888,000
General Administration			
Personnel	261,760	282,000	294,000
Contractual	36,881	80,000	80,000
Commodities	1,797	75,000	75,000
Capital Outlay	0	10,000	0
Total	300,438	447,000	449,000
Non-Operating			
Postage	5,570	7,500	7,500
Sales Tax	135,885	150,000	150,000
Interest & Fees	45,034	35,000	35,000
Debt Service--Principal	110,000	120,000	0
Debt Service--Interest	11,788	6,150	0
Transfer To Depreciation Reserve	100,000	100,000	100,000
Transfer To Energy Efficiency Reserve	27,500	28,000	28,000
Transfer To Industrial Development Fun	20,000	20,000	20,000
Transfer To Economic Development Fun	100,000	100,000	100,000
Transfer To Equipment Reserve	59,456		25,500
Total	615,233	566,650	466,000
Cash Reserve (2025 column)			940,421
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	3,465,297	4,409,650	5,043,421
Unencumbered Cash Balance Dec 31	2,619,071	1,626,421	0
2023/2024/2025 Budget Authority Amoun	4,287,818	4,422,878	5,043,421

Summary

Lindsborg

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Capital Projects		Spec. Sewer Reserve		Electric Reserve		Energy Efficiency Res		Refuse Reserve		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	117,412	Cash Balance Jan 1	1,163,250	Cash Balance Jan 1	1,853,671	Cash Balance Jan 1	207,438	Cash Balance Jan 1	60,001	3,401,772
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Interest	3,648	Transfer In	100,000	Transfer In	100,000	Transfer In	27,500	Transfer In	8,000	
Total Receipts	3,648	Total Receipts	100000	Total Receipts	100000	Total Receipts	27500	Total Receipts	8000	239,148
Resources Available:	121,060	Resources Available:	1,263,250	Resources Available:	1,953,671	Resources Available:	234,938	Resources Available:	68,001	3,640,920
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Capital Outlay	114,553			Capital Outlay	67	
Total Expenditures	0	Total Expenditures	0	Total Expenditures	114,553	Total Expenditures	0	Total Expenditures	67	114,620
Cash Balance Dec 31	121,060	Cash Balance Dec 31	1,263,250	Cash Balance Dec 31	1,839,118	Cash Balance Dec 31	234,938	Cash Balance Dec 31	67,934	3,526,300
										3,526,300

**Note: These two block figures should agree.

Summary

Lindsborg

NON-BUDGETED FUNDS (B)
(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds-B

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

Water Reserve		Equipment Reserve		Cap. Impro. Reserve		ARPA		Economic Development		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	1,361,682	Cash Balance Jan 1	212,997	Cash Balance Jan 1	22,057	Cash Balance Jan 1	251,042	Cash Balance Jan 1	0	1,847,778
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	50,000	Transfer In	71,842					Transfer In	100,000	
Total Receipts	50,000	Total Receipts	71,842	Total Receipts	0	Total Receipts	0	Total Receipts	100,000	221,842
Resources Available:	1,411,682	Resources Available:	284,839	Resources Available:	22,057	Resources Available:	251,042	Resources Available:	100,000	2,069,620
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	419	Lease Payments	61,029	Capital Outlay	10,951	Capital Outlay	323,062			
		Capital Outlay	12,142							
Total Expenditures	419	Total Expenditures	73,171	Total Expenditures	10,951	Total Expenditures	323,062	Total Expenditures	0	407,603
Cash Balance Dec 31	1,411,263	Cash Balance Dec 31	211,668	Cash Balance Dec 31	11,106	Cash Balance Dec 31	-72,020	Cash Balance Dec 31	100,000	1,662,017
										1,662,017

See Tab B

** Note: These two block figures should agree.

Summary

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of

Lindsborg

will meet on September 16th, 2024 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, the amount of ad valorem tax, and the Revenue Neutral Rate.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	3,808,064	34.438	3,378,503	31.651	3,698,180	862,440	26.583
Debt Service	375,610	5.898	373,200	5.710	401,525	163,114	5.028
Library	96,397	3.050	133,500	4.122	134,500	129,422	3.989
Industrial	51,620	0.376	119,750	2.481	78,250	30,751	0.948
Recreation	308,529	4.218	393,900	3.699	472,150	147,114	4.535
Ambulance	448,049	7.931	622,752	8.984	630,503	408,552	12.593
Special Streets	13,661		90,000		477,510		
Spec. Pks/Recreation	0		35,000		41,438		
Tourism Promotion	28,673		25,000		87,895		
Sewer	630,980		608,637		1,087,194		
Water	548,613		569,000		1,445,922		
Refuse Collection	322,636		366,000		498,350		
Stormwater Utility	318,900		405,000		731,080		
Electric	3,465,297		4,409,650		5,043,421		
Non-Budgeted Funds-A	114,620						
Non-Budgeted Funds-B	407,603						
Totals	10,939,252	55.911	11,529,892	56.647	14,827,918	1,741,393	53.676
						<i>Revenue Neutral Rate**</i>	<i>53.676</i>
Less: Transfers	620,500		573,500		760,150		
Net Expenditure	10,318,752		10,956,392		14,067,768		
Total Tax Levied	1,689,329		1,689,329		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	28,566,518		30,720,467		32,442,754		
Outstanding Indebtedness, January 1,	2022		2023		2024		
G.O. Bonds	5,719,932		5,250,015		4,774,613		
Revenue Bonds	335,000		230,000		120,000		
Other	352,395		0		0		
Lease Purchase Principal	0		0		0		
Total	6,407,327		5,480,015		4,894,613		

*Tax rates are expressed in mills
 ** Revenue Neutral Rate as defined by KSA 79-2988

Roxie Sjogren
 Official Title: City Clerk



LINDSBORG

K A N S A S

**CAPITAL IMPROVEMENT
5-YEAR PROGRAM**

INTRODUCTION

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

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

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

PROGRAMMING PROCEDURE

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

FINANCIAL ANALYSIS

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

PROJECT PRIORITIES

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

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

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

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

METHODS OF FINANCING CAPITAL IMPROVEMENTS

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

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

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

1. Financing on a Pay-As-You-Go Basis

The following are three methods of paying for capital improvements on a pay-as-you-go basis.

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

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

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

2. Funding by Borrowing

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

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

Advantages of the Revenue Bonds are:

- The debt service required for revenue bonds does not often utilize the same revenue sources as those which the governmental unit draws upon for its operating revenue. This permits revenue from taxation to be used for other purposes.
- Revenue is derived from those who use the capital improvement; thus, projects can be undertaken which may be of real value only to one segment of the public. In this way, the cost of improvements, which benefit only a particular segment of the population, will not be borne by the total population.

b. Revenues Produced from Taxes (General Obligation Bonds)

Advantages of General Obligation Bonds are:

- General obligation bonds usually bear a lower interest rate because they are backed by the full taxing authority of the community. Revenue bonds are backed by revenue from one facility or one system of facilities only.
- General obligation bonding provides a more equitable method of financing an expensive facility which is used by the public in general.

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

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

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

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

5-YEAR CAPITAL IMPROVEMENT PROGRAM

ADMINISTRATIVE SERVICES

	2025	2026	2027	2028	2029	Funding
Computer Replacement Program				\$34,500		GO
City Hall Rooftop A/C Units	\$35,000					GO
Fire Department Assessment	\$25,000					GO
City Hall Windows/Interior Repair	\$100,000					GO/Grants
Fleet - Escape	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	GO
Website Redesign		\$25,000				GO
Council Chambers A/V		\$10,000				GO
K-4 Monument Signage			\$50,000			GO
City Hall Interior Painting		\$15,000				GO
City Hall Security Door	\$15,000					GO
TOTAL	\$182,500	\$57,500	\$57,500	\$42,000	\$7,500	

COMMUNITY DEVELOPMENT

	2025	2026	2027	2028	2029	Funding
Tyler Software	\$32,000	\$5,000	\$5,000	\$5,000	\$5,000	GO
Lift Up Lindsborg/Blight Abatement	\$15,000	\$30,000	\$30,000	\$30,000	\$30,000	GO
Bike Share	\$16,500	\$5,000	\$5,000	\$5,000	\$5,000	GO
Building Inspector Vehicle	\$0	\$13,000	\$13,000	\$13,000	\$13,000	GO/Partners
TOTAL	\$63,500	\$53,000	\$53,000	\$53,000	\$53,000	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

CONVENTION & VISITORS BUREAU

	2025	2026	2027	2028	2029	Funding
Billboards Fixed Expense	\$7,800	\$7,800	\$8,200	\$8,200	\$8,200	TGT
Marketing/Advertising	\$14,200	\$14,200	\$14,200	\$14,200	\$14,200	TGT
TOTALS (Transient Guest Tax)	\$22,000	\$22,000	\$22,400	\$22,400	\$22,400	
Marketing/Contracted Service	\$14,000	\$16,000	\$16,000	\$16,000	\$16,000	CVB
Computer Replacement Program				\$4,000		CVB
TOTALS (General Fund)	\$14,000	\$16,000	\$16,000	\$20,000	\$16,000	

SUNDSTROM CONFERENCE CENTER

	2025	2026	2027	2028	2029	Funding
Partitioning System/Breakout Space Dannstalle				\$20,000		SCC
Marketing Funds	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	SCC
Update Décor/Furnishings			\$40,000		\$50,000	SCC
Suspended Accoustical Panels-upstairs					\$20,000	SCC
1st Floor AV Equipment	\$6,000					SCC
2nd Floor Floor Refinish	\$5,000					SCC
Water Heater Replacement		\$7,000				SCC
Building Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	SCC
HVAC Replacement		\$400,000				SCC
TOTALS (General Fund)	\$33,000	\$429,000	\$62,000	\$42,000	\$92,000	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

PARKS

	2025	2026	2027	2028	2029	Funding
Fleet - Truck	\$14,700	\$14,700	\$14,700	\$14,700	\$14,700	Parks
Fleet - Truck	\$12,450	\$12,450	\$12,450	\$12,450		Parks
Mower Replacement	\$15,000			\$15,000		Parks
Small Compact Tractor				\$50,000		Parks
Playground Equipment		\$15,000		\$15,000		Parks
Lucia Restoration (Hardscape/Interior)	\$16,000	\$50,000				Parks/Grant
Välkommen Trail Phase 3			\$150,000			Parks/Grant
Parks Aluminum Tables		\$15,000			\$15,000	Parks
Riverside Restroom/Shelter		\$150,000				Parks/Grant
Parks Building			\$150,000			Parks
Swensson Park Shed					\$15,000	Parks
Sidewalks for Swensson Park	\$15,000					Parks/Grants
Riverside Courts Replacement					\$100,000	Parks/Grants
Skate Park Refurbishment				\$20,000		Parks
Dog Park Additions	\$50,000					Parks/Grants/Gifts
Hazardous Tree Removal	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Parks
TOTALS	\$133,150	\$267,150	\$337,150	\$137,150	\$154,700	

SPECIAL PARKS

	2025	2026	2027	2028	2029	Funding
Land Acquisition			\$20,000			Spec Parks
Park Feature Improvements	\$10,000			\$10,000		Spec Parks
Swensson Park Restroom Upgrades	\$20,000					Spec Parks
TOTALS	\$30,000	\$0	\$20,000	\$10,000	\$0	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

POLICE

	2025	2026	2027	2028	2029	Funding
Fleet - Patrol F150	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	Police
Fleet - Patrol SUV	\$13,500	\$13,500	\$13,500	\$13,500	\$13,500	Police
Fleet - Detective Vehicle	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	Police
Flock Cameras (x3)	\$10,000	\$9,000	\$9,000	\$9,000	\$9,000	Police/Grant
Computer Replacement Program				\$16,000		Police
Training	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	Police
Axon Mobile Cameras (x4)	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Police
Axon Body Cameras (x9)	\$9,500	\$9,500	\$9,500	\$9,500	\$9,500	Police
Policy Manual Update	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	Police
X-7 Tasers (x9)	\$4,800	\$4,800	\$5,500	\$5,500	\$5,500	Police
Replace Body Armor	\$2,000	\$8,000	\$2,000	\$2,000	\$2,000	Police/Grant
Rifle/Shotgun Replacement	\$0	\$5,000	\$0	\$0	\$0	Police
TOTALS	\$94,800	\$104,800	\$94,500	\$110,500	\$94,500	

EMS

	2025	2026	2027	2028	2029	Funding
AMR Contract	\$477,543	\$487,093	\$496,835	\$506,772	\$516,907	EMS
Stryker Lift System (202)	\$35,000					EMS/Grant
TOTALS	\$512,543	\$487,093	\$496,835	\$506,772	\$516,907	

FIRE

	2025	2026	2027	2028	2029	Funding
Turnout Sets (x3)	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	Fire/Grant
Fire Truck	\$68,000	\$68,000	\$68,000	\$68,000	\$68,000	Fire/Grant/Lease
Fire Hose	\$12,000		\$7,000			Fire
Fleet - Command Vehicle	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	Fire
Safety Center Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	Fire
In-Vehicle Communication System	\$5,000					Fire/Grant
TOTALS	\$112,000	\$95,000	\$102,000	\$95,000	\$95,000	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

STREETS

	2025	2026	2027	2028	2029	Funding
Replace 2018 John Deere 524 II Loader				\$125,000		Streets
Replace Equipment Trailer	\$25,000					W/WW/E/S
Replace 2017 Tymco Street Sweeper			\$175,000			Streets/Stormwater
Replace 1990 Air Compressor					\$30,000	Streets/Electric
Snowplow/Spreader for F-250	\$22,000					Streets
Replace 2017 Bobcat Skidloader			\$35,000			Streets
Replace 1998 Motor Grader					\$100,000	Streets
1991 IHC Dumptruck/Snowplow		\$75,000				Streets
Mini-Excavator/Trailer			\$15,000			W/WW/E/S
Fleet - Mosquito Truck F-250 Crew	\$17,000	\$17,000	\$17,000	\$17,000	\$17,000	Streets
Fleet - Dump Truck F-450	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	Streets
TOTALS	\$79,500	\$107,500	\$257,500	\$157,500	\$162,500	

SPECIAL STREETS

	2025	2026	2027	2028	2029	Funding
Annual Street Maintenance	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	Spec Sts
Annual Chip/Onyx Seal	\$70,000	\$35,000	\$70,000	\$65,000	\$70,000	Spec Sts
Harrison KDOT CCLIP Match		\$160,000				KDOT CCLIP/SS
M&O 100-300 E Union	\$125,000					Spec Sts
M&O 200-400 S Washington			\$125,000			Spec Sts
M&O 700 N 1st, 200 W Green, 500 N Washington				\$130,000		Spec Sts
M&O 200-300 N Roosevelt					\$125,000	Spec Sts
TOTALS	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

WATER

	2025	2026	2027	2028	2029	Funding
Repair Parts Inventory	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Water
Tower Maintenance	\$24,500	\$24,500	\$25,000	\$25,000	\$25,000	Water
Well Field Line Maintenance	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Water
Well Maintenance				\$25,000		Water
Valve/Line Replacement	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Water
Replace Punch Machine	\$35,000					Water
Mini Excavator/Trailer			\$15,000			W/WW/E/S
Well 9 Gen & Transfer Switch		\$65,000				Water
Waterline Project State St		\$20,000	\$20,000			Water
Water Meters	\$25,000					Water
SCADA Computer Replacement				\$5,000		W/Sewer
Fleet - Truck F-150 Meter Read	\$13,000	\$13,000	\$13,000	\$13,000	\$13,000	Water
TOTALS	\$127,500	\$152,500	\$103,000	\$98,000	\$68,000	

WASTEWATER DEPARTMENT

	2025	2026	2027	2028	2029	Funding
Repair Parts Inventory	\$8,500	\$8,500	\$10,000	\$10,000	\$10,000	Sewer
Annual Line Cleaning	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	Sewer
Sewer Manhole Maintenance	\$25,000		\$25,000		\$25,000	Sewer
C-Mix & PP Pump Rebuild	\$15,000		\$15,000		\$15,000	Sewer
Phili Mixer Maintenance		\$50,000		\$50,000		Sewer
Replace Lindsborg Lift Station					\$75,000	Sewer
Mini Excavator/Trailer			\$15,000			W/WW/E/S
2005 Sludge Wagon	\$100,000					Sewer
Replace 2005 Case Tractor		\$125,000				Sewer
Process Control Update		\$10,000		\$10,000		Sewer
SCADA and Desktop Computer Replace				\$7,000		W/Sewer
Fleet - Truck F-250	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000	Sewer
TOTALS	\$177,500	\$222,500	\$94,000	\$106,000	\$154,000	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

STORMWATER

	2025	2026	2027	2028	2029	Funding
Operations & Maintenance	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	Stormwater
Debt Service	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	Stormwater
TOTAL	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

ELECTRIC

	2025	2026	2027	2028	2029	Funding
Contract Tree Trimming	\$10,000		\$10,000		\$10,000	Electric
Add Distribution Transformers	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	Electric
Public Works Restroom Remodel	\$30,000					Electric
Replace Vermeer Trencher		\$90,000				Electric
Mini Excavator/Trailer			\$15,000			W/WW/E/S
Replace 2017 Bucket Truck			\$175,000			Electric
Fleet - Dump Truck	\$15,500	\$15,500	\$15,500	\$15,500	\$15,500	Electric
Fleet - Admin Explorer	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Electric
Energy Project			\$3,000,000	\$3,000,000		Electric
TOTALS	\$115,500	\$165,500	\$3,275,500	\$3,075,500	\$85,500	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

RECREATION

	2025	2026	2027	2028	2029	Funding
Sports Complex Improvements	\$10,000	\$7,500	\$7,500	\$7,500	\$7,500	Rec/Grants
New Recreation Center		\$3,500,000	\$3,500,000			Rec/Grants
Fleet - Truck	\$12,500	\$12,500	\$12,500	\$12,500	\$12,500	Rec
TOTALS	\$22,500	\$3,520,000	\$3,520,000	\$20,000	\$20,000	

GOLF COURSE

	2025	2026	2027	2028	2029	Funding
Cart Path & Fairway Improvements	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	GC
Sprayer	\$10,000					GC
Rental Golf Cart Replacement	\$19,000	\$19,000	\$19,000	\$19,000	\$19,000	GC/Sponsorship
Mower			\$15,000			GC
New Clubhouse	\$400,000					Grants/Gifts
Turf Care	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	GC
Sprinkler	\$50,000					GC
TOTALS	\$506,500	\$46,500	\$61,500	\$46,500	\$46,500	

POOL

	2025	2026	2027	2028	2029	Funding
Replace Lifeguard Chairs			\$10,000			Pool
Exterior Pool Drain	\$15,000					Pool
Slide Resurfacing		\$40,000				Pool
Pool Painting	\$50,000					Pool
Concession Shade Structure			\$12,500			Pool
Pool Filter Shade Structure			\$12,500			Pool
TOTALS	\$65,000	\$40,000	\$35,000	\$0	\$0	

5-YEAR CAPITAL IMPROVEMENT PROGRAM

City of Lindsborg

	2025	2026	2027	2028	2029
Administration	\$182,500	\$57,500	\$57,500	\$42,000	\$7,500
CVB: Transient Guest Tax	\$22,000	\$22,000	\$22,400	\$22,400	\$22,400
CVB: GO	\$14,000	\$16,000	\$16,000	\$20,000	\$16,000
Parks	\$133,150	\$267,150	\$337,150	\$137,150	\$154,700
Parks: Special Parks	\$30,000	\$0	\$20,000	\$10,000	\$0
PW: Electric	\$115,500	\$165,500	\$3,275,500	\$3,075,500	\$85,500
PW: Special Streets	\$225,000	\$225,000	\$225,000	\$225,000	\$225,000
PW: Streets	\$79,500	\$107,500	\$257,500	\$157,500	\$162,500
PW: Wastewater	\$177,500	\$222,500	\$94,000	\$106,000	\$154,000
PW: Water	\$127,500	\$152,500	\$103,000	\$98,000	\$68,000
Rec: Golf Course	\$506,500	\$46,500	\$61,500	\$46,500	\$46,500
Rec: Pool	\$65,000	\$40,000	\$35,000	\$0	\$0
Recreation	\$22,500	\$3,520,000	\$3,520,000	\$20,000	\$20,000
Stormwater	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000
Police	\$94,800	\$104,800	\$94,500	\$110,500	\$94,500
Fire	\$112,000	\$95,000	\$102,000	\$95,000	\$95,000
EMS	\$512,543	\$487,093	\$496,835	\$506,772	\$516,907
Sundstrom Conference Center	\$33,000	\$429,000	\$62,000	\$92,000	\$92,000
Community Development	\$63,500	\$53,000	\$53,000	\$53,000	\$53,000
SUBTOTAL	\$2,696,493	\$6,191,043	\$9,012,885	\$4,997,322	\$1,993,507
Less Outside Funding	\$ 530,000	\$ 3,650,000	\$ 6,650,000	\$ 3,000,000	\$ 100,000
TOTAL BUDGET FORECAST	\$ 2,166,493	\$ 2,541,043	\$ 2,362,885	\$ 1,997,322	\$ 1,893,507



LINDSBORG
KANSAS

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