

# CITY OF LINDSBORG



## 2009 BUDGET

## 2009 BUDGET INTRODUCTION

The following City of Lindsborg 2009 Budget has been developed as a guide for the plan of work during the 2009 fiscal year. The 2009 fiscal year runs from January 1, 2009 through December 31, 2009. The budget is reflective of the City's Comprehensive Community Plan which was adopted in 2005 and the Strategic Plan of 2007-2009.

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 Strategic Plan of 2007-2009 was adopted after examining the Comprehensive Plan and the goals of the Lindsborg Tomorrow visioning effort.

The Lindsborg Tomorrow visioning effort was a community-wide effort to gather input from the broad spectrum of people that comprise Lindsborg. Over 168 community surveys were completed and returned. These surveys allowed for the determination of common issues and opportunities in Lindsborg. Following up the surveys was a Community Conversation where citizens were invited to discuss Lindsborg and where they wanted the Community to go. The Community Conversation was attended by 186 people. This represents over 6% of Lindsborg's population.

The 186 people chose 60 to represent them in a vision retreat. The mission statement adopted at the vision retreat was "Lindsborg: A total community embracing excellence in education, the arts, our Swedish heritage and the well-being of people". The philosophy of this vision statement is reflected in the Comprehensive Community Plan and the Strategic Plan for 2007-2009.

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\* to all 128 cities of the first and second class, Lindsborg ranks as the 42<sup>nd</sup> lowest. That means that there are 86 cities with a higher mill levy. The range of mill levies is from a low of 8.832 mills\* to a high of 88.739 mills\*.

If you look at the city property tax rate in a broader context of total mill levy\*, Lindsborg ranks even better. Out of the same 128 cities, Lindsborg ranks as the 25<sup>th</sup> lowest total mill levy\*. The range for total mill levies is from a low of 105.183\* mills to a high of 215.989 mills\*.

As you review the City of Lindsborg 2009 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: 2008 Kansas Tax Rate Book, The League of Kansas Municipalities.



# City of Lindsborg



## Strategic Plan for 2007-2009

In consultation with the citizens of Lindsborg, community organizations and City staff, the Mayor and Lindsborg City Council have adopted this strategic plan to position City government to meet the community's future needs. This plan is also intended to identify City government's contributions toward helping meet Lindsborg's five community-wide goals.



## City of Lindsborg

### Strategic Goals and Objectives

#### I. Expand business and industrial development to achieve job growth, and growth in the City's population and tax base.

Key objectives:

a. Clarify the mission and priorities of city government's economic development program, and include emphasis on job creation to retain and attract college-educated young people.

- **Accomplished by key objective b.**

b. Develop a policy that defines a package of City incentives for business and industrial recruitment.

- **Adopted Economic Development Incentives Policy in 2006.**

- **Modify the Economic Development Incentives Policy on a continual basis as a living document.**

- **Rewrite and clarify (simplify) the Economic Development Incentives Policy.**

c. Create an industrial park to recruit the types of new business and industry desired by the community.

- **Planning & Zoning Commission has identified area north of northeast addition as future I-1, I-2 zoning districts.**

d. Create support services that enable existing businesses to expand jobs.

- **Develop community-wide broadband network**

e. Coordinate the City's long-term planning with other community partners.

- **Continuation of regular Administrators meetings to discuss shared as well as individual issues facing community partners.**

f. Streamline the new business development process through creation of a "one stop city shop" for economic development.

- **Develop a guide for new business (i.e., one for a specific property) that can be distributed as entities apply for utility connections. Include zoning and sign requirements, incentive programs, permitting process and other information.**

- **Develop a guide for prospective business (prospects interested in starting or relocating a business) that can be distributed to walk-ins (City Hall or CVB) or distributed by mail or email (mail available on website).**

## **II. Enhance the attractiveness and economic vitality of downtown Lindsborg.**

(Amend the goal to include Harrison/Cole corridor because area is not addressed anywhere else in the plan.)

Key objectives:

a. Complete improvements to the Lincoln and Main Street corridor.

- **Place decorative pot in each base of entry arch with an upright evergreen planted in each pot.**
- **Promote remodel/renovation of City Hall to encourage other downtown revitalization.**
- **Fly the American & Swedish flags outside City Hall to generate enthusiasm for other downtown businesses to follow suit.**
- **Determine feasibility of pulling aspects of Streetscape plan to implement downtown (e.g. benches, curb & gutter replacement, realignment of street bricks, underground wiring for existing street lights, etc.).**
- **Encourage the Chamber of Commerce to coordinate members to have downtown businesses open one evening a month. Advertise the event. Incorporate outdoor entertainment or demonstrations in stores. City of Lindsborg support and participation would be to have City Hall open those evenings.**

b. Create financial incentives for private downtown investments.

- **Implement Neighborhood Revitalization program to include both downtown and Harrison/Cole corridor.**
- **Encourage Chamber of Commerce to promote their revolving loan program and keep it in the public eye.**
- **Encourage and support the relocation of the Bethany College bookstore to downtown.**

c. Sell the Sundstrom building to an investor who will preserve and promote the property for retail development.

- **Adopt recommendation of Sundstrom Building Citizen Commission to hold a public forum to aid in the determination of the future of the Sundstrom Building.**
- **Provide assistance for the forum and implement the consensus of ideas.**

d. Create a vision and preliminary plans for a downtown conference center.

- **Survey community partners to find out the need and potential need for meeting space.**
- **Identify maximum body counts to establish space requirements.**
- **Locate potential downtown sites.**

### III. Increase the number of tourists who visit the community each year.

Key objectives:

a. Provide city incentives to increase the number of unique destination retail businesses.

- **CVB representatives attended Destination Creation workshop sponsored by Kansas Main Street by renowned presenter Jon Schallert**
- **Developing team of 7 people to attend Destination Creation Boot Camp in September**
- **Subsequent to boot camp, Jon Schallert will visit Lindsborg to do one-on-one business counseling and make a public presentation.**

b. Establish a clear mission and develop a collaborative relationship with the new Convention and Tourism Bureau.

- **Established Convention & Visitors Bureau.**
- **Established Convention & Visitors Bureau Board and hired new CVB Director.**
- **Convention & Visitors Bureau & Director are developing branding image and billboard campaign for implementation.**

c. Develop and contribute financially to a coordinated visitor marketing plan with other community partners.

- **Developed and implementing 36 month marketing program.**
- **Established working relationship with Chamber of Commerce.**
- **Convention & Visitors Bureau serves as clearinghouse for upcoming community events from variety of community organizations and events.**
- **Convention & Visitors Bureau has memberships in North Central, South Central Tourism Regions, plus Amazing 100 Miles.**
- **Since 1<sup>st</sup> of January have exhibited at City Hall Day at the Capitol, Wichita Garden Show and Great Escapes Expo at Fort Riley.**
- **Exhibiting at the Kansas Sampler Festival in May with Salina CVB and Rolling Hills Zoo.**

d. Encourage development of a new community vision and community-based ownership of the Old Mill and Heritage Square complex.

- **Working towards re-establishing relationship with Old Mill Museum staff.**
- **Old Mill Museum is potential sponsor for Kansas Sampler Festival when Lindsborg CVB submits application to host in future.**
- **Make contact and include Old Mill Museum in community promotion opportunities and exhibits.**
- **Working to develop a long-term relationship and shared vision for the CVB and the Old Mill.**

#### **IV. Expand city government's role in increasing the supply of housing in the community.**

Key objectives:

- a. Identify the vacant lots within the City limits that have potential for in-fill development.
  - **In-fill lot list developed in cooperation with local real estate agencies.**
  - **Annexation study being conducted by Planning & Zoning with assistance from consultant Riggs Associates.**
  - **Locate buyer for Riverside Mobile Home Park.**
  - **Discuss with downtown building owners the idea of creating loft apartments where the second floor space is not currently being utilized. Promote the use of the Neighborhood Revitalization program for the development into living space.**
- b. Develop and publicize a package of City incentives to promote more starter homes for young families.
  - **Continue to promote the "Welcome Home to Lindsborg" program.**
  - **Land use planning for northeast addition to focus on moderate income housing.**
  - **Comprehensive Plan identifies the need for an additional twelve (12) acres of manufactured housing by 2025. Determine/identify appropriate areas for manufactured housing.**
- c. Provide incentives for the creation of an upscale residential development with golf amenities near the interstate highway.
  - **Golf course has been purchased. Development in area of golf course should develop in a measured way so that City can fully address the issues of maintaining and growing a sixty-two acre sports facility.**
- d. Identify potential private-sector housing developers.
  - **Contact other cities, local builder associations, Kansas Housing Resources Corporation and other identified sources to identify potential developers.**

## V. **Contribute to the expansion of leisure activities for all ages of City residents.**

Key objectives:

- a. Form a recreation district in partnership with U.S.D. 400.
  - **Re-address forming Recreation District with Smoky Valley USD 400.**
  - **Develop plan addressing timeline, funding and implementation.**
  - **Continue to have City staff representation on the Community Wellness Center Action Team**
- b. Complete the next phase of the Välkommen Trail.
  - **Use Safe Routes to School Program to fund trail extension. Safe Routes Resolution of Support adopted at April 2008 City Council meeting. Phase I of 2 phase program.**
  - **Extend trail as northeast subdivision development.**
- c. Work with the Community Wellness Center Action Team to define and carry out the City's role in development of a community wellness center.
  - **Let Community Wellness Center Action Team take the lead on the project development. Provide support where needed.**
  - **City staff to continue to serve on Community Wellness Center Action Team.**
  - **Community Wellness Center Action Team is currently working on survey community and local area to determine level of interest and potential activities/programs in wellness center.**
  - **Make surveys available through City website and other distribution methods.**
  - **Related to item (d).**
- d. Partner with Bethany College to target development of leisure assets that appeal to young people attending and/or considering enrollment at the College.
  - **Staff member continue to serve on Athletic Field Committee.**
  - **Tie Wellness Center directly to trail and consider placement of facility close to campus. Possibly on land recently purchased by City to visually enhance entrance to City and college.**
  - **Related to item (c)**
- e. **NEW OBJECTIVE: Enhance Lindsborg Golf Course**
  - **Extend water line from wastewater treatment plant for irrigation**
  - **Develop 5 to 10 year expansion plan**



## **VI. Provide for efficient municipal services and excellent City employees to deliver them.**

Key objectives:

a. Provide greater citizen access to City Council meetings and more efficient work space for employees through remodeling City Hall.

- **Currently in process. Action steps require moving, renovation and moving back in.**
- **3 member committee continue to work with the architect.**
- **Administration and staff need to coordinate with USD 400 on the move.**
- **Publicize the City Council meeting locations and where City Hall will be during renovation.**
- **Photo documentation throughout the moving/renovation process.**

b. Sustain and enhance employee competencies through creating development opportunities for all employees

- **Continue with employee certifications; through employee evaluation process identify areas for employee development, then locate and work with employee to attend a workshop or seminar on that development area.**
- **Do more in-house training for all City employees coordinating with such groups as “Leadership Lindsborg” to help facilitate and enhance public servant skills and knowledge of our community.**
- **Continue with required training/certification. Provide priority training/certification and then cross training.**
- **Annually compare city salaries with cities of like size and services.**

c. Expand recognition activities for the celebration of exceptional employee teamwork.

- **Summer employee picnic**
- **Stories/articles in newsletter that recognize employee accomplishments. Stories that tell about the employee, how long they have been with the City and what they do.**
- **Certificates of achievement/plaques, etc.**
- **Job sharing with our sister city in Munkfors, Sweden. Take employees with exceptional attitudes and evaluations and send them to Munkfors for 2 to 3 weeks to tour and work with employees/staff directly related to their field of work. Then have them send their staff to us and set up tours, etc. so that we may both gain knowledge and ideas for improving our particular fields of work and to enhance our relationship with Munkfors.**

d. Determine the advisability, feasibility and cost of combining the current public works facilities.

- **A feasibility study is currently underway and land is being negotiated.**
- **Continue to look at other land options for purchase.**

e. Relocate the City's recycling center.

- **Identified property between Union & McPherson Streets along the Välkommen Trail.**
- **In process of looking at options – brought to Streets & Parks Committee during March for concrete with April Council meeting approval. Fencing and landscaping to follow after completion of concrete work.**

f. Achieve standards of excellence in maintaining the City's current infrastructure.

- **Continue 5 year CIP; CIP process needs to continue to look at innovative ways of infrastructure service; analyze staffing levels to meet service needs demanded; develop succession planning; formalize institutional knowledge into a database so the knowledge can be transferred to new employees.**
- **Electric upgrades: finalize 7200 upgrades.**
- **Waterline upgrades: continue to replace 4" water main throughout the City.**
- **Wastewater treatment plant upgrade: currently in design phase.**
- **Wastewater collection system: need to have a sewer master plan study done on the collection system within the next 4 to 5 years.**
- **Streets program through the Transportation Revolving Loan fund.**
- **Harrison/Cole Street improvement: scheduled to begin in July.**
- **Feasibility Study to pave East Lincoln Street to Harrison Street and East Swensson Street to Harrison Street that includes storm drain, plus curb and gutter. Have received preliminary engineering estimate.**
- **Tree Station to Park Maintenance Facility: In process.**
- **Riverside Park restroom facility replacement: Scheduled 2008.**
- **Riverside Park playground equipment replacement: Scheduled 2011.**

**VII. Contribute to the enhancement of healthy community partnerships between and among individuals, groups and sectors.**

Key objectives:

a. Participate as a member of the Bethany College Action Team responsible for expanding student enrollment and define the City's contribution to this effort.

- Council members Anderson and Branch serve on action team.

b. Increase recruitment activities for volunteers to serve on the City's citizen boards and commissions.

- Developed "Citizen Expression of Interest" form. Promoted via Lindsborg News-Record advertising, government access Cable Channel 13, *The Lindsborg City View* newsletter and City website.
- Re-activated and energized "Leadership Lindsborg" program.
- Volunteer Fair coordinated through "Leadership Lindsborg."
- Ask current board and commission members for names of potential new members.
- Publicize the boards' and commissions' responsibilities' and publicize/highlight different boards/commissions in *The Lindsborg City View* newsletter
- Volunteer recognitions.
- Involve high school youth through the development of a high school City Council.

c. **NEW OBJECTIVE: Develop community-wide broadband network**

d. **NEW OBJECTIVE: Encourage City Council and department head involvement in City boards/ commissions and community committees and activities.**



## BUDGET OVERVIEW

This summary provides a brief overview of the revenue and expenditures for the 2009 budget.

### Revenue Summary

The property tax revenue for the **General Fund** will increase from \$471,836 in 2008 to \$477,550 in 2009. This will cause an increase in the mill levy of just under one-quarter of a mill from 23.616 mills to 23.836 mills. This is due to several factors. The first factor is the growth in new improvements for 2009 was only \$217,519. The prior five years of new growth averaged \$275,000 per year. The second factor is that the State of Kansas has eliminated the Local Ad Valorem Tax Reduction funds and the City County Revenue Sharing funds that 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 2009, this equates to a loss in assessed valuation of \$555,139. The cumulative impact is a loss of funding of approximately \$120,000 (5.99 mills) per year. The last factor is a decline in the city's reserve level. Unfortunately, the City's growth in housing and assessed valuation is becoming static. The assessed valuation has changed from \$19,979,552 in 2008 to \$20,035,075 in 2008. Therefore, each mill yields \$20,035 in revenue. But the overriding goal in the development of the 2009 budget is to implement a budget of constraint as the demand for services increase and the revenue from traditional sources remains flat, decreases or is eliminated.

In 1999 the Kansas Legislature let the tax levy lid requirements expire. In place of the tax levy limit, statute requires cities to adopt an ordinance to use property tax revenues in excess of the revenues utilized in the prior budget year. This requirement does not include property tax revenues for bond and interest. The City's ability to manage resources in spite of the community's flat assessed valuation has allowed the mill levy to remain relatively steady over the last nine years. But due to continued increased demand for services, increased fuel costs, declining investment income and flat sales tax revenue, the mill levy increased in 2008. But despite increased costs being experienced by the City of Lindsborg, the mill levy will remain flat for 2009. The current economic conditions, which are predicted to carry through 2009, are felt by the property owners of the community and the desire was to not increase their property tax costs.

Over the last several years the City Council has chosen to stabilize the mill levy and explore other sources of revenue to fund projects that meet the community's needs. The one-half cent sales tax is one source that has been used to provide property tax relief, while generating sufficient revenues to

support city services. The amount of city sales tax revenue has been flat for the past two years and is budgeted to be flat for the 2009 budget year. The sales tax continues to be an important source of funding for capital projects.

The **Industrial Development Fund** will have more funds available for 2009. One of the goals of the City of Lindsborg's Strategic Plan is to "*Expand business and industrial development to achieve job growth, and growth in the City's population and tax base.*" The revenue in this fund will be used to further this goal. Additionally, many of the expenses of the economic development department are paid from this fund.

The **Library Fund** revenues for 2009 are budgeted to be \$47,921. Because of the desire to hold the mill levy flat, the amount of revenue budgeted for appropriation to the library is less than requested by the Library Board.

The **Recreation Fund** in 2009 will have a significant increase in the amount of tax revenues over 2008. This is due primarily to acquisition of the Lindsborg Golf Course in 2008. The deferred maintenance at the golf course can no longer be ignored. Also, there continues to be an increase in demand for programs and the costs continue to rise in providing those programs. 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. Due to tax equity issues a two-tiered activity fee system is being explored. One activity fee level would be for those participants who live outside the City of Lindsborg and a lower fee level for those participants who live within the City. The Recreation Department continues to maintain a tight budget and still remains heavily reliant on activity fees.

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. Community organizations no longer administer these programs and the level of financial support from the organizations continues to decline with many not providing any funding support. The acquisition of the Lindsborg Golf Course is representative of the trend that has occurred. In addition, other organizations seek funding for their activities through the Recreation Department. The decline in funding, the large service area, the continued need to replace

equipment, overworked staff and an ever increasing demand for services continues to place stress on this fund.

The **Bond and Interest Fund** shows a decrease of \$4,568 in the amount of tax required to support the City's bond obligations. The retirement of the general obligation debt in 2008 that is serviced by the property tax presents an opportunity to undertake future capital projects without a significant impact on the property tax. The other debt outstanding is serviced by special assessments and a ½ cent sales tax is being used to service the debt on the purchase of the Lindsborg Community Hospital building in 2000. The ½ cent sales tax sunsets June 30, 2010.

The **Ambulance Fund** revenues will remain the same in 2009 as in 2008. The fund is supported by the money that is collected from calls for service and an appropriation that is received from McPherson County. In 2009, the appropriation from McPherson County will be \$79,724. The demand for EMS services remains high. The EMS currently averages 1.32 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.

The **Tourism Promotion Fund** is budgeted for \$25,000 in revenue in 2009. The tourism promotion revenue is generated from the transient guest tax that lodging establishments collect on the rooms rented. In 2000, City Council approved an increase in the transient guest tax rate from 2% to 4%. In 2007, a Convention and Visitors Bureau was established as a City department. The revenue in this fund will be used for promotional purposes and not budgeted for personnel expenditures.

The **Special Streets Fund** is expected to experience a modest increase of 1.9% over last year. The source of this revenue is the City of Lindsborg's allocation of the Kansas Gas Tax. This fund is used to pay for capital projects and for the maintenance of the City's transportation system.

The **Special Parks Fund** is supported by the local alcohol liquor tax and is used to pay for capital projects. It is expected that the revenues in 2009 will

be \$349 higher than in 2008. The majority of the revenues in this fund are utilized to pay for large capital projects in the parks.

The **Sewer Fund** revenues are expected to increase by \$40,000 in 2009. The additional revenue is due to the implementation of a \$4.00 increase in the base rate in 2009. The city is facing a \$4.6 million expansion of the wastewater treatment plant within the next 2 years. Additionally, new residential construction creates an increased demand for wastewater services. The City continues to set aside funds each year to help pay for major improvements to the sewer system.

Compared to last year, the **Water Fund** is expected to be flat in the amount of revenue from sales available in 2008. Total water sales are dependent on the weather and the number of irrigation wells in the community. The increase in the number of irrigation wells has decreased the need for city supplied water to irrigate lawns and gardens. The last time rates were increased was in 1996. They were increased at that time to generate additional revenues to fund the new water system project. 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 the two water supplies to meet the needs of the community.

The **Refuse Collection Fund** revenues are budgeted to be flat in 2009. In 2008, a rate increase from \$10.50 to \$12.50 per month was implemented. The last increase was in 2004. Since 2004 costs have increased by 11.64%. The cost of trash pick up service continues to increase an average of 2.8% per year. In 2004 a depreciation reserve fund was established to enhance recycling facilities and services.

The revenues in the **Electric Fund** are projected to be flat in 2009. Over the last five years there has been a restructuring of the electric industry. This has increased the cost of wholesale energy as rates were unbundled and transmission services are now regulated by the Southwest Power Pool. Additionally, the volatility of the generation of electricity has increased the cost of the monthly energy cost adjustment that is passed on by the wholesaler. In October of 2007, the base rate for residential customers was increased from \$5.00 per month to \$8.00 per month. This equalizes the base rate with commercial customers. Additionally, an energy cost adjustment was implemented for all customers of the electric utility. An energy 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 or hydroelectric. For the average residential customer, the monthly impact of these changes is \$7.86. A depreciation reserve fund has been established to pay for major improvements to the electric system.

EXPENDITURES SUMMARY:

GENERAL GOVERNMENT FUND:

The tax levy limit imposed by the state government was allowed to expire in 2000. Growth in the City’s assessed valuation has stagnated, particularly in new improvements and new construction. This static growth combined with increased demands for city services and increased fuel expenses, plus the loss of the Local Ad Valorem Tax Reduction and City/County Revenue Sharing 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.

The 2009 budget reflects a 0.220 mill increase. There continues to be an effort to maintain a prudent mill levy while meeting the goals of the city and the demands of the citizens. Lindsborg’s mill levy continues to be in the bottom 25% of cities of the first and second class in the State of Kansas. To, maintain a flat mill levy, a 2008 budgeted position was not hired and won’t be considered until 2010.

The 5-year Capital Improvement Plan shows the following purchases scheduled for Administration in 2009:

Community Foundation Heritage Fund	10,000
Computer Equipment/Software	12,000
Artwork Purchases	1,500
Office Equipment	12,000
Ordinance Recodification	15,000
City Hall Renovation (G.O. Bond)	968,000

STREETS DEPARTMENT:

The budget for this department will increase for 2009. A new employee was budgeted in 2008. But because of stagnant valuations, economic conditions and desire to hold the line on the mill levy, the position was not filled. One major purchase is scheduled for 2009. The majority of the capital projects in this fund have been transferred to the Special Streets Fund. The following purchases are planned for next year:

Replace 1999 Street Sweeper	110,000
Sign Changeout Program	1,000
Update Digitized Mapping	2,000

SPECIAL STREETS FUND:

This fund is financed by the Motor Vehicle Fuel Tax that is collected from the State of Kansas. This fund can only be used for street improvements and cannot be used for personnel costs. The following projects are planned for 2009:

Concrete Street Repair	6,000
Chip Seal Streets	30,000
ADA Ramps	3,000
Brick Street Maintenance	1,500
Curb and Gutter Replacement	5,000
Rebuild Catch Basins	2,500
Asphalt Street Repair	6,000

POLICE DEPARTMENT:

The Police Department budget will decrease in 2009. The two patrol vehicles are budgeted with a four year lifecycle with one of the two vehicles to be replaced every other year. There is no vehicle replacement in 2009. The following items are expected to be replaced in the next year:

Tasers / Stingers	5,000
Body Armor Replacement	2,400
Training	2,500

AMBULANCE FUND:

The Ambulance Fund expenditures will remain flat in 2009. In 2007, one of the two ambulances was replaced. Ambulance replacement is a major capital expenditure for Emergency Medical Services. Ambulances are budgeted with a 9 year lifecycle. Therefore money is set aside each year for that major capital expenditure. Also, the EMS is experiencing increased demand for service and limited daytime volunteers. This puts pressure to study the issue of paid daytime EMS staff. Another option is to pursue a county-wide EMS. To provide a volunteer incentive, a service honorarium program has been implemented. The following expenditures are planned for 2009:

EMT Class	8,000
Stryker Stair Chairs (2)	6,000

FIRE DEPARTMENT:

The Fire Department budget will increase by \$3,000 compared to last year. This increase is due mainly to the implementation of a fire service honorarium program that recognizes fire volunteers for commitment to the public safety of Lindsborg and Rural Fire District Number 8. In 2005, the Lindsborg Volunteer Fire Department purchased a new pumper truck, but it was funded through the Equipment Reserve Fund. The following items are budgeted for the Fire Department for 2009:

Turnout Sets (3)	5,000
Helmets	3,600
Hose	5,000
Pagers (6)	3,000

PARKS DEPARTMENT:

The Parks Department budget will decrease in 2009. This is because in 2008, two major capital projects totaling \$85,000 were budgeted. Those projects were a new restroom in Riverside Park and a skate park. The following expenditures are planned for 2009:

Tennis Court Resurfacing	9,500
Swensson Park Sound System	5,000

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. The following capital project is planned for 2009:

Park Improvements	4,000
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CEMETERY BOARD:

In 1996, the city increased the funding to the cemetery board to pay for increased personnel costs. That increase was from \$3,000 to \$5,000. In 2009, the City will increase its contribution to \$7,000 for the cemetery.

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 2.8%. A rate increase was implemented in 2004 with \$8,000 per year of the rate increase set aside in a depreciation reserve account. The depreciation reserve account will be used to enhance recycling and composting facilities, and recycling services. In 2008, a rate increase from \$10.50 per month to \$12.50 per month was implemented. This is to offset the annual cost increase from the McPherson Area Solid Waste Utility and to improve the recycling services through the construction of a new recycling center. In the future it is expected that increased regulations from Federal and State Governments will cause the city to face other increases.

SWIMMING POOL:

This budget continues to increase. The increase in the minimum wage has increased personnel cost 50% over the last two years. 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 increased revenues have helped to offset a major portion of the operation. The following capital projects are planned for the pool next year.

Lounge Chairs	2,000
Water Play Amenities	5,000

LIBRARY FUND:

The Library Fund property tax support will be flat for 2009. The mill levy of 2.047 for 2008 was applied for 2009 revenue support. Because of stagnant property values the funding for the library was \$47,705 in 2008 and \$47,921 in 2009. 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. Additionally, the fund will be supported by \$78,001 in property tax. In 2004, the property tax assessed to support recreation was \$45,000. The tax support is being increased because of a strong demand for programs and increased expenses due to that demand. Additionally, in 2008, the Lindsborg Golf Club was purchased by the city. In the last quarter of 2007, activity fees were increased by an average of \$5.00 per participant to help offset increased expenses. There continues to be strong demand for the recreation programs by citizens of Lindsborg. Furthermore, those outside the community continue to participate in increasing numbers. An internship program continues to provide assistance and support to the Recreation Director. There remains a strong desire to maintain quality programs, yet price the programs for maximum participation. If a Recreation District is established for the school district, there may be an opportunity to expand the programs and establish tax equity with the entire area the City of Lindsborg Recreation Department serves. In lieu of a Recreation District, a two-tiered activity fee structure will be considered. The two-tiered structure would consist of a lower fee for residents of the City of Lindsborg and a higher fee for those persons who reside outside of the corporate city limits.

### BOND AND INTEREST FUND:

The amount of tax revenue needed for debt service will decrease by \$4,568. The bond principal and interest continue to decrease due to the refinancing of a bond issue at a lower interest rate and bonds maturing. It is important to note that this fund is used to service debt, but some of the bond debt is serviced by special assessments. During 2008, all general obligation debt paid by property tax was retired. This provides an opportunity to undertake major capital projects without increasing the property tax on the citizens of Lindsborg. Also, in 2000, a bond in the amount of \$1,171,000 was issued to purchase the Lindsborg Community Hospital Building. This debt is serviced by a one-half cent sales tax that the voters of the community passed in April of 2000. If the sales tax generated each year is not sufficient to cover the debt service, then the Lindsborg Community Hospital will make a lease payment to cover the shortfall in sales tax revenue. Conversely, if excess sales tax is generated, the accumulated excess must be set aside as reserve for future bond payments.

TOURISM PROMOTION FUND:

In 2007, Lindsborg City Council established a Convention and Tourism Bureau. In 2000, the transient guest tax was increased from 2% to 4%. As the tourism industry grows, coupled with the increase in the transient guest tax, an increase in revenues and expenditures is expected. The 2009 budget remains the same as it was in 2008. The revenues in this fund will be used for convention and tourism promotion purposes. Personnel expenses will not be covered by this fund.

ELECTRIC FUND:

Although this fund has been profitable in the past, the market place is expected to change dramatically in the near future. 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 will expire in 2010. Therefore, the 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. The program implemented is a 7-year program that will upgrade the distribution system from 4.6 kVA to 7.2 kVA. Additionally, 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. The following projects are planned for 2009 to improve the efficiency, reliability and delivery of electric service to the community:

Tree Trimming, Annually	22,000
Street Light Replacement, Annually	1,000
Replace Open Secondary Circuits, Annually	2,500
Safety Test High Voltage Equipment, Annually	2,000
Add Distribution Transformers	25,000
Metering Change Out (AMR)	25,000
Final Phase 7200 kVA Upgrade (Revenue Bond)	1,300,000
Replace Bucket Truck	150,000

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. An aggressive meter replacement program was begun in 2007. All water meters are being switched over to radio-read water meters

(AMR). The goal is to shorten the meter reading time from two people, 10 days a month to one person, one-half day a month. This will allow for a reallocation of human resources, reduce reading errors and improve utility revenue cash flows. In considering the purchases for 2009, the following expenditures are planned:

Repair Parts Inventory	10,000
Water Line Replacement Program	20,000
Automated Meter Reading	66,000
Directional Boring Machine	30,000
Replace Water Department Truck	30,000

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. The 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 \$4.6 million upgrade to the wastewater treatment facility needs to be made. Engineering for the upgrade is currently underway. In 2009 the following items are scheduled for purchase:

Repair Parts Inventory	8,500
Sewer Line Cleaning, Annually	6,000
Lift Station & Line Maintenance	3,500
Upgrade Wastewater Treatment Plant	4,600,000

INDUSTRIAL DEVELOPMENT FUND:

These funds are designated for 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 expenses in this fund will be to further the business and economic goals as adopted by the City of Lindsborg Strategic Plan 2007 – 2009.







## What Is the Value of Your Tax Dollar?

### **Market Valuation of Home: \$100,000**

To determine assessed valuation, multiply by 11.5%:

$$100,000 \times .115 = \$11,500$$

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

$$\$11,500 \times .122 = \$1,403.00$$

The city's share of the \$1,403.00 is \$390.03.

### **Monthly Expenses for City Services**

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

$$\$390.03/12 = \$32.50$$

The following list represents a sampling of the General Fund services and Capital Improvements provided at \$32.50 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
- 🏠 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

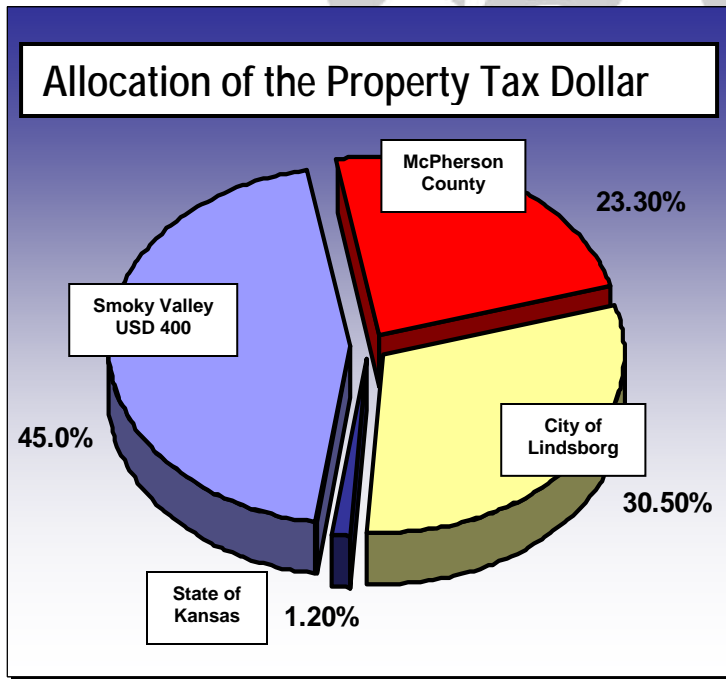
***“Lindsborg: where you want to Be, to Play, to Live and to Stay”***

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

- |                           |          |                     |          |
|---------------------------|----------|---------------------|----------|
| 🏠 Gasoline:               | \$159.00 | 🏠 Cable Television: | \$49.00  |
| 🏠 Cellular Phone Service: | \$45.00  | 🏠 Eating out:       | \$85.00  |
| 🏠 Long Distance Service:  | \$40.00  | 🏠 Car Insurance:    | \$100.00 |

## 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 45 cents of every dollar; McPherson County gets 23.3 cents of every dollar; and the City of Lindsborg receives 30.5 cents.



### Allocation of property tax paid:\*

State of Kansas	1.20%
USD 400	45.0%
McPherson County	23.3%
<i>City of Lindsborg</i>	<u>30.5%</u>
	100%

\*Source: 2008 Kansas Tax Rate Book, The League of Kansas Municipalities.



2009

**CERTIFICATE**

To the Clerk of McPherson County, State of Kansas  
We, the undersigned, officers of  
City of Lindsborg

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2009; and  
(3) the Amount(s) of 2008 Ad Valorem Tax are within statutory limitations.

Table of Contents:			2009 Adopted Budget		
			Expenditures	Amount of 2008 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2009		2			
Allocation of MVT, RVT, 16/20M Veh & Slider		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	1,698,580	477,550	
Bond & Interest	10-113	8	347,267	119,013	
Library	12-1220	9	47,921	41,012	
Industrial	12-1617h	9	67,000	38,199	
Recreation	12-1932	10	239,600	78,001	
		10			
Special Streets		11	187,221		
Spec Pks/ Recreation		11	29,426		
Tourism Promotion		12	27,943		
Ambulance		12	401,040		
Sewer		13	541,681		
Water		13	865,660		
Refuse Collection		14	323,594		
		14			
Electric		15	3,116,010		
Non-Budgeted Funds-A		16			
Totals		x	7,892,943	753,775	
Budget Summary		17			

Neighborhood Revitalization Rebate

Is an Ordinance required to be passed, published, and attached to the budget?

County Clerk's Use Only

November 1st Total Assessed Valuation \_\_\_\_\_

State Use Only  
Received \_\_\_\_\_  
Reviewed by \_\_\_\_\_  
Follow-up: Yes \_\_\_ No \_\_\_

Assisted by: \_\_\_\_\_  
Address: \_\_\_\_\_

Attest: \_\_\_\_\_, 2008

\_\_\_\_\_  
County Clerk

\_\_\_\_\_  
Governing Body

City of Lindsborg

2009

**Computation to Determine Limit for 2009**

			<b>Amount of Levy</b>
1. Total Tax Levy Amount in 2008 Budget	+	\$	<u>751,452</u>
2. Debt Service Levy in 2008 Budget	-	\$	<u>123,581</u>
3. <b>Tax Levy Excluding Debt Service</b>		\$	<u>627,871</u>
 <b>2008 Valuation Information for Valuation Adjustments:</b>			
4. <b>New Improvements for 2008:</b>	+		<u>217,519</u>
5. <b>Increase in Personal Property for 2008:</b>			
5a. Personal Property 2008	+	<u>1,518,823</u>	
5b. Personal Property 2007	-	<u>2,073,962</u>	
5c. Increase in Personal Property (5a minus 5b)	+		<u>0</u>
			(Use Only if > 0)
6. <b>Valuation of annexed territory for 2008:</b>			
6a. Real Estate	+	<u>0</u>	
6b. State Assessed	+	<u>0</u>	
6c. New Improvements	-	<u>0</u>	
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+		<u>0</u>
7. <b>Valuation of Property that has Changed in Use during 2008:</b>			<u>0</u>
8. <b>Total Valuation Adjustment (Sum of 4, 5c, 6d &amp; 7)</b>			<u>217,519</u>
9. Total Estimated Valuation July 1, 2008		<u>20,035,075</u>	
10. <b>Total Valuation less Valuation Adjustment (9 minus 8)</b>			<u>19,817,556</u>
11. Factor for Increase (8 divided by 10)			<u>0.01098</u>
12. Amount of Increase (11 times 3)	+	\$	<u>6,892</u>
13. <b>Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)</b>		\$	<u>634,763</u>
14. <b>Debt Service Levy in this 2009 Budget</b>			<u>119,013</u>
15. <b>Maximum levy, including debt service, without an Ordinance (13 plus 14)</b>			<u>753,776</u>

If the 2009 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

**Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider**

Budgeted Funds for 2008	Budget Tax Levy Amt for 2008	Allocation for Year 2009			
		MVT	RVT	16/20M Veh	Slider
General	471,836	69,573	1,241	270	0
Bond & Interest	123,581	18,222	325	71	0
Library	40,889	6,029	107	23	0
Industrial	51,051	7,527	134	29	0
Recreation	64,095	9,451	168	37	0
<b>TOTAL</b>	<b>751,452</b>	<b>110,802</b>	<b>1,975</b>	<b>430</b>	<b>0</b>

County Treas Motor Vehicle Estimate	<u>110,802</u>			
County Treasurers Recreational Vehicle Estimate		<u>1,975</u>		
County Treasurers 16/20M Vehicle Estimate			<u>430</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.14745</u>			
Recreational Vehicle Factor		<u>0.00263</u>		
16/20M Vehicle Factor			<u>0.00057</u>	
Slider Factor				<u>0.00000</u>





**STATEMENT OF INDEBTEDNESS**

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2008	Date Due		Amount Due 2008		Amount Due 2009	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Hospital Building	3/21/00	10/1/20	5.73	1,171,000	900,000	4/1 - 10/1	10/1	50,373	50,000	47,623	50,000
Special Assessments	11/1/01	10/1/11	3.67	130,000	60,000	4/1 - 10/1	10/1	2,332	15,000	1,770	15,000
G.O. Refunding	4/3/03	10/1/08	2.32	805,000	135,000	4/1 - 10/1	10/1	3,780	135,000	0	0
City Hall/ Swensson St.	11/1/08	11/1/28	4.75	2,290,000	0	4/1 - 10/1	10/1	0	0	126,904	55,000
<b>Total G.O. Bonds</b>					<b>1,095,000</b>			<b>56,485</b>	<b>200,000</b>	<b>176,297</b>	<b>120,000</b>
Revenue Bonds:											
Water Revenue	10/1/95	10/1/10	4.83	1,350,000	360,000	4/1 - 10/1	10/1	20,175	115,000	13,908	120,000
Wastewater Revolving Loan	11/15/95	3/1/16	3.56	1,149,629	657,467	3/1 - 9/1	3/1 - 9/1	22,799	68,763	20,330	71,233
<b>Total Revenue Bonds</b>					<b>1,017,467</b>			<b>42,974</b>	<b>183,763</b>	<b>34,238</b>	<b>191,233</b>
Other:											
<b>Total Other</b>					<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Indebtedness</b>					<b>2,112,467</b>			<b>99,459</b>	<b>383,763</b>	<b>210,535</b>	<b>311,233</b>

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2008	Payments Due 2008	Payments Due 2009
None at this time							
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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

City of Lindsborg

2009

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	760,138	701,294	369,523
Receipts:			
Ad Valorem Tax	415,728	471,836	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	7,026	5,000	5,000
Motor Vehicle Tax	67,091	65,183	69,573
Recreational Vehicle Tax	1,108	1,126	1,241
16/20M Vehicle Tax	232	280	270
Gross Earning (Intangible) Tax	0	0	0
LAVTR	0	0	0
City and County Revenue Sharing	0	0	0
Slider	0	0	0
Mineral Production Tax	0	0	0
Local Alcoholic Liquor	4,372	5,175	5,524
In Lieu of Taxes (IRB)	12,724	12,724	12,724
Sales Tax	445,855	365,000	365,000
Franchise Fees	83,777	85,000	85,000
Rural Fire Agreement	6,670	15,790	15,910
Court Fees	67,021	50,000	50,000
Zoning Fees	308	250	250
Connecting Link	11,040	11,040	11,040
Electric Licenses	769	500	500
Plumbing Licenses	551	500	500
Other Licenses	725	500	500
Dog Tags/ Impound Fees	2,875	2,000	2,000
CMB Licenses	400	275	275
Liquor Licenses	1,000	1,000	1,000
Building Permits	5,000	6,500	6,500
Cable TV Pole Charges	3,492	3,600	3,700
Rent	15,825	19,750	18,000
Swimming Pool	45,715	45,000	45,000
CVB Memberships	2,082	0	0
Transfers	11,400	11,700	17,000
Reimbursed Expenses	11,115	5,000	5,000
Interest on Idle Funds	316,677	175,000	125,000
Miscellaneous	5,215	5,000	5,000
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>1,545,793</b>	<b>1,364,729</b>	<b>851,507</b>
<b>Resources Available:</b>	<b>2,305,931</b>	<b>2,066,023</b>	<b>1,221,030</b>

City of Lindsborg

**FUND PAGE - GENERAL**



City of Lindsborg

2009

**OPTIONAL DETAIL PAGE FOR ANY FUND**

Adopted Budget Fund - Detail Expend	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
<b>Expenditures:</b>			
<b>General Administration</b>			
Personnel	167,199	160,000	160,000
Contractual	172,369	160,000	175,000
Commodities	28,970	25,000	25,000
Capital Outlay	259,199	25,000	64,580
Transfer To Reserve	5,000	50,000	50,000
<b>Total</b>	<b>632,737</b>	<b>420,000</b>	<b>474,580</b>
<b>Police Department</b>			
Personnel	342,672	355,000	351,000
Contractual	42,568	30,000	32,500
Commodities	26,449	25,000	27,500
Capital Outlay	14,998	20,000	10,000
<b>Total</b>	<b>426,687</b>	<b>430,000</b>	<b>421,000</b>
<b>Street Department</b>			
Personnel	164,083	180,000	185,000
Contractual	17,383	20,000	20,000
Commodities	35,858	32,500	35,000
Capital Outlay	3,800	105,000	110,000
<b>Total</b>	<b>221,124</b>	<b>337,500</b>	<b>350,000</b>
<b>Park Departmen</b>			
Personnel	102,128	107,500	115,000
Contractual	16,230	20,000	20,000
Commodities	18,323	20,000	20,000
Capital Outlay	4,824	115,000	14,500
<b>Total</b>	<b>141,505</b>	<b>262,500</b>	<b>169,500</b>
<b>Convention/ Visitors Bureau</b>			
Personnel	0	60,000	64,000
Contractual	46,242	25,000	25,000
Commodities	2,310	15,000	15,000
Capital Outlay	0	0	0
<b>Total</b>	<b>48,552</b>	<b>100,000</b>	<b>104,000</b>
<b>Swimming Pool</b>			
Personnel	42,694	57,000	65,000
Contractual	18,533	10,000	10,000
Commodities	21,040	15,000	15,000
Capital Outlay	966	2,000	7,000
<b>Total</b>	<b>83,233</b>	<b>84,000</b>	<b>97,000</b>
<b>Fire Deparment</b>			
Personnel	24,577	41,000	46,000
Contractual	8,630	11,000	11,000
Commodities	6,810	14,000	14,000
Capital Outlay	4,707	5,000	3,000
<b>Total</b>	<b>44,724</b>	<b>71,000</b>	<b>74,000</b>
<b>Appropriations</b>			
	6,075	6,500	8,500
<b>Total</b>	<b>6,075</b>	<b>6,500</b>	<b>8,500</b>
<b>Page Total</b>	<b>1,604,637</b>	<b>1,711,500</b>	<b>1,698,580</b>



City of Lindsborg

2009

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

Adopted Budget Library	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Ad Valorem Tax	37,885	40,889	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	582	750	750
Motor Vehicle Tax	5,321	5,939	6,029
Recreational Vehicle Tax	88	102	107
16/20M Vehicle Tax	19	25	23
Slider	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>43,895</b>	<b>47,705</b>	<b>6,909</b>
<b>Resources Available:</b>	<b>43,895</b>	<b>47,705</b>	<b>6,909</b>
Expenditures:			
Appropriate To Library Board	43,895	47,705	47,921
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>43,895</b>	<b>47,705</b>	<b>47,921</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxxx
2007 Budget Authority Limited Amount: 45,260		Non-Appropriated Balance	
Violation of Budget Law for 2007:		Total Expenditures/Non-Appropriated Bal	47,921
Possible Cash Violation for 2007:		Tax Required	41,012
		Delinquency Computation % Rate 0.000%	0
		Amount of 2008 Ad Valorem Tax	41,012

Adopted Budget

Industrial	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	9,228	11,603	14,894
Receipts:			
Ad Valorem Tax	43,711	51,051	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	294	275	250
Motor Vehicle Tax	1,538	6,851	7,527
Recreational Vehicle Tax	25	118	134
16/20M Vehicle Tax	7	29	29
Slider			0
County Economic Development	5,898	5,967	5,967
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>51,473</b>	<b>64,291</b>	<b>13,907</b>
<b>Resources Available:</b>	<b>60,701</b>	<b>75,894</b>	<b>28,801</b>
Expenditures:			
Personnel	22,441	31,000	37,000
Contractual	24,669	25,000	25,000
Commodities	746	5,000	5,000
Capital Outlay	1,242	0	0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>49,098</b>	<b>61,000</b>	<b>67,000</b>
Unencumbered Cash Balance Dec 31	11,603	14,894	xxxxxxxxxxxxxxxxxxxx
2007 Budget Authority Limited Amount: 60,000		Non-Appropriated Balance	
Violation of Budget Law for 2007:		Total Expenditures/Non-Appropriated Bal	67,000
Possible Cash Violation for 2007:		Tax Required	38,199
		Delinquency Computation % Rate 0.000%	0
		Amount of 2008 Ad Valorem Tax	38,199

City of Lindsborg

2009

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

Adopted Budget Recreation	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	15,984	3,714	5,693
Receipts:			
Ad Valorem Tax	28,240	64,095	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	572	750	750
Motor Vehicle Tax	5,589	4,428	9,451
Recreational Vehicle Tax	92	76	168
16/20M Vehicle Tax	21	19	37
Slider	0	0	0
Activity Fees	15,797	125,050	130,000
Concessions	177	12,000	15,000
Reimbursed Expenses	45	61	0
Miscellaneous	300	500	500
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>50,833</b>	<b>206,979</b>	<b>155,906</b>
<b>Resources Available:</b>	<b>66,817</b>	<b>210,693</b>	<b>161,599</b>
Expenditures:			
Personnel	33,092	130,000	150,000
Contractual	19,423	50,000	50,000
Commodities	9,376	25,000	25,000
Capital Outlay	1,212	0	14,600
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>63,103</b>	<b>205,000</b>	<b>239,600</b>
Unencumbered Cash Balance Dec 31	3,714	5,693	xxxxxxxxxxxxxxxxxxx
2007 Budget Authority Limited Amount: 74,000		Non-Appropriated Balance	
Violation of Budget Law for 2007:		Total Expenditures/Non-Appropriated Bal	239,600
Possible Cash Violation for 2007:		Tax Required	78,001
	Delinquency Computation % Rate	0.000%	0
	Amount of 2008 Ad Valorem Tax		78,001

Adopted Budget

0	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	xxxxxxxxxxxxxxxxxxx
2007 Budget Authority Limited Amount: 0		Non-Appropriated Balance	
Violation of Budget Law for 2007:		Total Expenditures/Non-Appropriated Bal	0
Possible Cash Violation for 2007:		Tax Required	0
	Delinquency Computation % Rate	0.000%	0
	Amount of 2008 Ad Valorem Tax		0



City of Lindsborg

2009

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

Adopted Budget Special Streets	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	184,531	160,978	89,541
Receipts:			
State of Kansas Gas Tax	96,879	95,770	97,680
County Transfers Gas	0	0	0
Reimbursed Expenses	8,643	316	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>105,522</b>	<b>96,086</b>	<b>97,680</b>
<b>Resources Available:</b>	<b>290,053</b>	<b>257,064</b>	<b>187,221</b>
Expenditures:			
Contractual	121,585	160,000	177,221
Commodities	7,490	7,523	10,000
Capital Outlay	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>129,075</b>	<b>167,523</b>	<b>187,221</b>
Unencumbered Cash Balance Dec 31	160,978	89,541	0

2007 Budget Authority Limited Amount: 225,108

Violation of Budget Law for 2007:

Possible Cash Violation for 2007:

Adopted Budget

Spec Pks/ Recreation	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	24,355	28,727	23,902
Receipts:			
Local Alcoholic Liquor	4,372	5,175	5,524
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>4,372</b>	<b>5,175</b>	<b>5,524</b>
<b>Resources Available:</b>	<b>28,727</b>	<b>33,902</b>	<b>29,426</b>
Expenditures:			
Contractual	0	0	1,000
Commodities	0	0	1,000
Capital Outlay	0	10,000	27,426
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>10,000</b>	<b>29,426</b>
Unencumbered Cash Balance Dec 31	28,727	23,902	0

2007 Budget Authority Limited Amount: 14,172

Violation of Budget Law for 2007:

Possible Cash Violation for 2007:

City of Lindsborg

2009

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

Adopted Budget Tourism Promotion	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	778	2,943	2,943
Receipts:			
Transient Guest Tax	19,052	25,000	25,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>19,052</b>	<b>25,000</b>	<b>25,000</b>
<b>Resources Available:</b>	<b>19,830</b>	<b>27,943</b>	<b>27,943</b>
Expenditures:			
Contractual	16,797	20,000	22,943
Commodities	90	5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>16,887</b>	<b>25,000</b>	<b>27,943</b>
Unencumbered Cash Balance Dec 31	2,943	2,943	0

2007 Budget Authority Limited Amount: 30,000  
 Violation of Budget Law for 2007:  
 Possible Cash Violation for 2007:

Adopted Budget

Ambulance	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	343,326	240,839	246,316
Receipts:			
Service Charges	69,649	75,000	75,000
County Allocation	79,724	79,724	79,724
Memorials/ Donations	350	125	0
Reimbursed Expenses	1,963	5,328	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>151,686</b>	<b>160,177</b>	<b>154,724</b>
<b>Resources Available:</b>	<b>495,012</b>	<b>401,016</b>	<b>401,040</b>
Expenditures:			
Personnel	96,868	100,000	105,000
Contractual	28,694	35,000	35,000
Commodities	12,991	15,000	15,000
Capital Outlay	115,620	4,700	246,040
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>254,173</b>	<b>154,700</b>	<b>401,040</b>
Unencumbered Cash Balance Dec 31	240,839	246,316	0

2007 Budget Authority Limited Amount: 255,985  
 Violation of Budget Law for 2007:  
 Possible Cash Violation for 2007:

City of Lindsborg

2009

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

Adopted Budget Sewer	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	114,848	133,421	138,681
Receipts:			
Sales	336,352	360,000	400,000
Penalties	3,175	2,500	2,500
Reimbursed Expenses	588	1,133	0
Miscellaneous	1,606	500	500
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>341,721</b>	<b>364,133</b>	<b>403,000</b>
<b>Resources Available:</b>	<b>456,569</b>	<b>497,554</b>	<b>541,681</b>
Expenditures:			
Personnel	93,489	100,000	108,000
Contractual	73,893	40,000	40,000
Commodities	15,942	25,000	25,000
Capital Outlay	28,262	72,311	247,118
Debt Service--Principal	66,379	68,763	71,233
Debt Service--Interest/ Service Fee	25,183	22,799	20,330
Depreciation Reserve	20,000	30,000	30,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>323,148</b>	<b>358,873</b>	<b>541,681</b>
Unencumbered Cash Balance Dec 31	133,421	138,681	0

2007 Budget Authority Limited Amount: 386,207

Violation of Budget Law for 2007:

Possible Cash Violation for 2007:

Adopted Budget

Water	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	666,614	601,111	457,660
Receipts:			
Sales	391,788	395,000	395,000
Penalties	3,460	3,000	3,000
Reimbursed Expenses	1,323	3,724	0
Miscellaneous	14,793	10,000	10,000
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>411,364</b>	<b>411,724</b>	<b>408,000</b>
<b>Resources Available:</b>	<b>1,077,978</b>	<b>1,012,835</b>	<b>865,660</b>
Expenditures:			
Personnel	125,865	140,000	199,000
Contractual	43,898	45,000	45,000
Commodities	85,103	90,000	90,000
Capital Outlay	16,261	70,000	347,752
Debt Service--Principal	105,000	115,000	120,000
Debt Service--Interest	25,740	20,175	13,908
Depreciation Reserve	75,000	75,000	50,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>476,867</b>	<b>555,175</b>	<b>865,660</b>
Unencumbered Cash Balance Dec 31	601,111	457,660	0

2007 Budget Authority Limited Amount: 662,272

Violation of Budget Law for 2007:

Possible Cash Violation for 2007:

City of Lindsborg

2009

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

Adopted Budget Refuse Collection	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	149,205	164,285	124,094
Receipts:			
Collections	167,486	198,000	198,000
Penalties	1,834	1,500	1,500
Reimbursed Expenses	7	9	0
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>169,327</b>	<b>199,509</b>	<b>199,500</b>
<b>Resources Available:</b>	<b>318,532</b>	<b>363,794</b>	<b>323,594</b>
Expenditures:			
Contractual	134,367	140,000	145,000
Commodities	480	5,000	8,594
Capital Outlay	0	75,000	145,000
Transfer To General Fund	11,400	11,700	17,000
Depreciation Reserve	8,000	8,000	8,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>154,247</b>	<b>239,700</b>	<b>323,594</b>
Unencumbered Cash Balance Dec 31	164,285	124,094	0

2007 Budget Authority Limited Amount: 313,046

Violation of Budget Law for 2007:

Possible Cash Violation for 2007:

Adopted Budget

Adopted Budget 0	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0

2007 Budget Authority Limited Amount: 0

Violation of Budget Law for 2007:

Possible Cash Violation for 2007:

City of Lindsborg

2009

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

Adopted Budget Electric	Prior Year Actual 2007	Current Year Estimate 2008	Proposed Budget Year 2009
Unencumbered Cash Balance Jan 1	801,517	593,523	583,010
Receipts:			
Sales	2,271,455	2,450,000	2,450,000
Penalties	17,034	15,000	15,000
Sales Tax	49,230	53,000	53,000
Reimbursed Expenses	33,813	17,787	0
Miscellaneous	31,812	15,000	15,000
Does miscellaneous exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>2,403,344</b>	<b>2,550,787</b>	<b>2,533,000</b>
<b>Resources Available:</b>	<b>3,204,861</b>	<b>3,144,310</b>	<b>3,116,010</b>
Expenditures:			
Production - Purchased Power	1,511,052	1,600,000	1,600,000
Distribution:			
Personnel	296,090	335,000	370,000
Contractual	56,606	140,000	60,000
Commodities	51,732	85,000	85,000
Capital Outlay	356,161	35,000	622,610
Total	760,589	595,000	1,137,610
General Administration:			
Personnel	202,552	210,000	220,000
Contractual	16,923	25,000	25,000
Commodities	2,033	5,000	5,000
Capital Outlay	5,638	5,000	5,000
Total	227,146	245,000	255,000
Non-Operating:			
Postage	4,411	4,800	4,900
Sales Tax	57,160	65,000	67,000
Interest	980	1,500	1,500
Depreciation Reserve	50,000	50,000	50,000
Total	112,551	121,300	123,400
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>2,611,338</b>	<b>2,561,300</b>	<b>3,116,010</b>
Unencumbered Cash Balance Dec 31	593,523	583,010	0

2007 Budget Authority Limited Amount: 2,830,328

Violation of Budget Law for 2007:

Possible Cash Violation for 2007:

0

**NON-BUDGETED FUNDS**  
(Only the actual budget year shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Equipment Reserve		Capital Improvements		Capital Projects		0		0		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		<b>Total</b>
Cash Balance Jan 1	47,637	Cash Balance Jan 1	43,619	Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		91,256
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Transfer In	0	Transfer In	5000							
Total Receipts	0	Total Receipts	5000	Total Receipts	0	Total Receipts	0	Total Receipts	0	5,000
Resources Available:	47,637	Resources Available:	48,619	Resources Available:	0	Resources Available:	0	Resources Available:	0	96,256
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Capital Outlay	6,408	Capital Outlay	18,408							
Total Expenditures	6,408	Total Expenditures	18,408	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	24,816
Cash Balance Dec 31	41,229	Cash Balance Dec 31	30,211	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	<b>71,440</b> **
										<b>71,440</b> **

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

**NOTICE OF BUDGET HEARING**

The governing body of  
City of Lindsborg  
will meet on the 11th day of August, 2008, at 6:15 p.m. at 103 S. Main 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 101 S. Main  
and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2009 Expenditures and Amount of 2008 Ad Valorem Tax establish the maximum limits of the 2009 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2007		Current Year Estimate for 2008		Proposed Budget for 2009		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Expenditures	Amount of 2008 Ad Valorem Tax	Estimate Tax Rate *
General	1,604,637	21.948	1,696,500	23.616	1,698,580	477,550	23.836
Bond & Interest	345,560	6.116	280,527	6.186	347,267	119,013	5.940
Library	43,895	2.000	47,705	2.047	47,921	41,012	2.047
Industrial	49,098	2.307	61,000	2.556	67,000	38,199	1.907
Recreation	63,103	1.491	205,000	3.208	239,600	78,001	3.893
Special Streets	129,075		167,523		187,221		
Spec Pks/ Recreation			10,000		29,426		
Tourism Promotion	16,887		25,000		27,943		
Ambulance	254,173		154,700		401,040		
Sewer	323,148		358,873		541,681		
Water	476,867		555,175		865,660		
Refuse Collection	154,247		239,700		323,594		
Electric	2,611,338		2,561,300		3,116,010		
Non-Budgeted Funds-A	24,816						
<b>Totals</b>	<b>6,096,844</b>	<b>33.862</b>	<b>6,363,003</b>	<b>37.613</b>	<b>7,892,943</b>	<b>753,775</b>	<b>37.623</b>
Less: Transfers	16,400		61,700		67,000		
Net Expenditure	6,080,444		6,301,303		7,825,943		
Total Tax Levied	662,498		751,452		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	19,564,624		19,979,552		20,035,075		

Outstanding Indebtedness, January 1,	2006	2007	2008
G.O. Bonds	1,535,000	1,315,000	1,095,000
Revenue Bonds	1,352,924	1,188,846	1,017,467
Other	0	0	0
Lease Purchase Principal	0	0	0
<b>Total</b>	<b>2,887,924</b>	<b>2,503,846</b>	<b>2,112,467</b>

\*Tax rates are expressed in mills

City Official Title: City Clerk





## 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 power 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 2008.

TABLE 1  
 COMPARATIVE REVENUE SUMMARY\*  
 GENERAL FUND - 2008 BUDGET YEAR  
 City of Lindsborg

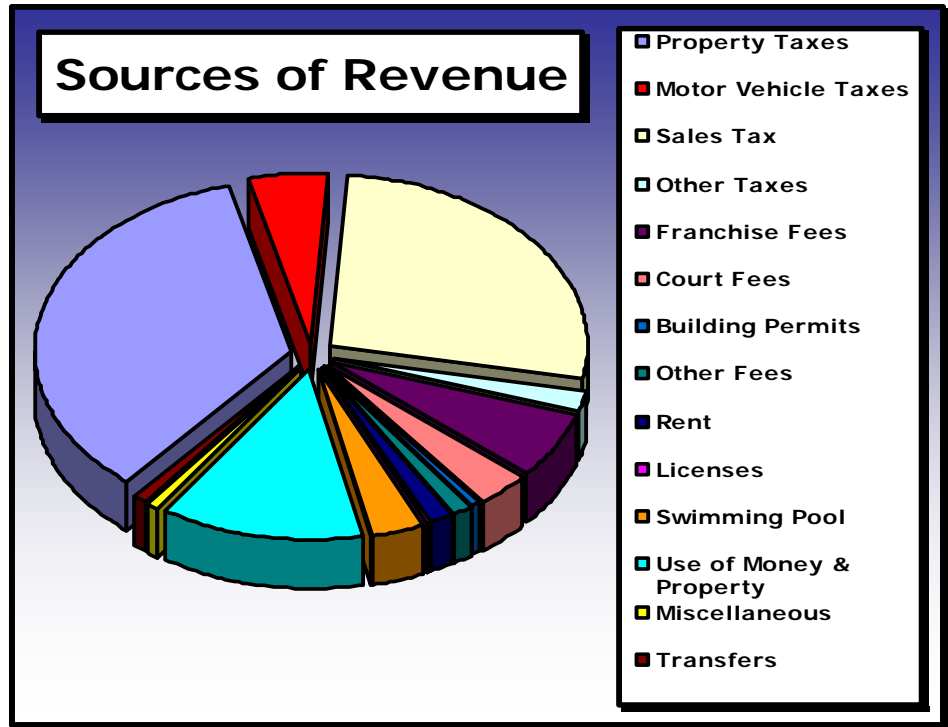
<u>Source of Revenue</u>	<u>Amount</u>	<u>Percent of Total</u>
Taxes & Shared Revenues		
Property Taxes	\$476,800	35.1
Motor Vehicle Taxes	66,600	4.9
Sales Tax	365,000	26.9
Other	<u>29,200</u>	<u>2.1</u>
Subtotal	\$937,600	69.0
Fees & Permits		
Franchise Fees	85,000	6.3
Court Fees	45,000	3.3
Building Permits	6,500	0.5
Other	<u>19,600</u>	<u>1.4</u>
Subtotal	\$156,100	11.5
Other Revenues		
Rent	18,800	1.4
Licenses	4,300	0.3
Swimming Pool	45,000	3.3
Use of Money & Property	175,000	12.9
Miscellaneous	10,000	0.7
Transfers	<u>11,700</u>	<u>0.9</u>
Subtotal	\$264,800	19.5
TOTAL REVENUE	\$1,358,500	100.0

\* Source: Financial Statement & Adopted Budget figures, General Fund 2008, City of Lindsborg

The table shows a summary of three major revenue categories which together account for 27 separate sources of revenue included in the \$1,358,500 budgeted for the General Fund in 2008.

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 35.1 percent of the total, while property taxes combined with motor vehicle taxes accounted for 40 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 almost 27 percent of the revenue total, and which includes substantial amounts of non-local moneys.



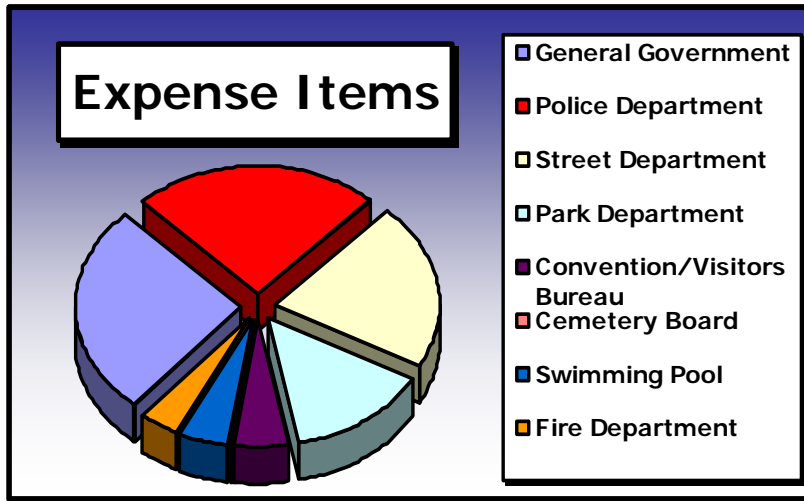
Expenditures

A comparative summary of General Fund expenditures for the 2008 budget year is outlined in the following table.

TABLE 2  
COMPARATIVE EXPENSE SUMMARY\*  
GENERAL FUND - 2008 BUDGET YEAR  
City of Lindsborg

<u>Expense Item</u>	<u>Amount</u>	<u>Percent of Total</u>
General Government	\$ 480,000	26.6
Police Department	438,000	24.3
Street Department	379,000	21.0
Park Department	252,000	14.0
Convention/Visitors Bureau	91,000	5.1
Cemetery Board	6,500	0.4
Swimming Pool	84,000	4.7
Fire Department	<u>71,000</u>	<u>3.9</u>
<b>TOTAL EXPENDITURES</b>	<b>\$1,801,500</b>	<b>100.0</b>

\* Source: Financial Statement and Adopted Budget figures, General Fund 2008, 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 almost 72 percent of the yearly cost of services represent the major centers of annual expense. The remaining 28 percent are divided among 5 other centers of expenses, of which only the parks department represents over 10 percent of the annual total.

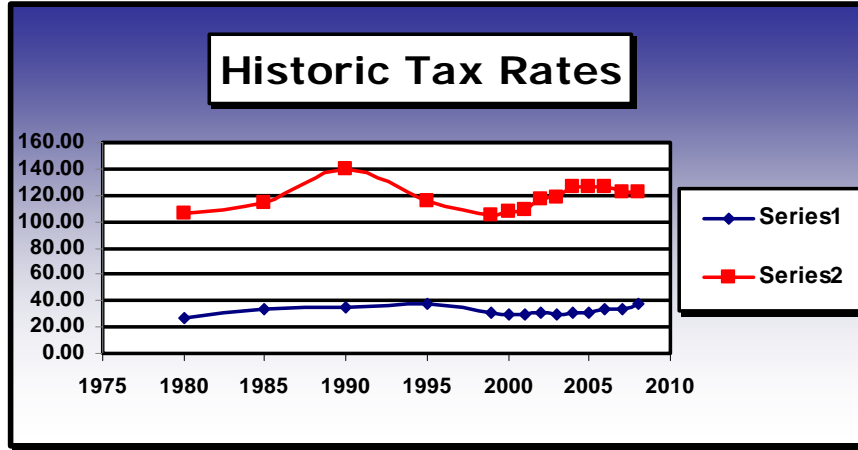
## TAX RATES

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 35 percent of the overall total requirement for 2008. The following table illustrates historical trends in tax rates in the Lindsborg community during recent years.

TABLE 3  
HISTORIC TAX RATE PATTERNS\*  
City of Lindsborg

<u>Year</u>	<u>City Levy</u>	<u>% Change</u>	<u>Total Levy</u>	<u>% Change</u>
1980	26.290		105.830	
1985	33.190	+26.2	113.885	+7.6
1990	34.768	+ 4.8	139.259	+22.3
1995	37.907	+9.0	115.741	-16.9
1999	30.466	-19.6	104.723	-9.5
2000	30.043	-1.4	107.184	+2.4
2001	30.037	-0.0	108.449	+1.2
2002	30.431	+1.3	117.493	+8.3
2003	30.116	-1.0	118.081	+0.5
2004	30.399	+0.9	126.650	+7.3
2005	31.327	+3.1	125.957	-0.5
2006	33.875	+8.1	126.101	+0.1
2007	33.862	-0.0	121.819	-3.4
2008	37.613	+11.1	122.920	+0.9

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

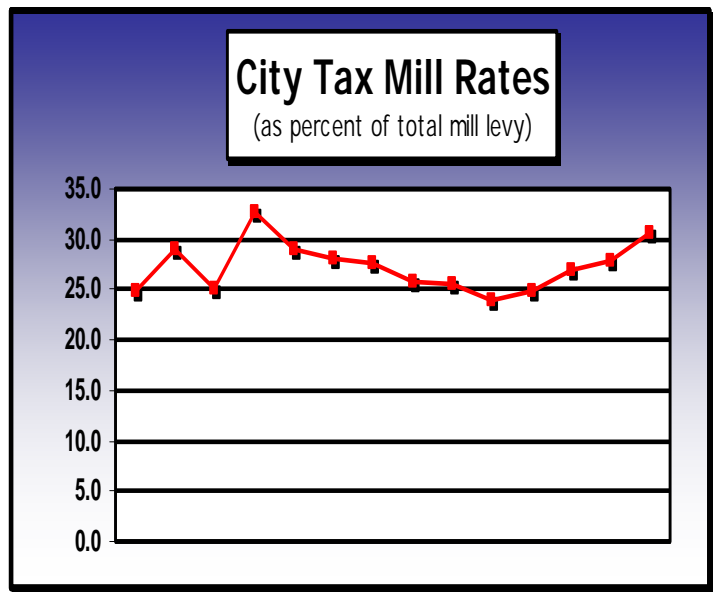


The graph and table shows that the City and total tax mill levies have fluctuated over the period, but have generally increased in response to the increasing cost of providing governmental services. The City rate has fluctuated from a low of 26.29 mills in 1980 to a high of 37.907 mills in 1995, with an average of 31.817 mills since 1999. During the same period, the total combined levy ranged from a low of 104.723 mills in 1999 to a high of 139.259 mills in 1990, averaging 117.938 since 1999. Both rates registered some degree of decline in 1999; however both increased for the 1990, 2002, 2004, 2006 and 2008 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

<u>Year</u>	<u>City Rate as Percent of Total</u>
1980	24.8
1985	29.1
1990	25.0
1995	32.8
1999	29.1
2000	28.0
2001	27.7
2002	25.9
2003	25.5
2004	24.0
2005	24.9
2006	26.9
2007	27.8
2008	30.6
AVERAGE	27.3





The summary listing shows that the City tax mill rate typically represents from 25 to 35 percent of the total tax rate for most years, and has averaged 27.3 percent since 1980. Representing 30.6 percent in 2008, the City rate was 29.1 percent of the total in 1999.

## ASSESSED VALUATIONS

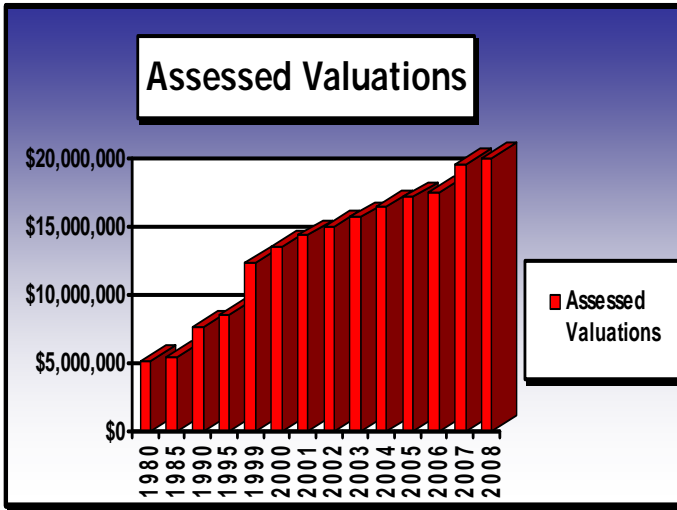
Historic trends in municipal assessed valuations are presented in the following table.

TABLE 5  
HISTORIC TRENDS IN ASSESSED VALUATIONS\*  
City of Lindsborg

<u>Year</u>	<u>Assessed Valuation</u>	<u>Percent Change</u>
1980	5,104,064	+29.0
1985	5,421,049	+8.2
1990	7,668,319	+41.5
1995	8,526,542	+11.2
1999	12,367,526	+45.0
2000	13,555,036	+9.6
2001	14,323,988	+5.7
2002	15,042,752	+5.0
2003	15,640,528	+4.0
2004	16,407,979	+4.9
2005	17,139,195	+4.5
2006	17,455,816	+1.8
2007	19,564,624	+12.1
2008	19,979,552	+2.1

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

The table illustrates the fluctuations in assessed valuations since 1980. Occurring in response to economic conditions, these changes also reflect the varying patterns of capital investment in the community. Since 1980, the assessed valuation has grown by over 291 percent. Since 1999, the assessed valuation has enlarged by almost 62 percent, representing an average annual growth of about 6.2 percent.

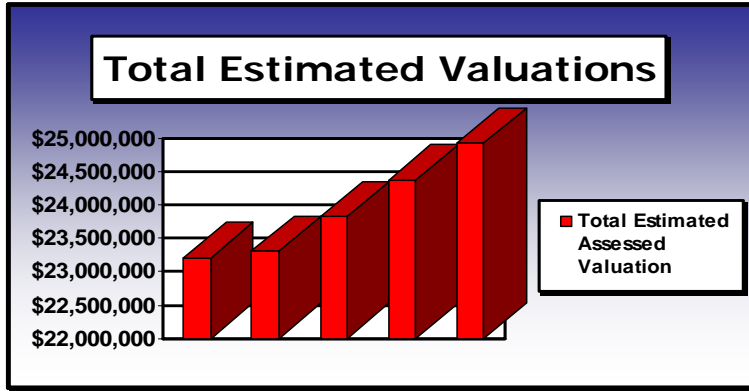


As construction of residential housing units continues in the new housing developments (Peterson Estates, Westview Addition, Emerald Lake Estates, and Smoky Valley Estates) as well as other areas in the city, there will naturally be a growth pattern in the assessed tangible valuation of the City. On the offset, the State has ordered the lowering of motor vehicle assessed valuation plus the exemption of business personal property from taxation in the coming years. 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>
2008	19,979,552	3,225,824	23,205,376
2009	20,035,000	3,275,000	23,310,000
2010	20,500,000	3,325,000	23,825,000
2011	21,000,000	3,375,000	24,375,000
2012	21,500,000	3,425,000	24,925,000

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



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

### CURRENT BONDED INDEBTEDNESS

At the present time, the City has a relatively moderate level of bonded debt represented by the remainder outstanding on 5 separate bond issues, which include 2 revenue issues, and 3 general obligation issues. The first revenue issue in 1995 funded a new water source. The second 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 general obligation bond issues consist of the 2000 bonds issued to purchase the local community hospital building; the 2001 bonds issued to fund the Peterson Estates Phase III improvements; and the 2003 refunding bond issue to take advantage of lower interest rates and pay off the 1993 and 1996 bond issues early.

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

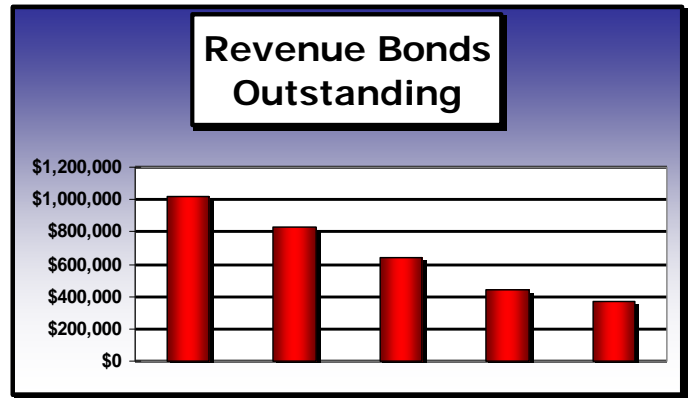
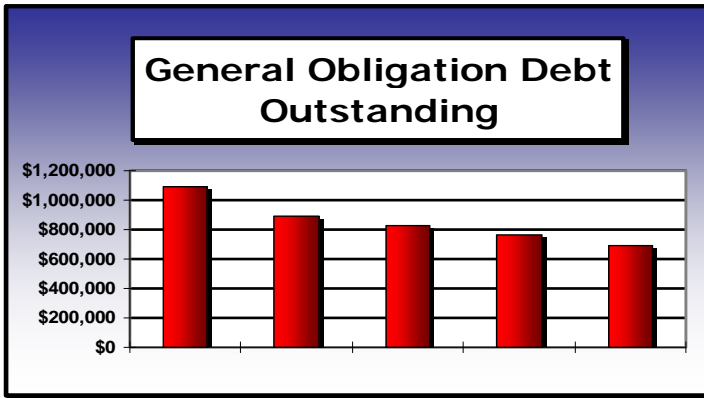
TABLE 7  
MUNICIPAL BONDED DEBT\*  
City of Lindsborg

<u>Year</u>	<u>General Obligation Bonds</u>	<u>Temporary Notes</u>	<u>Revenue Bonds</u>	<u>Total</u>
2008	1,095,000	0	1,017,467	2,112,467
2009	895,000	0	833,704	1,728,704
2010	830,000	0	642,471	1,472,471
2011	760,000	0	443,680	1,203,680
2012	690,000	0	367,238	1,057,238

\*Source: 2008 Budget, City of Lindsborg

The table shows that current bonded debt in all categories amounted to slightly over \$2.1 million in 2008, of which total just under 52 percent is represented by general obligation bonds with the remaining 48 percent represented by utility revenue bonds. The 2001 bond issue is comprised entirely

of special assessment bonds. The 2000 bond issue is to be paid entirely from a 0.5 percent local sales tax. Various capital projects – both general obligation and revenue - are being reviewed for potential bonding. As such, the numbers for future years in the above chart could change significantly.



The graphs show that overall debt levels will be moderately reduced during the five-year period. General obligation debt will be lowered by over 37 percent, while the revenue bond total will be reduced by almost 64 percent. Together, these schedules will result in an aggregate bonded debt reduction of almost 50 percent.

**BONDING CAPACITY**

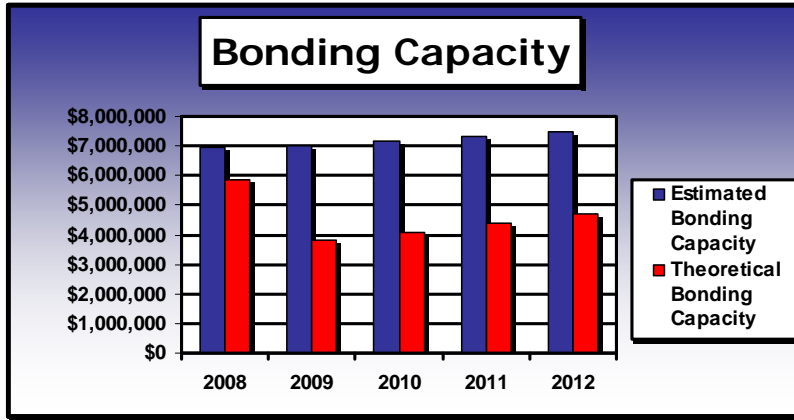
Estimates of potential future municipal bonding capacity are based on forecasts of future assessed valuations coupled with statutory limitations for bonded debt as balanced by existing debt levels. Estimated bonding capacity is based upon 30 percent of total estimated assessed valuation. Certain municipal 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>
2008	23,205,376	6,961,613	1,095,000	5,866,613
2009	23,310,000	6,993,000	3,185,000	3,808,000
2010	23,825,000	7,147,500	3,065,000	4,082,500
2011	24,375,000	7,312,500	2,920,000	4,392,500
2012	24,925,000	7,477,500	2,770,000	4,707,500

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. For this reason, beginning in 2009, the potential bond issue from late 2008 is reflected in existing debt.



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

	2009	2010	2011	2012	2013	Funding
Art Purchase-Local Artists	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	G.O.
Office Equipment Replacement	\$12,000	\$4,000	\$4,000	\$4,000	\$4,000	G.O/Sales Tax
Ordinance recodification	\$15,000					G.O.
Administration Vehicle		\$30,000				G.O.
Community Foundation Heritage	\$10,000	\$10,000	\$10,000	\$10,000		G.O.
Computer Equip/Software	\$12,000	\$5,000	\$5,000	\$25,000	\$5,000	E/W/S/G
Cash Collections Equipment	\$8,500					G.O.
Banners/Benches/Trash Receptacles	\$10,000					Sales Tax
City Hall Renovation	\$985,000					Bond/ Tax Credits
<b>TOTAL</b>	<b>\$1,054,000</b>	<b>\$50,500</b>	<b>\$20,500</b>	<b>\$40,500</b>	<b>\$10,500</b>	

#### PROGRAMS:

Neighborhood Revitalization-2009

**5 YEAR CAPITAL IMPROVEMENT PLAN**

**CONVENTION VISITORS BUREAU**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Funding</b>
Community Directional Signage	\$1,500	\$1,500				CVB
Expand Billboard Campaign	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Tour Promo
Kansas Sampler Sponsorship				\$10,000	\$10,000	Private/CVB
Site Improvements to South Park			\$7,500	\$7,500		Elec/water
Digital Camera & program	\$500					CVB
<b>TOTALS</b>	<b>\$4,500</b>	<b>\$4,000</b>	<b>\$10,000</b>	<b>\$20,000</b>	<b>\$12,500</b>	



**5 YEAR CAPITAL IMPROVEMENT PLAN**

**POLICE**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Funding</b>
Patrol Car & Equipment		\$26,000		\$26,000		Police
Emergency Lights		\$2,000				Police
Replace Body Armor	\$2,400	\$1,600				Police/Grant
Computer Hardware				\$5,000		Police
Computer Software					\$5,000	Police
Office Furniture/Upgrades	\$2,000		\$2,000			Police
Floor tile replacement			\$6,000			Police
Training	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Police
Training Equipment	\$1,000		\$1,000		\$1,000	Police
Tasers/Stinger	\$5,000					Police
Night Vision Device					\$2,000	Drug Fund
Uniform/Bicycle Updates	\$1,000		\$1,000		\$1,000	Police
Roof		\$5,000				Police
<b>TOTALS</b>	<b>\$13,900</b>	<b>\$37,100</b>	<b>\$12,500</b>	<b>\$33,500</b>	<b>\$11,500</b>	

**5 YEAR CAPITAL IMPROVEMENT PLAN**

**EMS**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Funding</b>
Ambulance				\$100,000		EMS
EMT Class	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	EMS
Computer Upgrade				\$2,000		EMS
Enclosed room in bay					\$15,000	EMS
Computer Software			\$1,200			EMS
Stryker Stair Chair (2)	\$6,000					EMS
Roof		\$5,000				EMS
Uniform Supplies	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	EMS
Laptop	\$2,000	\$2,000				
<b>TOTALS</b>	<b>\$17,200</b>	<b>\$16,200</b>	<b>\$10,400</b>	<b>\$111,200</b>	<b>\$24,200</b>	

**5 YEAR CAPITAL IMPROVEMENT PLAN**

**FIRE**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Funding</b>
3 Turnout Sets.	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	Fire
12 Helmets	\$3,600	3,600				Fire/Grant
Positive Pressure Fan				\$3,500		Fire
Fire Software					\$3,000	Fire
Roof		\$5,000				Fire
Uniform Supplies	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Fire
Computer Upgrade/laptop				\$2,000		Fire
Hose	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	Fire
24 Rescue Gloves		\$1,000	\$1,000			Fire
10 Voice Amplifiers		\$2,000				Fire/Grant
Jaws & Accessories				\$4,500	5,000	Fire
Rescue Truck 304 Equipment				\$1,500		Fire
Air Pack Bottles (6)			\$4,500			Fire
Pagers (6)	\$3,000	\$3,000	\$3,000			Fire/Grant
<b>TOTALS</b>	<b>\$18,600</b>	<b>\$26,600</b>	<b>\$20,500</b>	<b>\$23,500</b>	<b>\$20,000</b>	

**Fire Truck - 2017**

**Fire Truck Equipment - 2017**

**5 YEAR CAPITAL IMPROVEMENT PLAN**

**PARKS**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Funding</b>
Sports Complex Improv.		\$3,000		\$3,000		Recreation
Playground Improvement/Equipment			\$30,000			Parks
Parks & Maintenance building Equip.					\$20,000	Parks
Toolcat Attachments				\$5,000		Parks
N. Park restroom upgrade					\$15,000	Parks
N. Park Sound System	\$5,000					Parks
Replace Computer -tree station				\$2,500		Parks
Vehicle Replacement		\$20,000				Parks
Replace 1989 JD Mowing Tractor		\$25,000				Parks
Wood chips				\$3,000		Recreation
Trail Amenities		\$5,000				Parks
Sports Equipment Replacement	\$1,000	\$1,000	\$1,000	\$1,500	\$1,500	Recreation
Tennis Court Resurfacing	\$9,500					Parks
<b>TOTALS</b>	<b>\$15,500</b>	<b>\$54,000</b>	<b>\$31,000</b>	<b>\$15,000</b>	<b>\$36,500</b>	

**SPECIAL PARKS**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Funding</b>
Park Improvements	\$4,000			\$15,000		Spec Pks
Park Lighting			\$15,000			Spec Pks
Park Benches		\$4,000			\$4,000	Spec Pks
<b>TOTALS</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$4,000</b>	

**POOL**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Funding</b>
Add/Replace Umbrellas		\$500		\$500		Pool
Add Lounge Chairs	\$2,000			\$2,000		Pool
Repaint Pool/Building				\$25,000	\$10,000	Pool
Water Play Amenities	\$5,000					Pool
Replace Lane Ropes			\$3,500			Pool
Replace Starting Blocks			\$6,000			Pool
Lifeguard Chairs		\$6,000				Pool
Replace Diving Boards		\$3,000			\$4,000	Pool
<b>TOTALS</b>	<b>\$7,000</b>	<b>\$9,500</b>	<b>\$9,500</b>	<b>\$27,500</b>	<b>\$14,000</b>	

## 5 YEAR CAPITAL IMPROVEMENT PLAN

### GOLF COURSE

	2010	2011	2012	2013	Funding
Fairway Mower			\$20,000		GC
Rough Mower				\$20,000	GC
Clubhouse Remodeling					GC
Cart Path Maintenance	\$2,000				GC
Irrigation Upgrades		\$3,000			GC
Rental Golf Cart Replacement (2)	\$8,600	\$8,800	\$8,800	\$9,000	GC
Golf Course Equipment Upgrades	\$1,000				GC
<b>TOTALS</b>	<b>\$11,600</b>	<b>\$11,800</b>	<b>\$28,800</b>	<b>\$29,000</b>	

## 5 YEAR CAPITAL IMPROVEMENT PLAN

### STREETS

	2009	2010	2011	2012	2013	Funding
Sign changeout program	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	Gen. Fund
Update computers				\$2,500		G.O.
Replace 1999 truck w/IHC truck (#1)			\$15,000			G.O.
Replace 1999 Grasshopper Mower					\$3,333	W/WW/GF
Replace 1999 truck w/IHC truck (#2)			\$15,000			G.O.
Replace 1990 Air Compressor				\$15,000		G.O.
Replace 1995 Tow trailer		\$12,000				G.O.
Replace 1991 IHC dump truck			\$15,000			G.O.
Replace skid loader tires	\$600		\$600		\$600	G.O.
Replace 1999 street sweeper	\$110,000					G.O./S.Tax
Update digitized mapping	\$2,000		\$2,000		\$2,000	G.O.
<b>TOTALS</b>	<b>\$113,600</b>	<b>\$13,000</b>	<b>\$48,600</b>	<b>\$18,500</b>	<b>\$6,933</b>	

City owned land for stockpiles and city owned equipment  
Bethany Drive Intersection

### SPECIAL STREETS

	2009	2010	2011	2012	2013	Funding
Concrete Street Repair	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	Spec Sts
Continue chip sealing	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	Spec Sts
Asphalt street repair	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	Spec Sts
Curb and gutter replacement	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	Spec Sts
Brick street Maintenance	\$1,500		\$1,500		\$1,500	Spec Sts
Rebuild catch basins	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Spec Sts
Mill & Overlay 1-300 W. Lindsborg				\$91,000		Spec Sts
Mill & Overlay 400 N. Roosevelt		\$50,000				Spec Sts
Mill & Overlay 500 S. 1st		\$42,000				Spec Sts
Mill & Overlay 200 W. Green				\$25,000		Spec Sts
Mill & Overlay 200 S. Cedar				\$41,000		Spec Sts
Mill & Overlay 200 S. Cherry				\$46,000		Spec Sts
Mill & Overlay 1-200 E. Lindsborg		\$51,000				Spec Sts
Crack sealing	\$5,000	\$2,000	\$2,000	\$2,000	\$2,000	Spec Sts
ADA ramps	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	Spec Sts
<b>TOTALS</b>	<b>\$59,000</b>	<b>\$197,500</b>	<b>\$56,000</b>	<b>\$257,500</b>	<b>\$56,000</b>	

**5 YEAR CAPITAL IMPROVEMENT PLAN**

**WATER**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Funding</b>
Metering change out	\$66,000	\$66,000				Water
Repair parts inventory pr year	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	Water
Replace 1999 water truck	\$30,000					Water
Replace PWD car	\$15,000					Wtr/Elec
Replace 1999 Grasshopper Mower					\$3,333	W/WW/GF
Replace skid loader tires		\$600		\$600		Water
Update computers				\$2,500		Water
Pot Holer		\$15,000				Wtr/Elec
Update digitized mapping	\$2,000		\$2,000		\$2,000	Water
Line Replacement Program	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	Water
Valve Replacement		\$2,500		\$2,500		Water
<b>TOTALS</b>	<b>\$143,000</b>	<b>\$114,100</b>	<b>\$32,000</b>	<b>\$35,600</b>	<b>\$35,333</b>	

Service for new development

**5 YEAR CAPITAL IMPROVEMENT PLAN**

**WASTEWATER TREATMENT PLANT**

	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Funding</b>
Repair parts inventory	\$8,500	\$8,500	\$8,500	\$8,500	\$8,500	Sewer
Lift station and line maintenance	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	Sewer
Annual line cleaning	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	Sewer
Replace 1999 Grasshopper Mower					\$3,333	W/WW/GF
Replace sludge trailer tires		\$2,200		\$2,200		Sewer
Replace RAW pump housings		\$1,800				Sewer
Update computers				\$2,500		Sewer
Sewer Jet Machine				\$80,000		Sewer
Update digitized mapping	\$2,000		\$2,000		\$2,000	Sewer
Upgrade WWTP	\$4,600,000					Grant/Loan
Sewer manhole maintenance		\$10,000	\$10,000			Sewer
<b>TOTALS</b>	<b>\$4,620,000</b>	<b>\$32,000</b>	<b>\$30,000</b>	<b>\$102,700</b>	<b>\$23,333</b>	

City owned land for sludge application

## 5 YEAR CAPITAL IMPROVEMENT PLAN

### ELECTRIC

	2009	2010	2011	2012	2013	Funding
Contract tree trimming per year	\$22,000	\$22,000	\$22,000	\$22,000	\$22,000	Electric
Street light replacement per year	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	Electric
Metering change out	\$25,000	\$25,000				Electric
Update digitized mapping	\$2,000		\$2,000		\$2,000	Electric
Replace open secondaries	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	Electric
Replace PWD car	\$15,000					Elec/Wtr
Pot Holer		\$15,000				Electric
Update computers				\$2,500		Electric
Replace Bucket Truck	\$150,000					Electric
Replace 1995 Digger Derrick				\$125,000		Electric
Replace 2000 Duty Truck		\$36,000				Electric
Safety test hi voltage line equipment	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	Electric
Park secondaries underground					\$2,500	Electric
Add distribution transformers	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	Electric
New Poles	\$8,000		\$8,000		\$8,000	Electric
Replace meter reading truck			\$18,000			Electric
Add 3rd 7200 Circuit	\$500,000					Bond
Convert to 7200	\$800,000					Bond
<b>TOTALS</b>	<b>\$1,552,500</b>	<b>\$128,500</b>	<b>\$80,500</b>	<b>\$180,000</b>	<b>\$65,000</b>	

Other items to track:

Metering-Dependent upon rate structure

Service for new developments

Peak Shaving Generation

DEPARTMENT	DESCRIPTION	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Projected Life
STREETS	1990 Sullair Air Compressor				1										22 Years
	1982 IHC Dump Truck (DoNotReplace)														DNR
	1995 18' x 18'6" Trailer			1											15 Years
	1999 Ford Truck w/ Dump Bed			1								1			10 Years
	1999 Ford F450 DumpTruck		1											1	11 Years
	1999 Johnston Street Sweeper	1										1			10 Years
	2000 Titan Gooseneck Trailer							1							15 Years
	1995 Concrete Saw				1										12 Years
	1989 950 John Deere Tractor		1												19 Years
	2005 Mower Deck								1						10 Years
	Easy-Liner Paint Sprayer														14 Years
	1994 John Deere 444 Loader														14 Years
	1998 Caterpillar Motor Grader									1					18 Years
	1979 Water Truck								1						35 Years
	1991 IHC Dump Truck			1											20 Years
1993 Ford F350 Flatbed								1						10 Years	
WWTP	1989 Meyers Sewer Cleaner	1					1								20 Years
	1991 Ford Styleside Pickup														16 Years
	1997 Manure Spreader							1							18 Years
	1995 Melroe Bobcat												1		12 Years
	1984 Cummins Generator				1										28 Years
	2005 Nunn 3700gal Sludge Wagon												1		15 Years
	1999 Grasshopper Mower	1													10 Years
	2005 Case IH MXM175 Tractor														20 Years
ELECTRIC	1993 Ford Ranger Pickup (Do Not Replace)														DNR
	1995 Digger Derrick				1										15 Years
	2000 GMCTopkick Hi-Ranger		1									1			10 Years
	2000 Ford Pickup w/ Utility Bed		1										1		10 Years
	2000 Vermeer Trencher							1							15 Years
	1966 Chevrolet Pole Cat Truck					1									35 Years
	2000 Ext Cab S-10 Pickup			1										1	11 Years
WATER	1996 100 kW Generator								1						20 Years
	1997 Backhoe									1					15 Years
	1999 Ford F250 Pickup w/ Utility Bed	1										1			10 Years
ELECTRIC/WATER	1999 Pontiac Grand Prix	1									1			10 Years	



DEPARTMENT	DESCRIPTION	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	Projected Life
<b>RECYCLING</b>	Aeromaster Compost Turner												1		25 Years
<b>PARKS</b>	2001 720K Grasshopper Mower							1							7 Years
	2002 Ford F150 Pickup									1					15 Years
	2004 Toolcat						1								10 Years
<b>RECREATION</b>	2006 Ford F150 Ext Cab								1						10 Years
<b>GROWING OUT STATION</b>	2000 Ford F150 Pickup		1										1		10 Years
<b>FIRE</b>	2006 Fire Truck														24 Years
	1984 Chevy Rescue Truck (replace Cab&Chasis)	1													25 Years
	1993 Pierce Fire Truck									1					24 Years
<b>EMS</b>	1998 McCoy Miller Ambulance								1						9 Years
	2002 Ford E450 MedTec Ambulance			1									1		9 Years
<b>POLICE</b>	2006 Ford Police Interceptor		1				1				1				4 Years
	2004 Ford Crown Vic Interceptor				1				1				1		4 Years
<b>PUBLIC SAFETY</b>	1985 Chevy Custom Rescue Truck	1													24 Years
	Public Safety Building Generator														35 Years
<b>ADMINISTRATION</b>	2000 Ford Tarus SE		1										1		10 Years
	Council Laptops	1						1						1	6 Years
<b>ALL DEPARTMENTS</b>	Computer Network				1										5 Years
<b>TOTAL PER YEAR</b>		8	7	5	6	1	3	8	5	3	1	5	8	3	