

2024

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

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditures for the various funds for the year 2024; and  
(3) the Amount(s) of 2023 Ad Valorem Tax are within statutory limitations.

			2024 Adopted Budget		
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Schedule of Transfers		3			
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Statement of Lease-Purchases		5			
Computation to Determine State Library Grant		6			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	7	3,724,206	943,892	
Debt Service	10-113	8	404,300	170,289	
Library	12-1220	8	133,500	122,940	
Industrial	12-1617h	9	119,750	73,987	
Recreation	12-1932	9	393,900	110,305	
Ambulance	12-101a	10	652,752	267,916	
Special Streets		11	301,104		
Spec. Pks/Recreation		11	55,815		
Tourism Promotion		12	81,731		
Sewer		12	608,637		
Water		13	569,000		
Refuse Collection		13	457,376		
Stormwater Utility		14	777,324		
Electric		15	4,422,878		
Non-Budgeted Funds-A		16			
Non-Budgeted Funds-B		17			
<b>Totals</b>		xxxxx	<b>12,702,273</b>	<b>1,689,329</b>	
Budget Hearing Notice		18			County Clerk's Use Only
Combined Rate and Budget Hearing Notice		18			
RNR Hearing Notice		19			
RHID		20			Nov 1, 2023 Total Assessed Valuation

Revenue Neutral Rate

Assisted by: \_\_\_\_\_  
Address: \_\_\_\_\_  
Email: \_\_\_\_\_  
Attest: 9-19-2023  
Valerie P. McPherson  
County Clerk

Rebecca VanderWeg  
Blaine Heble  
Ernie Gault  
Kit Bone  
Scott Swick  
Craig Peterson  
Governing Body

CPA Summary

Lindsborg

2024

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

Budgeted Funds for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	968,123	119,786	2,795	675	4,715	471
Debt Service	165,790	20,513	479	116	807	81
Library	85,723	10,607	247	60	417	42
Industrial	10,560	1,307	30	7	51	5
Recreation	118,583	14,672	342	83	577	58
Ambulance	222,948	27,585	644	155	1,085	109
<b>TOTAL</b>	<b>1,571,727</b>	<b>194,470</b>	<b>4,537</b>	<b>1,096</b>	<b>7,652</b>	<b>766</b>

County Treas Motor Vehicle Estimate                    194,470  
 County Treas Recreational Vehicle Estimate                    4,537  
 County Treas 16/20M Vehicle Estimate                    1,096  
 County Treas Commercial Vehicle Tax Estimate                    7,652  
 County Treas Watercraft Tax Estimate                    766

Motor Vehicle Factor                    0.12373  
                   Recreational Vehicle Factor                    0.00289  
                                   16/20M Vehicle Factor                    0.00070  
     Commercial Vehicle Factor                    0.00487  
     Watercraft Factor                    0.00049



Lindsborg

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STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2023	Date Due		Amount Due 2023		Amount Due 2024	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Public Building	7/1/2014	10/1/2034	3.59	2,635,000	1,710,000	4/1 - 10/1	10/1	66,560	120,000	63,800	125,000
Refunding & Improvements	9/24/2016	10/1/2029	2.05	1,935,000	980,000	4/1 - 10/1	10/1	34,050	155,000	29,400	155,000
Public Building	9/21/2017	10/1/2047	3.25	650,000	564,613	9/21	9/21	18,850	15,402	18,400	15,852
Waste Water Treatment Plant	7/7/2021	9/1/2031	2.00	1,999,000	1,520,800	7.3/1, 7/7.9/	9/1	34,100	185,000	30,400	190,000
<b>Total G.O. Bonds</b>					<b>4,774,613</b>			<b>153,560</b>	<b>475,402</b>	<b>142,900</b>	<b>485,852</b>
Revenue Bonds:											
Electric Revenue	4/1/2009	10/1/2024	4.68	1,310,000	120,000	4/1 - 10/1	10/1	11,788	110,000	6,150	120,000
<b>Total Revenue Bonds</b>					<b>120,000</b>			<b>11,788</b>	<b>110,000</b>	<b>6,150</b>	<b>120,000</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>4,894,613</b>			<b>165,348</b>	<b>585,402</b>	<b>148,150</b>	<b>605,852</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, 2023	Payments Due 2023	Payments Due 2024
<b>Totals</b>					<b>0</b>	<b>0</b>	<b>0</b>

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

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

**Budgeted Year: 2024**

Library found in: Lindsborg  
McPherson

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

**First test:**

	Current Year	Proposed Year
	<u>2023</u>	<u>2024</u>
Ad Valorem Tax	\$85,723	\$122,940
Delinquent Tax	\$750	\$750
Motor Vehicle Tax	\$10,540	\$10,607
Recreational Vehicle Tax	\$268	\$247
16/20M Vehicle Tax	\$18	\$60
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
<b>TOTAL TAXES</b>	<b>\$97,299</b>	<b>\$134,604</b>
Difference in Total Taxes:	\$37,305	
Qualify for grant:	Qualify	

**Second test:**

Assessed Valuation	\$28,566,518	\$30,715,407
Did Assessed Valuation Decrease?	No	
Levy Rate	3.05	4.003
Difference in Levy Rate:	0.953	
Qualify for grant:	Qualify	

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

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

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

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,423,008	1,233,720	936,878
Receipts:			
Ad Valorem Tax	836,493	968,123	XXXXXXXXXXXXXXXXXX
Delinquent Tax	17,684	12,000	10,000
Motor Vehicle Tax	124,508	112,126	119,786
Recreational Vehicle Tax	3,133	2,864	2,795
16/20M Vehicle Tax	719	450	675
Commercial Vehicle Tax	4,738	4,227	4,715
Watercraft Tax	0	755	471
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	12,003	9,008	12,634
Compensating Use Tax	300,809	208,000	208,000
Local Sales Tax	830,690	650,000	650,000
In Lieu of Taxes	20,513	19,000	19,000
Franchise Tax	71,101	65,000	65,000
Rural Fire Agreement	33,900	26,467	26,742
Court Fees	49,546	60,000	60,000
Zoning Fees	250	50	100
Connecting Link	18,400	18,400	18,400
Electric Licenses	1,093	750	1,000
Plumbing Licenses	785	500	750
Other Licenses	275	200	200
Dog Tags/ Impound Fees	745	1,000	1,000
CMB Licenses	385	500	500
Liquor Licenses	1,300	850	850
Building Permits	16,664	30,000	30,000
Cable TV Pole Charges	5,958	6,000	6,000
Rent	5,260	27,500	27,500
Swimming Pool	51,966	45,000	50,000
Transfers From Refuse Service	60,000	63,000	63,000
Transfers From Stormwater Utility	55,000	55,000	55,000
Conference Center	73,944	65,000	110,000
Reimbursed Expenses	15,275	5,000	5,000
ARPA Funds	0	0	0
SRO Reimbursed Expense	30,984	50,168	52,000
Special Assessments	0	0	0
CVB Grants/Partnerships	14,465	15,000	5,000
Donations	3,740	0	0
Grant	6,300	15,000	0
In Lieu of Taxes (IRB)			
Interest on Idle Funds	39,856	350,000	310,000
RHID			-67,986
Miscellaneous	20,621	30,000	0
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,729,103</b>	<b>2,916,938</b>	<b>1,848,132</b>
<b>Resources Available:</b>	<b>4,152,111</b>	<b>4,150,658</b>	<b>2,785,010</b>





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Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
<b>Expenditures:</b>			
<b>General Administration</b>			
Salaries	335,885	341,000	349,750
Contractual	292,047	275,000	215,000
Commodities	52,651	25,000	25,000
Capital Outlay	58,182	0	74,725
<b>Total</b>	<b>738,765</b>	<b>641,000</b>	<b>664,475</b>
<b>Police Department</b>			
Salaries	615,761	822,300	842,000
Contractual	59,398	67,500	77,000
Commodities	43,385	30,000	33,600
Capital Outlay	33,570	224,000	415,312
<b>Total</b>	<b>752,114</b>	<b>1,143,800</b>	<b>1,367,912</b>
<b>Street Department</b>			
Salaries	232,459	285,400	300,500
Contractual	23,882	22,000	27,000
Commodities	52,503	35,000	40,000
Capital Outlay	182,616	155,000	209,362
<b>Total</b>	<b>491,460</b>	<b>497,400</b>	<b>576,862</b>
<b>Parks Department</b>			
Salaries	109,750	158,300	164,750
Contractual	21,896	16,000	17,000
Commodities	28,553	17,000	20,000
Capital Outlay	10,960	60,000	46,887
<b>Total</b>	<b>171,159</b>	<b>251,300</b>	<b>248,637</b>
<b>Convention Visitors Bureau</b>			
Salaries	141,730	175,800	179,750
Contractual	27,197	21,500	21,500
Commodities	9,369	8,000	8,750
Capital Outlay	0	0	4,000
<b>Total</b>	<b>178,296</b>	<b>205,300</b>	<b>214,000</b>
<b>Swimming Pool</b>			
Salaries	53,707	60,200	64,750
Contractual	10,935	10,000	15,000
Commodities	20,305	16,000	20,000
Capital Outlay	0	0	67,500
<b>Total</b>	<b>84,947</b>	<b>86,200</b>	<b>167,250</b>
<b>Fire Department</b>			
Salaries	70,425	85,000	90,000
Contractual	22,333	22,000	26,000
Commodities	11,821	17,000	17,000
Capital Outlay	52,015	12,000	43,000
<b>Total</b>	<b>156,594</b>	<b>136,000</b>	<b>176,000</b>
<b>Appropriations</b>			
Elmwood Cemetery	12,000	16,000	16,000
Library	2,010	1,780	3,070
Old Mill 501c3	50,000	30,000	30,000
Transfer to Reserve	100,000	50,000	50,000
<b>Total</b>	<b>164,010</b>	<b>97,780</b>	<b>99,070</b>
<b>Conference Center</b>			
Salaries	77,368	90,000	110,000
Contractual	44,219	35,000	38,000
Commodities	44,268	30,000	50,000
Capital Outlay	15,191	0	12,000
<b>Total</b>	<b>181,046</b>	<b>155,000</b>	<b>210,000</b>
<b>Page Total</b>	<b>2,918,391</b>	<b>3,213,780</b>	<b>3,724,206</b>

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

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

Adopted Budget Debt Service	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	23,861	25,442	27,247
<b>Receipts:</b>			
Ad Valorem Tax	162,994	165,790	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,914	1,500	1,500
Motor Vehicle Tax	21,844	21,848	20,513
Recreational Vehicle Tax	549	558	479
16/20M Vehicle Tax	121	38	116
Commercial Vehicle Tax	836	824	807
Watercraft Tax	0	147	81
Local Sales Tax Collection	189,080	186,560	188,800
Interest on Idle Funds	873	150	150
RHID			-4,835
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>379,211</b>	<b>377,415</b>	<b>207,611</b>
<b>Resources Available:</b>	<b>403,072</b>	<b>402,857</b>	<b>234,858</b>
<b>Expenditures:</b>			
Bond Principal	270,000	275,000	280,000
Bond Interest	107,630	100,610	93,200
Cash Basis Reserve (2024 column)			31,100
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>377,630</b>	<b>375,610</b>	<b>404,300</b>
Unencumbered Cash Balance Dec 31	25,442	27,247	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	402,630	401,668	404,300
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			
Tax Required			
Delinquent Comp Rate: 0.5%			
Amount of 2023 Ad Valorem Tax			

Adopted Budget Library	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	0	0	1,742
<b>Receipts:</b>			
Ad Valorem Tax	78,646	85,723	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,000	750	750
Motor Vehicle Tax	7,220	10,540	10,607
Recreational Vehicle Tax	182	268	247
16/20M Vehicle Tax	41	18	60
Commercial Vehicle Tax	275	397	417
Watercraft Tax	0	71	42
Interest on Idle Funds	0		
RHID			-2,693
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>87,364</b>	<b>97,767</b>	<b>9,430</b>
<b>Resources Available:</b>	<b>87,364</b>	<b>97,767</b>	<b>11,172</b>
<b>Expenditures:</b>			
Appropriations to Library Board	87,364	96,025	133,500
Miscellaneous			

Does miscellaneous exceed 10% of Total Expenditures			
<b>Total Expenditures</b>	<b>87,364</b>	<b>96,025</b>	<b>133,500</b>
Unencumbered Cash Balance Dec 31	0	1,742	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	87,926	96,025	133,500
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			133,500
		Tax Required	122,328
Delinquent Comp Rate:	0.5%		612
Amount of 2023 Ad Valorem Tax			122,940

**CPA Summary**

Lindsborg

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

Adopted Budget Industrial	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	20,686	26,486	13,788
Receipts:			
Ad Valorem Tax	15,675	10,560	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	329	250	250
Motor Vehicle Tax	2,784	2,100	1,307
Recreational Vehicle Tax	70	54	30
16/20M Vehicle Tax	16	4	7
Commercial Vehicle Tax	105	79	51
Watercraft Tax		14	5
County Economic Development	13,347	10,000	13,000
Transfer From Electric Fund	20,000	20,000	20,000
Interest on Idle Funds			
RHID			-2,307
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>52,326</b>	<b>43,061</b>	<b>32,343</b>
<b>Resources Available:</b>	<b>73,012</b>	<b>69,547</b>	<b>46,131</b>
Expenditures:			
Personnel	29,512	33,400	32,750
Contractual	14,405	20,000	82,000
Commodities	2,609	2,500	2,500
Capital Outlay	0	0	2,500
RHID Passthru		-141	
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>46,526</b>	<b>55,759</b>	<b>119,750</b>
Unencumbered Cash Balance Dec 31	26,486	13,788	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	54,800	55,759	119,750
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	119,750
		Tax Required	73,619
		Delinquent Comp Rate: 0.5%	368
		Amount of 2023 Ad Valorem Tax	73,987

Adopted Budget Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	177,814	114,972	74,620
Receipts:			
Ad Valorem Tax	33,216	118,583	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax	1,247	750	750
Motor Vehicle Tax	10,609	4,450	14,672
Recreational Vehicle Tax	260	114	342
16/20M Vehicle Tax	34	8	83
Commercial Vehicle Tax	433	168	577
Watercraft Tax	0	30	58
Activity Fees	154,973	155,000	165,000
Concessions	27,666	30,000	32,500
Reimbursed Expenses	9,000	0	0
Interest on Idle Funds			
RHID			-4,458
Miscellaneous	19,240	0	
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>256,678</b>	<b>309,103</b>	<b>209,524</b>
<b>Resources Available:</b>	<b>434,492</b>	<b>424,075</b>	<b>284,144</b>
Expenditures:			
Personnel	131,200	172,800	186,500
Contractual	72,758	75,000	78,000
Commodities	75,688	65,000	70,400
Capital Outlay	39,874	38,500	59,000
RHID Passthru		-1,845	
Cash Forward (2024 column)			

Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>319,520</b>	<b>349,455</b>	<b>393,900</b>
Unencumbered Cash Balance Dec 31	114,972	74,620	XXXXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	346,500	349,455	393,900
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		393,900
		Tax Required	109,756
	Delinquent Comp Rate: 0.5%		549
	Amount of 2023 Ad Valorem Tax		110,305

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

Adopted Budget Ambulance	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	33,144	21,111	16,913
Receipts:			
Ad Valorem Tax	386,567	222,948	XXXXXXXXXXXXXXXXXX
Delinquent Tax	921	500	500
Motor Vehicle Tax	0	51,834	27,585
Recreational Vehicle Tax	0	1,324	644
16/20M Vehicle Tax	0	89	155
Commercial Vehicle Tax	0	1,954	1,085
Watercraft Tax	0	349	109
County Allocations	131,901	131,000	131,000
Bad Debt Collected	2,892	0	0
Reimbursed Expenses - Ambulance		0	175,000
AMR Lease Payment	40,656	40,656	40,656
RHID Passthu	(3,070)	0	0
RHID			-7,478
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>559,867</b>	<b>450,654</b>	<b>369,256</b>
<b>Resources Available:</b>	<b>593,011</b>	<b>471,765</b>	<b>386,169</b>
Expenditures:			
Personnel	31,125	30,600	33,500
Contractual	476,660	370,000	375,000
Commodities	3,265	5,000	5,000
Capital Outlay	26,598	15,000	175,000
Bond Principal	14,917	15,402	15,852
Bond Interest	19,335	18,850	18,400
Cash Forward (2024 column)			30,000
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>571,900</b>	<b>454,852</b>	<b>652,752</b>
Unencumbered Cash Balance Dec 31	21,111	16,913	XXXXXXXXXXXXXXXXXX
2022/2023/2024 Budget Authority Amount	596,392	454,852	652,752
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	652,752
		Tax Required	266,583
		Delinquent Comp Rate: 0.5%	1,333
		Amount of 2023 Ad Valorem Tax	267,916

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

Adopted Budget Special Streets	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	207,944	212,394	212,084
Receipts:			
State of Kansas Gas Tax	91,632	89,690	89,020
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>91,632</b>	<b>89,690</b>	<b>89,020</b>
<b>Resources Available:</b>	<b>299,576</b>	<b>302,084</b>	<b>301,104</b>
Expenditures:			
Contractual	9,350	85,000	85,000
Commodities	6,645	5,000	5,000
Capital Outlay	71,187	0	
Cash Forward (2024 column)			211,104
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>87,182</b>	<b>90,000</b>	<b>301,104</b>
Unencumbered Cash Balance Dec 31	212,394	212,084	0
2022/2023/2024 Budget Authority Amount	340,062	309,504	301,104

Adopted Budget

Spec. Pks/Recreation	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	28,888	40,486	43,451
Receipts:			
Local Alcoholic Liquor Tax	12,003	2,965	12,364
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>12,003</b>	<b>2,965</b>	<b>12,364</b>
<b>Resources Available:</b>	<b>40,891</b>	<b>43,451</b>	<b>55,815</b>
Expenditures:			
Contractual	0	0	0
Commodities	405	0	15,000
Capital Outlay	0	0	20,000
Cash Forward (2024 column)			20,815
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>405</b>	<b>0</b>	<b>55,815</b>
Unencumbered Cash Balance Dec 31	40,486	43,451	0
2022/2023/2024 Budget Authority Amount	37,700	43,888	55,815

CPA Summary

--

Lindsborg

2024

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

Adopted Budget Tourism Promotion	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	50,230	61,481	58,731
<b>Receipts:</b>			
Transient Guest Tax	33,169	22,250	23,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>33,169</b>	<b>22,250</b>	<b>23,000</b>
<b>Resources Available:</b>	<b>83,399</b>	<b>83,731</b>	<b>81,731</b>
<b>Expenditures:</b>			
Contractual	18,201	20,000	20,000
Commodities	3,717	5,000	5,000
Cash Forward (2024 column)			56,731
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>21,918</b>	<b>25,000</b>	<b>81,731</b>
Unencumbered Cash Balance Dec 31	61,481	58,731	0
2022/2023/2024 Budget Authority Amount	53,913	73,600	81,731

**Adopted Budget**

Sewer	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	436,484	396,787	28,887
<b>Receipts:</b>			
Sales	614,815	525,000	575,000
Penalties	4,762	5,250	5,250
Reimbursed Expenses	0	1,500	1,500
Interest on Idle Funds			
Miscellaneous	545		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>620,122</b>	<b>531,750</b>	<b>581,750</b>
<b>Resources Available:</b>	<b>1,056,606</b>	<b>928,537</b>	<b>610,637</b>
<b>Expenditures:</b>			
Personnel	195,622	225,700	254,000
Contractual	64,974	60,000	60,000
Commodities	35,547	20,000	25,000
Capital Outlay	40,876	0	167,500
Debt Service—Principal	185,000	185,000	
Debt Service—Interest	37,800	34,100	
Transfer To Depreciation Reserve	100,000	100,000	100,000
Cash Forward (2024 column)		274,850	2,137
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>659,819</b>	<b>899,650</b>	<b>608,637</b>
Unencumbered Cash Balance Dec 31	396,787	28,887	2,000
2022/2023/2024 Budget Authority Amount	870,186	899,650	608,637

**CPA Summary**

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Lindsborg

2024

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	465,834	430,028	335,228
Receipts:			
Sales	624,577	500,000	600,000
Penalties	3,876	2,500	2,500
Reimbursed Expenses	0	500	500
Interest on Idle Funds			
Miscellaneous	34,976	20,000	20,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>663,429</b>	<b>523,000</b>	<b>623,000</b>
<b>Resources Available:</b>	<b>1,129,263</b>	<b>953,028</b>	<b>958,228</b>
Expenditures:			
Personnel	288,104	332,800	303,000
Contractual	142,587	80,000	106,000
Commodities	94,418	100,000	10,000
Capital Outlay	124,126	55,000	100,000
Transfer To Depreciation Reserve	50,000	50,000	50,000
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>699,235</b>	<b>617,800</b>	<b>569,000</b>
Unencumbered Cash Balance Dec 31	430,028	335,228	389,228
2022/2023/2024 Budget Authority Amount	716,919	843,484	569,000

Adopted Budget

Refuse Collection	Prior Year	Current Year	Proposed Budget
	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	190,342	163,801	140,801
Receipts:			
Collections	321,985	315,000	315,000
Penalties	2,831	1,575	1,575
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>324,816</b>	<b>316,575</b>	<b>316,575</b>
<b>Resources Available:</b>	<b>515,158</b>	<b>480,376</b>	<b>457,376</b>
Expenditures:			
Contractual	280,827	253,575	280,000
Commodities	2,530	15,000	15,000
Capital Outlay	0	0	0
Transfer To General Fund	60,000	63,000	63,000
Transfer To Depreciation Reserve	8,000	8,000	8,000
Cash Forward (2024 column)			91,376
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>351,357</b>	<b>339,575</b>	<b>457,376</b>
Unencumbered Cash Balance Dec 31	163,801	140,801	0
2022/2023/2024 Budget Authority Amount	474,455	515,864	457,376

CPA Summary

Lindsborg

2024

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

Adopted Budget Stormwater Utility	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	559,611	709,974	541,149
Receipts:			
Collections	236,408	235,000	235,000
Penalties	755	1,175	1,175
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>237,163</b>	<b>236,175</b>	<b>236,175</b>
<b>Resources Available:</b>	<b>796,774</b>	<b>946,149</b>	<b>777,324</b>
Expenditures:			
Contractual	22,568	35,000	35,000
Commodities	2,737	15,000	15,000
Capital Outlay	6,495	300,000	300,000
Transfer To General Fund	55,000	55,000	55,000
Cash Forward (2024 column)			372,324
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>86,800</b>	<b>405,000</b>	<b>777,324</b>
Unencumbered Cash Balance Dec 31	709,974	541,149	0
2022/2023/2024 Budget Authority Amount	707,211	943,131	777,324

CPA Summary

Lindsborg

2024

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

Adopted Budget	Prior Year	Current Year	Proposed Budget
Electric	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	1,967,273	1,837,078	1,009,878
Receipts:			
Sales	3,675,668	2,900,000	3,250,000
Penalties	24,569	20,000	20,000
Sales Tax	122,326	100,000	110,000
Reimbursed Expenses	750	2,000	2,000
Interest on Idle Funds			
Miscellaneous	33,386	33,000	35,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>3,856,699</b>	<b>3,055,000</b>	<b>3,417,000</b>
<b>Resources Available:</b>	<b>5,823,972</b>	<b>4,892,078</b>	<b>4,426,878</b>
Expenditures:			
Production - Purchased Power	2,263,092	2,100,000	2,300,000
Distribution			
Personnel	458,503	587,600	611,500
Contractual	79,737	75,000	80,000
Commodities	112,305	60,000	100,000
Capital Outlay	0	110,000	304,500
Total	650,545	832,600	1,096,000
General Administration			
Personnel	296,491	267,300	282,000
Contractual	82,668	70,000	80,000
Commodities	10,615	75,000	75,000
Capital Outlay	0	0	10,000
Total	389,774	412,300	447,000
Non-Operating			
Postage	3,330	7,500	7,500
Sales Tax	147,367	125,000	150,000
Interest & Fees	35,003	35,000	35,000
Debt Service--Principal	332,884	110,000	120,000
Debt Service--Interest	17,399	11,800	6,150
Transfer To Depreciation Reserve	100,000	100,000	100,000
Transfer To Energy Efficiency Reserve	27,500	28,000	28,000
Transfer To Industrial Development Fun	20,000	20,000	20,000
Transfer To Economic Development Fun	0	100,000	100,000
Total	683,483	537,300	566,650
Cash Forward (2024 column)			13,228
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>3,986,894</b>	<b>3,882,200</b>	<b>4,422,878</b>
Unencumbered Cash Balance Dec 31	1,837,078	1,009,878	4,000
2022/2023/2024 Budget Authority Amount	4,500,184	4,287,818	4,422,878

CPA Summary

0

**NON-BUDGETED FUNDS (A)**  
*(Only the actual budget year for 2022 is reported)*

2024

Non-Budgeted Funds-A

(1) Fund Name:	(2) Fund Name:	(3) Fund Name:	(4) Fund Name:	(5) Fund Name:	Total	
Capital Projects	Spec. Sewer Reserve	Electric Reserve	Energy Efficiency Res	Refuse Reserve		
Unencumbered	Unencumbered	Unencumbered	Unencumbered	Unencumbered		
Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1	Cash Balance Jan 1		
118,849	1,161,250	2,226,917	179,932	52,111	3,687,069	
Receipts:	Receipts:	Receipts:	Receipts:	Receipts:		
Interest	Transfer In	Transfer In	Transfer In	Transfer In		
	190,000	190,000	27,500	8,000		
		Expenditures				
		829,461				
Total Receipts	Total Receipts	Total Receipts	Total Receipts	Total Receipts	8,000	1,964,961
Resources Available:	Resources Available:	Resources Available:	Resources Available:	Resources Available:	60,111	4,708,068
118,849	1,161,250	5,156,408	207,432	60,111		
Expenditures:	Expenditures:	Expenditures:	Expenditures:	Expenditures:		
		Capital Outlay		Capital Outlay	110	
		1,382,710				
Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	Total Expenditures	110	1,382,820
Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	Cash Balance Dec 31	69,001	5,405,248
118,849	1,161,250	1,853,678	207,414	69,001	3,406,268	**

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

CFA Summary

0

**NON-BUDGETED FUNDS (B)**  
(Only the actual budget year for 2022 is reported)

2024

**Non-Budgeted Funds-B**

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
Water Reserve		Equipment Reserve		Cap. Impro. Reserve		ARPA		0	
Unclassified	Unclassified	Unclassified	Unclassified	Unclassified	Unclassified	Unclassified	Unclassified		Total
Cash Balance Dec 31	1,201,961	Cash Balance Dec 31	112,997	Cash Balance Dec 31	22,057	Cash Balance Dec 31	0	Cash Balance Dec 31	1,337,015
<b>Receipts:</b>		<b>Receipts:</b>		<b>Receipts:</b>		<b>Receipts:</b>		<b>Receipts:</b>	
Transfer In	50,000	Transfer In	100,000			Transfer In	251,042		
Encumbrance	107,722								
<b>Total Receipts</b>	<b>157,722</b>	<b>Total Receipts</b>	<b>100,000</b>	<b>Total Receipts</b>	<b>0</b>	<b>Total Receipts</b>	<b>251,042</b>	<b>Total Receipts</b>	<b>0</b>
<b>Resources Available</b>	<b>1,361,683</b>	<b>Resources Available</b>	<b>212,997</b>	<b>Resources Available</b>	<b>22,057</b>	<b>Resources Available</b>	<b>251,042</b>	<b>Resources Available</b>	<b>0</b>
									<b>1,637,779</b>
<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>		<b>Expenditures:</b>	
<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>	<b>Total Expenditures</b>	<b>0</b>
<b>Cash Balance Dec 31</b>	<b>1,361,683</b>	<b>Cash Balance Dec 31</b>	<b>212,997</b>	<b>Cash Balance Dec 31</b>	<b>22,057</b>	<b>Cash Balance Dec 31</b>	<b>251,042</b>	<b>Cash Balance Dec 31</b>	<b>0</b>
									<b>1,847,779</b>

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

<b>CPA Summary</b>									

**NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING**

The governing body of  
**Lindsborg**  
will meet on September 5, 2023 at 6:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate. Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	2,918,391	968123.000	3,213,780	34.438	3,724,206	943,892	30.730
Debt Service	377,630	165790.000	375,610	5.898	404,300	170,289	5.544
Library	87,364	85723.000	96,025	3.050	133,500	122,940	4.003
Industrial	46,526	10560.000	55,759	0.376	119,750	73,987	2.409
Recreation	319,520	118583.000	349,455	4.218	393,900	110,305	3.591
Ambulance	571,900	222948.000	454,852	7.931	652,752	267,916	8.723
Special Streets	87,182		90,000		301,104		
Spec. Pks/Recreation	405				55,815		
Tourism Promotion	21,918		25,000		81,731		
Sewer	659,819		899,650		608,637		
Water	699,235		617,800		569,000		
Refuse Collection	351,357		339,575		457,376		
Stormwater Utility	86,800		405,000		777,324		
Electric	3,986,894		3,882,200		4,422,878		
Non-Budgeted Funds-A	1,302,860						
Non-Budgeted Funds-B							
<b>Totals</b>	<b>11,517,801</b>	<b>1571727.000</b>	<b>10,804,706</b>	<b>55.911</b>	<b>12,702,273</b>	<b>1,689,329</b>	<b>55.000</b>
						<i>Revenue Neutral Rate**</i>	<i>52.003</i>
Less: Transfers	520,500		573,500		573,500		
Net Expenditure	10,997,301		10,231,206		12,128,773		
Total Tax Levied Assessed Valuation	1,571,727		1,571,727		XXXXXXXXXXXXXXXXXX		
	28,577,327		28,566,518		30,715,407		
Outstanding Indebtedness, January 1,	<u>2021</u>		<u>2022</u>		<u>2023</u>		
G.O. Bonds	6,098,380		5,719,932		4,774,613		
Revenue Bonds	435,000		335,000		120,000		
Other	0		352,395		0		
Lease Purchase Principal	15,229		0		0		
<b>Total</b>	<b>6,548,609</b>		<b>6,407,327</b>		<b>4,894,613</b>		

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

**Roxie Sjogren**  
Official Title: City Clerk

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 Lauren Watkins  
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 Bob Schneider with Byron Kennedy  
 Cooper Alan with Frank Ray  
 Matthew West with Anne Wilson  
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Public Notice

Public Notice

Public Notice

(First Published on the City of Lindsborg's website on August 31, 2023)  
 (Published in the Lindsborg News-Record September 7, 2023-11)

State of Kansas  
 City of Lindsborg  
 2024

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of  
**Lindsborg**  
 will meet on September 18, 2023 at 6:00 PM at City Hall for the purpose of hearing and  
 answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax, and the Revenue Neutral Rate.  
 Detailed budget information is available at City Hall and will be available at this hearing.

Proposed Budget 2024 Expenditures and Amount of 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.  
 Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	7,918,391	968123.000	3,213,780	24.438	3,724,206	943,892	10.730
Debt Service	577,630	165799.000	375,610	5.898	404,300	170,289	5.544
Library	87,364	85713.000	96,025	3.050	133,500	122,940	4.003
Industrial	46,526	10560.000	55,759	0.376	119,750	73,987	2.409
Recreation	119,520	118583.000	349,455	4.218	393,900	110,305	1.591
Ambulance	371,900	222948.000	454,852	7.931	652,732	267,916	8.723
Special Streets	87,182		90,000		301,104		
Spec. Psv/Recreation	405				55,815		
Tourism Promotion	21,918		25,000		81,731		
Sewer	639,819		899,650		608,637		
Water	699,235		617,800		569,000		
Refuse Collection	151,357		139,575		457,376		
Stormwater Utility	6,800		405,000		777,324		
Electric	3,986,894		3,882,200		4,422,878		
Non-Budgeted Funds-A	1,302,860						
Non-Budgeted Funds-B							
<b>Totals</b>	<b>11,517,801</b>	<b>1571327.000</b>	<b>10,804,706</b>	<b>55.911</b>	<b>12,702,273</b>	<b>1,689,329</b>	<b>55.000</b>
Less: Transfers	520,500		573,500		573,500		
Net Expenditure	10,997,301		10,231,206		12,128,773		
Total Tax Levied	1,571,727		1,571,727		1,571,727		
Assessed Valuation	28,577,327		28,566,518		30,715,407		
Outstanding Indebtedness, January 1,	3921		2022		2023		
G.O. Bonds	6,098,380		5,719,932		4,774,613		
Revenue Bonds	435,000		335,000		120,000		
Other	0		352,395		0		
Lease Purchase Principal	15,229		0		0		
Total	6,548,609		6,407,327		1,894,613		
*Tax rates are expressed in mills							
** Revenue Neutral Rate as defined by KSA 79-2085							

Rosie Sjogren  
 Official Title: City Clerk

TOOLS OF THE TRADE

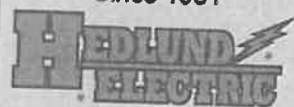


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**Resolution No. 04-2023**

**A RESOLUTION OF THE CITY OF LINDSBORG, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;**

**WHEREAS** the Revenue Neutral Rate for the City of Lindsborg was calculated as 52.003 mills by the McPherson County Clerk; and

**WHEREAS** the budget proposed by the Governing Body of the City of Lindsborg will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS** the Governing Body held a hearing on September 5 and September 18, 2023, allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

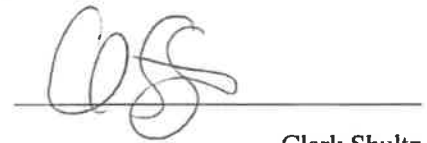
**WHEREAS** the Governing Body of the City of Lindsborg having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF LINDSBORG:**

The City of Lindsborg shall levy a property tax rate exceeding the Revenue Neutral Rate of 55.000 mills.

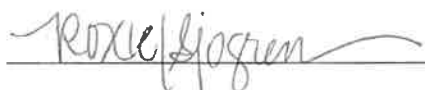
This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

**ADOPTED** this 18<sup>th</sup> day of September 2023 and **SIGNED** by the Mayor.

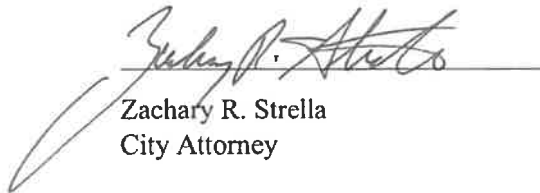


Clark Shultz  
Mayor

Attested:



Roxie Sjogren, CMC  
City Clerk



Zachary R. Stella  
City Attorney



## Roll Call Vote

A Roll Call Vote of the City of Lindsborg To Levy a Property Tax Exceeding the Revenue Neutral Rate  
Hearing to Exceed Revenue Neutral Rate held on September 18, 2023.

Resolution No. 04-2023

Governing Body Member	Yes	No	No Vote
Tanner Corwin <span style="float: right;"><i>Absent</i></span>			<i>X</i>
John Presley <span style="float: right;"><i>John Presley</i></span>	<i>X</i>		
Blaine Heble <span style="float: right;"><i>Blaine Heble</i></span>	<i>X</i>		
Kirsten Bruce <span style="float: right;"><i>Kirsten Bruce</i></span>	<i>X</i>		
Andrew Smith <span style="float: right;"><i>Andrew Smith</i></span>	<i>X</i>		
Corey Peterson <span style="float: right;"><i>Corey Peterson</i></span>	<i>X</i>		
Rebecca Van Der Wege <span style="float: right;"><i>Rebecca VanDerWege</i></span>	<i>X</i>		
Emile Gallant <span style="float: right;"><i>Emile Gallant</i></span>	<i>X</i>		
<b>TOTAL</b>			

Certified:   
*Roxie Sjogren*  
Roxie Sjogren, CMC  
City Clerk



**Notice of Revenue Neutral Rate Intent**

**THE GOVERNING BODY OF LINDSBORG, KANSAS, HEREBY NOTIFIES THE MCPHERSON COUNTY CLERK OF INTENT TO EXCEED THE REVENUE NEUTRAL RATE;**

Yes, we intend to exceed the Revenue Neutral Rate and our proposed mill levy rate is 55.000. The date of our hearing is September 5th at 6:00 PM and will be held at 101 S Main St in Lindsborg, Kansas.

  X  

No, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 20\_\_.

WITNESS my hand and official seal on July 17, 2023

(Seal)



Roxie Sjogren  
Clerk or Officer of Governing Body