

Input Sheet for City2 Budget Workbook

Enter city name ("City of ____"):

CITY OF LA CYGNE

Enter county name followed by "County":

LINN COUNTY

Enter year being budgeted (YYYY):

2024

Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.

Note: All amounts are to be entered as whole numbers only.

The input for the following comes directly from the 2023 Budget, Certificate Page:

If amended, then use the amended figures.

Fund Names:	Statute	2023	2022
		Expenditures	Ad Valorem Tax
General	12-101a	1,034,785	545,606
Debt Service	10-113		
Library	12-1220		

Fund name for all funds with a tax levy:

Total Tax Levy Funds for 2023 Budgeted Year			545,606

Other (non-tax levy) fund names:

Special Highway	737,805
Solid Waste (05)	53,848
Park & Pool (07)	121,260
Spec Park & Pool (08)	19,549
Oak Lawn Cemetery (09)	27,549
Cemetery Reserve (10)	64,392
General Bond & Interest (11)	20,900
Pool & Park Spec Proj (23)	854,979

Single Non Tax Levy:

1	Gas Utility (02)	1,507,977
2	Water Utility (03)	940,527
3	Sewer Utility (04)	681,687
4		
for 2023 Budgeted Year		6,065,258

Non-Budgeted (A):

1 Capital Imp Reserve (32)
2 Equipment Reserve (31)
3 Energy Assistance (33)
4 Sewer Rehabilitation (26)
5 GRANTS-ARPA/CCLIP

Non-Budgeted (B):

1	NEW FIRE STATION (29)
2	Water Proj Phase II (25)
3	Insurance Proceeds Trust Fund
4	
5	

Non-Budgeted (C):

1	
2	
3	
4	
5	

Non-Budgeted (D):

1	
2	
3	
4	
5	

From the 2023 Budget, Budget Summary Page		2021 Tax Rate (2022 Column)
General		84.593
Debt Service		0.000
Library		0.000
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
Total		84.593

Total Tax Levied (2022 budget column)		530,359
Assessed Valuation (2022 budget column)		6,269,534

From the 2023 Budget, Budget Summary Page		2021	2022
Outstanding Indebtedness, January 1:			
G.O. Bonds		2,806,335	3,183,929
Revenue Bonds		1,410,000	1,255,000
Other		37,516	0
Lease Purchase Principal		0	0

From the County Clerk's 2024 Budget Information:	
Total Assessed Valuation for 2023	7,766,395
Gross earnings (intangible) tax estimate for 2024	
Neighborhood Revitalization	

<u>Fund</u>	<u>Rate</u>
General	74.712
Debt Service	
Library	
Total	74.712

*****Note:** Only used when a portion of the County monies are distributed to the Cities under the provisions of K.S.A. 79-3425c

Funds	2022 Expenditure Amounts Budget Authority
General	1,288,644
Debt Service	0
Library	0
0	
0	
0	
0	
0	
0	
0	
0	
0	
0	
Special Highway	141,000
Solid Waste (05)	43,000
Park & Pool (07)	97,595
Spec Park & Pool (08)	25,000
Oak Lawn Cemetery	23,875
Cemetery Reserve (14)	700
General Bond & Inter	63,500
Pool & Park Spec Pro	168,375
0	
0	
0	
0	
0	
0	
0	
Gas Utility (02)	1,087,700
Water Utility (03)	919,118
Sewer Utility (04)	189,000
0	

Note: If the 2022 budget was amended, then the expenditure amounts should reflect the amended expenditure amounts.

Public Hearing Input Options

This tab will populate the date, time and location of the public hearing on the selected hearing pages, as well as other required information. Please enter the relevant information in the GREEN cells

Please review the sections below to determine which hearing notice best fits the needs of the taxing subdivision. Please contact Municipal Services with questions.

WARNING: Prior to providing newspaper with hearing notice, review all of the information has properly been input and linked to the publication draft.

Input Examples

Official Title:

Date:

Time:

Location:

Available at:

Budget Hearing Notice Only

Official Name:

Official Title:

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Budget Available at:

Taxing subdivisions that do not require a hearing to exceed the revenue neutral rate or will hold/publish the rate hearing separately from the budget hearing, please complete the information in green cells of the "Budget Hearing Notice Only" section.

You will print the tab "Budget Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the budget hearing.

Combined Revenue Neutral Rate & Budget Hearing Notice

Official Name:

Official Title:

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

Budget Available at:

Taxing subdivisions that wish to hold a hearing to exceed the revenue neutral rate in conjunction with the regular budget hearing should complete the green cells in the section called "Combined Rate & Budget Hearing Notice".

You will print the tab called "Combined Rate-Bud Hearing Notice" and publish this notice in the newspaper at least 10 days prior to the hearing date. Additionally, the taxing subdivision will publish a notice of hearing to exceed the RNR to their website (if maintained).

Hearing to Exceed the Revenue Neutral Rate Notice Only

Date:

Reminder: The notice of hearing must be published at least 10 days prior to hearing date.

Time:

Location:

If the taxing subdivision wishes to hold or publish the hearing to exceed the revenue neutral rate separate from the budget hearing, the subdivision may choose the alternate publication "Hearing to Exceed the Revenue Neutral Rate". Note: If using this option, the subdivision MUST also publish the budget hearing notice.

CITY OF LA CYGNE

[illegible]

Revenue Neutral Rate 70.252

County Clerk

Governing Body

Page No. 1



CITY OF LA CYGNE

2024

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

Budgeted Fund for 2023	Ad Valorem Levy Tax Year 2022	Allocation for Year 2024				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	545,606	53,029	1,589	479	363	527
Debt Service						
Library						
TOTAL	545,606	53,029	1,589	479	363	527

County Treas Motor Vehicle Estimate	<u>53,029</u>				
County Treas Recreational Vehicle Estimate		<u>1,589</u>			
County Treas 16/20M Vehicle Estimate			<u>479</u>		
County Treas Commercial Vehicle Tax Estimate				<u>363</u>	
County Treas Watercraft Tax Estimate					<u>527</u>

Motor Vehicle Factor	<u>0.09719</u>				
Recreational Vehicle Factor		<u>0.00291</u>			
16/20M Vehicle Factor			<u>0.00088</u>		
Commercial Vehicle Factor				<u>0.00067</u>	
Watercraft Factor					<u>0.00097</u>

Page No. 3

CITY OF LA CYGNE

2024

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:											
Water Series 2015A	8/4/2015	8/4/2055	2.75	347,000	315,703	8/4	8/4	8,524	5,887	8,362	6,049
Water Series 2015B	8/4/2018	8/4/2055	2.75	2,603,000	2,368,226	8/4	8/4	63,944	44,162	62,730	45,377
Sewer Temporary Series 202	6/1/2022	6/1/2024	3.25	6,260,000	0	6/1	6/1	0	0	0	0
Total G.O. Bonds					2,683,929			72,468	50,049	71,092	51,426
Revenue Bonds:											
Gas System Series 2015A	2/19/2015	10/1/2023	.5-2.0	825,000	190,000	4/1	10/1	1,900	95,000	0	0
Pool Series 2020	2/6/2020	9/1/2034	2.5-3.0	1,200,000	1,065,000	3/1	9/1	26,425	70,000	24,325	70,000
Fire Station 2023	6/30/2023	9/1/2030	4.24	210,000	0	3/1	9/1	0	0	10,413	25,000
Total Revenue Bonds					1,255,000			28,325	165,000	34,738	95,000
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					3,938,929			100,793	215,049	105,830	146,426

CITY OF LA CYGNE

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 As Beginning of 2023	Payments Due 2023	Payments Due 2024
		0	0.00	0	0	0	0
Totals					0	0	0

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

CITY OF LA CYGNE

2024

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	348,397	133,631	173,735
Receipts:			
Ad Valorem Tax	505,602	545,606	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	12,153		
Motor Vehicle Tax	62,701	59,022	53,029
Recreational Vehicle Tax		1,418	1,589
16/20M Vehicle Tax		614	479
Commercial Vehicle Tax		516	363
Watercraft Tax		638	527
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Local Alcoholic Liquor	3,150	2,775	5,354
Compensating Use Tax			
Local Sales Tax	245,692	206,000	206,000
Franchise Tax	29,171	30,000	30,000
Licenses and Permits (Building/Use)	2,659	2,000	2,300
County Compactor Appropriations	3,900	3,900	3,900
Fines, Forfeitures & Penalties	17,018	30,250	30,250
Dog Licenses	1,171	1,500	1,700
Community Building Receipts	1,160	1,000	0
Swanfest Receipts	125	250	250
VIN Inspection Receipts	1,780	1,000	1,800
Grants (Fire/Police)	0	5,100	5,100
Linn County Economic Development Grant	68,475	0	0
Land Lease	0		
Condemnation	0	15,000	5,000
Sidewalk Match Grant (Linn County)	0	2,500	2,500
In Lieu of Taxes (IRB)			
Interest on Idle Funds	4,507	2,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous	13,777	5,500	7,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	973,041	916,589	360,141
Resources Available:	1,321,438	1,050,220	533,876

CITY OF LA CYGNE

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Resources Available:	1,321,438	1,050,220	533,876
Expenditures:			
GENERAL GOVERNMENT (10)	159,779	146,400	158,650
PUBLIC SAFETY-POLICE (11)	186,597	244,760	274,250
PUBLIC SAFETY-FIRE (12)	33,009	48,280	80,693
COMMUNITY BUILDING (13)	8,945	11,545	14,120
TRNSFR OAKLAWN CEMETERY (14)	15,000	15,000	20,000
GENERAL PARK & REC (15)	33	0	6,000
HIGHWAY & STREETS (16)	122,629	156,000	211,100
PUBLIC HEALTH-COMPACTOR (17)	16,665	28,000	28,000
EVENT-CHRISTMAS LIGHTS (18)	5,824	2,500	2,500
EMERGENCY PREPAREDNESS (19)	0	1,000	1,000
TRNSFR TO NON-BUDGETED FUNDS	470,000	0	10,000
EMPLOYEE BENEFITS ()	169,326	218,000	266,000
PLANNING & ZONING	0	5,000	5,000
0	0	0	0
0	0	0	0
0	0	0	0
Subtotal detail (Should agree with detail)	1,187,807	876,485	1,077,313
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	1,187,807	876,485	1,077,313
Unencumbered Cash Balance Dec 31	133,631	173,735	xxxxxxxxxxxxxxxxxxxxxx
2022/2023/2024 Budget Authority Amount	1,288,644	1,034,785	1,077,313
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,077,313
Tax Required			543,437
Delinquent Comp Rate: 3.0%			16,031
Amount of 2023 Ad Valorem Tax			559,468

CPA Summary

CITY OF LA CYGNE

2024

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
GENERAL GOVERNMENT (10)			
Salaries	64,741	71,900	79,000
Contractual	78,539	55,350	52,850
Commodities	10,520	13,150	11,800
Capital Outlay	5,979	5,000	5,000
Condemnation		1,000	10,000
Total	159,779	146,400	158,650
PUBLIC SAFETY-POLICE (11)			
Salaries	115,668	160,110	187,250
Contractual	35,137	52,150	50,000
Commodities	23,567	27,500	32,000
Capital Outlay	12,225	5,000	5,000
Total	186,597	244,760	274,250
PUBLIC SAFETY-FIRE (12)			
Salaries	8,924	10,500	10,500
Contractual	19,562	25,280	25,280
Commodities	4,523	7,500	7,500
Capital Outlay	0	5,000	2,000
Debt Service on Rev Bonds Principal			25,000
Debt Service on Rev Bonds Interest		0	10,413
Total	33,009	48,280	80,693
COMMUNITY BUILDING (13)			
Salaries	0	0	0
Contractual	8,676	10,720	13,270
Commodities	269	825	850
Capital Outlay	0	0	0
Total	8,945	11,545	14,120
TRNSFR OAKLAWN CEMETERY (14)			
Salaries	0	0	0
Contractual	15,000	15,000	20,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	15,000	15,000	20,000
GENERAL PARK & REC (15)			
Salaries	0	0	5,000
Contractual	33	0	0
Commodities	0	0	1,000
Capital Outlay	0	0	0
Total	33	0	6,000
HIGHWAY & STREETS (16)			
Salaries	1,964	15,000	40,000
Contractual	22,654	32,200	62,100
Commodities	11,504	38,800	39,000
Capital Outlay	11,007	55,000	20,000
TRNSFR TO SPECIAL HIGHWAY	75,500	15,000	50,000
Total	122,629	156,000	211,100
PUBLIC HEALTH-COMPACTOR (17)			
Salaries	16,263	28,000	28,000
Contractual	202	0	0
Commodities	200	0	0
Capital Outlay	0	0	0
Total	16,665	28,000	28,000
Page 1 - Total	542,657	649,985	792,813

CITY OF LA CYGNE

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	725,565	786,057	738,457
Receipts:			
State of Kansas Gas Tax	29,137	30,500	30,280
County Transfers Gas	3,858	0	0
General Fund Transfer	75,500	15,000	50,000
Interest on Idle Funds			
Miscellaneous	2,415	900	900
Does miscellaneous exceed 10% Total Rec			
Total Receipts	110,910	46,400	81,180
Resources Available:	836,475	832,457	819,637
Expenditures:			
Salaries	47,527	32,000	10,000
Contractual Services	148	6,000	6,000
Commodities	1,043	6,000	6,000
Capital Outlay	1,700	50,000	100,000
Cash Forward (2024 column)			697,637
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	50,418	94,000	819,637
Unencumbered Cash Balance Dec 31	786,057	738,457	0
2022/2023/2024 Budget Authority Amount	141,000	737,805	819,637

Adopted Budget

Solid Waste (05)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,250	12,144	12,474
Receipts:			
Customer Service	33,203	40,000	48,000
Interest on Idle Funds	93	30	30
Miscellaneous	103	300	300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,399	40,330	48,330
Resources Available:	46,649	52,474	60,804
Expenditures:			
Collection and Disposal	34,505	40,000	48,000
Cash Forward (2024 column)			12,804
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	34,505	40,000	60,804
Unencumbered Cash Balance Dec 31	12,144	12,474	0
2022/2023/2024 Budget Authority Amount	45,000	53,848	60,804

CPA Summary

CITY OF LA CYGNE

2024

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Expenditures:			
EVENT-CHRISTMAS LIGHTS (18)			
Salaries	0	0	0
Contractual	3,753	2,500	2,500
Commodities	2,071	0	0
Capital Outlay			
Total	5,824	2,500	2,500
EMERGENCY PREPAREDNESS (19)			
Salaries	0	500	500
Contractual	0	500	500
Commodities	0	0	0
Capital Outlay	0	0	0
Total	0	1,000	1,000
TRNSFR TO NON-BUDGETED FUNDS			
CAPITAL IMPROVEMENT RESERV	350,000	0	0
EQUIPMENT RESERVE	110,000	0	0
EQUIPMENT RESERVE FIRE	10,000	0	10,000
Total	470,000	0	10,000
EMPLOYEE BENEFITS (
Health Insurance-Health/Dental/Vision	78,423	100,000	130,000
KPERS	41,238	53,000	55,000
SOCIAL SECURITY	38,826	50,000	53,000
UNEMPLOYMENT	434	4,000	8,000
WORKERS COMPENSATION	9,982	11,000	20,000
OTHER	423		
Total	169,326	218,000	266,000
PLANNING & ZONING			
Salaries	0	0	0
Contractual	0	5,000	5,000
Commodities	0	0	0
Capital Outlay	0	0	0
Total	0	5,000	5,000
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page 2 -Total	645,150	226,500	284,500
Page 1 -Total	542,657	649,985	792,813
Grand Total	1,187,807	876,485	1,077,313

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

CITY OF LA CYGNE

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Park & Pool (07)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	65,056	50,560	18,860
Receipts:			
Lincoln Township	50,000	55,000	55,000
Pool Receipts	17,052	15,000	22,000
Pool Concession Receipts	6,295	5,000	5,000
Blast in the Park	2,500	0	1,000
Park Pavilion	1,400	1,800	1,800
Camping Fees	2,290	2,000	2,000
Interest on Idle Funds	311	300	300
Miscellaneous	993	200	300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	80,841	79,300	87,400
Resources Available:	145,897	129,860	106,260
Expenditures:			
PARK			
Salaries	20,956	22,000	30,000
Contractual Services	13,601	17,200	13,000
Commodities	6,851	7,800	5,800
Capital Outlay	1,550	3,000	1,000
POOL			
Salaries	28,628	30,000	32,000
Contractual Services	11,175	15,000	7,000
Commodities	9,278	11,000	17,000
Capital Outlay	3,298	5,000	0
Cash Forward (2024 column)			460
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	95,337	111,000	106,260
Unencumbered Cash Balance Dec 31	50,560	18,860	0
2022/2023/2024 Budget Authority Amount	97,595	121,260	106,260

Adopted Budget

Spec Park & Pool (08)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	39,134	42,321	35,896
Receipts:			
Local Alcohol Tax	3,150	2,775	5,354
County Park Appropriation	700	700	700
Interest on Idle Funds	246	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,096	3,575	6,154
Resources Available:	43,230	45,896	42,050
Expenditures:			
Contractual Services	216	5,000	5,000
Commodities	693	5,000	5,000
Cash Forward (2024 column)			32,050
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	909	10,000	42,050
Unencumbered Cash Balance Dec 31	42,321	35,896	0
2022/2023/2024 Budget Authority Amount	25,000	19,549	42,050

CPA Summary

CITY OF LA CYGNE

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Oak Lawn Cemetery (09)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	13,869	15,394	7,854
Receipts:			
Lot Sales	500	800	0
General Fund Transfer	15,000	15,000	20,000
Reserve Fund Transfer Lot Sales	273	700	2,400
Interest on Idle Funds	65	35	500
Miscellaneous		100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,838	16,635	23,000
Resources Available:	29,707	32,029	30,854
Expenditures:			
Personnel Services	9,216	12,000	14,000
Contractual Services	1,243	3,600	3,500
Commodities	1,541	2,000	3,800
Transfer To Cemetery Reserve Fund 2023		700	0
Capital Outlay	2,313	5,875	5,500
Cash Forward (2024 column)			4,054
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	14,313	24,175	30,854
Unencumbered Cash Balance Dec 31	15,394	7,854	0
2022/2023/2024 Budget Authority Amount	23,875	27,549	30,854

Adopted Budget

Cemetery Reserve (10)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	62,092	65,730	67,530
Receipts:			
Lot Sales	1,600	2,000	2,000
H/H Bonds C ED Pollman Redeemed	2,000		
Interest on Idle Funds	311	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	3,911	2,500	2,500
Resources Available:	66,003	68,230	70,030
Expenditures:			
Contractual Services	273	700	
Transfer to Oaklawn Cemetery Maintenance			2,400
Cash Forward (2024 column)			67,630
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	273	700	70,030
Unencumbered Cash Balance Dec 31	65,730	67,530	0
2022/2023/2024 Budget Authority Amount	700	64,392	70,030

CPA Summary

CITY OF LA CYGNE

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Bond & Interest (11)	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	20,723	20,863	0
Receipts:			
Debt Service Charges - Rural Water Dist	41,900		0
Interest on Idle Funds	140	37	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	42,040	37	0
Resources Available:	62,763	20,900	0
Expenditures:			
Principal	40,000	0	0
Interest	1,900	0	0
Other-Fee			
Transfer to Water Utility		20,900	0
Cash Forward (2024 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	41,900	20,900	0
Unencumbered Cash Balance Dec 31	20,863	0	0
2022/2023/2024 Budget Authority Amount	63,500	20,900	0

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Pool & Park Spec Proj (23)	Actual for 2022	Estimate for 2023	Year for 2024
Unencumbered Cash Balance Jan 1	625,454	779,449	811,974
Receipts:			
Sales Tax Receipts	245,692	200,000	215,000
Interest on Idle Funds	6,678	3,950	5,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	252,370	203,950	220,000
Resources Available:	877,824	983,399	1,031,974
Expenditures:			
Capital Outlay - Pool	5,000	75,000	85,000
Debt Service - Principal	65,000	70,000	70,000
Debt Service - Interest	28,375	26,425	24,325
Cash Forward (2024 column)			852,649
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	98,375	171,425	1,031,974
Unencumbered Cash Balance Dec 31	779,449	811,974	0
2022/2023/2024 Budget Authority Amount	168,375	854,979	1,031,974

CPA Summary

he 2023 Bond & Interest (11) will be amended

CITY OF LA CYGNE

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Gas Utility (02)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	1,299,777	1,172,813	663,313
Receipts:			
OPERATING			
Gas Sales	697,251	580,000	580,000
Penalties	5,072	9,300	7,000
OTHER			
Customer Deposit	6,920	7,500	7,000
Sales Tax	44,951	38,000	63,000
Interest on Idle Funds	8,136	2,900	9,000
Miscellaneous	1,229	3,200	3,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	763,559	640,900	669,200
Resources Available:	2,063,336	1,813,713	1,332,513
Expenditures:			
ACQUISITION & DISTRIBUTION			
Salaries	50,680	78,000	78,000
Contractual Services	80,251	195,000	210,000
Commodities	76,641	65,000	65,000
Gas Purchase	476,154	520,000	550,000
Capital Outlay	54,126	150,000	150,000
NON-OPERATING EXPENSE			
Sales Tax	46,719	38,000	63,000
Customer Deposit	7,152	7,500	7,500
DEBT SERVICE ON BONDS			
Principal	95,000	95,000	0
Interest	3,800	1,900	0
Cash Forward (2024 column)			209,013
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	890,523	1,150,400	1,332,513
Unencumbered Cash Balance Dec 31	1,172,813	663,313	0
2022/2023/2024 Budget Authority Amount	1,087,700	1,507,977	1,332,513

CPA Summary

CITY OF LA CYGNE

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Utility (03)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	702,995	513,785	307,100
Receipts:			
Water Sales - Customer	477,115	410,000	462,000
Water Salesman		1,500	1,500
Penalties	6,648	7,000	7,000
Customer Deposits	10,205	13,000	13,000
Sales & Protection	6,484	7,300	7,500
Transfer from Bond & Interest		20,900	
Interest on Idle Funds	3,737	2,000	6,000
Miscellaneous	23,323	10,000	18,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	527,512	471,700	515,000
Resources Available:	1,230,507	985,485	822,100
Expenditures:			
PRODUCTION			
Salaries	56,351	70,000	80,000
Contractual Services	43,825	75,250	92,500
Commodities	62,931	66,400	67,000
Capital Outlay	324,473	150,000	200,000
DISTRIBUTION			
Salaries	49,585	65,000	65,000
Contractual Services	26,867	54,900	50,000
Commodities	11,251	22,500	19,000
Capital Outlay		25,000	25,000
NON OPERATING			
Deposits	10,701	9,500	9,500
Sales Tax & Protecion Fee	8,220	7,300	7,300
DEBT SERVICE ON CAPITAL BONDS			
Principal	48,710	50,049	51,426
Interest	73,808	72,486	71,092
TRANSFER:			
Transfer to Utility Reserve		10,000	10,000
Cash Forward (2024 column)			74,282
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	716,722	678,385	822,100
Unencumbered Cash Balance Dec 31	513,785	307,100	0
2022/2023/2024 Budget Authority Amount	919,118	940,527	822,100

CPA Summary

CITY OF LA CYGNE

2024

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Sewer Utility (04)	Prior Year Actual for 2022	Current Year Estimate for 2023	Proposed Budget Year for 2024
Unencumbered Cash Balance Jan 1	356,787	560,480	588,230
Receipts:			
Sewer Charges	155,986	160,000	160,000
Debt Service Fee	110,161	110,000	115,000
Penalties	2,822	2,750	2,900
Interest on Idle Funds	2,733	600	3,000
Miscellaneous	123	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	271,825	274,350	281,900
Resources Available:	628,612	834,830	870,130
Expenditures:			
Salaries	35,092	59,150	63,000
Contractual Services	19,788	55,350	58,000
Commodities	11,502	22,100	26,000
Capital Outlay	1,750	100,000	60,000
DEBT ON USDA LOAN			
Principal	0	0	0
Interest	0	0	0
Other	0	0	0
Transfer to Utility Reserve	0	10,000	50,000
Cash Forward (2024 column)			613,130
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	68,132	246,600	870,130
Unencumbered Cash Balance Dec 31	560,480	588,230	0
2022/2023/2024 Budget Authority Amount	189,000	681,687	870,130

CPA Summary

CITY OF LA CYGNE

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:		
Capital Imp Reserve (32)		Equipment Reserve (31)		Energy Assistance (33)		Sewer Rehabilitation (26)		GRANTS-ARPA/CCLIP		Total
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		
Cash Balance Jan 1	787,291	Cash Balance Jan 1	497,045	Cash Balance Jan 1	0	Cash Balance Jan 1	5,569	Cash Balance Jan 1	79,427	1,369,332
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Gen Fund Transfer	350,000	Gen Fund Transfer	120,000	Funds Received	39,118	Temp Bonds	6,272,207	Grant Fund-ARPA	85,385	
						Bond Trust Acct Earn	50,559			
						Misc Income	1,500			
Total Receipts	350,000	Total Receipts	120,000	Total Receipts	39,118	Total Receipts	6,324,266	Total Receipts	85,385	6,918,769
Resources Available:	1,137,291	Resources Available:	617,045	Resources Available:	39,118	Resources Available:	6,329,835	Resources Available:	164,812	8,288,101
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
				Cont Serv	39,118	Principal Payment	460,000	Const Inspection	19,510	
						Interest Payment	113,084	ARPA-Fire Station	27,895	
						Bond Issue Cost	57,647			
						Capital Outlay	4,404,717			
Total Expenditures	0	Total Expenditures	0	Total Expenditures	39,118	Total Expenditures	5,035,448	Total Expenditures	47,405	5,121,971
Cash Balance Dec 31	1,137,291	Cash Balance Dec 31	617,045	Cash Balance Dec 31	0	Cash Balance Dec 31	1,294,387	Cash Balance Dec 31	117,407	3,166,130 **
										3,166,130 **

**Note: These two block figures should agree.

CPA Summary

CITY OF LA CYGNE

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:

NEW FIRE STATION (2)		Water Proj Phase II (25)		Insurance Proceeds Trust F						
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1		Cash Balance Jan 1	-12,785	Cash Balance Jan 1	6,967	Cash Balance Jan 1		Cash Balance Jan 1		-5,818
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Grant Funds	100,000	Misc	12,785		0					
Total Receipts	100,000	Total Receipts	12,785	Total Receipts	0	Total Receipts	0	Total Receipts	0	112,785
Resources Available:	100,000	Resources Available:	0	Resources Available:	6,967	Resources Available:	0	Resources Available:	0	106,967
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
	0			Cont Serv	6,967					
Total Expenditures	0	Total Expenditures	0	Total Expenditures	6,967	Total Expenditures	0	Total Expenditures	0	6,967
Cash Balance Dec 31	100,000	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	100,000
										100,000

**Note: These two block figures should agree.

CPA Summary									