

To the Clerk of LINN COUNTY, State of Kansas

CITY OF LA CYGNE

		2025 Adopted Budget		
		Budget Authority	Amount of 2024	Final Tax Rate
		for Expenditures	Ad Valorem Tax	(County Clerk's Use Only)
Table of Contents:		Page No.		
Allocation of MVT, RVT, 16/20M Veh Tax		2		
Schedule of Transfers		3		
Statement of Indebtedness		4		
Statement of Lease-Purchases		5		
Fund	K.S.A.			
General	12-101a	6	1,056,007	573,962
Debt Service	10-113			
Library	12-1220			
Special Highway		7	154,000	
SOLID WASTE (05)		7	55,000	
PARK & POOL (07)		8	97,200	
SPEC. PARK- BITAKER(08)		8	7,572	
OAK LAWN CEM. (09)		9	21,300	
CEMETERY RESERVE (10)		9	20,000	
GENERAL BOND & INT (11)		10		
POOL & PARK SPEC (23)		10	372,225	
GAS UTILITY		11	1,206,830	
WATER UTILITY		12	591,300	
SEWER UTILITY		13	368,281	
Non-Budgeted Funds-A		14		
Non-Budgeted Funds-B		15		
Totals	xxxxxx		3,949,715	573,962
Budget Hearing Notice				County Clerk's Use Only
Combined Rate and Budget Hearing Notice	16			
RNR Hearing Notice				
Neighborhood Revitalization				Nov 1, 2024 Total Assessed Valuation

Assisted by: _____

Email: _____

Attest: _____ 2024

Governing Body

Page No. 1



CITY OF LA CYGNE

2025

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

Budgeted Fund for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	559,468	47,496	1,147	245	19	638
Debt Service						
Library						
TOTAL	559,468	47,496	1,147	245	19	638

County Treas Motor Vehicle Estimate	47,496				
County Treas Recreational Vehicle Estimate		1,147			
County Treas 16/20M Vehicle Estimate			245		
County Treas Commercial Vehicle Tax Estimate				19	
County Treas Watercraft Tax Estimate					638

Motor Vehicle Factor	0.08489				
Recreational Vehicle Factor		0.00205			
16/20M Vehicle Factor			0.00044		
Commercial Vehicle Factor				0.00003	
Watercraft Factor					0.00114

CITY OF LA CYGNE

2025

Adopted Budget General Fund - Detail Page 1	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
GENERAL GOVERNMENT (10)			
Salaries - Mayor and Council	76,465	68,000	32,000
Contractual	57,580	52,850	53,000
Commodities	11,143	7,000	13,000
Capital Improvement	3,313	2,500	0
Condemnation	0	0	
Total	148,501	130,350	98,000
PUBLIC SAFETY - POLICE (11)			
Salaries	172,975	187,250	242,583
Contractual	37,751	50,000	55,650
Commodities	27,502	32,000	31,500
Capital Improvement	0	5,000	5,000
TRNSFR TO EQUIPMENT RESERVE			0
Total	238,228	274,250	334,733
PUBLIC SAFETY - FIRE (12)			
Salaries	9,165	10,500	10,500
Contractual	18,492	25,280	25,280
Commodities	3,193	7,500	7,500
Debt Service - Principal (exp 2030)	0	25,000	30,000
Debt Service - Interest (exp 2030)	0	10,413	7,844
Capital Improvement	31,461	2,000	0
TRNSFR TO EQUIPMENT RESERV	0	10,000	0
Total	62,311	90,693	81,124
COMMUNITY BUILDING (13)			
Salaries	19	0	0
Contractual	10,376	13,270	14,500
Commodities	412	850	0
Capital Improvement	646	0	0
Total	11,453	14,120	14,500
OAKLAWN CEMETERY TRANSFER (14)			
Salaries	15,000	20,000	0
Commodities	26		
Total	15,026	20,000	0
GENERAL PARK & REC (15)			
Salaries	0	0	0
Contractual	1,668	0	0
Commodities	876	0	0
Total	2,544	0	0
HIGHWAY & STREETS (16)			
Salaries	2,592	40,000	52,500
Contractual	11,779	26,982	0
Commodities	11,308	39,000	0
Capital Outlay	0	0	0
TRNSFR TO SPECIAL HIGHWAY	15,000	0	27,500
Total	40,679	105,982	80,000
PUBLIC HEALTH-COMPACTOR (17)			
Salaries	18,900	28,000	25,650
Contractual	298		

Commodities			
Capital Improvement			
Total	19,198	28,000	25,650

Page 1 - Total	537,940	663,395	634,007
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CITY OF LA CYGNE

2025

Adopted Budget General Fund - Detail Page 2	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Expenditures:			
DESIGNATED CITY EVENT FUND (18)			
Contractual	150	2,500	4,000
Commodities	1,570	0	0
Total	1,720	2,500	4,000
EMERGENCY MANAGEMENT (19)			
Total	0	0	0
EMPLOYEE BENEFITS (20)			
HEALTH/DENTAL/VISION INSURANCE	119,670	130,000	273,800
KPERS	49,759	55,000	62,500
401(a)			
SOCIAL SECURITY/MEDICARE	46,650	53,000	61,200
UNEMPLOYMENT	495	8,000	2,000
WORKERS COMPENSATION	10,071	20,000	18,500
OTHER	494		
Total	227,139	266,000	418,000
PLANNING & ZONING			
Salaries - Zoning Administrator	0	0	0
Contractual - Comp Plan/Reg Updates	0	0	0
Commodities	0	0	0
Capital Outlay	0	0	0
Total	0	0	0
TRANSFER TO EQUIPMENT RESERVE			
Prior Year Excess Funds	28,600		
Total	28,600	0	0
TRANSFER TO CAPITAL IMPROVE			
Prior Year Excess Funds	114,400		
Total	114,400	0	0
Total	0	0	0
Total	0	0	0
Page 2 -Total	371,859	268,500	422,000
Page 1 -Total	537,940	663,395	634,007
Grand Total	909,799	931,895	1,056,007

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

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CITY OF LA CYGNE

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	786,057	760,673	769,873
Receipts:			
State of Kansas Gas Tax	28,190	30,300	30,280
County Transfers Gas		0	0
General Fund Transfer	15,000	50,000	27,500
Interest on Idle Funds	16,467	900	900
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	59,657	81,200	58,680
Resources Available:	845,714	841,873	828,553
Expenditures:			
Salaries	43,681	10,000	0
Contractual Services		6,000	68,500
Commodities		6,000	45,500
Capital Outlay	41,360	50,000	40,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	85,041	72,000	154,000
Unencumbered Cash Balance Dec 31	760,673	769,873	674,553
2023/2024/2025 Budget Authority Amount	737,805	819,637	154,000

Adopted Budget

SOLID WASTE (05)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	12,144	11,184	11,514
Receipts:			
Customer Service (Waste Management)	36,399	48,000	55,000
Interest on Idle Funds	304	30	30
Miscellaneous	55	300	300
Does miscellaneous exceed 10% Total Rec			
Total Receipts	36,758	48,330	55,330
Resources Available:	48,902	59,514	66,844
Expenditures:			
Collection and Disposal (Waste Management)	37,718	48,000	55,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	37,718	48,000	55,000
Unencumbered Cash Balance Dec 31	11,184	11,514	11,844
2023/2024/2025 Budget Authority Amount	61,848	60,804	55,000

CPA Summary

CITY OF LA CYGNE

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget PARK & POOL (07)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	50,560	29,208	17,808
Receipts:			
Lincoln Township	55,000	55,000	55,000
Pool Admissions	15,905	22,000	18,000
Pool Concessions	4,342	5,000	5,000
Blast in the Park- Fireworks	2,307	1,000	1,000
Park Pavilion Rental	1,320	1,800	1,800
Camping Fees	1,757	2,000	2,000
Interest on Idle Funds	1,160	300	300
Interest on Idle Funds	3,242	300	300
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	85,033	87,400	83,400
Resources Available:	135,593	116,608	101,208
Expenditures:			
PARK			
Salaries	25,416	30,000	30,000
Contractual Services	12,045	13,000	14,000
Commodities	6,626	5,800	3,200
Capital Outlay	3,080	0	0
POOL			
Salaries	35,578	32,000	50,000
Contractual Services	13,121	7,000	0
Commodities	10,395	11,000	0
Capital Outlay	124	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	106,385	98,800	97,200
Unencumbered Cash Balance Dec 31	29,208	17,808	4,008
2023/2024/2025 Budget Authority Amount	121,260	106,260	97,200

Adopted Budget

SPEC. PARK- BITAKER(08)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	42,321	45,521	41,675
Receipts:			
Local Alcohol Tax	4,406	5,354	5,072
County Park Appropriations	700	700	700
Interest on Idle Funds	993	100	100
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	6,099	6,154	5,872
Resources Available:	48,420	51,675	47,547
Expenditures:			
Salaries	0		7,072
Contractual Services	1,500	5,000	250
Commodities	399	5,000	250
Capital Outlay	1,000		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,899	10,000	7,572
Unencumbered Cash Balance Dec 31	45,521	41,675	39,975
2023/2024/2025 Budget Authority Amount	19,549	42,050	7,572

CPA Summary

CITY OF LA CYGNE

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget OAK LAWN CEM. (09)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	15,394	13,685	9,885
Receipts:			
Lot Sales		0	
General Fund Transfer	15,000	20,000	0
Reserve Fund Transfer	114	2,400	20,000
Interest on Idle Funds	121	500	500
Miscellaneous		100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	15,235	23,000	20,600
Resources Available:	30,629	36,685	30,485
Expenditures:			
Salaries	12,709	14,000	14,000
Contractual Services	2,545	3,500	3,500
Commodities	1,690	3,800	3,800
Capital Outlay		5,500	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	16,944	26,800	21,300
Unencumbered Cash Balance Dec 31	13,685	9,885	9,185
2023/2024/2025 Budget Authority Amount	27,549	30,854	21,300

Adopted Budget

CEMETERY RESERVE (10)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	65,730	69,758	69,858
Receipts:			
Lot Sales	3,600	2,000	1,000
Donations	95		
Interest on Idle Funds	447	500	500
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	4,142	2,500	1,500
Resources Available:	69,872	72,258	71,358
Expenditures:			
Contractual Services			
Transfer to Oaklawn Cemetery (09)	114	2,400	20,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	114	2,400	20,000
Unencumbered Cash Balance Dec 31	69,758	69,858	51,358
2023/2024/2025 Budget Authority Amount	64,392	70,030	20,000

CPA Summary

CITY OF LA CYGNE

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget GENERAL BOND & INT (11)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	20,863	0	0
Receipts:			
Interest on Idle Funds	37	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	37	0	0
Resources Available:	20,900	0	0
Expenditures:			
Transfer To Water Utility	20,900	0	0
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	20,900	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2023/2024/2025 Budget Authority Amount	21,023	0	0

Adopted Budget

POOL & PARK SPEC (23)	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	779,449	949,632	990,307
Receipts:			
Sales Tax Receipts	281,725	215,000	270,000
Interest on Idle Funds	20,097	5,000	9,000
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
Total Receipts	301,822	220,000	279,000
Resources Available:	1,081,271	1,169,632	1,269,307
Expenditures:			
Commodities - Pool	24,247	50,000	100,000
Contractual Services - Pool	9,467	35,000	175,000
Debt Service - Principal	70,000	70,000	75,000
Debt Service - Interest	26,425	24,325	22,225
Debt Service - Fee	1,500		
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	131,639	179,325	372,225
Unencumbered Cash Balance Dec 31	949,632	990,307	897,082
2023/2024/2025 Budget Authority Amount	854,979	1,031,974	372,225

CPA Summary

CITY OF LA CYGNE

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget GAS UTILITY	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	1,172,813	1,472,813	1,295,513
Receipts:			
OPERATING			
Gas Sales	761,064	580,000	750,000
Penalties	9,232	7,000	7,000
OTHER			
Customer Deposit	7,199	7,000	7,000
Sales Tax	45,872	63,000	63,000
Pipeline Claim Refund	140,292		
Interest on Idle Funds	32,633	9,000	9,000
Miscellaneous	5,286	3,200	3,200
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,001,578	669,200	839,200
Resources Available:	2,174,391	2,142,013	2,134,713
Expenditures:			
ACQUISTION & DISTRIBUTION			
Salaries	60,266	78,000	105,000
Contractual Services - USDI/Utilities	118,633	140,000	140,000
Commodities	12,460	18,000	25,000
Capital Outlay	75,491	75,000	
KMGA Gas Purchase	283,278	465,000	465,000
NON-OPERATING EXPENSE			
Sales Tax	46,576	63,000	63,000
Customer Deposit	6,494	7,500	7,500
Interest	1,480		1,330
DEBT SERVICE ON BONDS			
Principal	95,000	0	
Interest	1,900	0	
Transfer to Utility Reserve			400,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	701,578	846,500	1,206,830
Unencumbered Cash Balance Dec 31	1,472,813	1,295,513	927,883
2023/2024/2025 Budget Authority Amount	940,527	1,332,513	1,206,830

CPA Summary

CITY OF LA CYGNE

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget WATER UTILITY	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	513,785	557,452	443,634
Receipts:			
Water Sales - Customer	522,832	462,000	500,000
Water Salesman	2,162	1,500	1,500
Penalties	8,645	7,000	7,000
OTHER			
Deposits	11,600	13,000	13,000
Sales Tax & Water Plan Fee	6,932	7,500	7,500
Transfer from Bond & Interest	20,900	0	
Interest on Idle Funds	13,271	6,000	6,000
Miscellaneous	7,128	18,000	10,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	593,470	515,000	545,000
Resources Available:	1,107,255	1,072,452	988,634
Expenditures:			
PRODUCTION			
Salaries	57,660	80,000	61,982
Contractual Services	83,866	92,500	92,500
Commodities	54,300	67,000	67,000
Capital Outlay	111,652	100,000	50,000
DISTRIBUTION			
Salaries	58,488	65,000	61,500
Contractual Services	11,120	50,000	50,000
Commodities	26,231	19,000	19,000
Capital Outlay	2,598	6,000	20,000
NON-OPERATING			
Deposits	10,256	9,500	9,500
Sales Tax & Water Plan Fee	9,588	7,300	7,300
Utility Interest	1,526		
DEBT SERVICE ON BONDS			
Principal	50,049	51,426	52,840
Interest	72,469	71,092	69,678
Transfer to Utility Reserve		10,000	30,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	549,803	628,818	591,300
Unencumbered Cash Balance Dec 31	557,452	443,634	397,334
2023/2024/2025 Budget Authority Amount	1,507,977	822,100	591,300

CPA Summary

CITY OF LA CYGNE

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget SEWER UTILITY	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	560,480	790,773	815,673
Receipts:			
Sewer Sales - Customer	163,884	160,000	160,000
Debt Service Fee	110,286	115,000	115,000
Penalties	2,618	2,900	2,900
Interest on Idle Funds	13,822	3,000	3,000
Miscellaneous	2,100	1,000	1,000
Does miscellaneous exceed 10% Total Rec			
Total Receipts	292,710	281,900	281,900
Resources Available:	853,190	1,072,673	1,097,573
Expenditures:			
Salaries	33,732	63,000	97,500
Contractual Services	18,195	58,000	32,000
Commodities	10,490	26,000	18,500
Capital Outlay	0	60,000	0
DEBT PAYMENTS			
Principal	0	0	124,845
Interest	0	0	70,436
Transfer To Utility Reserve		50,000	25,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	62,417	257,000	368,281
Unencumbered Cash Balance Dec 31	790,773	815,673	729,292
2023/2024/2025 Budget Authority Amount	681,687	870,130	368,281

CPA Summary

CITY OF LA CYGNE

NON-BUDGETED FUNDS (A)

2025

(Only the actual budget year for 2023 is reported)

Non-Budgeted Funds-A

(1) Fund Name:				(2) Fund Name:				(3) Fund Name:				(4) Fund Name:				(5) Fund Name:			
Sewer Improv Proj (26)		GRANT Funds (28)		Fire Station (29)		Equipment Reserve (31)		Capital Imp Reserve (32)											
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered			
Cash Balance Jan 1	1,294,387	Cash Balance Jan 1	117,407	Cash Balance Jan 1	100,000	Cash Balance Jan 1	617,044	Cash Balance Jan 1	1,137,291	Cash Balance Jan 1	3,266,129	Cash Balance Jan 1	1,137,291	Cash Balance Jan 1	3,266,129	Cash Balance Jan 1	3,266,129		
Receipts:				Receipts:				Receipts:				Receipts:				Receipts:			
Bond Draw Downs	91,385		0	Trsfr From Cap Res (32)	480,200	Prior Year Transfer	28,600	Prior Year Transfer	114,400										
				PBC REV BONDS	210,000														
							</												

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

2025

The governing body of
CITY OF LA CYGNE

will meet on AUGUST 21, 2024 at 7:00PM at LA CYGNE COMMUNITY BUILDING 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 206 COMMERCIAL STREET, LA CYGNE and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget Year for 2025		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate *
General	909,799	74.712	931,895	72.032	1,056,007	573,962	64.339
Debt Service							
Special Highway	85,041		72,000		154,000		
SOLID WASTE (05)	37,718		48,000		55,000		
PARK & POOL (07)	106,385		98,800		97,200		
SPEC. PARK- BITAKER(0	2,899		10,000		7,572		
OAK LAWN CEM. (09)	16,944		26,800		21,300		
CEMETERY RESERVE (10	114		2,400		20,000		
GENERAL BOND & INT (	20,900						
POOL & PARK SPEC (23)	131,639		179,325		372,225		
GAS UTILITY	701,578		846,500		1,206,830		
WATER UTILITY	549,803		628,818		591,300		
SEWER UTILITY	62,417		257,000		368,281		
Non-Budgeted Funds-A	1,754,756						
Non-Budgeted Funds-B	46,486						
Totals	4,426,479	74.712	3,101,538	72.032	3,949,715	573,962	64.339
Revenue Neutral Rate** 62.714							

Less: Transfers	50,000	142,400	482,500
Net Expenditure	4,376,479	2,959,138	3,467,215
Total Tax Levied	545,606	559,468	xxxxxxxxxxxxxxxx
Assessed Valuation	7,302,800	7,766,902	8,920,868
Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	2,683,929	2,635,219	8,896,218
Revenue Bonds	1,255,000	1,095,000	1,210,000
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	3,938,929	3,730,219	10,106,218

*Tax rates are expressed in mills

**Revenue Neutral Rate as defined by KSA 79-2988

JODI WADE
City Official Title: CITY CLERK