

# ADOPTED REVISED BIENNIAL BUDGET



Fiscal Year  
2021-2022



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Gardner  
Kansas**

For the Biennium Beginning

**January 01, 2021**

*Christopher P. Morill*

Executive Director

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# GOVERNING BODY



The Mayor and City Council form the Governing Body of the City of Gardner. The Governing Body is responsible for establishing and enforcing all municipal laws, ensuring that municipal services meet the desires of the community and formulating policies that guide the operation of the City organization.

Responsibilities of the Governing Body include:

- Enacting ordinances for the proper governing of the City
- Approving changes in the Municipal Code as required
- Adopting the annual budget and related financial documents; awarding municipal contracts
- Establishing all other policies necessary to promote the health, safety and welfare of the City and its residents
- Appointing the City Administrator and representing the City to the public and other governmental bodies



**Steve Shute**  
Mayor



**Todd Winters**  
Council President



**Mark Baldwin**  
Council Vice President



**Tory Roberts**  
Councilmember



**Kacy Deaton**  
Councilmember



**Randy Gregorcyk**  
Councilmember

## Gardner, Kansas

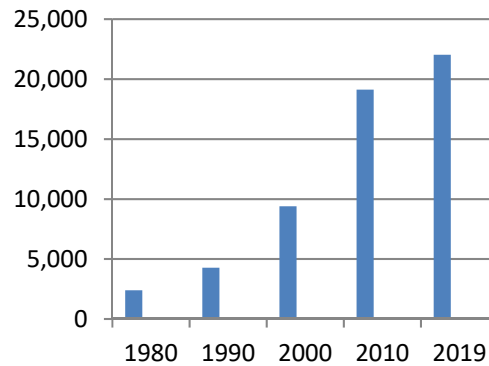
Gardner, Kansas is one of the most rapidly-growing communities in the Kansas City metropolitan area. Located along Interstate 35, just 25 miles from downtown Kansas City, Gardner is a historic community with a keen vision for the future. Its roots stretch back over 150 years to its founding in 1857 along the route of the Santa Fe and Oregon Trails. Presently, Gardner is home to over 23,000 residents and includes seven elementary schools, three middle schools and one high school. Gardner is committed to maintaining its traditional small-town values while focusing on providing for future growth and development.

### QUICK FACTS

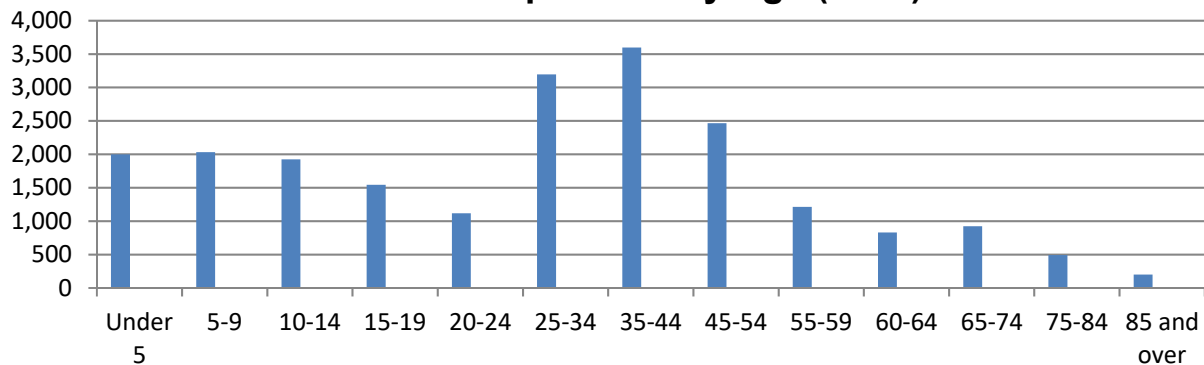
#### Population Growth

The 2020 population of 23,287 was a 21.8% increase from 2010.

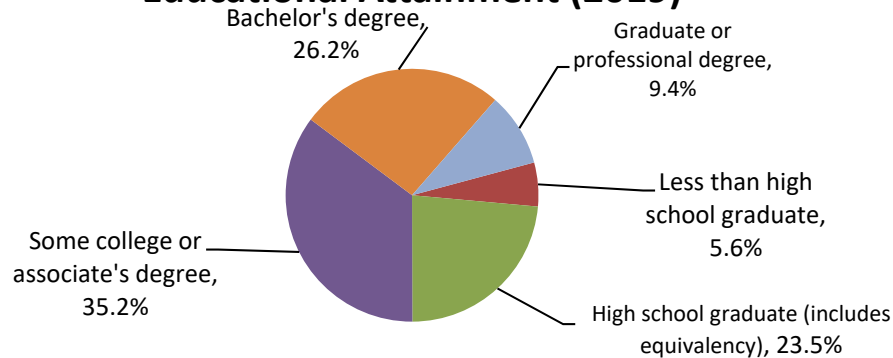
Year	Population
2020	23,287
2010	19,123
2000	9,396
1990	4,277
1980	2,392



#### Population by Age (2019)



#### Educational Attainment (2019)



Source: US Census Bureau

## Housing (2019)

<b>Total housing units</b>	7,804	
Occupied housing units	7,219	92.5%
Vacant housing units	585	7.5%
<b>Homeowner vacancy rate</b>	2.2%	
<b>Rental vacancy rate</b>	3.1%	

## Poverty (2019)

Population below poverty level	1,423
Age:	
Under 18 years	40.3%
18 to 64 years	50.8%
65 years and over	8.9%

## UNITS IN STRUCTURE

Total occupied housing units	7,219	
1-unit, detached	4,475	62.0%
1-unit, attached	994	13.8%
2 units	95	1.3%
3 or 4 units	310	4.3%
5 to 9 units	687	9.5%
10 or more units	273	3.8%
Mobile home or other type	385	5.3%

Male	35.1%
Female	64.9%
Race:	
White	78.7%
Black	0.3%
Native	1.5%
Other	6.6%
Two or more races	12.9%

## Demographic Overview (2019)

32.3 yrs	Gardner median resident age
36.7 yrs	Kansas median resident age
\$ 78,180	Gardner estimated median household income
\$ 59,597	Kansas estimated median household income
\$189,100	Gardner estimated median house or condo value
\$151,900	Kansas estimated median house or condo value
\$ 1,066	Gardner median gross rent

Source: US Census Bureau

## Local Employers

Firm	Type of Business/Product	# of Employees
USD 231	K-12 Education	926
Epic Landscape Productions	Landscape Services	300
Wal-Mart	Retail	225
Coleman	Warehouse/Distribution	160
City of Gardner	Municipal Government and Services	150
Excelligence Learning Corp	Warehouse logistics, Manufacturing and call center facility	150
Price Chopper	Grocery	130
TradeNet Publishing	Publishing	120
Meadowbrook Rehabilitation Hospital	Rehabilitation Hospital	113
D.O.T. Label	Packaging products	86
Medical Lodge Gardner	Nursing/Rehabilitation	83

Source: Southwest Johnson County Economic Development Corporation



## Principal Tax Payers

<b>Taxpayer</b>	<b>Type of Business</b>	<b>Taxable Assessed Value</b>
RT Midwest Commerce/Coleman	Warehousing	13,600,250
Wal-Mart	Retail	3,936,001
Moonlight Apartments LLC	Real Estate	2,792,200
Conestoga TitleHolder LLC	Real Estate	2,064,940
Horizon Trails, LLC	Real Estate	1,791,010
Santa Fe Storage, LLC	Storage	1,538,501
Axiom-Aspen, LLC	Real Estate	1,522,485
Kansas Gas Service	Utilities	1,357,903
Bristol Partner XVI, LLC	Real Estate	1,249,501
Energy Center Industrial, LLC	Real Estate	1,084,500

Source: Johnson County Clerk's Office

## USD 231 – Gardner Edgerton School District

USD 231 includes 7 elementary schools, 3 middle schools and 1 high school that serve over 6,100 students annually from both Gardner and Edgerton, Kansas.

### Elementary Schools

Edgerton Elementary  
 Gardner Elementary  
 Grand Star Elementary  
 Madison Elementary  
 Moonlight Elementary  
 Nike Elementary  
 Sunflower Elementary

### Middle Schools

Pioneer Ridge Middle School  
 Wheatridge Middle School  
 Trail Ridge Middle School

### High Schools

Gardner Edgerton High School



***382 students graduated from Gardner Edgerton High School in 2021***

Source: Unified School District No. 231

## Recognitions

- 5th Safest City in Kansas (National Council For Home Safety and Security 2020)
- 3rd Fastest-Growing City in Kansas (Kansas City Business Journal 2018)

## Recent City Awards

- **Distinguished Budget Presentation Award**  
The City received this award from the Government Finance Officers Association of the United States and Canada for fulfilling nationally recognized guidelines, as well as achieved a budget rated “proficient” in the following four categories that are designed to assess how well the budget serves as a: 1) policy document, 2) financial, 3) an operations guide, 4) communications device.
- **AAA Community Traffic Safety Award-2020 (Silver Level)**  
AAA Community Traffic Safety Awards are presented to communities for their efforts to improve local traffic safety for all modes of travel. Award levels are Bronze, Silver, Gold and Platinum.
- **Tree City USA**  
Gardner achieved Tree City USA status by meeting four core standards of sound urban forestry management: maintaining a tree board or department, having a community tree ordinance, spending at least \$2 per capita on urban forestry and celebrating Arbor Day.
- **Certificate of Achievement for Excellence in Financial Reporting**  
The City was recognized by the Government Finance Officers Association (GFOA) for their work on the Annual Financial Report. The Certificate of Achievement for Excellence in Financial Reporting Program is awarded to state and local governments to recognize financial reports demonstrating the spirit of transparency and full disclosure.
- **Wastewater Plant of the Year**  
The Kansas Water Environment Association named the City of Gardner’s Wastewater Treatment Plant as the 2018 Plant of the Year in Class 4 for their process of converting wastewater into an effluent that can either be reused or returned to the water cycle with minimal environmental impact.
- **Water Environment Federation George W. Burke, Jr. Facility Award**  
The City received the Water Environment Federation George W. Burke, Jr. Facility Award in 2019 for the Kill Creek Wastewater Treatment Plant.
- **Water 50-Year Service Award**  
The City received a 50-year service award for properly fluoridating the City’s water for more than 50 years. The proper use of fluoride serves as a safe and effective method to prevent tooth decay. This award also recognizes the City for its contribution to the worlds’ top 20 public health achievements.
- **2020 Wastewater Operator of the Year** - Scott Millholland, Kill Creek Water Resource Recovery Facility Superintendent, received the William D. Hatfield Award, recognizing him as the 2020 Wastewater Operator of the Year. This prestigious award honors operators who have contributed positively to preserving and enhancing the water environment through their leadership, example, enthusiasm and hard work. The Kansas Water Environment Association selected Millholland from operators of wastewater treatment plants throughout Kansas.

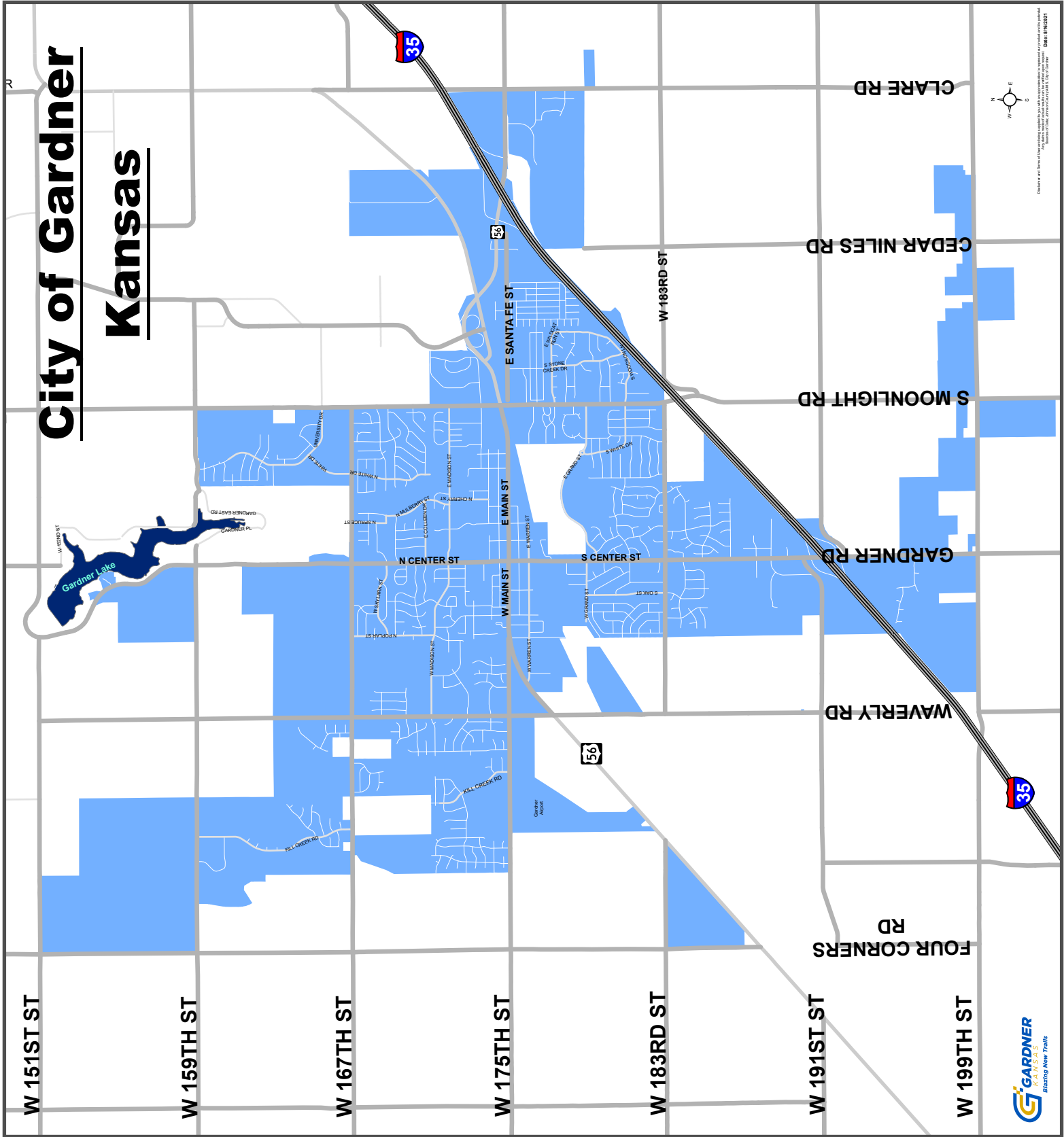
## City Communications



[www.gardnerkansas.gov](http://www.gardnerkansas.gov)  
[www.facebook.com/CityofGardnerKSGovernment](https://www.facebook.com/CityofGardnerKSGovernment)  
[www.youtube.com/CityofGardnerKS](https://www.youtube.com/CityofGardnerKS)  
[www.twitter.com/GardnerKansas](https://www.twitter.com/GardnerKansas)

# City of Gardner

## Kansas



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To the Mayor and City Council,

## Introduction

The City of Gardner is pleased to present the Revised 2021-2022 Biennial Budget. The budget represents a thoughtfully developed, longer-term commitment to providing resources to continue our mission: *To provide exceptional services that benefit and enrich our community.* As such, the budget contains the key elements listed below:

- It is structurally sound, as represented by adequate reserves in both tax levy funds and the utility funds.
- It is future-oriented, including utility infrastructure improvements on the south side of I-35, transportation infrastructure to support development and the continuing diversification of our tax base.
- It is fiscally responsible and sustainable, reducing the mill levy rate for 2022 by 0.5 mills and implementing a planned water rate increase of 3.7%. The water rate increase is to help support the Hillsdale Water Treatment Plant expansion.

The journey to a flourishing, sustainable city continues with the Revised 2021-2022 Biennial Budget. The Revised Biennial FY 2021-2022 Budget totals \$89.7 million and \$66.9 million, respectively. The total mill rate for the 2022 budget is 20.165, which will generate \$3.46 million in General Fund Ad Valorem tax revenue and \$1.43 million in the Debt Service Fund to provide funding to maintain operations, provide services, and strategically position the City for the future.

## Background

Since 2011, Gardner experienced steady growth, increasing from 19,900 to approximately 23,300 citizens. In 2021, significant valuation growth continued, with a projected increase of 5.3% in assessed valuation for FY 2022 Budget.

Gardner is located between a several thousand-acre railroad and logistics park on its western border and a premiere multi-modal business park containing over 64 companies with names such as Amazon, DuPont Nutrition and Health, Garmin International, and Unilever on its eastern border. These adjacent business catalysts along with the City's financial capacity and ability to leverage its municipally-owned utilities, combined with ample undeveloped land around Gardner's two interchanges on Interstate 35, position the city as a central point for commerce.

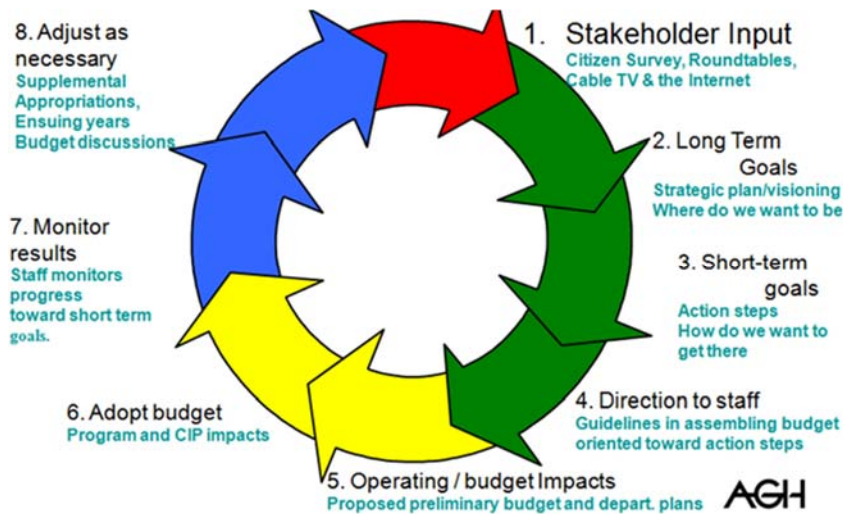
Recognizing pending growth and anchored by a primary commitment to bring economic development to the city, successive Governing Bodies, citizens, staff, and community stakeholders rolled up their sleeves, and strategically planned Gardner's future.

To begin, the Governing Body established long-term strategic goals to guide their vision for the City. These goals are to promote economic development; improve quality of life; increase infrastructure and asset management; and improve fiscal stewardship. These goals form the foundation of the City's Priority-Based Budgeting process.

## Budget Process

Providing vision for the City is one of the Governing Body’s most important policy guidance functions. The budget serves as the City’s primary document that details the implementation of that vision.

Priority-Based Budgeting is a multi-year results-based planning process to achieve identified goals prioritized by the Governing Body, which includes evaluating results and making adjustments as needed. This collaborative process begins with stakeholder input to ensure the community identifies the values and services that are most important. Citizens have the opportunity to provide input at public meetings for both the budget and the Capital Improvement Plan. Priority-Based Budgeting allows the Governing Body and staff to make strategic decisions with limited resources and ultimately provides accountability for results.



The foundation of the process rests on the Governing Body’s previously identified strategic goals, which guide their vision and funding decisions for the budget.

Using the collaborative stakeholder input, City staff develops short-term goals and projects, known as “initiatives”, to support the Governing Body’s strategic goals.

## Strategic Goals and Strategies

Below are the hierarchal policy directives documented in the Strategic Plan, shown in this order: 1) the strategic goal; 2) the top priority for each strategic goal; and 3) objectives for each priority.

### Promote Economic Development

- Diversify the tax base
  - Annex target growth areas
  - Expand business clusters
  - Encourage tourism

## Maintain/Improve Quality of Life

- Strengthen regional image
  - Develop a messaging strategy
  - Create high-performance public spaces
  - Provide a safe community

## Increase Infrastructure/Asset Management

- Provide safe, efficient, well-maintained transportation network
  - Increase modes of transportation (hike, bike, etc.)
  - Maintain infrastructure to high level
  - Develop long-term infrastructure

## Improve Fiscal Stewardship

- Promote fiscal sustainability
  - Develop cost recovery programs
  - Develop asset replacement plans
  - Enhance performance management

Gardner's continued focus on promoting economic development and infrastructure investment has resulted in continued growth in the community. Over the last few years there were several large development projects: a 646,400 sq. ft. Excelligence warehouse logistics, manufacturing and call center facility, a five-story, 84-room Hampton Inn with a 200-seat conference center and the Main Street Marketplace commercial development. The Main Street Marketplace commercial development included a new Price Chopper grocery store, which opened in 2020. Future phases of the development include the redevelopment of the old grocery store into new commercial spaces and the addition of two new pad sites.

The City anticipates continued growth in the future due to several projects in their first stages of development: the GRATA/Prairie Trace development, a mixed-use development covering 262 acres including approximately 792 housing units and 500,000 sq. ft. of commercial space, Plaza South commercial development consisting of 6 commercial buildings, an assisted living facility, a hotel, and a church, the Waverly Plaza mixed-use development, which contains both commercial buildings and several apartment buildings. In the last 12 months several businesses have started construction including, a Quik Trip Travel Center (2<sup>nd</sup> location in Gardner), Freddy's Frozen Custard & Steakburgers, and Culver's. Olathe Medical Center, a major regional hospital, recently completed its first phase of construction for a 13,500 sq. ft. laboratory and special services facility with an anticipated total build out of 125,000 sq. ft.

The City annexed 896 acres through voluntary annexations in 2019 and an additional 205 acres in 2020. The City continues to implement its growth management strategy to facilitate new development in the area.

The City updated its 5-year Capital Improvement Program and 20-year Capital Improvement Element in 2021, which guide the community's long-term infrastructure investment.

Continued annexation, diversification of the tax base and increased valuation is expected over the next several years. However, any significant increase in associated revenue with new construction will not likely occur until approximately 2 years following the construction wave, as announced projects become reality.

## Budget Law and Amending the Budget

The State of Kansas budget law requires a balanced budget be presented for each fund with a tax levy for the Proposed Budget Year, which for the City of Gardner includes the General Fund and the Debt Service Fund. Budgeted expenditures must equal estimated revenues, including the amount of ad valorem taxes to be levied.

Following statutorily required public hearings regarding the City’s intent to exceed the revenue neutral rate and the proposed budget, the final step in the budget process is for the Governing Body to formally adopt the FY 2022 budget. Kansas law requires budget approval each year.

If the budget needs to be amended, the Governing Body must pass an ordinance to amend the budget and the same notice and public budget hearing procedures are required as for the adoption of the original budget. Kansas law *K.S.A. 79-2929a* states, “Any proposed increase in expenditures shall be balanced by previously unbudgeted increases in revenue other than ad valorem property taxes.”

The City is planning to amend the 2021 budget to increase budget authority for expenditures in the Main Street Marketplace CID Fund from \$496,200 to \$576,284. The original 2021 budget was based on revenue estimates for the commercial development. Current projections for the CID sales tax indicate that the sales tax collections will exceed these estimates/2021 budget authority. In order to expend the anticipated revenue, the city must amend the 2021 budget to increase its budget authority for expenditures in the Main Street Marketplace CID Fund.

### 2021-2022 Biennial Budget Calendar

*\*Note: all dates are subject to change*

## Phase 1

### • Planning

#### January 2020

- 7<sup>th</sup> Administration distributes personnel request forms to departments
- 14<sup>th</sup> Administration distributes IT request forms to departments
- 21<sup>st</sup> Administration sends CIP priority ranking models to departments

#### February 2020

- 7<sup>th</sup> Departments submit personnel requests to Administration
- 14<sup>th</sup> Departments submit IT requests to Administration
- 14<sup>th</sup> Departments submit VERP ratings to Finance
- 21<sup>st</sup> Departments submit 2020-2024 CIP priority ranking models to Administration
- 21<sup>st</sup> – 28<sup>th</sup> CIP Committee reviews project rankings and establishes City-wide rankings for CIP

## March 2020

- 2<sup>nd</sup> Council Meeting: Financial Year End and Fiscal Capacity Presentation
- 23<sup>rd</sup> City departments submit 2021-2022 budget requests to Finance
- 26<sup>th</sup> - 30<sup>th</sup> Finance reviews City departments' budget requests and makes adjustments

## Phase 2

### • Budget Development

## April 2020

- 3<sup>rd</sup> Administration distributes performance data forms
- 6<sup>th</sup> Council Meeting: Presentation of 2020-2024 CIP
- 6<sup>th</sup> Council Meeting: outside agencies present 2019 accomplishments and 2021-2022 budget proposals
- 10<sup>th</sup> Departments submit performance data to Administration
- 6<sup>th</sup> - 30<sup>th</sup> City Administrator reviews budget draft with departments

## May 2020

- 1<sup>st</sup> – 15<sup>th</sup> Administration and Finance work on budget draft
- 18<sup>th</sup> Council Meeting: Budget Presentation

## Phase 3

### • Governing Body Review

## June 2020

- 1<sup>st</sup> – 30<sup>th</sup> Administration and Finance finalize recommended FY 2021-2022 Budget

## July 2020

- 6<sup>th</sup> Council Meeting: Presentation of recommended FY 2021-2022 Budget
- 17<sup>th</sup> Finance submits FY 2021 "Notice of Budget Hearing" to official newspaper
- 21<sup>st</sup> Publication of FY 2021 "Notice of Budget Hearing" in the official newspaper
- 28<sup>th</sup> Presentation of CIP to the Planning Commission



## Phase 4

### • Budget Adoption

#### August 2020

- 3<sup>rd</sup> Council Meeting: FY 2021-2022 recommended budget public hearing
- 17<sup>th</sup> Council Meeting: Approval of FY 2021-2022 Biennial Budget – Adopt FY 2021 budget with concurrent “conditional adoption of FY 2022 budget

## Phase 5

### • Revised 2021-2022 Budget

#### March 2021

- 1<sup>st</sup> Council Meeting: 2020 Year-end Financial Update

#### April 2021

- 19<sup>th</sup> Council Meeting: Presentation of the 2021-2025 Capital Improvement Program

#### May 2021

- 17<sup>th</sup> Council Meeting: Senate Bill 13 Update
- 24<sup>th</sup> Presentation of the CIP to the Planning Commission

#### June 2021

- 21<sup>th</sup> Council Meeting: Budget Policy Presentation – New Budget Requests and Mill Levy (Council directed staff of its intent to hold a revenue neutral rate hearing as required by Senate Bill 13)
- 22<sup>nd</sup> The City provided the County notice of its intent to exceed or maintain the revenue neutral rate and to hold a revenue neutral rate public hearing at 7:00 PM on September 7, 2021, at City Hall, Gardner Kansas

#### July 2021

- 19<sup>th</sup> Council Meeting: 2<sup>nd</sup> Budget Policy Presentation & formalized intent to exceed the revenue neutral rate by resolution

## August 2021

- 2<sup>nd</sup> Budget Work Session
- 24<sup>th</sup> Publication of “Notices of Public Hearing” for intent to exceed the revenue neutral rate, amending the FY 2021 budget, and the FY 2022 budget

## September 2021

- 7<sup>th</sup> Council Meeting: public hearings to consider exceeding the revenue neutral rate, amending the FY 2021 budget, and approving FY 2022 budget. Formally adopt the 2022 budget.

## **Budgeted Initiatives**

City staff developed short-term goals and projects, known as “initiatives,” to support the Governing Body’s strategic goals. In the Priority-Based Budgeting process, each budget cycle’s initiatives build upon previous plans and achievements in a cycle of continuous improvement. Consequently, some of the Revised FY 2021-2022 Biennial Budget’s initiatives are continuing phases of previous multi-year initiatives. The approved Strategic Plan is a comprehensive, multi-year roadmap for the results-driven budget process. Below are the budget policy directives documented in the plan and the initiatives supporting them are shown in italicized, blue font.

### Promote Economic Development

- *Construct infrastructure improvements to support the Prairie Trace/GRATA mixed-use development on the south side of I-35*
- *Establish the Waverly Plaza Community Improvement District, Main Street Marketplace TIF District, and Plaza South Community Improvement District to support new commercial development*
- *Utilize special benefit districts to finance infrastructure improvements to support residential development (Tuscan Farm and Hilltop Ridge) and commercial development (Plaza South and Waverly Plaza).*

The new sewer system improvements will accommodate community growth and provide sewer service to new development south of I-35, including the recently announced GRATA/Prairie Trace development. The 262-acre mixed-use development will consist of approximately 368 single-family residences, 424 multi-family units and 500,000 sq. ft. of retail space. This project will be phased in over several years.

The Waverly Plaza Community Improvement District will support new mixed-use development that includes apartment units and retail/office/restaurant space. The Main Street Marketplace TIF and CID will support commercial development consisting of a 60,000 sq. ft. Price Chopper grocery store that opened in 2020, redevelopment of the old store into new commercial uses, and two additional pad sites for retail/restaurant use. The Plaza South CID will support a commercial development of approximately 38,000 sq. ft. of retail/office/restaurant space, 136 assisted living units, a church, and a 69,000 sq. ft. hotel. The Hilltop Ridge and Tuscan Farm residential developments include multiple phases of single family homes and the infrastructure improvements are financed through benefit districts.

## **Improve Quality of Life**

- *Center Street Sidewalk Improvements*
- *Quail Meadows Trail*
- *Quail Meadows Park*

The Center Street Sidewalk Improvements were identified in the City's Downtown Corridor Study. The improvements will provide direct access to the downtown area, access to a signalized pedestrian crossing at the Center and Main intersection and widen the Center Street Bridge over the BNSF railroad. The Quail Meadows Trail and Park projects will help improve quality of life for residents by ensuring the community has a well-balanced park system that provides access to amenities.

## **Increase Infrastructure and Asset Management**

- *US-56/Main Street Reconstruction from Sycamore to Old-56 Highway*
- *Waverly from 175<sup>th</sup> St. to Fountain St. Reconstruction*
- *Moonlight Rd. Rehabilitation from I-35 to Buffalo Trail*
- *Establishment of a vehicle and equipment replacement fund*

Continued investment in the City's transportation network will help maintain critical infrastructure, improve the quality of life of residents and help promote continued economic development in the community.

The Revised 2021 and 2022 Budget establishes a new Vehicle and Equipment Replacement Fund, which manages and helps ensure the timely replacement of assets. Investment in employee recruitment and retention will continue. This includes a 3% merit compensation pool budgeted annually for FY 2021 and 2022.

Capital projects will be implemented in the water, wastewater and electric utilities to maintain operations and develop long-term infrastructure. The extensive listing of projects may be found in the Capital Improvement Program information contained in the Appendix of this document.

## **Improve Fiscal Stewardship**

- *I&I Reduction Program*
- *Change health and supplemental insurance providers*

The Inflow & Infiltration Reduction Program will extend the useful life of aging and deteriorating infrastructure, provide additional capacity and help identify ways to reduce costs. The City recently selected new vendors for health insurance and other supplemental insurance to help control the cost of employee benefits. The City anticipates annual savings of approximately \$150,000.

## **Priorities and Issues**

Development of the City's budget and financial forecast requires consideration of external influences – both positive and negative – on the City's sustainability. As challenges and opportunities are identified, strategic planning to benefit from, or mitigate them, is important to the City's future prosperity. The following challenges and opportunities, as well as the strategic plans to address them, have been identified and are listed below.

- State Legislation – Senate Bill 13 effective for the FY 2022 Budget:  
The bill repeals the property tax law applicable to cities and counties and establishes new notice and public hearing requirements for certain taxing jurisdictions seeking to collect property taxes in excess of the jurisdiction’s revenue-neutral rate, prohibits valuation increases resulting solely from normal maintenance of existing structures, and expands the allowed acceptance of partial payments or payment plans for property taxes.

The legislation requires the calculation of a revenue neutral rate, which is defined as the mill levy required to raise the same amount of property tax as the prior year using current year assessed valuation amounts. In order to exceed the revenue neutral rate, local governments must publish notice and hold a public hearing separate from the budget hearing. In addition, County Clerks are required to provide mailed notices to all taxpayers of the revenue neutral rate hearing and the proposed mill levy impacting their properties beginning in 2023.

This legislation impacted the budget calendar by adding new procedural requirements in the event the City plans to exceed the revenue neutral rate. If the City did not follow the requirements outlined in SB13, the City’s mill levy would automatically decrease in the event of a valuation increase. There are no exceptions for new construction or properties returning to the tax rolls after the expiration of abatements.

- Action taken/planned – The City followed the requirements outlined in SB13 and plans to exceed the revenue neutral rate of 19.278 with a mill levy of 20.165. The proposed mill levy represents a ½ mill reduction from the prior year’s mill levy rate of 20.665. The proposed mill levy for the proposed budget achieves the following goals: generate enough revenue to adequately maintain public services, ensure a healthy General Fund balance, and lower the mill levy rate from the prior year.
- Dark Store Theory/Hypothetical Lease:  
The dark store theory suggests that occupied big-box stores should be valued as-if-vacant and available for sale or rent to a future hypothetical user rather than at their current use, which is often a functioning, occupied store. This could reduce property taxes 30% to 50% for big-box stores and have major impact on funding for state government, local government and schools.
  - Action taken/planned – The City opposes any legislation based on the dark store theory and has added this issue to its State Legislative Agenda.
- Economic Development:  
There is competition from neighboring jurisdictions regarding the annexation of available land and associated development opportunities.
  - Action taken/planned – The City continues planning for annexation of its target growth areas, as identified by the Gardner Growth Management Strategy. The City has the ability to provide incentives to encourage voluntary annexation such as leveraging the City’s municipally-owned utilities to provide infrastructure improvements and providing development-related grants to reimburse property owners for future City property taxes resulting from annexation. There were 896 acres voluntarily annexed in 2019 and an additional 205 acres in 2020.
- Long-Range Capital Planning:  
The City is directly accessed by two interchanges on Interstate 35 (one at 175th St. and the second at Gardner Rd.). The area around the interchanges lacks infrastructure necessary for development. There are other significant enclave areas in the City that lack infrastructure and the

City's water and wastewater facilities are nearing treatment capacity which, if not addressed, could delay future development.

- Action taken/planned – In 2021, the City completed construction of the Hillsdale Water Treatment Plant Expansion Project. The study of a new South Wastewater Treatment Plant is currently under way. The City anticipates a significant investment in sewer infrastructure in the near future. The study will help identify the capital investments necessary to accommodate growth in the community. The City is nearing completion of the first phase of transportation improvements at the Gardner Rd. and I-35 interchange. The second phase, improvements to Gardner Rd. Bridge over I-35 is included in the 5-year CIP at an estimated cost of \$17 million. The Gardner Rd. Bridge Project will leverage nearly \$13 million in grants.
- COVID-19:  
The pandemic had a large impact on the global economy, which created uncertainty regarding future revenue collections. This posed a great challenge for the development of the 2021-2022 biennial budget.
  - Action taken/planned – In anticipation of a revenue shortfall in 2020, the City implemented budget cuts of approximately \$1.2 million in the revised 2020 budget. The budget cuts included travel, consulting services, training, and vehicles. Actual 2020 revenues exceeded expectations due to strong sales tax performance. The City also received \$656,362 in grant money from the Coronavirus Relief Fund, which offset expenditures related to the pandemic. The City started 2021 in a stronger financial position than originally anticipated.
- 2021 February Polar Vortex:  
The polar vortex caused a large spike in prices for electric and gas purchases. This led to an increase in operational cost in the electric utility of approximately \$7M.
  - Action taken/planned – The City maintains a strong Electric Fund balance and was able to carry this cost. The City will recuperate most of this cost by passing it on to customers through our Power Cost Adjustment (PCA) over a 12-month rolling period.

The budget priorities and initiatives for 2022 differ from the current year's priorities due to an increased focus on asset management and the creation of a Vehicle and Equipment Replacement Fund. The City continues to support its long-term priority of supporting economic development through investment in infrastructure. The final adopted budget was different than the proposed budget due to the Governing Body lowering the mill rate by 0.5 mills during the budget process. This decision was based on revenues and the General Fund balance outperforming expectations.

## Financial Overview

### Basis of Budget

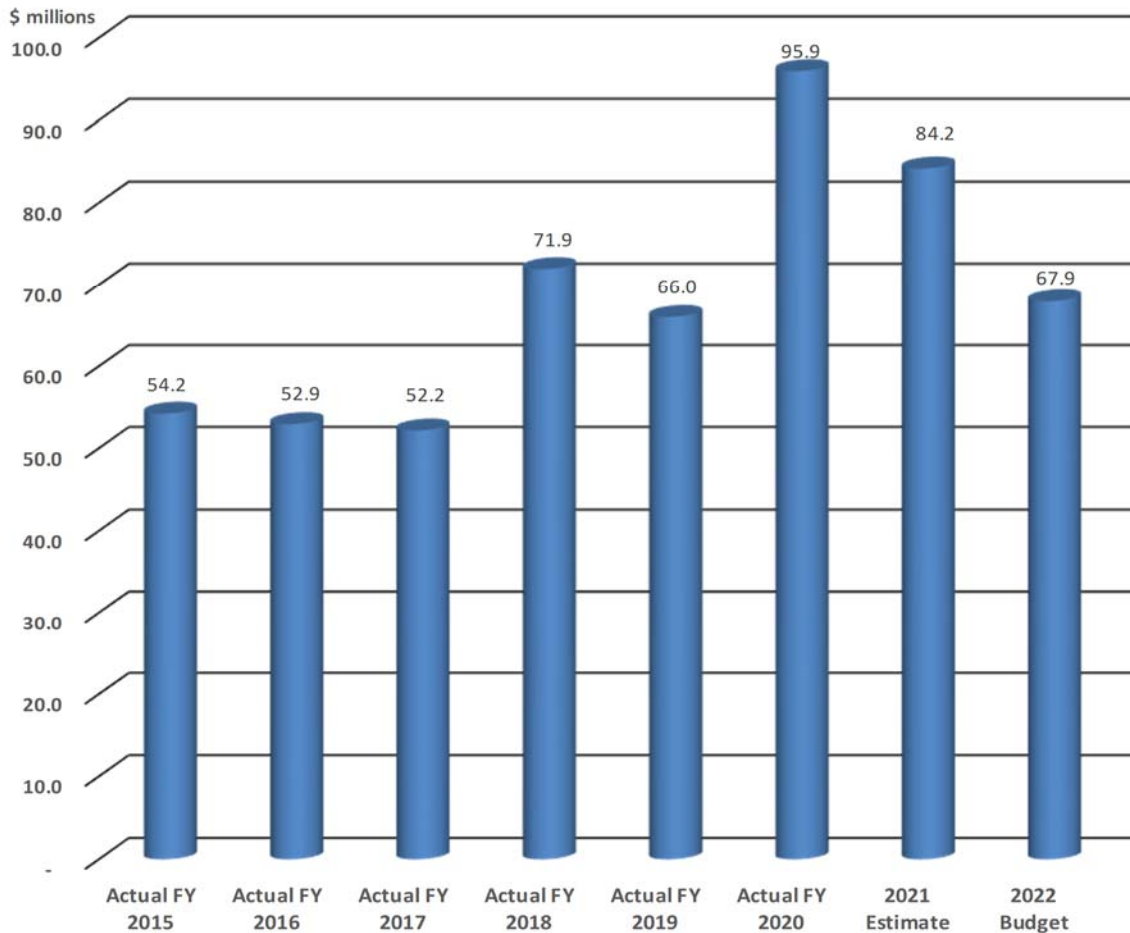
The City's budget is prepared on the modified accrual basis for all funds, including government and proprietary funds. The basis of budgeting differs from the basis of accounting used by the City since the latter uses a modified accrual basis for all governmental fund types and an accrual basis for all proprietary fund types (GAAP basis). The difference between the two methods is encumbered amounts are usually treated as expenditures under the budgetary basis, but are never classified as expenditures under the GAAP basis. Also, under the GAAP basis used for proprietary funds, long-term debt proceeds, capital outlays and debt service principal payments are not reported in operations, but depreciation and amortization expense are recorded. The opposite is usually true under the budgetary basis.

## Budgeted Revenues

The revised FY 2021 and the FY 2022 revenue budgets total \$84.2 million and \$67.9 million, respectively. The total mill rate for the 2022 budget is 20.165, which will generate \$3.46 million in General Fund ad valorem tax revenue and \$1.43 million in the Debt Service Fund.

The following chart illustrates the City of Gardner’s revenue trend for the last eight fiscal years:

### All Funds – Revenue Trend



On June 1, 2021, the Johnson County Department of Records and Tax Administration provided property assessment information to the City of Gardner. The information reflects an estimated total assessed value, net of exempt properties, of \$243 million for FY 2022, which is up approximately 5.3% from the FY 2021 assessed value.

A review of revenue trends over the last seven years illustrates relatively flat revenues for FY 2015 through FY 2017. The \$1.3 million drop in revenues for FY 2016 is almost entirely due to the consolidation of the development funds in the Water and Wastewater utilities into their respective operating funds eliminating the previous practice of transferring operating funds to the development funds, thus reducing transfers by \$3 million in 2016. Revenues fell from 2016 to 2017 due mostly to the recovery of a significant delinquent special assessment in the Debt Service Fund in 2016, which did not recur in 2017. The large

increase in revenues for FY 2018 is mostly due to the issuance of \$15M of general obligation bonds to finance the new justice center (\$13.1M), pool filter replacement (\$.2M) and street improvements (\$1.7M). Additionally, the Electric Fund entered into an asset purchase agreement with KMEA for the Dogwood Energy Facility in 2018 which generated \$1.8M in additional revenues in that fund. The decrease in revenues in FY 2019 is due almost entirely to the reduction in debt proceeds from 2018 to 2019.

The large increase in revenues for 2020 is due mostly to a large debt issuance for the new water treatment plant and smart meters (\$29.2M). 2020 also includes \$656K in grant funding from the Coronavirus Relief Fund.

The decrease in revenues for the 2022 Budget is due mostly to lower anticipated debt proceeds compared to the debt issuances in the 2021 Estimate, lower anticipated transportation and Airport grant proceeds in 2022 (\$0.92M) compared to the 2021 Estimate (\$6.2M), and charges for services in the 2022 Budget being \$4M lower than the 2021 Estimate. Electric Utility charges for services in the 2021 Estimate were significantly higher than prior years due to cost recovery for expenses incurred for the 2021 February Polar Vortex event. The winter event resulted in additional operating expenses due to a spike in gas and power prices, which will be passed on to customers over a 12-month period through a power cost adjustment on customers' utility bills; this will primarily affect FY 2021. The 2021 Estimate included \$7.9M more in debt proceeds for street, water, and wastewater infrastructure projects than FY 2022.

The City's assessed valuation has risen every year since 2012. The last 6 years of valuation increases have been as follows: FY 2015 (5%), FY 2016 (7.3%), FY 2017 (8.3%), FY 2018 (10.1%), FY 2019 (8.3%), FY 2020 (6.3%) and FY 2021 (15.0%). As aforementioned, the valuation increase for FY 2022 is 5.3%.

Other factors in the positive revenue trend include a slight increase in City sales tax in FY 2015, followed by a much larger increase in FY 2016 of 123%. This large increase was mostly due to the end of the TIF agreement and the resulting return of those sales tax dollars to the General Fund, as well as the new voter approved .5% sales tax for the Pavement Management Program. FY 2017 saw a 5.6% increase in City sales tax, FY 2018 saw a 2.4% increase, FY 2019 saw a 2.6% increase and FY 2020 saw an 8.8% increase. The large increase in FY 2020 is partially driven by the first, partial year of the Main Street CID sales tax. The 2021 Estimate reflects an anticipated increase of 10.8% in City sales tax due to an anticipated increase in general City sales tax of 5% and the first full year of the Main Street CID sales tax. FY 2022 anticipates an increase of 4.6% in City sales tax due to an anticipated increase in general City sales tax of 3% and the first, partial year of the new Plaza South CID sales tax district.

The City's share of county sales tax reflects a very slight drop in FY 2015 and FY 2016, followed by a more significant increase of 8.4% in FY 2017 almost entirely due to receiving the first, partial year of a new voter approved, Johnson County .25% sales tax for public safety (Johnson County Courthouse). FY 2018 was the first full year of the new .25% public safety sales tax and accounts for almost all of the 8.2% increase. FY 2019 saw a slight increase of 3.6% while FY 2020 saw a 2.7% decrease due to the COVID-19 pandemic effects on the local economy. The 2021 estimate anticipates the City's share of the county sales tax, across all funds, to return to a more normal level with an increase of 3.5% while FY 2022 reflects no change in county sales tax.

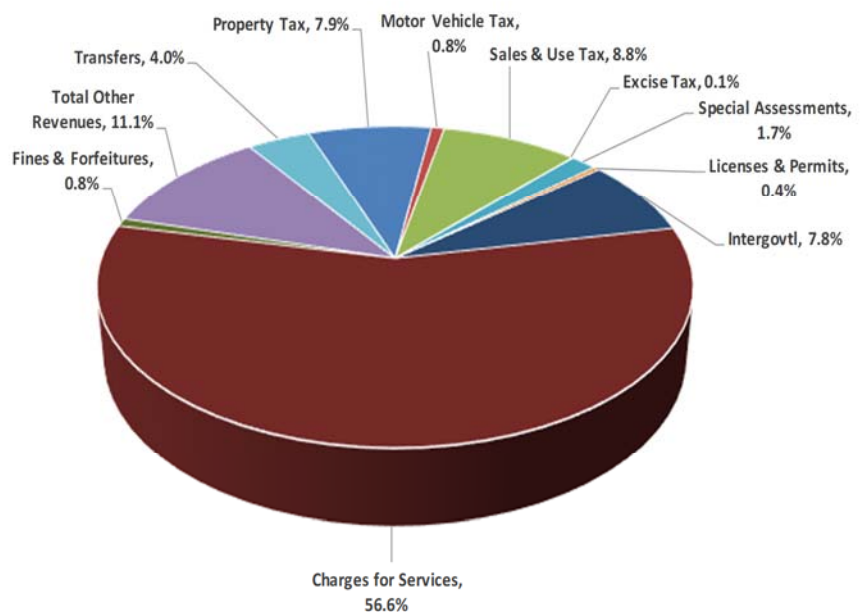
In FY 2015, the City issued 2015A to refund a 2006 state revolving loan for the Hillsdale water treatment plant to reduce the total debt service payments over 10 years and realize a net interest cost savings of \$325,269. In FY 2016 the City issued 2016A, B and C. 2016A was issued to fund Phase 1 of the street improvement program and to effect a partial net cash advance refunding of 2008B to realize a net savings of \$81,968. 2016B was issued as taxable, general obligation debt to finance improvements for the Electric Fund. 2016C was issued to finance the purchase of land for a future building site. The City issued debt

in 2017 to finance Phase 2 of the street improvement program and to effect a partial net cash advance refunding of 2009A. The partial net cash advance refunding realized a net savings of \$98,426 for the City. FY 2018 revenues include debt proceeds of approximately \$15M as aforementioned. FY 2019 included a total of \$11.8M in debt proceeds; \$7.4M of that was in the form of temporary notes to finance improvements in special benefit districts, \$2M was used to finance wastewater improvements, and \$2.4M was used to finance street improvement projects. FY 2020 includes debt proceeds of \$39.6M. This includes \$29.3M for the aforementioned expansion of the water treatment plant and the addition of smart meters. It also includes proceeds for: \$3.5M to finance street improvement projects, \$1.6M for the current refunding of Series 2010A Bonds, \$3.8M to refinance the general obligation temporary notes for the Tuscan Farm Special Benefit District, and \$1.4M general obligation temporary notes for the Hilltop Ridge Special Benefit District. The 2021 Estimate includes anticipated debt proceeds of \$12.8M and includes \$1.7M for water system improvements, \$4.3M for a new wastewater system improvements, \$3.7M for street improvement projects and \$3.1M to refinance the previously issued temporary notes into final G.O. debt. Series 2021A bonds included the current refunding of 2011A and 2012A bonds, which resulted in a net interest cost savings of \$336,811. The FY 2022 Budget includes anticipated debt proceeds of \$7M consisting of \$5.2M to refinance previously issued temporary notes into final G.O. debt, \$1.1M in temporary notes to temporarily finance the preliminary design of the new Water Transmission Line, and \$.65M for wastewater system improvements.

The following tables and graphs illustrate the City's total revenue by source and by fund type:

**Revenue by Source  
Fiscal Year 2022**

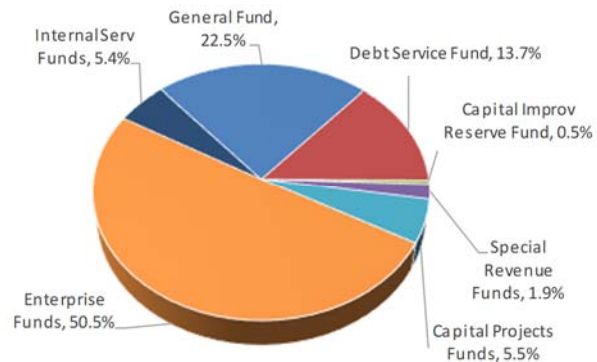
Revenue Source	Amount	% of Total
Property Tax	\$ 5,358,000	7.9%
Motor Vehicle Tax	552,800	0.8%
Sales & Use Tax	5,950,200	8.8%
Excise Tax	39,000	0.1%
Special Assessments	1,133,300	1.7%
Licenses & Permits	267,000	0.4%
Intergovtl	5,289,400	7.8%
Charges for Services	38,476,400	56.6%
Fines & Forfeitures	556,000	0.8%
Other Revenues:		
Franchise Fees	235,000	
Transient Guest Tax	226,400	
Investment Earnings	92,300	
Miscellaneous	7,018,400	
Internal Serv Funds	-	
Total Other Revenues	7,572,100	11.1%
Transfers	2,743,700	4.0%
<b>Total</b>	<b>\$ 67,937,900</b>	<b>100.0%</b>





## Revenue by Fund Type Fiscal Year 2022

Fund Type	Amount	% of Total
General Fund	\$ 15,297,000	22.5%
Debt Service Fund	9,312,100	13.7%
Capital Improv Reserve Fund	350,100	0.5%
Special Revenue Funds	1,303,300	1.9%
Capital Projects Funds	3,724,800	5.5%
Enterprise Funds	34,271,400	50.5%
Internal Serv Funds	3,679,200	5.4%
<b>Total</b>	<b>\$ 67,937,900</b>	<b>100.0%</b>



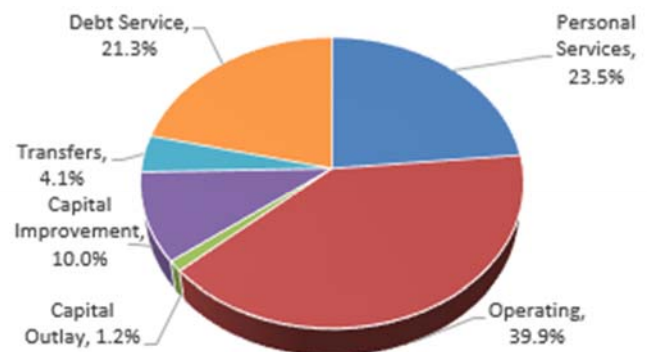
### Budgeted Expenditures

The 2021 and 2022 budgeted expenditures total \$89,707,765 and \$66,918,800, respectively. Operating expenditures include Internal Service Fund allocations.

The following tables and charts provide an overview of the City's total budgeted expenditures by category and fund type:

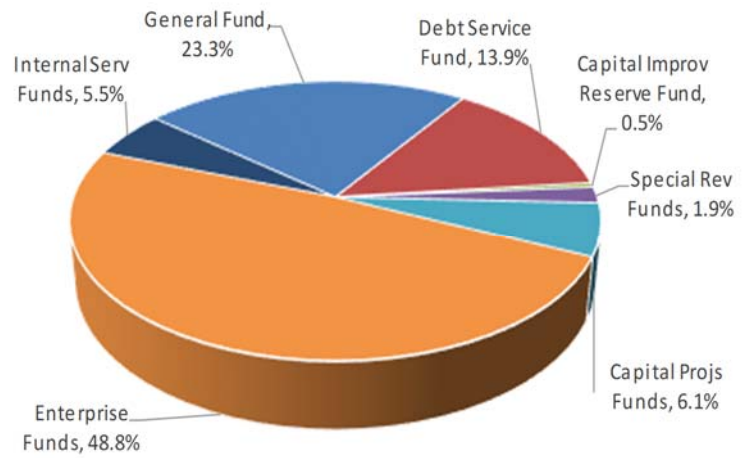
## Expenditure by Category Fiscal Year 2022

Major Cost Category	Amount	% of Total
Personal Services	\$15,726,700	23.5%
Operating	26,693,700	39.9%
Capital Outlay	799,400	1.2%
Capital Improvement	6,708,200	10.0%
Transfers	2,743,700	4.1%
Debt Service	14,247,100	21.3%
<b>Total</b>	<b>\$66,918,800</b>	<b>100.0%</b>



## Expenditure by Fund Type Fiscal Year 2022

Fund Type	Amount	% of Total
General Fund	\$15,595,300	23.3%
Debt Service Fund	9,296,800	13.9%
Capital Improv Reserve Fund	350,000	0.5%
Special Rev Funds	1,228,500	1.9%
Capital Projs Funds	4,096,500	6.1%
Enterprise Funds	32,672,500	48.8%
Internal Serv Funds	3,679,200	5.5%
<b>Total</b>	<b>\$66,918,800</b>	<b>100.0%</b>



### Personnel

The 2019 budget included 153 FTE's. In a mid-year adjustment for 2020, a new Police Detective position and a new Police Officer position were added resulting in a total of 155 FTE's. Both of the new positions are partially funded by grants. Also in 2020, the Utilities Department converted the Lead Electric Operator position into an Engineering Technician I position and reclassified a Sr. Engineer position into a Utility Manager position.

Due to the uncertain economic and budgetary conditions caused by COVID-19, no new positions were included in the 2021 budget. Mid-year adjustments for 2021 included the following promotions/reclasses: Senior Management Analyst to Deputy City Administrator, Prosecutor to Lead Prosecutor and Building Inspector to Plans Examiner. The Community Development Department converted one vacant Planner I position to an Administrative Assistant position. Two meter reader positions were eliminated and the employees were transferred into existing vacancies in the Utilities Department due to the implementation of smart meters.

The 2022 budget includes 6.5 new FTE's including the following positions: Senior Staff Engineer, Senior Maintenance Worker, Maintenance Worker, 2 Police Officers, Staff Accountant and changing a part-time Municipal Court Clerk to full-time. The 2022 budget will include 159.5 total FTE's.

As the Priority-Based Budgeting process is a cycle of continuous improvement, evaluation of personnel needs will continue.

## Key Financial Highlights

Several key financial highlights are included in the Revised FY 2021-2022 Biennial Budget.

- The City's assessed valuation increased 5.3%.
- Projected EOY General Fund balance at the end of the biennial period is 33%.
- The FY 2022 estimated mill levy is 20.165; a decrease of 0.5 mills compared to FY 2021.
- There is \$190,000 budgeted annually for FY 2021 and FY 2022 to replace four police vehicles each year. As a result of budget cuts in 2020, no police vehicles were replaced in 2020.
- The Vehicle and Equipment Replacement Fund was established in 2021. The fund will account for the vehicle and equipment replacements for all departments except for the police department and the electric utility. Initial funding includes \$389,400 in both the 2021 Estimate and the 2022 Budget.
- The City plans continued spending on street projects in 2021 and 2022. The Waverly Road Reconstruction from 175<sup>th</sup> to Madison Project will have an anticipated cost of \$3 million with \$1.5 million in grant funding through the CARS Program; the remaining amount will be financed with general obligation bonds. The City plans to reconstruct US-56/Main Street from Sycamore to Old Highway 56 at an anticipated cost of \$5.68 million. The project will leverage approximately \$3 million in KDOT funding, \$735,000 in CARS funding and the remaining amount of costs will be financed with general obligation bonds.
- The 2021 Estimate includes utilities infrastructure for the GRATA/Prairie Trace mixed-use development. The electric infrastructure will cost approximately \$1.524M and will be paid from the Electric Fund. The sewer infrastructure will cost approximately \$3.45M and will be financed with general obligation bonds with principal and interest payments coming from the Wastewater Fund. The City's water utility will pay approximately \$1.71M to WaterOne for the extension of their water system to serve the 262 acre property, which is in their service area. This payment will be financed with general obligation bonds with principal and interest payments coming from the Water Fund.
- Although there are no rate increases for wastewater or electric utilities in the biennial budget, the Water Fund did include a 3.7% rate increase for both years. The Governing Body may alter rates at any time by approval of an ordinance.
- The budget includes citywide 3% merit compensation placeholders of \$270,000 for FY 2021 and \$286,500 for FY 2022.

## Budget Review by Fund Type

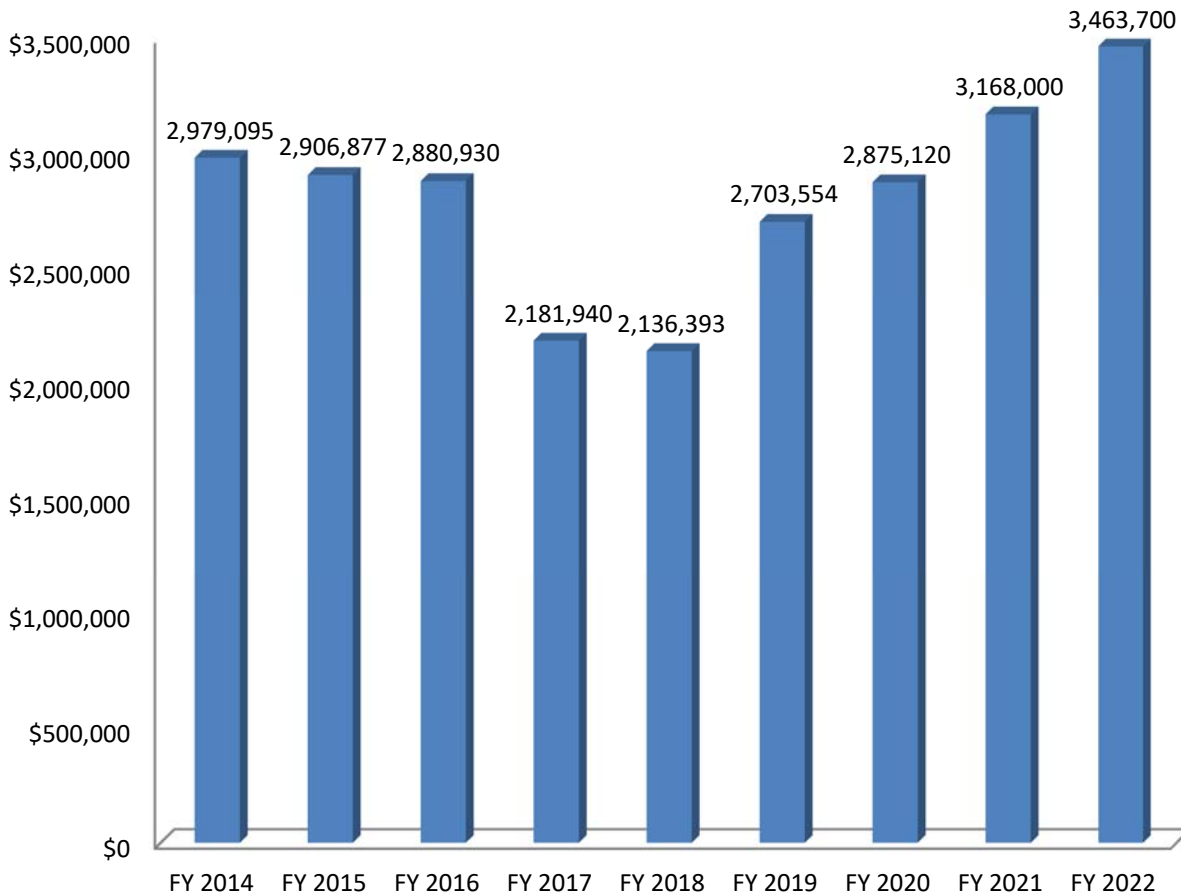
In addition to budgeting resources in alignment with the Governing Body's strategic goals, the City must also follow fund accounting requirements. Fund accounting is an accounting system organized on the basis of funds. A fund is a fiscal entity with a set of self-balancing accounts recording financial resources, together with all related liabilities and equity, and the changes therein. These accounting entities are separated for the purpose of carrying on specific activities or attaining certain objectives in accordance with regulations, restrictions or limitations. The City of Gardner's primary fund types are:

- General Fund – The General Fund is the most common of the governmental funds. This fund is used to account for all financial resources not required to be accounted for in other funds.
- Capital Improvement Reserve Fund – The Capital Improvement Reserve Fund is used to account for the acquisition and construction of major capital improvements other than those financed by enterprise funds.
- Enterprise Fund – A fund established to account for activities that operate similar to commercial enterprises found in the private sector where the costs to provide the service are recovered through user charges. The City has five Enterprise Funds: Electric Fund, Water Fund, Wastewater Fund, Stormwater Fund (currently not an active fund), and the Airport Fund. The Electric Capital Replacement Reserve Fund does not meet the definition of an Enterprise Fund and is not reported separately in the City's financials, but is separated for budgeting purposes.
- Special Revenue Funds - Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes.
- Capital Project Funds – Funds created to account for and report the budget and actual expenditures and revenues that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets, such as infrastructure and equipment.
- Debt Service Fund – The Debt Service Fund is used to account for multi-year repayment of principal and interest on loans and bonds primarily for governmental (non-utility) debt.
- Internal Service Funds – Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City on a cost reimbursement basis. The City has four Internal Service Funds: Information Technology Services Fund, Building Services Fund, Risk Services Fund and Utility Billing Services Fund.

The following pages contain more detailed FY 2021-2022 budget information for each of the City's budgeted funds.

## General Fund

### Property Tax Revenue History



#### Summary

FY 2015 reflects a decrease in property tax revenues due to a 1.728 mill levy reduction in the General Fund mill levy that was partially offset by a 5.3% increase in the City's taxable assessed valuation.

FY 2016 reflects a 7.3% increase in assessed valuation and the return of previously captured Tax Increment Financing (TIF) district property tax dollars to the General Fund beginning in the second quarter of 2016. These increases were offset by the transfer of two mills to the Debt Service Fund to offset the negative impact of delinquent special assessments. The decrease in General Fund Property Tax for FY 2017 was due mostly to the City terminating the fire services contract with Johnson County Fire District No. 1 and reducing the 2017 General Fund tax revenue and associated amount of property tax mill levy by the amount of the fire services contract, which was equivalent to 8.911 mills; and transferring tax levy authority for fire services to the fire district. This decrease was partially offset by the transfer of 3 mills from the Debt Service Fund back to the General Fund due to a significant recovery of a portion of the delinquent special assessments in the Debt Service Fund in 2016 and the assessed valuation increase of 8.3%.

The slight decrease in FY 2018 is due to the transfer of 1.525 mills to the Debt Service Fund – representing the increased property tax revenue resulting from increased valuation – which Council directed to be used to pay a portion of the new debt service related to the voter-approved Justice Center.

The increase in FY 2019 is due to two factors. The transfer of 1.4 mills from the Debt Service Fund to the General Fund due to ongoing recoveries of delinquent special assessments in the Debt Service Fund and the portion of the 8.3% increase in assessed values that are allowed to be captured under the former tax lid.

FY 2020 reflects a 6.3% increase over FY 2019 due mostly, again, to valuation increases that the City was allowed to capture under the former tax lid.

In FY 2021, an abated property will return to the tax roll and accounts for almost all of the anticipated 10.2% increase in property tax revenues, along with the transfer of .545 mills from the Debt Service Fund to the General Fund to cover increased special assessments in the General Fund. FY 2022 budget includes a .5 mill reduction, but due to valuation increases there is an anticipated 9.3% increase in property taxes compared to the 2021 budget.

## Revenues

General Fund revenues are comprised of taxes, intergovernmental revenues (grants and state-shared revenues), licenses and permits, charges for services, fines and fees, interest revenues and transfers from other funds. General Fund revenues are expected to increase in 2022 by 1%, mostly due to increases in sales and use taxes being offset by decreases in charges for services and miscellaneous revenues. In 2021, there was larger than normal inspection fees due to one-time infrastructure improvements that are not anticipated to reoccur in 2022. Following is a summary of the General Fund revenue categories for the FY 2022 budget in comparison to FY 2021 Estimate.

### General Fund Revenue Summary

Revenue Source	Fiscal Year		Increase	
	Estimate 2021	2022	(Decrease)	% Change
Taxes	\$ 7,642,000	\$ 8,044,800	\$ 402,800	5%
Intergovernmental	2,482,000	2,528,000	46,000	2%
Licenses & Permits	269,000	267,000	(2,000)	-1%
Charges for Services	3,209,700	2,982,600	(227,100)	-7%
Fines & Fees	553,000	556,000	3,000	1%
Interest & Misc.	48,800	28,700	(20,100)	-41%
Transfers	984,700	889,900	(94,800)	-10%
<b>Total</b>	<b>\$ 15,189,200</b>	<b>\$ 15,297,000</b>	<b>\$ 107,800</b>	<b>1%</b>

The 5% increase in taxes is due mostly to increases in sales and use tax. The City’s sales tax revenues primarily come from grocery stores/supercenter, fast food and convenience stores, which have outperformed revenue expectations during the pandemic.

The 7% decrease in Charges for Services is primarily due to the aforementioned decrease in inspection fees related to one-time infrastructure improvements that occurred in 2021.

The 41% decrease in Interest & Misc. is due to donations that occurred in 2021 that are not expected to recur in 2022.

## Expenditures

Following is a summary of the General Fund expenditure categories for the FY 2022 budget in comparison to FY 2021 Estimate:

### General Fund Expenditure Summary

Expenditures	Estimate 2021	Fiscal Year 2022	Increase (Decrease)	% Change
Personal Services	\$ 9,994,400	\$ 10,905,400	\$ 911,000	9%
Operating	2,922,600	2,787,700	(134,900)	-5%
Capital Outlay	235,000	235,000	-	0%
Internal Services	1,444,300	1,436,300	(8,000)	-1%
Transfers	230,900	230,900	-	0%
<b>Total</b>	<b>\$ 14,827,200</b>	<b>\$ 15,595,300</b>	<b>\$ 768,100</b>	<b>5%</b>

Total General Fund expenditures increased \$768,100 for the FY 2022 budget when compared to the FY 2021 Estimate. The budget reflects an increase in personal services and a decrease in operating expenditures. Personal Services include an estimated increase of 9%; as the General Fund includes a majority of the City's human assets, 6.5 new FTE's, the dedicated merit/salary adjustment pool all contribute to the \$911,000 increase.

The 5% decrease in Operating expenditures is primarily due to contractual services that occurred in 2021 for pool maintenance and the demolition of the old police station that will not recur in 2022.

## Capital Improvement Reserve Fund

This fund is used to account for revenues that the City may expend to finance multi-year capital projects. This is a non-budgeted fund that is included here for transparency. Revenues in the FY 2022 increased by \$54,800 due to the anticipation that there will be more grant proceeds in 2022 than in FY 2021.

### Capital Improvement Reserve Fund Revenue Summary

Revenue Source	Estimate 2021	Fiscal Year 2022	Increase (Decrease)	% Change
Intergovernmental	\$ 249,100	\$ 315,300	\$ 66,200	27%
Interest & Misc.	100	-	(100)	-100%
Transfers	46,100	34,800	(11,300)	-25%
<b>Total</b>	<b>\$ 295,300</b>	<b>\$ 350,100</b>	<b>\$ 54,800</b>	<b>19%</b>

Expenditures in the 2022 Budget are for the Quail Meadows Park Project.

## Enterprise Funds

### Summary

The Enterprise Funds are the largest component of the overall budget. Total Enterprise Funds revenues represent 52% and 50% of the overall revenues for 2021 Estimate and FY 2022, respectively, compared with the General Fund at 18% and 23%, respectively. Following is a summary of the Enterprise Funds budgeted revenues and expenses:

**Enterprise Funds Revenue Summary**

Revenue Source	Fiscal Year		Increase	
	Estimate 2021	2022	(Decrease)	% Change
Electric	\$ 23,490,200	\$ 18,654,200	\$ (4,836,000)	-21%
Elec Cap Replace	6,000	8,000	2,000	33%
Water	8,166,400	8,008,600	(157,800)	-2%
Wastewater	10,722,700	7,081,100	(3,641,600)	-34%
Airport	1,104,500	519,500	(585,000)	-53%
<b>Total</b>	<b>\$ 43,489,800</b>	<b>\$ 34,271,400</b>	<b>\$ (9,218,400)</b>	<b>-21%</b>

The Electric Fund revenues are down \$4.8M in FY 2022 budget compared to the 2021 Estimate. The decrease is primarily due to the February 2021 Polar Vortex Event, which significantly increased charges for services in 2021. The winter event increased the cost of gas and power, which greatly increased operating expenses; this cost was passed on to customers through charges for services. The \$3.6M decrease in revenues for the Wastewater Fund are due to FY 2022 budget including less bond proceeds than the 2021 Estimate.

### Electric Fund and Electric Capital Replacement Reserve Fund

The Electric Fund represents \$23.5 million and \$18.7 million or 54% and 54% of the total revenues from the Enterprise Funds in 2021 Estimate and FY 2022, respectively. Electric Fund revenues decreased by 21% from the 2021 Estimate primarily due to the aforementioned 2021 winter event and associated charges for services.

Budgeted expenses decreased by 32% in the FY 2022 Budget when compared to FY 2021 Estimate due to the large increase in power purchasing costs associated with the 2021 winter event and fewer planned capital projects. The 2021 Estimate included \$2.2M in capital projects for the following improvements: Prairie Trace Infrastructure, New Substation Sub Metering, Overhaul Diesel Engine Unit 1, and Replace Lube Oil Cooling System CT1. FY 2022 includes \$850,000 in planned capital projects for the following improvements: Prairie Trace 3-Phase Power Line, Upgrade Combustion Turbine Controls 1&2, and Substation 4 Land Acquisition.

The Electric Capital Replacement Reserve Fund has no budgeted revenue except \$6,000 in interest earned for 2021 Estimate and \$8,000 in FY 2022. There are no budgeted expenses for 2021 Estimate or 2022 Budget.



# BUDGET MESSAGE



Following is a summary of the Electric Budget:

## Electric Fund Budget

Revenue	Fiscal Year		Increase (Decrease)	% Change
	Estimate 2021	2022		
Charges for Services	\$ 22,836,000	\$ 18,583,000	\$ (4,253,000)	-19%
Interest & Misc.	69,200	71,200	2,000	3%
Transfers	585,000	-	(585,000)	-100%
	<u>\$ 23,490,200</u>	<u>\$ 18,654,200</u>	<u>\$ (4,836,000)</u>	<u>-21%</u>
<b>Expenses</b>				
Personal Services	1,919,800	1,935,200	15,400	1%
Operating	17,913,100	11,156,200	(6,756,900)	-38%
Capital Outlay	132,000	175,000	43,000	33%
GF Cost Allocation	429,000	436,000	7,000	2%
Internal Services	820,600	907,900	87,300	11%
Capital Improvement	2,174,000	850,000	(1,324,000)	-61%
Debt Service	424,100	423,700	(400)	0%
Transfers	1,002,600	873,600	(129,000)	-13%
	<u>\$ 24,815,200</u>	<u>\$ 16,757,600</u>	<u>\$ (8,057,600)</u>	<u>-32%</u>
Fund Surplus/(Deficit)	\$ (1,325,000)	\$ 1,896,600		

## Water Fund

The Water Fund represents \$8.2 million and \$8 million or 19% and 23% of all Enterprise Fund revenues in 2021 Estimate and FY 2022, respectively. The revenue decrease of \$157,800 or 2% in 2022 from 2021 is due to a lower amount of anticipated debt proceeds in 2022. In the 2021 Estimate, there is \$1.7M in debt proceeds to reimburse the City for costs related to the Prairie Trace/GRATA water infrastructure extension. In the FY 2022, there is \$1.1M in debt proceeds for the preliminary design of a new water transmission line.

As illustrated in the following chart, budgeted expenses are down 3% in the Water Fund in FY 2022 compared to the 2021 Estimate. Most of the decrease is due to significantly lower operating costs and lower capital outlay expenses. Operating costs in FY 2022 are lower than 2021 primarily due to a one-time \$1.7M contractual service payment to WaterOne for extending their water system infrastructure to the Prairie Trace development in 2021. FY 2022 includes capital improvement costs for Hillsdale Water Treatment Plant Filter Media replacement, 183<sup>rd</sup> St. Tower Rehab, 183<sup>rd</sup> St. Water Interconnection with Water District No. 7, Preliminary Water Transmission Line Design, and a New Intake Structure – Hillsdale Lake.

Following is a summary of the Water Fund budget:

### Water Fund Budget

Revenue	Estimate 2021	Fiscal Year 2022	Increase (Decrease)	% Change
Charges for Services	\$ 6,451,400	\$ 6,903,600	\$ 452,200	7%
Interest & Misc.	1,715,000	1,105,000	(610,000)	-36%
	<u>\$ 8,166,400</u>	<u>\$ 8,008,600</u>	<u>\$ (157,800)</u>	<u>-2%</u>
<b>Expenses</b>				
Personal Services	939,400	920,100	(19,300)	-2%
Operating	3,988,000	2,149,500	(1,838,500)	-46%
Capital Outlay	205,000	-	(205,000)	-100%
GF Cost Allocation	735,700	695,600	(40,100)	-5%
Internal Services	581,100	605,300	24,200	4%
Capital Improvement	-	1,820,000	1,820,000	0%
Debt Service	2,352,900	2,362,400	9,500	0%
Transfers	605,500	574,100	(31,400)	-5%
	<u>\$ 9,407,600</u>	<u>\$ 9,127,000</u>	<u>\$ (280,600)</u>	<u>-3%</u>
Fund Surplus/(Deficit)	\$ (1,241,200)	\$ (1,118,400)		

### Wastewater Fund

The Wastewater Fund represents \$10.7 million and \$7 million or 25% and 21% of all Enterprise Fund revenues in 2021 Estimate and FY 2022, respectively. Total revenues decreased 34% in FY 2022 budget compared to the 2021 Estimate due to lower anticipated debt proceeds in 2022.

Wastewater expenses decreased 42% from 2021 Estimate to FY 2022. Most of the decrease is due to decreases in capital outlay, capital improvements and debt service. The decrease in Capital Outlay is due to the reduction in purchases of vehicles and equipment from the Wastewater Fund in 2022. FY 2022 had lower anticipated capital improvements than the 2021 Estimate, which included \$3.45 for the Prairie Trace Sanitary Sewer. The final debt service payment for the Kill Creek Resource Recovery Facility occurs in FY 2021; this results in total annual debt service payments decreasing by approximately \$1.1M in FY 2022.

Following is a summary of the Wastewater Fund budget:

### Wastewater Fund Budget

Revenue	Fiscal Year		Increase	
	Estimate 2021	2022	(Decrease)	% Change
Charges for Services	\$ 5,931,600	\$ 5,925,000	\$ (6,600)	0%
Interest & Misc.	4,291,100	656,100	(3,635,000)	-85%
Transfers	500,000	500,000	-	0%
	<b>\$ 10,722,700</b>	<b>\$ 7,081,100</b>	<b>\$ (3,641,600)</b>	<b>-34%</b>
<b>Expenses</b>				
Personal Services	864,400	899,100	34,700	4%
Operating	1,715,900	1,358,100	(357,800)	-21%
Capital Outlay	170,500	-	(170,500)	-100%
GF Cost Allocation	680,300	633,300	(47,000)	-7%
Internal Services	534,700	544,500	9,800	2%
Capital Improvement	4,355,000	1,440,000	(2,915,000)	-67%
Debt Service	2,676,100	1,499,700	(1,176,400)	-44%
Transfers	128,600	97,200	(31,400)	-24%
	<b>\$ 11,125,500</b>	<b>\$ 6,471,900</b>	<b>\$ (4,653,600)</b>	<b>-42%</b>
Fund Surplus/(Deficit)	\$ (402,800)	\$ 609,200		

### Airport Fund

The Airport Fund represents \$1.1M and \$519,500 or 2.5% and 1.5% of the total revenues from the Enterprise Funds in 2021 and 2022, respectively. The revenues in the Airport Fund decreased 53% in the FY 2022 budget compared to the 2021 Estimate due to lower anticipated FAA and KDOT grant proceeds.

While the City did calculate an amount to charge the airport for General Fund cost allocation charges, the Airport Fund was not able to absorb this charge, so the General Fund will continue to subsidize the operations at the airport by not charging these fees until such time as the airport can pay for these services.

Budgeted expenses decreased by 73% in FY 2022 budget when compared to the 2021 Estimate. This decrease is primarily due to fewer capital improvements and transfers. 2021 Estimate included \$60,000 for Taxi-way Preservation, \$235,000 for land acquisition, and \$80,000 for Economic Development Planning. In the 2021 estimate, there is an anticipated transfer of \$585,000 to the Electric Fund, which is a repayment for an interfund loan that occurred in 2019. This is a one-time transfer that will not recur in 2022. FY 2022 includes capital improvement expenses of \$108,000 for a terminal building study.

# BUDGET MESSAGE



Following is a summary of the Airport Budget:

## Airport Fund Budget

Revenue	Fiscal Year		Increase (Decrease)	% Change
	Estimate 2021	2022		
Charges for Services	\$ 264,400	\$ 264,400	\$ -	0%
Intergovernmental	837,600	252,600	(585,000)	-70%
Interest & Misc.	2,500	2,500	-	0%
Transfers	-	-	-	0%
	<b>\$ 1,104,500</b>	<b>\$ 519,500</b>	<b>\$ (585,000)</b>	<b>-53%</b>
<b>Expenses</b>				
Personal Services	30,200	30,700	500	2%
Operating	117,800	112,400	(5,400)	-5%
GF Cost Allocation	-	-	-	0%
Internal Services	26,500	27,700	1,200	5%
Capital Improvement	375,000	108,000	(267,000)	-71%
Debt Service	52,000	37,200	(14,800)	-28%
Transfers	585,000	-	(585,000)	-100%
	<b>\$ 1,186,500</b>	<b>\$ 316,000</b>	<b>\$ (870,500)</b>	<b>-73%</b>
Fund Surplus/(Deficit)	\$ (82,000)	\$ 203,500		

### Stormwater Fund

This fund was previously used to fund stormwater management projects throughout Gardner, which were funded by grants from Johnson County. Currently, there are no projects, no funding and consequently, no budgeted revenues or expenses.

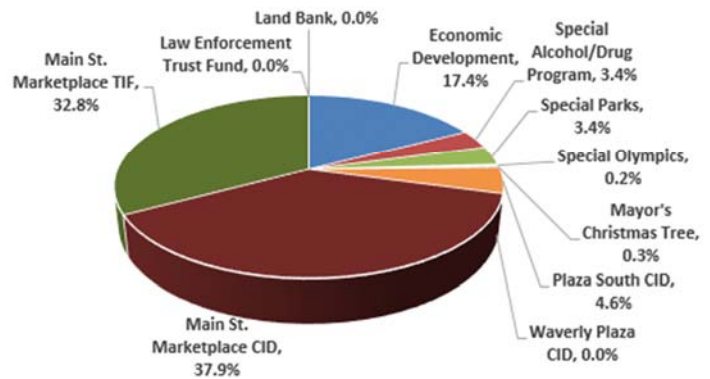
### **Special Revenue Funds**

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. The City has eleven Special Revenue Funds that represent \$1,303,300 in revenue and \$1,228,500 in expenditures for the 2022 Budget, or about 2% of all revenues by fund type.

The following tables and charts summarize the revenue and expenditures by fund:

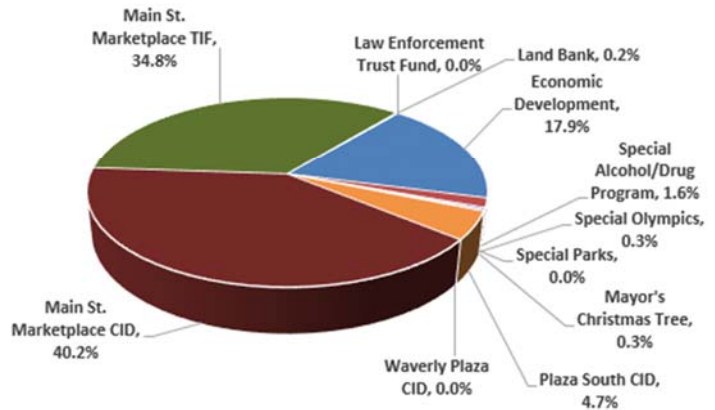
### Special Revenue Funds Revenue By Fund 2022

Fund Type	Revenue	% of Total
Economic Development	\$ 226,400	17.4%
Special Alcohol/Drug Program	43,800	3.4%
Special Parks	44,000	3.4%
Special Olympics	2,800	0.2%
Mayor's Christmas Tree	4,200	0.3%
Plaza South CID	60,000	4.6%
Waverly Plaza CID	-	0.0%
Main St. Marketplace CID	494,200	37.9%
Main St. Marketplace TIF	427,800	32.8%
Land Bank	-	0.0%
Law Enforcement Trust Fund	100	0.0%
<b>Total</b>	<b>\$ 1,303,300</b>	<b>100.0%</b>



### Special Revenue Funds Expenditures By Fund 2022

Fund Type	Expenditures	% of Total
Economic Development	\$ 220,000	17.9%
Special Alcohol/Drug Program	19,200	1.6%
Special Parks	-	0.0%
Special Olympics	3,800	0.3%
Mayor's Christmas Tree	3,000	0.3%
Plaza South CID	58,000	4.7%
Waverly Plaza CID	-	0.0%
Main St. Marketplace CID	494,200	40.2%
Main St. Marketplace TIF	427,800	34.8%
Land Bank	2,500	0.2%
Law Enforcement Trust Fund	-	0.0%
<b>Total</b>	<b>\$ 1,228,500</b>	<b>100.0%</b>



A summary of the Special Revenue Funds follows:

#### Economic Development Reserve Fund

This fund is used to account for transient guest tax revenues that are restricted for the purpose of business recruitment, retention and expansion, as well as tourism and marketing efforts. Revenues in this fund are forecast to increase a modest 2% from 2021 to 2022. The 2022 budget for this fund includes expenditures of \$40,000 for the Gardner Edgerton Chamber of Commerce, \$90,000 for SWJEDC (Southwest Johnson County Economic Development Corporation), \$20,000 for the Gardner Museum, \$25,000 for the Small Business Assistance Program, and \$45,000 for marketing and promotion.

## Special Alcohol & Drug Fund

The Special Alcohol and Drug Fund revenues are collected from a levy of 10% of gross receipts tax on the sale of any drink containing alcoholic liquor sold by a club, caterer or drinking establishment. The revenue generated from this tax is allocated 30% to the State of Kansas and 70% to cities and counties where the tax is collected. The City's share is mandated by Kansas Statute to be allocated 1/3 to the General Fund, 1/3 to the Special Parks and Recreation Fund and 1/3 to the Special Alcohol and Drug Fund.

This fund is used to account for the state-mandated 1/3 of revenues that are restricted for the purpose of funding programs for the education, treatment and intervention of alcohol and drug abuse. The program is administered by the county. Funds are currently being provided to five agencies that provide substance abuse services.

## Special Parks and Recreation Fund

This fund is used to account for the aforementioned 1/3 of alcoholic liquor revenues that are restricted to expenditures for the purchase, establishment, maintenance, or expansion of park and recreation services, programs and facilities. In 2021 Estimate, there is \$11,990 for the replacement of parks maintenance equipment. FY 2022 reflects no expenditures from this fund.

## Special Olympics Fund

Revenues in this fund are from donations which are restricted to expenditures for local events, such as the Special Olympics program. This is a non-budgeted fund that is included for transparency.

## Mayor's Christmas Tree Fund

Donations are the primary source of revenues in this fund. Expenditures from the fund support local charities. This is a non-budgeted fund that is included for transparency.

## Plaza South CID Fund

Revenues in this fund come from a 1% CID sales tax collected in the Plaza South Community Improvement District. Expenditures are restricted to paying administrative fees and eligible costs for the Plaza South project.

## Waverly Plaza CID Fund

Revenues in this fund come from a 1% CID sales tax collected in the Waverly Plaza Community Improvement District. Expenditures are restricted to paying administrative fees, eligible costs for the project, and a transfer out to the Debt Service Fund to help offset the financing costs for improvements made in the Waverly Plaza Benefit District.

## Main St. Marketplace CID Fund

Revenues in this fund come from a 1% CID sales tax collected in the Main St. Marketplace Community Improvement District. Expenditures are restricted to paying administrative fees, debt service, and eligible costs for the project.

## Main St. Marketplace TIF Fund

Revenues in this fund come from the property tax increment on the Main St. Marketplace development. Expenditures are restricted to the reimbursement of TIF eligible expenses.

## Land Bank

This fund is used to promote economic development for distressed properties. Revenues include a transfer in from the General Fund for start-up costs and expenditures will be for the administration of the Land Bank.

## Law Enforcement Trust Fund

This fund is used to account for monies forfeited to the City of Gardner Police Department relating to controlled substance investigation forfeitures. Per Kansas Statute, expenditures from this fund shall be made only for authorized law enforcement purposes of the Gardner Police Department. This is a non-budgeted fund that is included for transparency

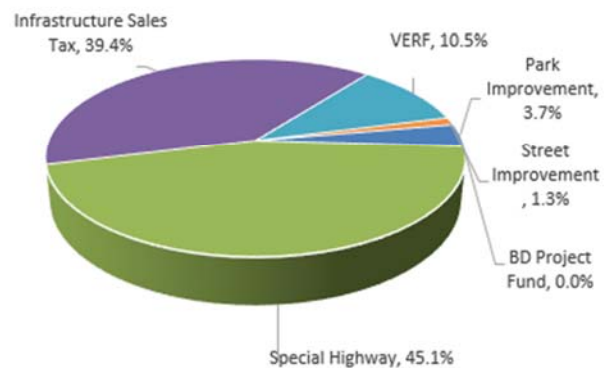
## **Capital Project Funds**

Capital Project Funds are used to account for financial resources that are restricted, committed, or assigned to expenditures for capital outlays including the acquisition or construction of capital facilities and other capital assets, excluding assets or facilities for enterprise or trust funds. The City has six Capital Project Funds that represent \$3,724,800 in 2022 in revenue and \$4,096,500 in 2022 in expenditures for the biennial period. Revenues in the Capital Project Funds represent 5.5%, respectively of all revenues by fund type.

The following tables and charts summarize the revenue and expenditures by fund:

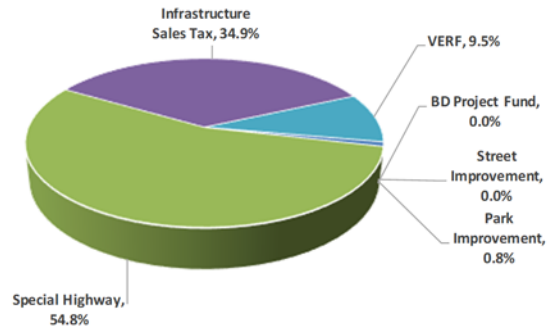
**Capital Project Funds  
Revenue By Fund  
2022**

Fund Type	Revenue	% of Total
Park Improvement	\$ 138,900	3.7%
BD Project Fund	-	0.0%
Special Highway	1,681,500	45.1%
Infrastructure Sales Tax	1,468,000	39.4%
VERF	389,400	10.5%
Street Improvement	47,000	1.3%
<b>Total</b>	<b>\$ 3,724,800</b>	<b>100.0%</b>



**Capital Project Funds  
Expenditures By Fund  
2022**

Fund Type	Expenditures	% of Total
Park Improvement	\$ 34,800	0.8%
BD Project Fund	-	0.0%
Special Highway	2,245,000	54.8%
Infrastructure Sales Tax	1,427,300	34.9%
VERF	389,400	9.5%
Street Improvement	-	0.0%
<b>Total</b>	<b>\$ 4,096,500</b>	<b>100.0%</b>



A summary of the Capital Project Funds follows:

Park Improvement Fund

This fund is used to account for the park impact fees collected on a per lot basis. 2021 Estimate and FY 2022 include transfers out to the Capital Improvement Reserve Fund for Quail Meadows trail and park improvements.

BD (Benefit District) Project Fund

Revenues in this fund are from debt proceeds used to finance improvements for special benefit districts. There are no anticipated revenues in this fund for the biennial period. 2021 Estimate includes \$1.8M in expenditures related to the following special benefit districts: Tuscan Farm, Waverly Plaza, Plaza South, and Hilltop Ridge. These expenditures are funded by general obligation temporary notes that were issued in prior years. This is a non-budgeted fund that is included for transparency.

Special Highway Fund

This fund is used to account for county/city revenue sharing of a portion of the state’s motor fuel tax. These revenues are restricted to the construction and maintenance of streets, the repair and replacement of curbs, and the repair and construction of sidewalks within the City’s boundaries. Revenues also include occasional grant funding from KDOT, CARS, SMAC, MARC and CDBG for qualifying projects and revenues from the special county sales and use tax.

The 2021 Estimate budget includes a transfer out to the Debt Service Fund to partially fund the final payment on 2012A, as well as debt service expenditures to pay for 2014B, 2019E, and 2020B. Additionally, capital improvements in 2021 include construction costs for the Waverly Road from 175<sup>th</sup> to Madison project (\$3M, CARS and debt funded), I-35 and Gardner Road Interchange (\$.97M), Moonlight and Madison Signals (\$.29M, CARS), construction costs for Main Street from Sycamore to Old 56 Highway (\$5.68M, CARS, KDOT and debt funded), design costs for Center Street Sidewalks (\$.09M) and 167<sup>th</sup> St. from Center to Moonlight (\$.05M).

The FY 2022 budget includes debt service expenditures for 2014B, 2019E, 2020B, and anticipated debt service for FY 2021 and 2022 street projects. Capital improvements include construction costs for Center Street Sidewalks (\$.56M, MARC), 167<sup>th</sup> St. from Center to Moonlight (\$.59M, CARS) and design costs for Moonlight from I-35 to Buffalo St. (\$.05M) and I-35 and US-56 Interchange (\$.14M).



## Infrastructure Special Sales Tax Fund

In 2015, the citizens of Gardner approved a one-half of one percent (.5%) 10-year special sales tax effective January 1, 2016 for infrastructure. The City will use these revenues to rehabilitate streets and pedestrian trails. Budgeted expenditures in the 2021 Estimate include: Moonlight Safe Routes to School (\$.46M, MARC), South Center Street Trails Resurfacing (\$.53M) and the 2021 Pavement Management Program (\$.5M). The 2022 budget includes \$800,000 for cash funded street improvements. The 2021-2022 biennial budget includes \$1,262,700 in debt service for previous phases of the Street Improvement Program.

## Street Improvement Fund

This fund is used to account for the receipt of the City's excise tax on platted land. The expenditures in this fund are specifically restricted for the improvement of existing streets and the construction of new streets necessitated by the City's new development growth. As revenues in this fund are directly generated by development, the revenues are inadequate to pay debt service for the aforementioned street projects. Since 2010, debt service for street improvements have also been paid from the Special Highway Fund and from the Debt Service Fund.

## **Debt Service Fund**

### Revenues

Debt Service Fund revenues are comprised of property and motor vehicle taxes, special assessments levied on properties benefitting from improvements made from establishing benefit districts, transfers from other funds for their allocated share of debt payments, and the City's share of the .25% voter-approved County sales tax for public safety. Following is a summary of the Debt Service Fund revenues for the FY 2022 budget compared to the 2021 Estimate:

**Debt Service Fund Revenue Summary**

Revenue Source	Fiscal Year		Increase (Decrease)	% Change
	Estimate 2021	2022		
Taxes	\$ 1,486,800	\$ 1,603,200	\$ 116,400	8%
Special Assessments	1,074,500	1,133,300	58,800	5%
Intergovernmental	480,000	437,000	(43,000)	-9%
Interest & Misc.	3,128,200	5,209,000	2,080,800	67%
Transfers	1,353,400	929,600	(423,800)	-31%
<b>Total</b>	<b>\$ 7,522,900</b>	<b>\$ 9,312,100</b>	<b>\$ 1,789,200</b>	<b>24%</b>

The Debt Service Fund reflects a 24% increase in anticipated revenues in FY 2022 compared to 2021 Estimate. The largest change in the Debt Service Fund is due to Interest & Misc. revenue, which includes more debt proceeds in 2022 for redeeming outstanding temporary notes and permanently financing special benefit district improvements.

### Expenditures

All expenditures in the Debt Service Fund are for the payment of debt. The 2022 budgeted debt payments are 19% or \$1,498,700 more than 2021 due to the anticipated redemption of outstanding temporary notes and permanent financing of special benefit districts.

## Internal Service Funds

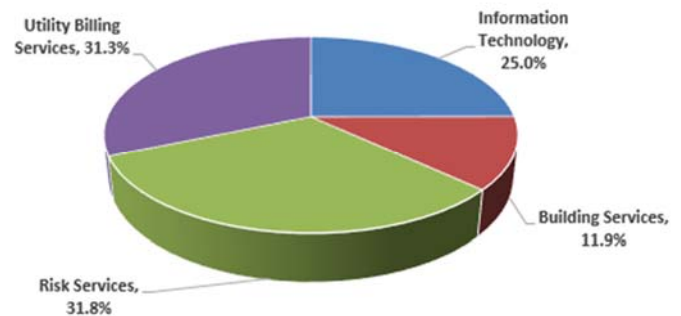
Internal Service Funds are used to account for the financing of goods or services provided by one department to other City departments on a cost-reimbursement basis for “services rendered.” Consequently, budgeted revenues match budgeted expenses as there is no intent to make a profit or build a retained earnings balance. A summary of the Internal Service Funds expenditures follows:

**Internal Service Funds Expense Budget**

Fund Type	Estimate 2021	Fiscal Year 2022	Increase (Decrease)	% Change
Information Technology	\$ 849,200	\$ 918,100	\$ 68,900	8%
Building Services	422,500	437,600	15,100	4%
Risk Services	1,102,800	1,170,100	67,300	6%
Utility Billing Services	1,203,700	1,153,400	(50,300)	-4%
<b>Total</b>	<b>\$ 3,578,200</b>	<b>\$ 3,679,200</b>	<b>\$ 101,000</b>	<b>3%</b>

**Internal Service Funds Expenses By Fund 2022**

Fund Type	Expenses	% of Total
Information Technology	\$ 918,100	25.0%
Building Services	437,600	11.9%
Risk Services	1,170,100	31.8%
Utility Billing Services	1,153,400	31.3%
<b>Total</b>	<b>\$ 3,679,200</b>	<b>100.0%</b>



### Information Technology Fund

This fund is used to account for the accumulation and allocation of costs associated with electronic data processing. Budgeted expenses will increase by 8% in 2022 over 2021 primarily due to support services for smart meters that were installed in 2021.

### Building Services Fund

This fund is used to account for the accumulation and allocation of costs associated with maintenance of City facilities. Budgeted expenses will increase by 4% in 2022 over 2021 mostly due small incremental increases for personnel and operations.

### Risk Services Fund

This fund is used to account for the accumulation and allocation of costs associated with the City’s risk analysis, mitigation and administration activities. Budgeted expenses will increase by 6% in 2022 over 2021 due to increases in general liability insurance.

## Utility Billing Services Fund

This fund is used to account for the accumulation and allocation of costs associated with billing and collecting amounts owed by users for utility and airport services provided by the City. Expenses are budgeted to decrease by 4% in 2022 compared to 2021, largely due to the implementation of smart meters and the elimination of 2 meter reader positions. The savings from these personnel changes are partially offset by increased costs from credit card.

## **Conclusion**

The budget is a city's most important public policy document, and its creation is a collaborative effort incorporating the Governing Body's vision, citizens' representation of the community's values and culture, and City staff's technical expertise. Many people throughout the City contributed tremendous time and effort in the production of this document.

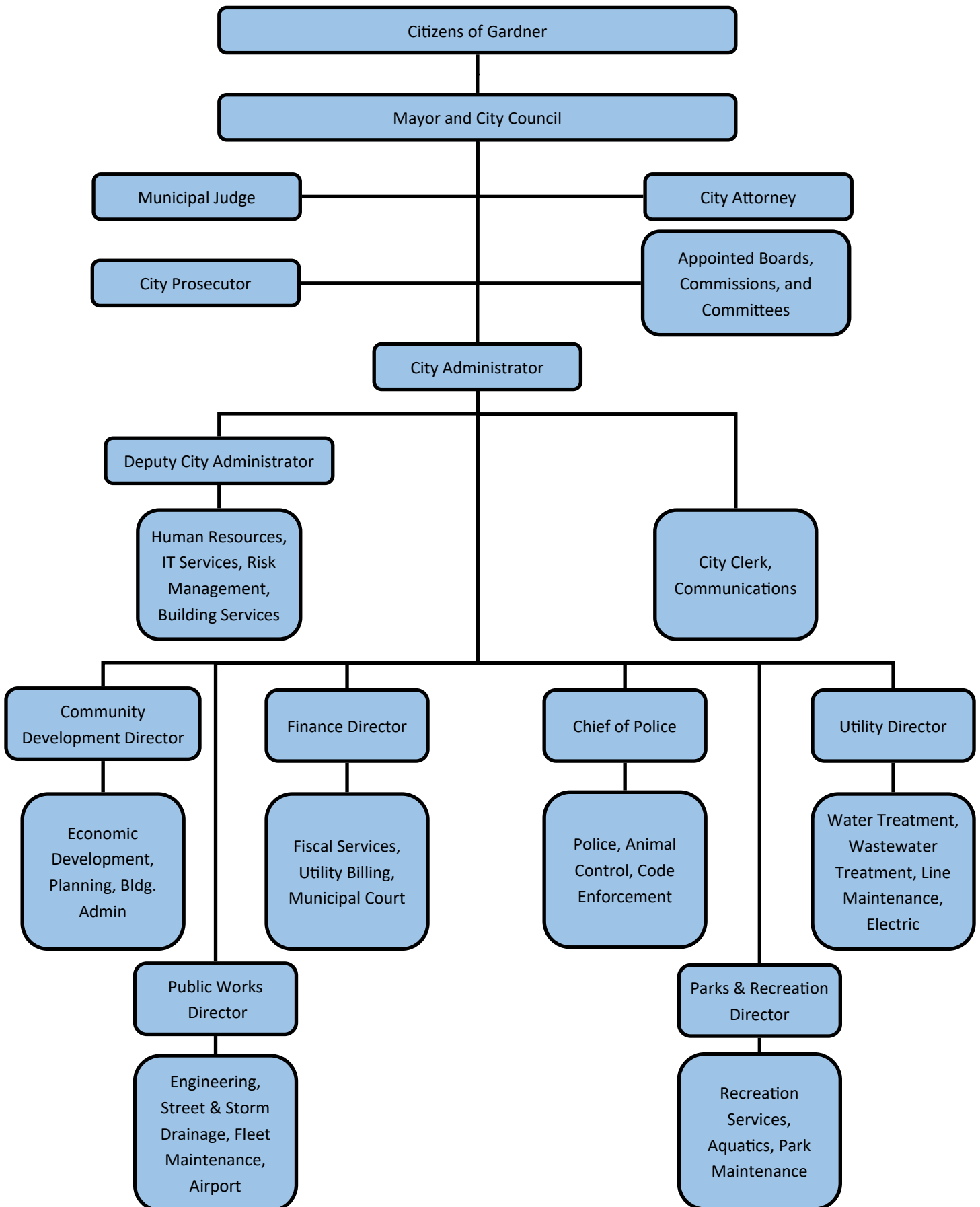
I am confident that this budget represents an appropriate balance of fiscal stewardship and investment in essential public services. The investment in the community's infrastructure will support continued growth and improve the quality of life for our residents.

Respectfully yours,



James Pruetting  
City Administrator

# City of Gardner — 2021-2022



# FUNDS BY DEPARTMENT MATRIX



The matrix below illustrates which funds are budgeted in each Department. A portion of the General Fund is budgeted in every Department, while the other funds only impact certain departments.

		Department						
		Admin	Community Development	Finance	Parks & Recreation	Police	Public Works	Utilities
<b>Fund</b>	General	X	X	X	X	X	X	X
	Water	X		X			X	X
	Wastewater	X		X			X	X
	Electric	X		X			X	X
	Airport	X		X			X	
	Capital Improvement				X	X	X	
	Economic Development	X	X					
	Main Street Marketplace CID	X		X				
	Main Street Marketplace TIF	X		X				
	Waverly Plaza CID	X		X				
	Plaza South CID	X		X				
	Special Drug/Alcohol					X		
	Special Parks				X			
	Park Improvement				X			
	Law Enforcement Trust					X		
	Mayor's Christmas Tree	X						
	Special Olympics				X			
	Land Bank	X	X	X				
	Infrastructure Special Sales Tax				X		X	
	IT	X		X				
	Building Services	X		X				
	Risk	X		X				
	Utility Billing	X		X				X
	Street Improvement						X	
	Special Highway						X	
	Benefit District Projects						X	X
	Vehicle and Equipment Replacement Fund (VERF)			X	X		X	X
	Debt Service	Governmental (non-utility) debt						

# POSITION SUMMARY



## Position Changes from 2019-2022

In 2019, two Utilities Maintenance Workers were promoted to Plant Operator and a Parks & Recreation Customer Service position was reclassified to an Administrative Assistant position. Also in 2019, several Police Officers were promoted to the newly created Police Officer 2 position based on years of experience and performance evaluations. The Building Services Division moved from Public Works to the Administration Department.

In 2020, the City received grants for a new Special Investigations Detective and an additional Police Officer. The Utilities Department converted the Lead Electric Operator position into an Engineering Technician I position, they converted one Apprentice Lineman to a Journeyman Lineman, and they reclassified a Sr. Engineer position into a Utility Manager position.

Due to the uncertain economic and budgetary conditions caused by COVID-19, no new positions were included in the 2021 Budget. In 2021, two meter reader positions were eliminated due to the implementation of smart meters; the two employees were transferred into existing vacancies in the Utilities Department. The Revised 2021 Budget includes the following promotions/reclasses: Senior Management Analyst to Deputy City Administrator, Prosecutor to Lead Prosecutor and Building Inspector to Plans Examiner. The Community Development Department converted one vacant Planner I position to an Administrative Assistant position. The Finance Department converted one part-time Customer Service Representative to a part-time Municipal Court Clerk position.

The 2022 Budget includes 6.5 new positions. The Public Works Department budget includes an additional Senior Staff Engineer, Senior Maintenance Worker, and Maintenance Worker. Through the City's process improvement efforts these positions were identified as areas that can build capacity to enhance performance and delivery of services. The Police Department budget includes two additional Police Officer positions, which will help create stability and expand public safety services including truck traffic enforcement. The Finance Department budget includes an additional Staff Accountant and moving a Municipal Court Clerk from part-time to full-time. These additions will increase financial management capacity and assist with maintaining service levels as the community grows in term of both volume and complexity.

## Administration

	2019	2020	2021	2022
City Administrator	1	1	1	1
Deputy City Administrator	0	0	1	1
Communications Manager	1	1	1	1
Sr. Management Analyst	1	1	0	0
Executive Assistant	1	1	1	1
Human Resources Manager	1	1	1	1
Human Resources Partner	1	1	1	1
Risk Coordinator	1	1	1	1
Information Technology Manager	1	1	1	1
Information Technology Specialist	2	2	2	2
City Clerk	1	1	1	1
Building Maintenance Supervisor	1	1	1	1
Administrative Assistant	1	1	1	1
<b>TOTAL</b>	<b>13</b>	<b>13</b>	<b>13</b>	<b>13</b>

# POSITION SUMMARY



## Community Development

	2019	2020	2021	2022
Community Development Director	1	1	1	1
Chief Planner	1	1	1	1
Principal Planner	1	1	1	1
Planner I	1	1	0	0
Planning Technician	1	1	1	1
Administrative Assistant	0	0	1	1
Plans Examiner	0	0	1	1
Building Inspector	3	3	2	2
<b>TOTAL</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

## Finance

	2019	2020	2021	2022
Finance Director	1	1	1	1
Fiscal Services Manager	1	1	1	1
Sr. Accountant	2	2	2	2
Staff Accountant	0	0	0	1
Payroll Clerk	1	1	1	1
Grant Program Coordinator	1	1	1	1
Business Services Manager	1	1	1	1
Utility Billing Specialist	2	2	2	2
Customer Service Representative	2.5	2.5	2	2
Meter Reader / Technician	4	4	2	2
Municipal Court Clerk	2	2	2.5	3
Administrative Assistant	1	1	1	1
<b>TOTAL</b>	<b>18.5</b>	<b>18.5</b>	<b>16.5</b>	<b>18</b>

## Parks and Recreation

	2019	2020	2021	2022
Parks and Recreation Director	1	1	1	1
Recreation Specialist	1	1	1	1
Administrative Assistant	1	1	1	1
Recreation Superintendent	1	1	1	1
Recreation Supervisor	2	2	2	2
Special Events Coordinator	1	1	1	1
Crew Leader - Parks	1	1	1	1
Senior Maintenance Worker - Parks	1	1	1	1
Maintenance Worker - Parks	5	5	5	5
<b>TOTAL</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>

# POSITION SUMMARY



## Police

	2019	2020	2021	2022
Chief of Police	1	1	1	1
Code Enforcement Officer	1	1	1	1
Police Corporal	3	3	3	3
Police Detective	2	3	3	3
Police Records Clerk	1	1	1	1
Animal Control Officer	1	1	1	1
Administrative Assistant	1	1	1	1
Police Captain	2	2	2	2
Police Officer/Police Officer 2/SROs/CPO	21	22	22	24
Police Detective Sergeant	1	1	1	1
Police Sergeant	4	4	4	4
Property Evidence Technician	1	1	1	1
<b>TOTAL</b>	<b>39</b>	<b>41</b>	<b>41</b>	<b>43</b>

## Public Works

	2019	2020	2021	2022
Public Works Director	1	1	1	1
City Engineer	1	1	1	1
Sr. Staff Engineer	1	1	1	2
Staff Engineer	1	1	1	1
Engineering Technician II	2	2	2	2
GIS Analyst	1	1	1	1
Public Works Superintendent	1	1	1	1
Airport Maintenance Worker	1	1	1	1
Mechanic	1	1	1	1
Crew Leader - Streets	1	1	1	1
Sr. Maintenance Worker - Streets	1	1	1	2
Maintenance Worker	5	5	5	6
Administrative Assistant	1	1	1	1
<b>TOTAL</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>21</b>

## Utilities

	2019	2020	2021	2022
Utility Director	1	1	1	1
Utility Manager	0	1	1	1
Sr. Staff Engineer	2	1	1	1
Staff Engineer	1	1	1	1
Plant Superintendent (Water/Wastewater)	2	2	2	2
Chief Operator (Water/Wastewater)	2	2	2	2
Plant Operator (Water/Wastewater)	7	7	7	7



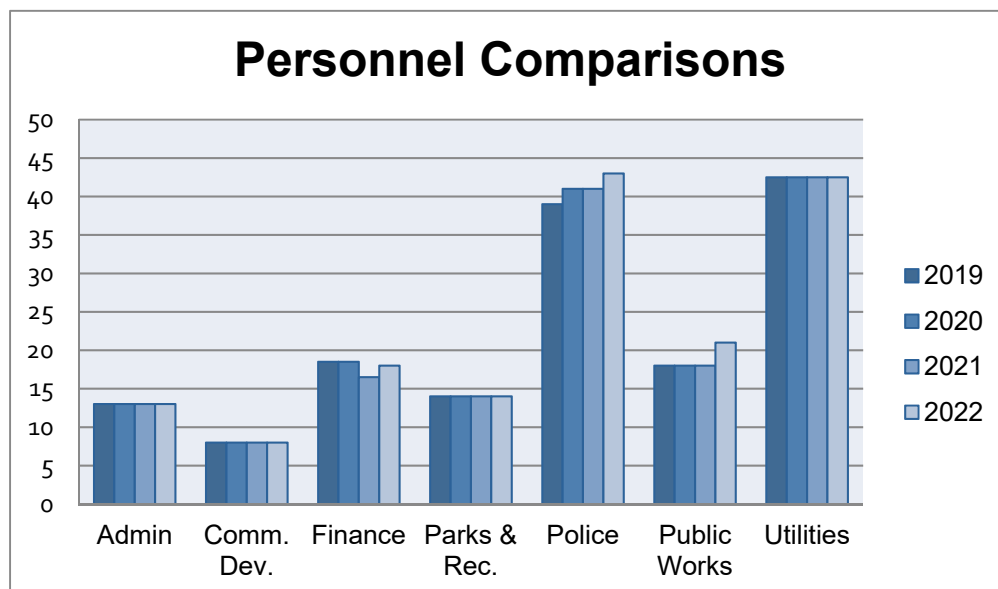
# POSITION SUMMARY



Sr. Maintenance Worker (Water/Wastewater/Line Main.)	4	4	4	4
Maintenance Worker (Water/Wastewater/Line Main.)	6	6	6	6
Lead Electric Operator	1	0	0	0
Line Maintenance Superintendent	1	1	1	1
Journeyman Electric Operator	2	2	2	2
Engineering Technician II	1	2	2	2
Electric Distribution Manager	1	1	1	1
Lead Lineman	2	2	2	2
Journeyman Lineman	2	3	3	3
Journeyman Meterman	1.5	1.5	1.5	1.5
Utility Inventory Clerk	1	1	1	1
Sr. Maintenance Worker Electric	1	1	1	1
Maintenance Worker (Electric)	1	1	1	1
Apprentice Lineman	2	1	1	1
Administrative Assistant	1	1	1	1
<b>TOTAL</b>	<b>42.5</b>	<b>42.5</b>	<b>42.5</b>	<b>42.5</b>

## Grand Total

	2019	2020	2021	2022
Administration	13	13	13	13
Community Development	8	8	8	8
Finance	18.5	18.5	16.5	18
Parks and Recreation	14	14	14	14
Police	39	41	41	43
Public Works	18	18	18	21
Utilities	42.5	42.5	42.5	42.5
<b>GRAND TOTAL</b>	<b>153</b>	<b>155</b>	<b>153</b>	<b>159.5</b>



## **PURCHASING POLICY:**

- Formally adopted by the City Council on October 16, 1994. Revised on September 3, 2019.
- Department Directors can authorize purchases up to \$10,000.
- The City Administrator can authorize purchases up to \$25,000.
- The City Council must approve any purchases over \$25,000.
- Purchases over \$5,000, but less than \$50,000 require quotes from at least three vendors.
- The City Administrator can authorize professional services contracts up to \$25,000 without competitive proposals.
- Purchases of \$50,000 or greater require a competitive sealed bid or proposal process.
- Purchases under \$5,000 are considered small purchases and do not require competitive quotes.
- Purchases shall not be artificially divided so as to constitute a small purchase or to avoid a bidding process.

## **INVESTMENT POLICY:**

- Formally adopted by the City Council on November 16, 1998. Revised on November 7, 2016.
- Investments shall be made with the primary objective of safety of principal, followed by liquidity needs, and then the rate of return on said investments.
- The City's portfolio shall be sufficiently liquid to meet operating requirements that can be reasonably anticipated.
- The City will invest when general idle funds become available.
- The City may invest at other times when excess idle funds become available.
- The City pools investment monies from all available funds for investing. The Kansas State Treasurer provides weekly benchmark investment rates that financial institutions must pay.
- If none of the financial institutions agree to pay the investment rate for Certificate of Deposit, the City can then obtain quotes on the other allowable investments. At least two quotes must be obtained for all investments. The interest from investments will be credited on an average monthly ending cash balance of all funds.
- Investments of debt proceeds shall only be made in accordance with provisions for acceptable investments of general idle funds and in accordance with K.S.A. 10-131.
- Before any deposit of public moneys or funds shall be made by the City of Gardner, the City shall obtain security for such deposit in the manners prescribed by K.S.A. 9-1402.
- An independent third party with whom the City has a custodial agreement will hold the collateral. A safekeeping receipt must be supplied to the entity and retained. Collateral will be registered in the City's name.
- The City will diversify its investment by security type and institution if it is economically feasible.
- To the extent possible the City of Gardner will attempt to match its investments with anticipated cash flow requirements.

- The City Administrator delegates management responsibility for the Investment Policy to the Finance Director with oversight.

## **ECONOMIC DEVELOPMENT INCENTIVE POLICY:**

- Formally adopted by the City Council on April 20, 2015. Revised on March 20, 2017.
- Economic development incentives are a means to reduce or redirect taxes in exchange for specific desirable actions or investments that might not be financially feasible without public sector assistance.
- To qualify for incentives, a project must produce a public benefit.
- The policy contains a menu of incentives the City will consider for qualifying development.
- All incentives will be subject to a “but for” test. The Governing Body must find that without the incentive, the proposed project would not occur, would only occur on a significantly smaller scale, would not be financially feasible or stable, or would not result in an appropriate internal rate of return for the developer, thus deterring desirable economic development opportunities consistent with the City’s strategic vision and goals.
- Each project receiving an incentive must be consistent with and further the elements of the City’s Comprehensive Plan, and shall comply with all applicable City building codes.
- The Public Infrastructure Financing Program provides a mechanism for developers to build public infrastructure and be compensated over time using a combination of different revenue sources.
- In the development agreement, the City will reserve the right to suspend or terminate the incentive granted or impose one or more financial penalties or “claw-backs” of the incentives, should the developer fail to comply with its development obligations.
- In 2017, a Small Business Assistance Program was created to encourage local expansion efforts.

## **PRIORITY-BASED BUDGETING AND PERFORMANCE MANAGEMENT:**

- Governing Body endorsed the best practice of Priority Based Budgeting in 2013.
- Organizational strategic priorities and strategic plan, department goals and objectives, and performance metrics must be clearly linked.
- Staff will monitor and routinely report progress towards the achievement of performance goals and targets.
- Performance reporting will focus on results. Effectiveness and efficiency measures are desirable over input and output measures. Performance targets should be established when appropriate.
- Performance results will guide policy and budget development. Budget initiatives will be funded to support strategic priorities and achieve performance goals/targets.

## Methodology

The forecast assumes the continuation of current service levels and the impact that the cost of maintaining current service levels will have in the years ahead. Revenues are projected based on anticipated growth patterns. The forecast does consider increases in revenues generated by increases in fees and charges above their current levels in certain cases. In 2020, the effect of the COVID-19 pandemic had to be considered in terms of potential revenue loss, additional costs and any possible long-term consequences.



The information contained herein is therefore a forecast of the projected financial position of the City and does anticipate strategies to meet the needs of the City. The forecast provides the basis for discussion and policy decisions that will need to be made in future years to maintain services at their current levels or enhance service levels in specific areas.

In many cases, the forecast will indicate areas where available financial resources may be insufficient to maintain current service levels as the funds available drop below acceptable levels. The forecast will also assist in identifying where increased revenues or decreased expenditures will be required in future years.

Furthermore, the forecast does consider the potential for a realignment of revenues between funds with careful analysis of the impact of such revenue shifts. In many cases, revenues are restricted to specific purposes either by statute, local policy, or prudent financial management. In all cases, the impact of shifting revenues between funds must be carefully examined.

The most beneficial feature of the forecast is that it can indicate undesirable financial trends before they occur and can provide the basis for policy discussion and direction. It is with this intention that the City's Multi-Year Financial Forecast has been developed and presented.

## General Assumptions

Any effort to project or forecast the future financial position of the City must be based on certain assumptions regarding revenues and expenditure growth. These assumptions, by necessity, are broadly applied. The Multi-Year Financial Forecast is no exception. The analysis seeks to balance out the peaks and valleys in the revenue stream that occur as a result of general economic conditions and related revenue collection variances.

While the economy will affect inflation rates and revenue growth, current conditions cannot be assumed to be long-term trends since historically such economic trends do not continue indefinitely. Neither can we be too optimistic about the future since we run the risk of creating unreasonable expectations.

The City uses trend analysis over a five-year period, as well as the Capital Improvement Program, as tools for providing the framework for subsequent annual operating and capital budgets. The primary mission is protecting the quality of life for the residents of Gardner while providing much needed economic development opportunities to create diverse land uses that will provide long-term economic sustainability for the City of Gardner. This mission provides for long-term visioning and multi-year financial performance that allows for the aligning of resources to accomplish priorities established by the Governing Body. With that in mind, the City completed the Capital Improvement Element (CIE) in 2017, which includes a 10+ year schedule of capital projects. The CIE will help guide the community's long-range planning and capital investment.

The forecast is based on quarterly data which is reviewed in conjunction with historical trends and any other relevant factors and considerations. These factors include:

- The City's economic condition, as well as the surrounding areas
- The various revenue sources and amounts, and their sufficiency to support City services, as well as whether they are the right mix

- Expenditure levels and their sufficiency to provide the level of service desired, currently and in the future
- Debt levels, fund balances, and their impact on current City financial resources

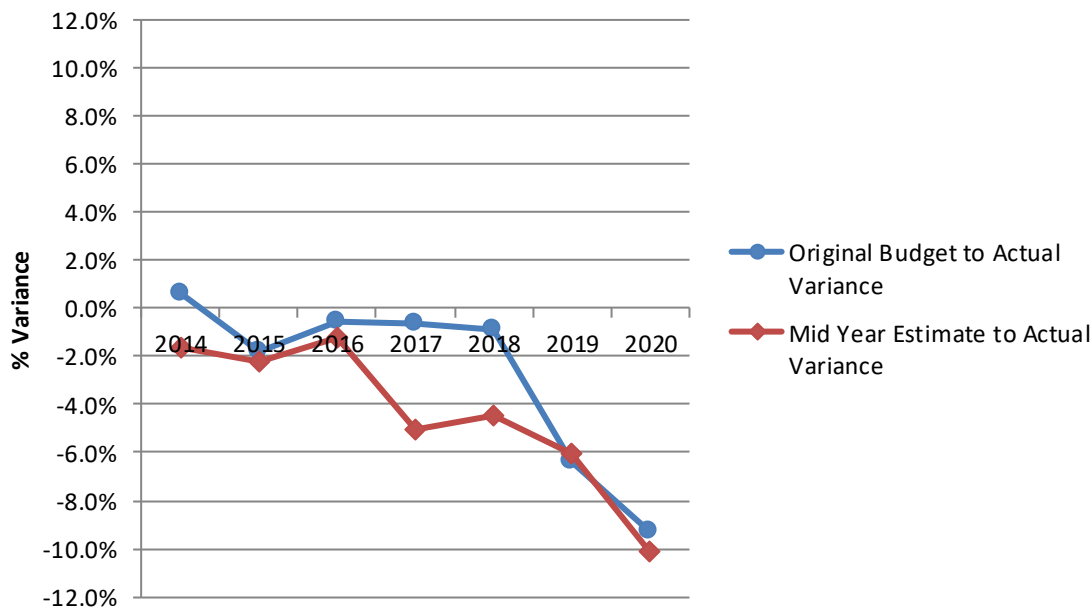
## Conclusion

The Multi-Year Financial Forecast is a fluid document that is subject to ongoing analysis. The City's financial position is monitored continually throughout the year for changes and modifications in assumptions; changes in the economic climate affecting the community, including economic development projects and opportunities; increases or decreases in program and staffing levels; increases and decreases in charges for services; fines and fees; as well as policy decisions relating to delivery of services in the community.

The distribution of resources between operating expenditures and capital improvements is continually reviewed to ensure that all the needs of the community are being met. Serious considerations must be given to the following:

- Developing funding alternatives that provide a stable and reliable revenue flow to those funds where cost increases in future years will exceed available revenues
- Developing revenue strategies that provide the funds necessary to continue the uninterrupted delivery of services to the residents and businesses of the City of Gardner
- Emphasizing revenue diversification to avoid relying too heavily on volatile sales tax revenues as a result of stagnating or decreasing property tax revenues
- Future financial planning includes identifying and implementing operational efficiencies to enhance fiscal stewardship, sustainability, and increase funding capacity to facilitate development opportunities, as well as additional capacity for other city services.

## Revenue Projection Performance (excluding Miscellaneous)



Note: 2017 Variance to estimate increased due to the timing of development activities and grant funding. 2019 and 2020 variances were higher than normal due to delays in grant-funded capital projects.

<b>5-Year Financial Summary</b>						
	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
<b>Revenues by Type</b>	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>	<b>Forecast</b>	<b>Forecast</b>
Property Tax	\$ 4,280,710	\$ 4,689,500	\$ 4,706,500	\$ 5,358,000	\$ 5,563,000	\$ 5,720,500
Motor Vehicle Tax	529,518	525,500	525,500	552,800	553,800	574,400
Sales & Use Tax	5,079,085	4,993,200	5,701,400	5,950,200	6,299,600	6,478,900
Franchise Fees	245,477	250,500	275,000	235,000	235,000	235,000
Transient Guest Tax	217,553	222,000	222,000	226,400	230,900	235,500
Excise Tax	28,227	38,000	360,000	39,000	40,000	41,000
Special Assessments	1,211,579	1,074,500	1,074,500	1,133,300	1,220,800	1,229,000
Licenses & Permits	337,714	303,600	269,000	267,000	267,000	267,000
Intergovtl	6,584,710	8,210,100	10,770,400	5,289,400	18,384,500	4,972,400
Charges for Services	34,546,295	38,367,300	42,452,200	38,476,400	38,129,100	39,264,600
Fines & Fees	516,340	549,000	553,000	556,000	578,000	600,000
Investment Earnings	279,641	125,500	85,000	92,300	98,100	105,300
Miscellaneous	39,906,253	32,655,200	13,318,200	7,018,400	15,208,400	3,593,400
Internal Serv Funds	-	-	-	-	-	-
Transfers	2,168,680	2,138,700	3,858,600	2,743,700	2,782,100	3,246,500
<b>Total Revenues</b>	<b>\$ 95,931,782</b>	<b>\$ 94,142,600</b>	<b>\$ 84,171,300</b>	<b>\$ 67,937,900</b>	<b>\$ 89,590,300</b>	<b>\$ 66,563,500</b>
<b>Total Revenues without Transfers and Debt Proceeds</b>	<b>\$ 54,167,470</b>	<b>\$ 59,412,100</b>	<b>\$ 67,480,500</b>	<b>\$ 58,239,200</b>	<b>\$ 71,663,200</b>	<b>\$ 59,787,000</b>
Overall Revenue Growth (Total)	45%	-8%	-18%	-28%	32%	-26%
Overall Revenue Growth (without Transfers/Debt Proceeds)	6%	0%	12%	-2%	23%	-17%
<b>Expenditures by Type</b>						
Personal Services	13,503,606	14,818,800	14,818,800	15,726,700	16,184,800	16,824,400
Operating	17,284,610	19,140,500	29,667,100	20,880,900	21,554,100	21,945,400
Capital Outlay	621,257	742,500	949,290	799,400	670,200	676,000
Capital Improvement	13,987,229	32,513,000	20,725,975	6,708,200	30,597,100	5,205,000
Cost allocation	2,073,998	2,183,700	2,183,700	2,133,600	2,197,800	2,263,700
Internal Services	3,356,916	3,565,700	3,565,700	3,679,200	3,774,400	3,872,500
Debt Service	13,628,030	18,458,800	13,938,600	14,247,100	9,395,200	11,063,200
Transfers	2,168,680	2,138,700	3,858,600	2,743,700	2,782,100	3,246,500
<b>Total Expenditures</b>	<b>\$ 66,624,326</b>	<b>\$ 93,561,700</b>	<b>\$ 89,707,765</b>	<b>\$ 66,918,800</b>	<b>\$ 87,155,700</b>	<b>\$ 65,096,700</b>
<b>Total Expenditures without Transfers</b>	<b>\$ 64,455,646</b>	<b>\$ 91,423,000</b>	<b>\$ 85,849,165</b>	<b>\$ 64,175,100</b>	<b>\$ 84,373,600</b>	<b>\$ 61,850,200</b>
Overall Expenditure Growth (without transfers)	-21%	37%	17%	-30%	31%	-27%
Overall Expenditure Growth (Total)	-21%	36%	19%	-28%	30%	-25%
Surplus/(deficit)	\$ 29,307,456	\$ 580,900	\$ (5,536,465)	\$ 1,019,100	\$ 2,434,600	\$ 1,466,800
Existing long-term debt service (excluding debt refunding payoffs and leases)	-	9,524,300	9,825,300	8,049,000	8,349,100	8,373,000
Anticipated CIP Debt Service	-	1,293,300	182,800	740,300	814,600	2,458,800
Total Long-Term Debt Service (including anticipated debt)	-	10,817,600	10,008,100	8,789,300	9,163,700	10,831,800
Debt Service as a % of prior year expenditures	0%	14%	15%	10%	14%	12%

The City's financial reports are organized into funds in accordance with generally accepted accounting principles (GAAP). A fund is a self-contained accounting entity with its own asset, liability, revenue, expenditure or expense and fund balance or equity accounts.

The City of Gardner groups funds into two broad categories – Governmental Funds and Proprietary Funds. Funds are further categorized into the following types: General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, Enterprise Funds and Internal Service Funds.

## Governmental Funds

### **General Fund (tax-supported)**

### **Capital Improvement Reserve Fund**

### **Debt Service Fund (tax-supported)**

- Debt Service Fund

### **Other Funds**

### **Special Revenue Funds**

- Economic Development
- Special Alcohol/Drug Program
- Special Parks & Recreation
- Special Olympics
- Mayor's Christmas Tree
- Plaza South CID
- Waverly Plaza CID
- Main St. Marketplace CID
- Main St. Marketplace TIF
- Land Bank
- Law Enforcement Trust

### **Capital Projects Fund**

- Street Improvement
- Special Highway
- Park Improvement
- Benefit District (BD) Project Fund
- Infrastructure Sales Tax Fund
- Vehicle and Equipment Replacement Fund (VERF)

## Proprietary Funds

### **Enterprise (fee) Supported**

Funds that are accounted for in a manner similar to a private business enterprise. Enterprise funds fully recover their cost through user fees. The City of Gardner has five Enterprise Funds:

- Electric
- Water
- Wastewater
- Stormwater
- Airport

### **Internal Service Funds**

Funds that provide internal support to City departments include:

- Information Technology (I.T.)
- Building Services
- Risk Services
- Utility Billing

# GOVERNMENTAL FUNDS

## MAJOR FUNDS—Governmental

### General Fund

- Administration
- Community Development
- Finance
- Parks and Recreation
- Police
- Public Works

### Debt Service Fund

- Governmental (non-utility) debt

### Capital Improvement Reserve

- Facility and other capital improvements

## NON-MAJOR FUNDS—Governmental

### Special Revenues

#### Main St. Marketplace CID

- CID Sales Tax

#### Waverly Plaza CID

- CID Sales Tax

#### Land Bank

- Promote economic development

#### Special Olympics

- Funded by donations
- Supports Special Olympic programs

#### Special Alcohol/Drug

- Programs pertaining to alcohol/drug misuse

#### Main St. Marketplace TIF

- Tax increment district

#### Plaza South CID

- CID Sales Tax

#### Economic Development

- Convention and tourism

#### Mayor's Christmas Tree

- Funded by donations
- Supports local charities

#### Law Enforcement

- Controlled substance forfeitures
- Law enforcement purposes

#### Special Parks

- State liquor tax
- Parks & Rec activities

### Capital Projects

#### Park Improvement Reserve

- Park impact fees

#### Street Improvement

- Excise fee
- Improvement & construction of streets

#### Benefit District Project

- Benefit district improvements

#### Infrastructure Special Sales Tax

- Improvements to streets, trails, and pedestrian bridges

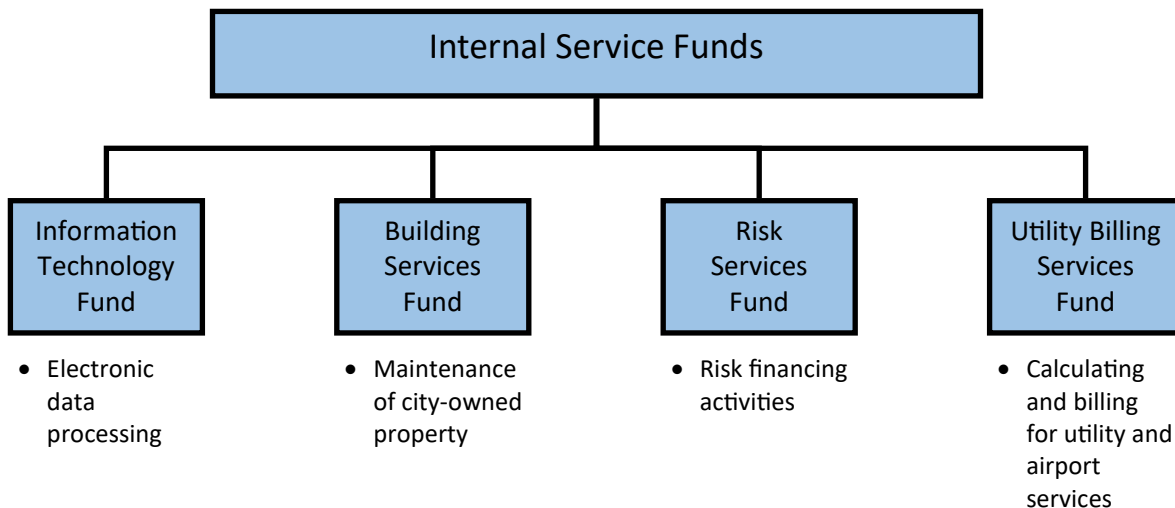
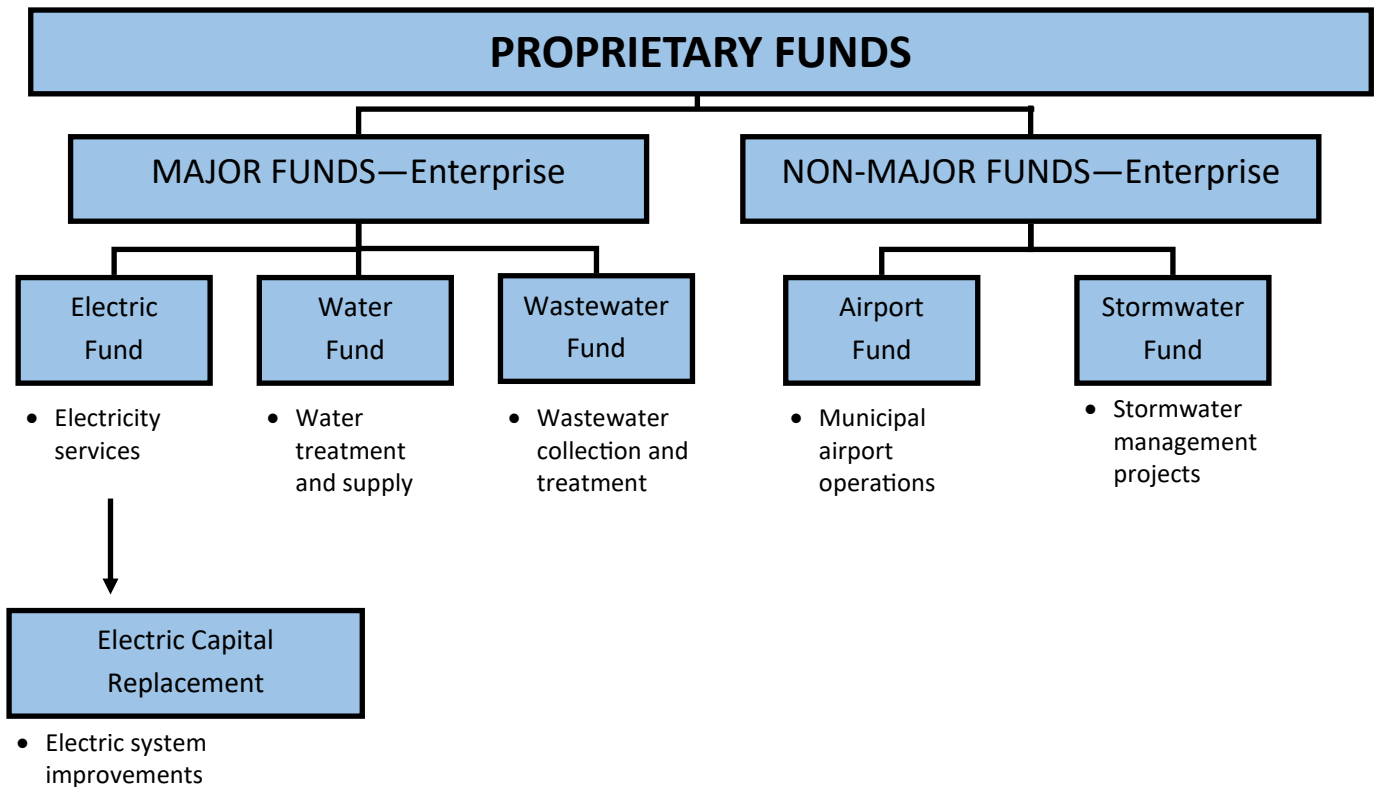
#### Special Highway

- Gasoline tax
- Construction & maintenance of streets, curbs and sidewalks

#### Vehicle and Equipment Replacement Fund (VERF)

- Resources assigned to expenditures for capital assets





In the Annual Financial Report prepared by the City, the Electric Capital Replacement Fund is combined with the Electric Fund for financial reporting. The City's Annual Financial Report can be found here:

<http://www.gardnerkansas.gov/government/departments-and-divisions-/finance/fiscal-services>.

Major funds are determined using both quantitative and qualitative factors. Funds whose revenues, expenditures (expenses), assets and deferred outflows of resources or liabilities and deferred inflows of resources (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate for all governmental and enterprise funds for the same item qualify as major funds due to quantitative factors. Even if the fund does not qualify as a major fund using quantitative factors, a government may still classify a fund as a major fund if it is believed that it is particularly important to the financial statement user (for example, due to heightened public interest or to enhance consistency).

## General Fund

**2022 Beginning Fund Balance: \$5,516,357**  
**2022 Projected End of Year Fund Balance: \$5,218,057**

The drop in fund balance is due to an intentional spend down of reserves in the General Fund. The FY 2022 Budget includes funding for 6.5 additional FTEs, the scheduled replacement of 4 police patrol vehicles, and a transfer of \$230,900 to the Vehicle and Equipment Replacement Fund. The FY 2022 projected ending fund balance is 33%.

## Debt Service Fund

**2022 Beginning Fund Balance: \$1,438,511**  
**2022 Projected End of Year Fund Balance: \$1,453,811**

Projected fund balance at the end of 2022 for the Debt Service Fund is expected to slightly increase due to the savings in interest payments due to recent refundings.

## Capital Improvement Reserve Fund

**2022 Beginning Fund Balance: \$3,946**  
**2022 Projected End of Year Fund Balance: \$4,046**

The development of Quail Meadows Park is the only project scheduled in this fund for 2022. The project is funded by a combination of anticipated grant funds and a transfer from the Park Improvement Fund. The fund balance is projected to remain relatively the same. This is a non-budgeted fund that is included here for enhanced transparency.

## Economic Development Fund

**2022 Beginning Fund Balance: \$155,583**  
**2022 Projected End of Year Fund Balance: \$161,983**

The fund balance for the Economic Development Fund is anticipated to increase in 2022. Revenues are projected with a small 2% growth assumption and expenditures are primarily funding requests from outside agencies for set amounts with no growth assumptions.

## BD Project Fund

**2022 Beginning Fund Balance: \$0**  
**2022 Projected End of Year Fund Balance: \$0**

Revenues in this fund are from debt proceeds used to finance improvements for special benefit districts. Fund balance is projected to remain unchanged due to no anticipated benefit district projects in 2022. This is a non-budgeted fund that is included here for enhanced transparency.

## Vehicle and Equipment Replacement Fund

**2022 Beginning Fund Balance: \$194,600**  
**2022 Projected End of Year Fund Balance: \$194,600**

Revenues in this fund are from transfers in and expenditures are for vehicles and equipment. Fund balance is projected to remain unchanged. This is a non-budgeted fund that is included here for enhanced transparency.

## Land Bank

**2022 Beginning Fund Balance: \$2,547**

**2022 Projected End of Year Fund Balance: \$47**

This fund is used to promote economic development for distressed properties. The only revenues in the fund thus far have been a transfer in from the General Fund in 2019. Fund balance is projected to decrease in 2022 due to no additional revenues anticipated in the fund and additional expenditures related to the administration of the Land Bank.

## Special Alcohol/Drug Fund

**2022 Beginning Fund Balance: \$117,386**

**2022 Projected End of Year Fund Balance: \$141,986**

This fund can only be used for specific alcohol and drug abuse programs. There is a structural surplus in this fund between annual revenues and requests from outside agencies of approximately \$24,600 resulting in an increase in fund balance in 2022.

## Special Parks Fund

**2022 Beginning Fund Balance: \$74,608**

**2022 Projected End of Year Fund Balance: \$118,608**

The projected increase in the fund balance for Special Parks is due to the lack of any anticipated expenditures from this fund in 2022, allowing the revenues to build fund balance for future projects.

## Special Olympics Fund

**2022 Beginning Fund Balance: \$11,547**

**2022 Projected End of Year Fund Balance: \$10,547**

Revenues in this fund are for donations that are restricted to supporting local events, such as the Special Olympics Program. Currently, expenditures are expected to exceed donations in 2022. This is a non-budgeted fund that is included here for enhanced transparency.

## Mayor's Christmas Tree Fund

**2022 Beginning Fund Balance: \$2,442**

**2022 Projected End of Year Fund Balance: \$3,642**

Revenues in this fund are donations that are restricted to supporting local charities. Revenues are anticipated to outpace expenditures in 2022. This is a non-budgeted fund that is included here for enhanced transparency.

## Law Enforcement Trust Fund

**2022 Beginning Fund Balance: \$33,176**

**2022 Projected End of Year Fund Balance: \$33,276**

Revenues in this fund are restricted to use only for authorized law enforcement purposes of the Gardner Police Department. The Law Enforcement Trust Fund is a non-budgeted fund, but is included here for enhanced transparency. The fund balance is projected to remain relatively the same.

## Park Improvement Reserve Fund

**2022 Beginning Fund Balance: \$411,431**  
**2022 Projected End of Year Fund Balance: \$515,531**

The increase in fund balance is due to anticipated revenues from park impact fees exceeding planned expenditures. The only planned expenditure in 2022 is a transfer of \$34,800 to the CIP Reserve Fund for the Quail Meadows Park Project. The growing fund balance will be used to support future projects.

## Plaza South CID Fund

**2022 Beginning Fund Balance: \$0**  
**2022 Projected End of Year Fund Balance: \$2,000**

This fund was created in 2020 to account for the revenue and expenditures related to the Plaza South Community Improvement District (CID). Revenues from the 1% CID Sales Tax are projected to slightly exceed expenditures from the fund for administrative fees and eligible costs for the project.

## Waverly Plaza CID Fund

**2022 Beginning Fund Balance: \$0**  
**2022 Projected End of Year Fund Balance: \$0**

This fund was created in 2020 to account for the revenue and expenditures related to the Waverly Plaza Community Improvement District (CID). There is no anticipated activity in this fund for 2022.

## Main St. Marketplace CID Fund

**2022 Beginning Fund Balance: \$84**  
**2022 Projected End of Year Fund Balance: \$84**

This fund was created in 2019 to account for the revenue and expenditures related to the Main Street Marketplace Community Improvement District (CID). All anticipated revenues in this fund are to be used for reimbursement of eligible project costs and administrative expenses. Therefore, no change in fund balance is anticipated.

## Main St. Marketplace TIF Fund

**2022 Beginning Fund Balance: \$21**  
**2022 Projected End of Year Fund Balance: \$21**

This fund was created in 2020 to account for the revenue and expenditures related to the Main Street Marketplace Tax Increment Financing District (TIF). All anticipated revenues in this fund are to be used for reimbursement of eligible expenses for the Main Street Marketplace TIF district. Therefore, no change in fund balance is anticipated.

## Special Highway Fund

**2022 Beginning Fund Balance: \$3,388,686**  
**2022 Projected End of Year Fund Balance: \$2,825,186**

The projected decrease in the fund balance is due to several large street projects that are anticipated over the biennial period and the addition of new transfers to the Debt Service Fund to support debt service payments related to debt issued to fund street projects in FY 2021.

## Infrastructure Special Sales Tax Fund

**2022 Beginning Fund Balance: \$873,225**  
**2022 Projected End of Year Fund Balance: \$913,925**

The increase in fund balance is due to anticipated increases in the voter approved .5% Special City Sales Tax that accounts for a majority of the revenues in this fund. Also, expenditures in the fund are for cash funded projects only now as the program winds down and the remaining sales tax stream will be largely committed to paying the debt service on previous phases of the Pavement Management Program. The special sales tax is currently set to end in 2025. Revenue sources for this fund have included the aforementioned voter approved .5% Special City Sales Tax, grants, and debt proceeds.

## Street Improvement Fund

**2022 Beginning Fund Balance: \$1,863,755**  
**2022 Projected End of Year Fund Balance: \$1,910,755**

The increase in the end-of-year fund balance for the Street Improvement Fund is due entirely to forecasted receipts of excise tax on platted land directly related to new development in the City with no anticipated expenditures for projects from this fund for 2022.

## Electric Fund

**2022 Beginning Fund Balance: \$12,880,037**  
**2022 Projected End of Year Fund Balance: \$14,776,637**

Fund Balance in the Electric Fund is projected to increase due to revenues that continue to outpace expenses in the fund.

## Electric Capital Replacement Fund

**2022 Beginning Fund Balance: \$3,162,407**  
**2022 Projected End of Year Fund Balance: \$3,170,407**

Currently, the only activity in this fund is revenue from investment interest. This fund is reserved for unexpected, large capital replacement needs.

## Water Fund

**2022 Beginning Fund Balance: \$3,376,553**  
**2022 Projected End of Year Fund Balance: \$2,258,153**

The projected decrease in the Water Fund's ending fund balance is mostly due to a transfer to the Wastewater Fund of \$500,000 and increased debt service for the new Water Treatment Plant Expansion completed in 2020.

## Wastewater Fund

**2022 Beginning Fund Balance: \$1,101,891**  
**2022 Projected End of Year Fund Balance: \$1,711,091**

The anticipated increase in the Wastewater Fund balance is primarily related to the \$500,000 transfer from the Water Fund. The fund balance will be used to support future infrastructure investment and associated debt service.

## Airport Fund

**2022 Beginning Fund Balance: \$238,265**  
**2022 Projected End of Year Fund Balance: \$441,765**

Fund balance is projected to increase due to FAA grant reimbursements for prior year expenditures.

## Information Technology Fund

**2022 Beginning Fund Balance: \$0**  
**2022 Projected End of Year Fund Balance: \$0**

This is an internal service fund. Because anticipated revenues are based on projected expenditures, no ending fund balance is projected for this fund.

## Building Services Fund

**2022 Beginning Fund Balance: \$0**  
**2022 Projected End of Year Fund Balance: \$0**

This is an internal service fund. Because anticipated revenues are based on projected expenditures, no ending fund balance is projected for this fund.

## Risk Services Fund

**2022 Beginning Fund Balance: \$0**  
**2022 Projected End of Year Fund Balance: \$0**

This is an internal service fund. Because anticipated revenues are based on projected expenditures, no ending fund balance is projected for this fund.

## Utility Billing Services Fund

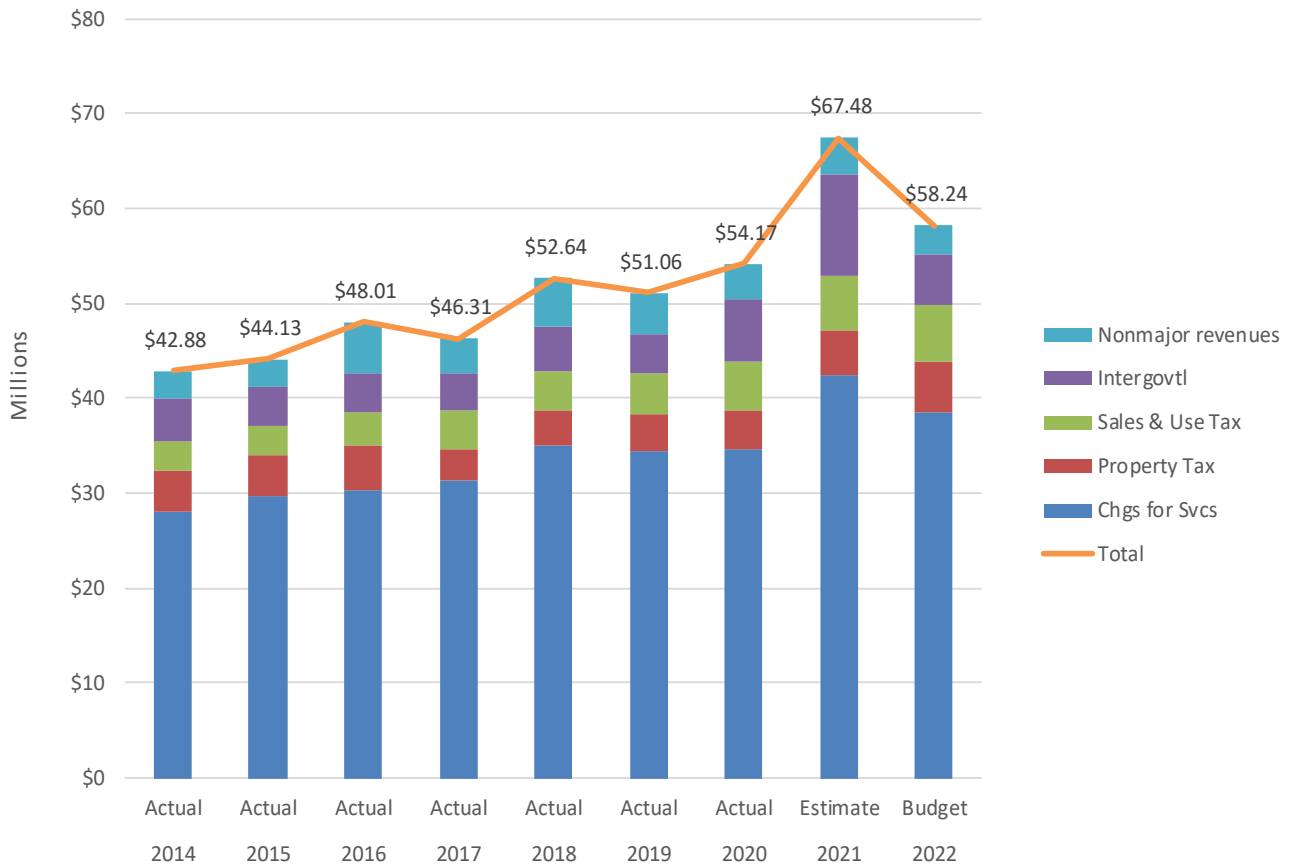
**2022 Beginning Fund Balance: \$0**  
**2022 Projected End of Year Fund Balance: \$0**

This is an internal service fund. Because anticipated revenues are based on projected expenditures, no ending fund balance is projected for this fund.

## Changes in Fund Balance

	2022 Beginning Fund Balance	2022 Projected Ending Fund Balance	Increase/ (Decrease)
General Fund	\$ 5,516,357	\$ 5,218,057	\$ (298,300)
Debt Service Fund	1,438,511	1,453,811	15,300
Capital Improvement Reserve Fund	3,946	4,046	100
Economic Development Fund	155,583	161,983	6,400
BD Project Fund	-	-	-
Vehicle and Equipment Replacement Fund	194,600	194,600	-
Land Bank	2,547	47	(2,500)
Special Alcohol/Drug Fund	117,386	141,986	24,600
Special Parks Fund	74,608	118,608	44,000
Special Olympics Fund	11,547	10,547	(1,000)
Mayor's Christmas Tree Fund	2,442	3,642	1,200
Law Enforcement Trust Fund	33,176	33,276	100
Park Improvement Reserve Fund	411,431	515,531	104,100
Plaza South CID Fund	-	2,000	2,000
Waverly Plaza CID Fund	-	-	-
Main St. Marketplace CID Fund	84	84	-
Main St. Marketplace TIF Fund	21	21	-
Special Highway Fund	3,388,686	2,825,186	(563,500)
Infrastructure Special Sales Tax Fund	873,225	913,925	40,700
Street Improvement Fund	1,863,755	1,910,755	47,000
Electric Fund	12,880,037	14,776,637	1,896,600
Electric Capital Replacement Fund	3,162,407	3,170,407	8,000
Water Fund	3,376,553	2,258,153	(1,118,400)
Wastewater Fund	1,101,891	1,711,091	609,200
Airport Fund	238,265	441,765	203,500
Information Technology Fund	-	-	-
Building Services Fund	-	-	-
Risk Services Fund	-	-	-
Utility Billing Services Fund	-	-	-
<b>Total</b>	<b>\$ 34,847,057</b>	<b>\$ 35,866,157</b>	<b>\$ 1,019,100</b>

## Seven Year Revenue Trend (excludes transfers and debt proceeds)



Charges for Services, Property Tax, Sales & Use Tax, and Intergovernmental revenues comprise the major revenue sources for the City. Overall revenue has trended up for the City.

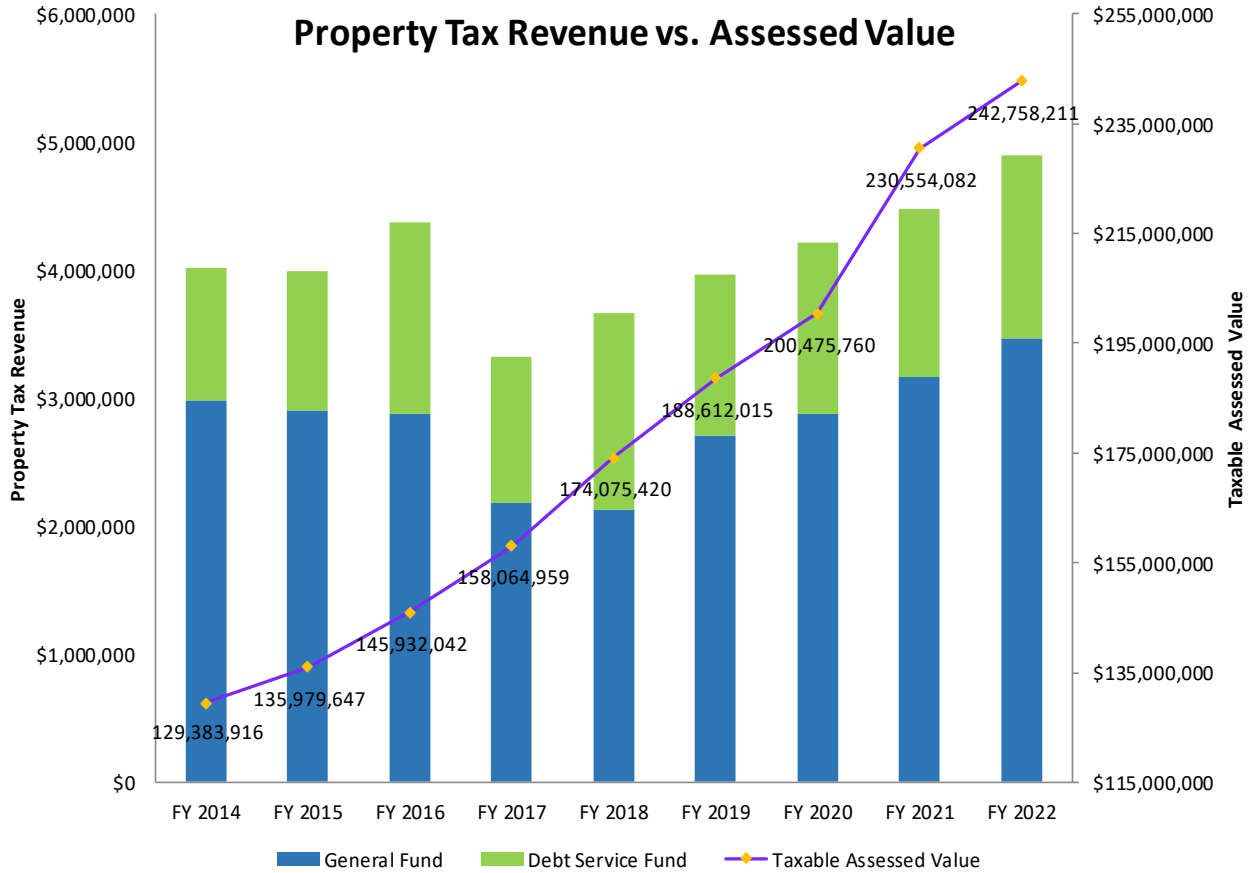
- Charges for Services are the largest revenue source for the City and account for 57% of total revenues in 2022. The upward trend reflects rate increases in water and sewer for 2014 and 2015. Rate increases were not budgeted in 2016-2020, but FY 2021 Estimate includes a 3.7% rate increase in the Water Fund as does FY 2022. The increase in 2018 and 2019 is mostly due to anticipated growth of 1-2% impacting revenues in the three utility funds and increased costs in the Internal Service Funds that correspondingly reflect increases in their charges for services. FY 2021 Estimate also includes higher revenues from the Electric Fund due to the aforementioned Polar Vortex event and the recapture of those higher costs through a PCA adjustment that is passed on to customers. In 2022, revenues from charges for services are expected to fall slightly due to the end of the higher PCA adjustment to customers for the recovery of costs due to the winter event.
- Sales & Use Tax is the next largest revenue source and accounts for 8.8% of total revenues in 2022. Sales & Use Tax has been steadily increasing each year. After a



moderate increase in 2015, City sales tax jumped 123% in 2016 due partly to the end of the TIF agreement and the resulting return of those sales tax dollars to the General Fund and also due to the new voter approved .5% City sales tax for the Pavement Management Program. FY 2017 reflected a 5.6% increase, 2018 reflected a 2.4% increase, 2019 reflected a 2.6% increase mostly from growth in the City, and 2020 reflected an 8.8% increase. The FY 2021 Estimate reflects an anticipated overall increase in City sales tax of 10.8% due to increased sales tax revenues received year to date in 2021. FY 2022 anticipates an increase of 4.6% in City sales tax due to an anticipated increase in general City sales tax of 3% and the first, partial year of the Plaza South CID sales tax district.

- Property Tax is the next largest revenue source for the City and represents 7.9% of the total revenues for the City in 2022. The Governing Body implemented a reduced mill rate in 2015 that was partially offset by increases in the City's taxable assessed valuation. While the mill levy remained flat for 2016, assessed valuation increased 7.3%. In 2017 the mill levy decreased due to the aforementioned change in the fire services structure, but this reduced mill levy was partially offset by an 8.3% increase in assessed valuation. In 2018, the mill levy remained flat, but the assessed valuation increased by 10.1%. This increase was fully captured in the Debt Service Fund to partially pay the cost of financing the new, voter-approved Justice Center. FY 2019 includes an assessed valuation increase of 8.3% with a flat mill levy while FY 2020 includes an assessed valuation increase of 6.3% and a flat mill levy. FY 2021 reflects an increase of 15.0% in assessed valuation due to the return of an abated property to the tax rolls. FY 2022 includes an estimated increase in assessed valuation of 5.3% with a proposed ½ mill reduction from the prior year.
- The next largest revenue source is Intergovernmental revenues which include federal and state grants, federal and state funding for street improvements, the City's portion of the county sales and use tax, and a special alcohol liquor tax. Intergovernmental revenues represent 7.8% of the total revenues for the City in 2022. This revenue source can be volatile due to the nature and timing of grant-funded projects. FY 2017 reflects an increase due to an increase in county sales tax almost entirely due to receiving the first, partial year of a new, voter approved, Johnson County .25% sales tax for public safety. FY 2018 reflects an increase of 19% due in part to receiving the first full year of the aforementioned .25% Johnson County public safety sales tax. Additionally, the City received reimbursements for various street improvements from the Federal Fund Exchange Program and a MARC (Mid-America Regional Council) grant for the Safe Routes to School improvements. FY 2019 reflects a decrease of 14.9% due to a drop in grant funding. FY 2020 includes a 62% increase in intergovernmental revenues mostly due to large grants in the Special Highway Fund from CARS (\$861,964) and SMAC (\$554,452) for large street improvement projects, a grant from the Coronavirus Relief Fund in the City's General Fund (\$656,362) and a grant in the Water Fund from SMAC (\$422,320). Revenues are anticipated to increase in 2021 by 63.6% due almost entirely to grants in the Special Highway Fund for large street projects from CARS (\$2,388,500) and KDOT (\$3,000,000).

In 2022, intergovernmental revenues are anticipated to drop back to more normal levels due to reductions in large street projects in the Special Highway Fund and the corresponding grants for those projects decreasing proportionately.



The graph above illustrates that overall Gardner has seen a recovery in assessed values starting with small improvements in 2014 and then more vigorous increases in 2015 through the anticipated values in 2022. FY 2018 reflects the first double-digit growth for the City since the mid-2000s with an increase in assessed values of 10.1%. FY 2019 reflects an increase of 8.3% and FY 2020 reflects a 6.3% increase. FY 2021 includes an increase of 15.0% again due mostly to the aforementioned return of an abated property to the tax rolls. FY 2022 includes a forecasted increase of 5.3%.

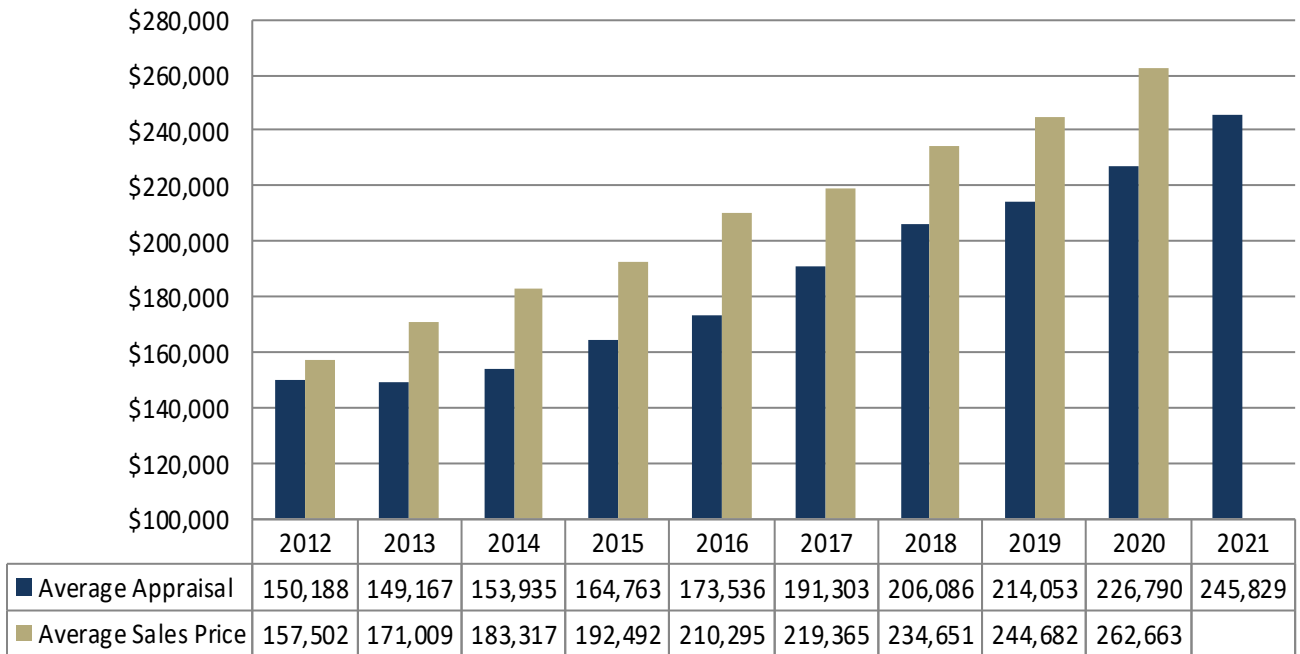
FY 2015 reflects a \$6.6 million increase in assessed value with flat property tax revenues due to a 1.728 mill reduction. In FY 2016, property tax revenues were up overall due to a 7.3% increase in assessed values. The City moved 2 mills from the General Fund to the Debt Service Fund to cover delinquent special assessments.

Although FY 2017 indicates an 8.3% increase in assessed values, property tax revenues fell by almost 23%. This drop in property tax revenues is due to the reduction in the revenues and associated mill rate for the aforementioned terminated fire services contract; now the fire district directly levies taxes for their services to Gardner property owners.

In FY 2018, the increase in taxes is due to the aforementioned 10.1% increase in assessed valuation that will be fully captured in the Debt Service Fund (which corresponds to the reduction of 1.525 mills in the General Fund) to partially pay the cost of financing the new, voter-approved Justice Center.

FY 2019 reflects an 8.3% increase in assessed valuation and FY 2020 reflects a 6.3% increase in assessed valuation. FY 2021 reflects a 15% increase in assessed valuation mostly due to the return to the tax rolls of a previously abated commercial property. FY 2022 assessed valuation is anticipated to increase by 5.3%.

## Average Appraised Value vs Average Sales Price



This graph illustrates that the City’s average home sale prices have been increasing steadily since 2012 and have increased every year since then, without fail, through 2020. The graph was re-created using data from the Johnson County Appraisers’ web page.

# REVENUE SOURCE DESCRIPTIONS



Revenue Source	Description	Revenue Estimating Method
<b>(Ad Valorem) Property Tax</b>	Property tax is a tax on the assessed value of property. It's computed by multiplying (the mill levy rate) by (the assessed property value/1,000). The Johnson County Appraiser values real and personal properties while the State of Kansas assigns values to state assessed utilities.	The property tax levy is based on the amount needed to fund the Ad Valorem Property tax requirements for the General Fund and the Debt Service Fund based on a projected assessed valuation of \$242,758,211 and a mill levy rate of 20.165 in 2022.
<b>Motor Vehicle Tax</b>	Motor vehicle tax is a tax levied on registered motor vehicles within the City. The tax is computed by multiplying the county average mill rate by the assessed valuation of the motor vehicle.	Motor vehicle tax is estimated based on the City's anticipated share of the estimated countywide collections. Motor vehicle taxes are distributed to cities in Johnson County based on their mill rate. Estimates are provided by Johnson County.
<b>Sales &amp; Use Tax</b>	Sales tax is a tax levied on the retail price of an item being purchased. Use tax is a sales tax paid on personal property purchased outside the City, but "used, stored, or consumed" within the City unless the property has already been subject to such a tax. The City receives this revenue from their own local sales and use tax.	City Sales and Use tax includes an anticipated increase in general City sales tax of 4.6% in 2022. The 2021 Estimate was revised to show a 10.8% increase in general City sales tax due to strong performance year to date in 2021. Forecasting of sales and use tax is based on historical trends.
<b>Special Assessments</b>	Special Assessments are levied against certain properties to defray part, or all of, the cost of a specific improvement or service deemed to primarily benefit those properties.	Special Assessments are estimated based on expected special assessment receipts for the year. The current rate of delinquency on special assessments is 11.22%.
<b>Licenses &amp; Permits</b>	Licenses and permits represent fees charged by the City to individuals and businesses for such things as building and construction permits, dog and cat tags, liquor licenses and Gardner Lake dock permits.	Licenses and permits are expected to remain relatively flat due to conservative growth projections. The Community Development Department provides estimates on building permits based on anticipated growth. Historical trends are also reviewed when forecasting this revenue source.
<b>Charges for Services</b>	Charges for services consist of revenues received as a reimbursement for services provided, such as electric, water and wastewater user charges, recreation program fees, Aquatic Center fees, inspection fees, hangar rentals, General Fund Cost Allocation revenue and other miscellaneous revenues.	Charges for services are estimated using historical trends and departmental estimates, with the exception of utility charges and the cost allocation revenue. Utility charges are estimated using historical trends, growth projections and anticipated rate increases. The growth projection used in all 3 utility funds was 2%. A rate increase of 3.7% was budgeted in the Water Fund for FY 2021 and 2022. Cost allocation revenue is estimated based on research and analysis of historical trends as well as expenditure projections for those departments being allocated.

# REVENUE SOURCE DESCRIPTIONS



Revenue Source	Description	Revenue Estimating Methods
<b>Fines &amp; Fees</b>	Fines & Fees are fines, forfeited bonds and fees related to the Municipal Court. Fines are set by a combination of State law, municipal code, and judge's actions.	Fines and fees are estimated based on historical trends and departmental estimates.
<b>Franchise Fees</b>	Franchise fees are fees assessed on gross receipts for electric and natural gas consumption, and sales of local telephone and cable television service within Gardner.	Franchise fees are estimated based on historical trends and a review of current year's collections to date.
<b>Transient Guest Tax</b>	Transient Guest Tax is a tax on room rental for hotels and motels within Gardner.	Transient Guest tax is estimated based on historical trends, a review of current year's collections to date, and anticipated development. The City anticipates a modest 2% increase in FY 2022.
<b>Excise Tax</b>	Excise tax is a tax on the platting of real property within Gardner.	Excise tax is estimated based on anticipated growth and departmental estimates from the Community Development Department.
<b>Investment Earnings</b>	Investment earnings include interest earned on investments, as well as any gains or losses on the sale of any investments.	Investment Earnings will fluctuate from year to year based on the prevailing interest rates and market conditions.
<b>Miscellaneous</b>	Miscellaneous revenues are revenues of a miscellaneous nature, such as royalties, reimbursements, bond proceeds, or revenues not accounted for somewhere else.	Miscellaneous revenues are estimated based on historical trends and review of current year's collections to date.

# CONSOLIDATED FINANCIAL SCHEDULE



2021-2022 Budget  
Budget Summary - All Funds

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Fund Balance 1/1	\$ 11,076,066	\$ 38,009,067	\$ 40,383,522	\$ 34,847,057
Revenues:				
Taxes	10,380,570	10,718,700	11,790,400	12,361,400
Intergovernmental	6,584,710	8,210,100	10,770,400	5,289,400
Special Assessments	1,211,579	1,074,500	1,074,500	1,133,300
License & Permits	337,714	303,600	269,000	267,000
Charges for services	34,546,295	38,367,300	42,452,200	38,476,400
Fines & Fees	516,340	549,000	553,000	556,000
Investment Earnings	279,641	125,500	85,000	92,300
Miscellaneous & Other	39,906,253	32,655,200	13,318,200	7,018,400
Total Revenue	93,763,102	92,003,900	80,312,700	65,194,200
Transfers from Other Funds:				
Transfer from General Fund	56,300	-	230,900	230,900
Transfer from Special Highway	29,000	31,000	644,900	904,800
Transfer from Waverly Plaza CID	-	-	-	-
Transfer from Plaza South CID	-	-	-	1,800
Transfer from Main St Marketplace CID	3,207	13,600	13,600	14,500
Transfer from Electric	881,600	921,500	1,002,600	873,600
Transfer from Water	1,037,600	539,700	605,500	574,100
Transfer from Wastewater	45,800	47,900	128,600	97,200
Transfer from Airport	-	585,000	585,000	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	97,100	-	46,100	34,800
Transfer from Building Services	-	-	3,600	3,600
Transfer from Utility Billing	-	-	8,400	8,400
Transfer from BD Project Fund	-	-	555,500	-
Transfer from Capital Projects	18,073	-	33,900	-
Total	2,168,680	2,138,700	3,858,600	2,743,700
Total Sources	95,931,782	94,142,600	84,171,300	67,937,900
Expenditures:				
Personal Services	13,503,606	14,818,800	14,818,800	15,726,700
Operating	17,284,610	19,140,500	29,667,100	20,880,900
Capital Outlay	621,257	742,500	949,290	799,400
Capital Improvement	13,987,229	32,513,000	20,725,975	6,708,200
Cost Allocation	2,073,998	2,183,700	2,183,700	2,133,600
Internal Services	3,356,916	3,565,700	3,565,700	3,679,200
Debt Service	13,628,030	18,458,800	13,938,600	14,247,100
Total Expenditures	64,455,646	91,423,000	85,849,165	64,175,100
Transfer to Other Funds:				
Transfer to General Fund	855,407	903,600	984,700	889,900
Transfer to Vehicle and Equipment Replacement Fund	-	-	389,400	389,400
Transfer to Land Bank	-	-	-	-
Transfer to Electric Fund	-	585,000	585,000	-
Transfer to Wastewater	1,000,000	500,000	500,000	500,000
Transfer to Airport	-	-	-	-
Transfer to Debt Service	141,800	150,100	1,353,400	929,600
Transfer to Park Improvement	18,073	-	-	-
Transfer to Capital Imp Reserve	153,400	-	46,100	34,800
Total	2,168,680	2,138,700	3,858,600	2,743,700
Total Uses	66,624,326	93,561,700	89,707,765	66,918,800
Sources Over(Under) Uses	29,307,456	580,900	(5,536,465)	1,019,100
Fund Balance @ 12/31	\$ 40,383,522	\$ 38,589,967	\$ 34,847,057	\$ 35,866,157

# CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget  
Budget Summary - All Funds

	General Fund	Debt Service Fund	VERF Fund	Capital Improvement Reserve
Fund Balance 1/1	\$ 5,516,357	\$ 1,438,511	\$ 194,600	\$ 3,946
Revenues:				
Taxes	8,044,800	1,603,200	-	-
Intergovernmental	2,528,000	437,000	-	315,300
Special Assessments	-	1,133,300	-	-
License & Permits	267,000	-	-	-
Charges for services	2,982,600	-	-	-
Fines & Fees	556,000	-	-	-
Investment Earnings	7,500	4,000	-	-
Miscellaneous & Other	21,200	5,205,000	-	-
Total Revenue	14,407,100	8,382,500	-	315,300
Transfers from Other Funds:				
Transfer from General Fund	-	-	230,900	-
Transfer from Special Highway	-	904,800	-	-
Transfer from Waverly Plaza CID	-	-	-	-
Transfer from Plaza South CID	1,800	-	-	-
Transfer from Main St Marketplace CID	14,500	-	-	-
Transfer from Electric	873,600	-	-	-
Transfer from Water	-	8,300	65,800	-
Transfer from Wastewater	-	16,500	80,700	-
Transfer from Building Services Fund	-	-	3,600	-
Transfer from Utility Billing Fund	-	-	8,400	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	34,800
Transfer from Airport	-	-	-	-
Total	889,900	929,600	389,400	34,800
Total Sources	15,297,000	9,312,100	389,400	350,100
Expenditures:				
Personal Services	10,905,400	-	-	-
Operating	2,787,700	-	-	-
Capital Outlay	235,000	-	389,400	-
Capital Improvement	-	-	-	350,000
Cost Allocation	-	-	-	-
Internal Services	1,436,300	-	-	-
Debt Service	-	9,296,800	-	-
Total Expenditures	15,364,400	9,296,800	389,400	350,000
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	230,900	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	230,900	-	-	-
Total Uses	15,595,300	9,296,800	389,400	350,000
Sources Over(Under) Uses	(298,300)	15,300	-	100
Fund Balance @ 12/31	\$ 5,218,057	\$ 1,453,811	\$ 194,600	\$ 4,046

# CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget  
Budget Summary - All Funds

	Park Improvement Reserve	Economic Development	BD Project Fund	Land Bank
Fund Balance 1/1	\$ 411,431	\$ 155,583	\$ -	\$ 2,547
Revenues:				
Taxes	-	226,400	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	138,600	-	-	-
Fines & Fees	-	-	-	-
Investment Earnings	300	-	-	-
Miscellaneous & Other	-	-	-	-
Total Revenue	138,900	226,400	-	-
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Waverly Plaza CID	-	-	-	-
Transfer from Plaza South CID	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Building Services Fund	-	-	-	-
Transfer from Utility Billing Fund	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	138,900	226,400	-	-
Expenditures:				
Personal Services	-	-	-	-
Operating	-	220,000	-	2,500
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	-	220,000	-	2,500
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-
Transfer to Capital Improvement Reserve	34,800	-	-	-
Total	34,800	-	-	-
Total Uses	34,800	220,000	-	2,500
Sources Over(Under) Uses	104,100	6,400	-	(2,500)
Fund Balance @ 12/31	\$ 515,531	\$ 161,983	\$ -	\$ 47



# CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget  
Budget Summary - All Funds

	Special Alcohol & Drug	Special Parks	Special Olympics	Mayor's Christmas Tree
Fund Balance 1/1	\$ 117,386	\$ 74,608	\$ 11,547	\$ 2,442
Revenues:				
Taxes	-	-	-	-
Intergovernmental	43,600	43,600	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Fees	-	-	-	-
Investment Earnings	200	400	-	-
Miscellaneous & Other	-	-	2,800	4,200
Total Revenue	43,800	44,000	2,800	4,200
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Waverly Plaza CID	-	-	-	-
Transfer from Plaza South CID	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Building Services Fund	-	-	-	-
Transfer from Utility Billing Fund	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	43,800	44,000	2,800	4,200
Expenditures:				
Personal Services	-	-	-	-
Operating	19,200	-	3,800	3,000
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	19,200	-	3,800	3,000
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	-	-	-
Total Uses	19,200	-	3,800	3,000
Sources Over(Under) Uses	24,600	44,000	(1,000)	1,200
Fund Balance @ 12/31	\$ 141,986	\$ 118,608	\$ 10,547	\$ 3,642

# CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget  
Budget Summary - All Funds

	Infrastructure Special Sales Tax	Law Enforcement	Street Improvement	Special Highway
Fund Balance 1/1	\$ 873,225	\$ 33,176	\$ 1,863,755	\$ 3,388,686
Revenues:				
Taxes	1,466,000	-	39,000	-
Intergovernmental	-	-	-	1,669,300
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Fees	-	-	-	-
Investment Earnings	2,000	100	8,000	12,200
Miscellaneous & Other	-	-	-	-
Total Revenue	1,468,000	100	47,000	1,681,500
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Waverly Plaza CID	-	-	-	-
Transfer from Plaza South CID	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Building Services Fund	-	-	-	-
Transfer from Utility Billing Fund	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	1,468,000	100	47,000	1,681,500
Expenditures:				
Personal Services	-	-	-	-
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	800,000	-	-	1,340,200
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	627,300	-	-	-
Total Expenditures	1,427,300	-	-	1,340,200
Transfer to Other Funds:				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	904,800
Transfer to Electric Fund	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	-	-	-	904,800
Total Uses	1,427,300	-	-	2,245,000
Sources Over(Under) Uses	40,700	100	47,000	(563,500)
Fund Balance @ 12/31	\$ 913,925	\$ 33,276	\$ 1,910,755	\$ 2,825,186

# CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget  
Budget Summary - All Funds

	Plaza South CID	Waverly Plaza CID	Main St Marketplace CID	Main St Marketplace TIF
Fund Balance 1/1	\$ -	\$ -	\$ 84	\$ 21
Revenues:				
Taxes	60,000	-	494,200	427,800
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Fees	-	-	-	-
Investment Earnings	-	-	-	-
Miscellaneous & Other	-	-	-	-
Total Revenue	60,000	-	494,200	427,800
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Waverly Plaza CID	-	-	-	-
Transfer from Plaza South CID	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Building Services Fund	-	-	-	-
Transfer from Utility Billing Fund	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	-
Total Sources	60,000	-	494,200	427,800
Expenditures:				
Personal Services	-	-	-	-
Operating	56,200	-	479,700	427,800
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	56,200	-	479,700	427,800
Transfer to Other Funds:				
Transfer to General Fund	1,800	-	14,500	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total	1,800	-	14,500	-
Total Uses	58,000	-	494,200	427,800
Sources Over(Under) Uses	2,000	-	-	-
Fund Balance @ 12/31	\$ 2,000	\$ -	\$ 84	\$ 21

# CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget  
Budget Summary - All Funds

	Electric	Electric Capital Replacement	Water	Wastewater
Fund Balance 1/1	\$ 12,880,037	\$ 3,162,407	\$ 3,376,553	\$ 1,101,891
Revenues:				
Taxes	-	-	-	-
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
License & Permits	-	-	-	-
Charges for services	18,583,000	-	6,903,600	5,925,000
Fines & Fees	-	-	-	-
Investment Earnings	36,000	8,000	5,000	6,100
Miscellaneous & Other	35,200	-	1,100,000	650,000
Total Revenue	18,654,200	8,000	8,008,600	6,581,100
Transfers from Other Funds:				
Transfer from General Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Waverly Plaza CID	-	-	-	-
Transfer from Plaza South CID	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	500,000
Transfer from Wastewater	-	-	-	-
Transfer from Building Services Fund	-	-	-	-
Transfer from Utility Billing Fund	-	-	-	-
Transfer from Street Improvement	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Airport	-	-	-	-
Total	-	-	-	500,000
Total Sources	18,654,200	8,000	8,008,600	7,081,100
Expenditures:				
Personal Services	1,935,200	-	920,100	899,100
Operating	11,156,200	-	2,149,500	1,358,100
Capital Outlay	175,000	-	-	-
Capital Improvement	850,000	-	1,820,000	1,440,000
Cost Allocation	436,000	-	695,600	633,300
Internal Services	907,900	-	605,300	544,500
Debt Service	423,700	-	2,362,400	1,499,700
Total Expenditures	15,884,000	-	8,552,900	6,374,700
Transfer to Other Funds:				
Transfer to General Fund	873,600	-	-	-
Transfer to Wastewater	-	-	500,000	-
Transfer to Debt Service	-	-	8,300	16,500
Transfer to Electric Fund	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	65,800	80,700
Transfer to Capital Improvement Reserve	-	-	-	-
Total	873,600	-	574,100	97,200
Total Uses	16,757,600	-	9,127,000	6,471,900
Sources Over(Under) Uses	1,896,600	8,000	(1,118,400)	609,200
Fund Balance @ 12/31	\$ 14,776,637	\$ 3,170,407	\$ 2,258,153	\$ 1,711,091

# CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget  
Budget Summary - All Funds

	Airport	Information Technology	Building Services	Risk Services	Utility Billing
Fund Balance 1/1	\$ 238,265	\$ -	\$ -	\$ -	\$ -
Revenues:					
Taxes	-	-	-	-	-
Intergovernmental	252,600	-	-	-	-
Special Assessments	-	-	-	-	-
License & Permits	-	-	-	-	-
Charges for services	264,400	918,100	437,600	1,170,100	1,153,400
Fines & Fees	-	-	-	-	-
Investment Earnings	2,500	-	-	-	-
Miscellaneous & Other	-	-	-	-	-
Total Revenue	519,500	918,100	437,600	1,170,100	1,153,400
Transfers from Other Funds:					
Transfer from General Fund	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Waverly Plaza CID	-	-	-	-	-
Transfer from Plaza South CID	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Electric	-	-	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Building Services Fund	-	-	-	-	-
Transfer from Utility Billing Fund	-	-	-	-	-
Transfer from Street Improvement	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Transfer from Airport	-	-	-	-	-
Total	-	-	-	-	-
Total Sources	519,500	918,100	437,600	1,170,100	1,153,400
Expenditures:					
Personal Services	30,700	293,700	88,100	80,900	517,300
Operating	112,400	533,000	263,800	1,011,700	352,500
Capital Outlay	-	-	-	-	-
Capital Improvement	108,000	-	-	-	-
Cost Allocation	-	68,400	68,600	68,400	163,300
Internal Services	27,700	23,000	13,500	9,100	111,900
Debt Service	37,200	-	-	-	-
Total Expenditures	316,000	918,100	434,000	1,170,100	1,145,000
Transfer to Other Funds:					
Transfer to General Fund	-	-	-	-	-
Transfer to Wastewater	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	-
Transfer to Electric Fund	-	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	3,600	-	8,400
Transfer to Capital Improvement Reserve	-	-	-	-	-
Total	-	-	3,600	-	8,400
Total Uses	316,000	918,100	437,600	1,170,100	1,153,400
Sources Over(Under) Uses	203,500	-	-	-	-
Fund Balance @ 12/31	\$ 441,765	\$ -	\$ -	\$ -	\$ -

# CONSOLIDATED FINANCIAL SCHEDULE



2022 Budget  
Budget Summary - All Funds

	<u>All Funds Total</u>
Fund Balance 1/1	\$ 34,847,057
Revenues:	
Taxes	12,361,400
Intergovernmental	5,289,400
Special Assessments	1,133,300
License & Permits	267,000
Charges for services	38,476,400
Fines & Fees	556,000
Investment Earnings	92,300
Miscellaneous & Other	<u>7,018,400</u>
Total Revenue	65,194,200
Transfers from Other Funds:	
Transfer from General Fund	230,900
Transfer from Special Highway	904,800
Transfer from Waverly Plaza CID	-
Transfer from Plaza South CID	1,800
Transfer from Main St Marketplace CID	14,500
Transfer from Electric	873,600
Transfer from Water	574,100
Transfer from Wastewater	97,200
Transfer from Building Services Fund	3,600
Transfer from Utility Billing Fund	8,400
Transfer from Street Improvement	-
Transfer from Park Improvement	34,800
Transfer from Airport	-
Total	<u>2,743,700</u>
Total Sources	67,937,900
Expenditures:	
Personal Services	15,670,500
Operating	20,937,100
Capital Outlay	799,400
Capital Improvement	6,708,200
Cost Allocation	2,133,600
Internal Services	3,679,200
Debt Service	<u>14,247,100</u>
Total Expenditures	64,175,100
Transfer to Other Funds:	
Transfer to General Fund	889,900
Transfer to Wastewater	500,000
Transfer to Debt Service	929,600
Transfer to Electric Fund	-
Transfer to Vehicle and Equipment Replacement Fund	389,400
Transfer to Capital Improvement Reserve	<u>34,800</u>
Total	2,743,700
Total Uses	<u>66,918,800</u>
Sources Over(Under) Uses	1,019,100
Fund Balance @ 12/31	<u><u>\$ 35,866,157</u></u>

# GENERAL FUND

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## Overview

The General Fund accounts for the resources associated with traditional local government operations which are not required to be accounted for in another fund.

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## Contact Information

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City Hall  
120 E.Main St  
Gardner, KS 66030  
(913) 856-7535  
  
[www.gardnerkansas.gov](http://www.gardnerkansas.gov)

# CITY OF GARDNER ANNUAL BUDGET



## General Fund

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ 3,786,119	\$ 4,027,619	\$ 5,154,357	\$ 5,516,357
<b>Revenue:</b>				
Taxes	7,065,216	7,042,300	7,642,000	8,044,800
Intergovernmental	3,032,411	2,348,200	2,482,000	2,528,000
Licenses & Permits	337,714	303,600	269,000	267,000
Charges for Service	2,371,488	3,041,200	3,209,700	2,982,600
Fines and fees	516,340	549,000	553,000	556,000
Investment earnings	39,005	12,700	5,000	7,500
Other	203,272	21,200	33,800	21,200
Transfers In	855,407	903,600	984,700	889,900
Sale of City Assets	16,812	-	10,000	-
	-----	-----	-----	-----
<b>Revenue Total</b>	14,437,665	14,221,800	15,189,200	15,297,000
	=====	=====	=====	=====
<b>Expenditures:</b>				
Operations:				
Administration	1,741,090	1,711,900	1,720,200	1,827,000
Finance	1,222,651	1,301,800	1,301,800	1,493,400
Community Development	940,636	1,043,500	1,077,200	1,035,500
Police	4,954,856	5,236,600	5,307,900	5,556,500
Public Works	2,020,167	2,377,000	2,377,000	2,639,300
Parks & Recreation	1,796,696	2,497,200	2,577,200	2,577,700
	-----	-----	-----	-----
Operations Total	12,676,096	14,168,000	14,361,300	15,129,400
Capital Outlay:				
Administration	249,209	-	-	-
Police	19,393	190,000	190,000	190,000
Public Works	45,331	45,000	45,000	45,000
Parks & Recreation	23,098	-	-	-
	-----	-----	-----	-----
Capital Outlay Total	337,031	235,000	235,000	235,000
Transfers Out	56,300	-	230,900	230,900
	-----	-----	-----	-----
<b>Expenditure Total</b>	13,069,427	14,403,000	14,827,200	15,595,300
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	1,368,238	(181,200)	362,000	(298,300)
<b>Funds Available Dec 31</b>	\$ 5,154,357	\$ 3,846,419	\$ 5,516,357	\$ 5,218,057
	=====	=====	=====	=====



# CITY OF GARDNER ANNUAL BUDGET



Revenue Source	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
	-----	-----	-----	-----
Ad Valorem Property Tax	\$ 2,875,120	\$ 3,168,000	\$ 3,168,000	\$ 3,463,700
Back Tax Collections	39,911	8,000	25,000	25,000
Motor Vehicle Tax	350,677	358,000	358,000	391,100
	-----	-----	-----	-----
Property Tax Subtotal	3,265,708	3,534,000	3,551,000	3,879,800
City Sales Tax	2,710,441	2,533,800	2,846,000	2,931,000
City Use Tax	843,590	724,000	970,000	999,000
	-----	-----	-----	-----
City Tax Subtotal	3,554,031	3,257,800	3,816,000	3,930,000
Natural Gas Franchise	139,192	148,000	170,000	130,000
Telephone Franchise	4,426	8,000	5,000	5,000
Cable Television Franchise	87,719	87,000	87,000	87,000
Electric Franchise (KCPL)	14,140	7,500	13,000	13,000
	-----	-----	-----	-----
Franchise Tax Subtotal	245,477	250,500	275,000	235,000
<b>Taxes Total</b>	<b>7,065,216</b>	<b>7,042,300</b>	<b>7,642,000</b>	<b>8,044,800</b>
County Sales Tax	1,681,196	1,728,000	1,765,000	1,800,000
County Use Tax	460,851	415,000	507,000	517,000
	-----	-----	-----	-----
County Tax Subtotal	2,142,047	2,143,000	2,272,000	2,317,000
Operating Contributions	89,856	120,000	120,000	120,000
Grants	8,325	-	8,000	8,000
Federal Grants	755,487	42,000	42,000	42,000
	-----	-----	-----	-----
Grants Subtotal	853,668	162,000	170,000	170,000
Local Alcohol Liquor Tax	36,696	43,200	40,000	41,000
	-----	-----	-----	-----
Liquor Tax Subtotal	36,696	43,200	40,000	41,000
<b>Intergovernmental Total</b>	<b>3,032,411</b>	<b>2,348,200</b>	<b>2,482,000</b>	<b>2,528,000</b>
Business Licenses & Payments	10,800	7,000	11,000	11,000
Beer and Liquor License	1,925	3,000	2,000	2,000
Eco Dev Application Fee	-	-	2,000	-
	-----	-----	-----	-----
Licenses Subtotal	12,725	10,000	15,000	13,000

# CITY OF GARDNER ANNUAL BUDGET



Revenue Source	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Building & Construction Permits	311,137	280,000	240,000	240,000
Animal Licenses & Impoundment	8,687	8,400	9,000	9,000
Lake Dock Permits	5,165	5,200	5,000	5,000
Permits Subtotal	324,989	293,600	254,000	254,000
<b>Licenses/Permits Total</b>	<b>337,714</b>	<b>303,600</b>	<b>269,000</b>	<b>267,000</b>
GF Cost Allocation Revenue	2,249,894	2,388,100	2,388,100	2,424,300
GF Cost Allocation-Airport	(175,896)	(204,400)	(204,400)	(290,700)
Cost Allocation Subtotal	2,073,998	2,183,700	2,183,700	2,133,600
Recreation Programs	66,215	200,000	191,000	191,000
Instructional Recreation Fees	3,298	15,500	2,000	2,000
Swimming Pool Fees	240	270,000	248,000	260,000
Swimming Lessons	-	32,000	29,000	29,000
Special Events	26,286	35,000	35,000	35,000
Concessions	51,756	70,000	68,000	68,000
Advertising	23,950	20,000	19,000	19,000
Tournaments	44,699	60,000	57,000	57,000
Donations and Sponsorships	2,257	-	9,000	5,000
Facility Rental	9,930	25,000	25,000	25,000
Aquatic Concessions	-	70,000	68,000	68,000
Scholarships	(2,854)	-	-	-
Recreation Charges Subtotal	225,777	797,500	751,000	759,000
Inspection Fees	45,670	50,000	260,000	75,000
Zoning and Subdivision Fees	26,043	10,000	15,000	15,000
Fee Subtotal	71,713	60,000	275,000	90,000
<b>Charges for Services Total</b>	<b>2,371,488</b>	<b>3,041,200</b>	<b>3,209,700</b>	<b>2,982,600</b>
Court Fines	380,164	416,000	420,000	420,000
Court Fees	69,289	81,000	81,000	83,000
Diversion	66,887	52,000	52,000	53,000
<b>Fines and Fees Total</b>	<b>516,340</b>	<b>549,000</b>	<b>553,000</b>	<b>556,000</b>
Interest on Idle Funds	39,005	12,700	5,000	7,500
<b>Investment Earnings Total</b>	<b>39,005</b>	<b>12,700</b>	<b>5,000</b>	<b>7,500</b>

# CITY OF GARDNER ANNUAL BUDGET



Revenue Source	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
	-----	-----	-----	-----
Mowing Special Assessments	4,822	6,000	6,000	6,000
Copies/Plans/Codes	9,439	5,000	5,000	5,000
Miscellaneous	12,906	6,200	6,200	6,200
Returned Checks	1,590	3,000	3,000	3,000
Reimbursed Expense	1,765	-	-	-
Donations	13,506	-	12,600	-
Developer Reimbursements	64,244	-	-	-
Origination fee	95,000	-	-	-
Royalties	-	1,000	1,000	1,000
	-----	-----	-----	-----
<b>Misc. - Other Total</b>	<b>203,272</b>	<b>21,200</b>	<b>33,800</b>	<b>21,200</b>
Electric Fund Transfer	852,200	890,000	971,100	873,600
Main Street Marketplace CID Transfer	3,207	13,600	13,600	14,500
Plaza South CID Transfer	-	-	-	1,800
	-----	-----	-----	-----
Transfers In Total	855,407	903,600	984,700	889,900
Sale of City Property	16,812	-	10,000	-
	-----	-----	-----	-----
Proceeds from sale of Capital Assets Total	16,812	-	10,000	-
	-----	-----	-----	-----
<b>Total Other Financing Sources/(Uses)</b>	<b>872,219</b>	<b>903,600</b>	<b>994,700</b>	<b>889,900</b>
<b>General Fund Revenues Total</b>	<b>\$ 14,437,665</b>	<b>\$ 14,221,800</b>	<b>\$ 15,189,200</b>	<b>\$ 15,297,000</b>
	=====	=====	=====	=====

# ADMINISTRATION

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## Overview

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The Administration Department is comprised of the following programs: City Administrator, Mayor and City Council, Public Information, Human Resources, Risk Management, Information Technology Services, City Clerk and Building Services. The Administration Department directs policy in areas related to all four strategic priorities: economic development, quality of life, fiscal stewardship, and infrastructure/asset management, assuring the needs of the growing community are met or exceeded.

The Administration Department is overseen by the City Administrator, who is appointed by the Governing Body to direct the delivery of municipal services and provide expert advice on City operations. The City Administrator is responsible for planning, organizing and directing the activities of all municipal operations and appoints all Department Directors. Additionally, the City Administrator performs activities as provided in the Municipal Code, such as ensuring that all laws and ordinances are enforced and implementing policies established by the City Council.

## Contact Information

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City Hall - Administration  
120 E. Main St.  
Gardner, KS 66030  
(913) 856-0939

[www.gardnerkansas.gov/administration](http://www.gardnerkansas.gov/administration)

[www.facebook.com/CityofGardnerKSGovernment](https://www.facebook.com/CityofGardnerKSGovernment)

[www.twitter.com/GardnerKansas](https://www.twitter.com/GardnerKansas)



# ADMINISTRATION

## Services

### Policy Development

One of the core functions of Administration is to provide policies to guide staff in the execution of City operations. These policies are based on many factors including developments and emerging trends in local government and direction from the Mayor and City Council. The City Administrator is responsible for implementation of those directives. Administration staff works with city departments, engineers and contractors to facilitate the planning, development and implementation of city projects. The City Administrator also sets the agenda for the City Council meetings and is ultimately responsible for the content of the City Council agenda packets.

### Public Information

The City provides timely, accurate and consistent information through integrated communications to educate and inform the public of city policy, encourage public involvement and to strengthen its relationship with its residents. Staff also communicates through effective marketing and branding methods to help promote the city for economic development. Public information is delivered through print, digital and social media outlets.

### Human Resources / Risk Management Fund

Human Resources staff balances the needs of employees and the City through the development and implementation of policies, programs and services such as hiring, training, retention, compensation and benefits, and risk management. Risk Management Services are accounted for in a separate internal service fund.

### Information Technology Services / Information Technology Fund

Information Technology (I.T.) staff is responsible for the management of all technology within the City, including servers, networked phone systems, computers and copier equipment. The fiscal activities associated with IT Services are accounted for in a separate internal service fund.

### City Clerk

The City Clerk's Office maintains, protects, and preserves the official records of the City. The City Clerk is designated the Freedom of Information Officer and coordinates requests for records in accordance with the Kansas Open Records Act and the City's records management program. The City Clerk creates the agenda packets for the City Council meetings and makes them available prior to City Council meetings.

### Building Services Division / Building Services Fund

The Building Services Division provides quality repairs and preventive maintenance for city buildings and furnishings. The buildings consist of the following: City Hall, Justice Center, Senior Center, Public Works Operations, Electric Administration and Distribution, Kill Creek Water Resource Recovery Facility and the Hillsdale Water Plant. Funding for this division comes from the Building Services Fund.

## Personnel (FTE)

<i>Program</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Administration	4.0	4.0	4.0	4.0
Human Resources	4.0	4.0	4.0	4.0
Information Technology (I.T.)	3.0	3.0	3.0	3.0
Building Services	1.0	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0	1.0
<b>TOTAL</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>	<b>13.0</b>

## ADMINISTRATION

### 2021-2022 Goals and Objectives

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- Collaborate with strategic partners to provide public services to the community
- Implement process improvement programs
- Revise the personnel policy manual
- Review and revise job descriptions
- Provide annual media training to all City staff
- Educate entire City staff on new City standards style guide
- Grow network and server resources as necessary to meet the needs of City staff

### 2020-2021 Accomplishments

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- Created a mobile version of the City's website
- Produced State of the City in video form to reach a broad audience in a manner that accounts for continued COVID-19 safety measures
- Coordinated several community events for special holidays and city economic development projects (groundbreakings, ribbon-cuttings, etc.)
- Obtained and distributed PPE to local businesses during the COVID-19 pandemic
- Obtained and allocated CARES funding for several projects related to the city's COVID-19 pandemic needs and response
- Completed major campaigns to inform and educate the public about community initiatives including smart meters, fireworks, safety, and crosswalk safety.
- Created and maintained secure remote work option for people required to work from home because of COVID-19 quarantines
- Prepared 26 City Council meeting agenda packets and accompanying official meeting minutes in 2020
- Prepared and attested to 76 ordinances and resolutions in 2020

## Strategic Priorities

- 1** Promote economic development
- 2** Maintain quality of life
- 3** Increase asset and infrastructure management
- 4** Improve fiscal stewardship

## Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	Benchmark	2019 Actual	2020 Actual	2021 Target	2022 Target
4	Maintain a healthy and productive workforce	Workers' compensation claims	----	12	4	6	6
		Experience Mod Rate	----	0.88	0.89	0.95	0.90
4	Reduce workers' compensation costs	Average cost per claim	----	\$8,051	\$10,642	\$7,000	\$6,500
		Expenditures for workers' compensation per \$100 of salary and benefits	----	\$1.61	\$1.50	\$1.49	\$1.50
4	Reduce turnover	Turnover rate	10%	11%	11%	10%	10%
		Percent of non-seasonal employees completing probationary period	81%	100%	100%	90%	90%

### DID YOU KNOW?

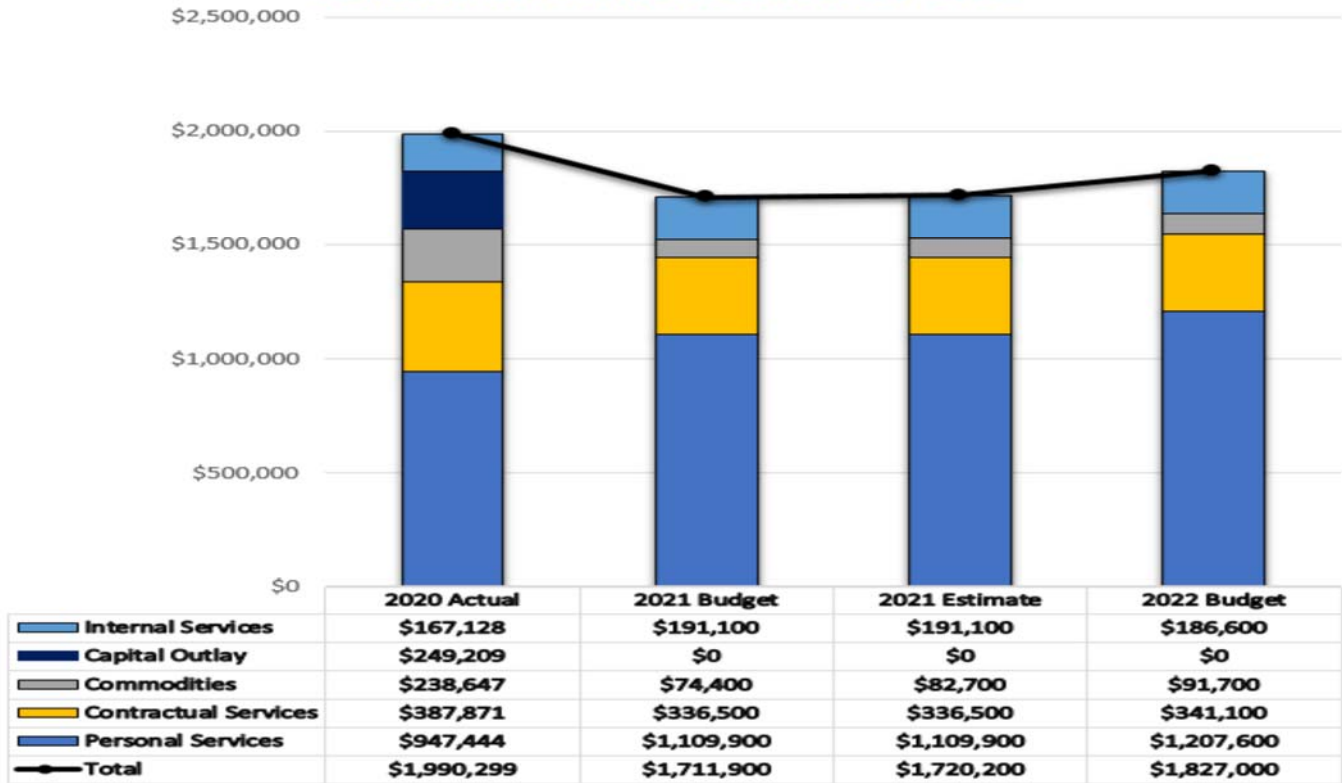
The City of Gardner served on the 2020 Census Committee and launched a strong communications campaign about the census that helped the City to achieve a response rate in the top 40 of all 600 cities in the State of Kansas

# ADMINISTRATION

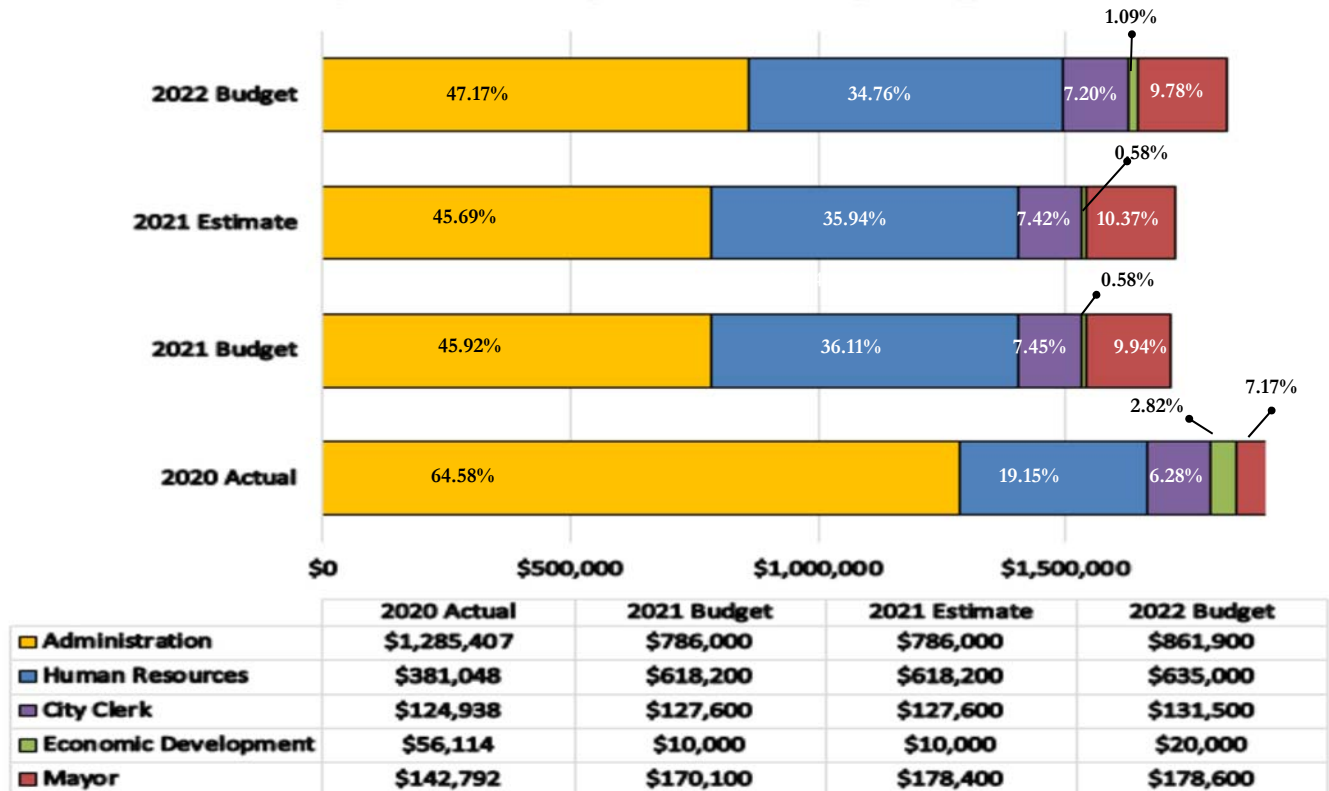


## Department Financial Summaries

### Department Expenditures by Type

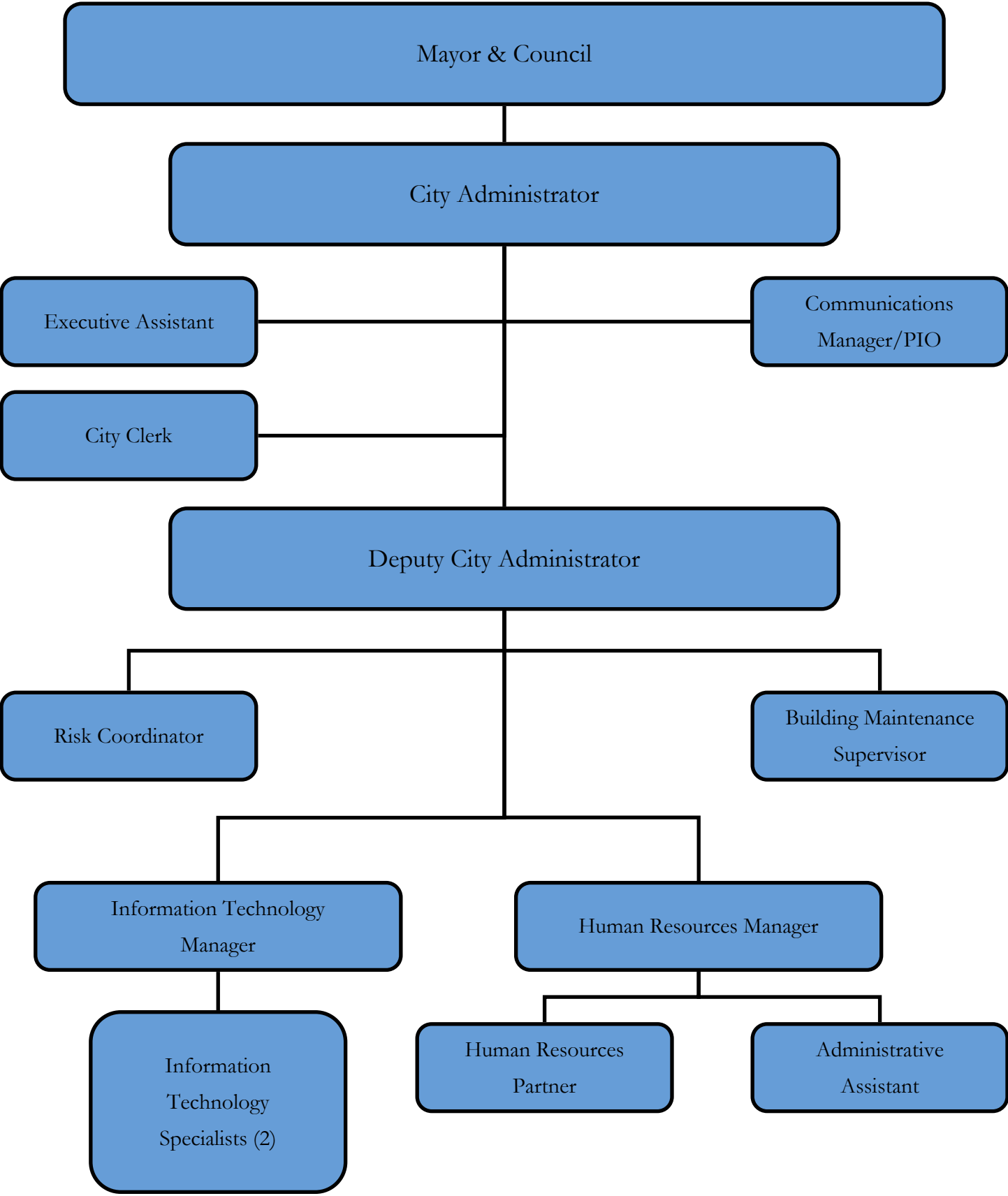


### Department Expenditures by Program





# Administration



# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Administrative 411**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 672,381	\$ 639,600	\$ 639,600	\$ 697,600
Overtime	7,581	7,400	7,400	8,800
Part-Time	27,675	27,700	27,700	28,700
Seasonal	-	-	-	6,000
Market/Merit Pool	-	200,700	200,700	210,700
Health & Dental Insurance	94,189	98,100	98,100	104,300
Life Insurance	376	200	200	500
Social Security	49,052	51,700	51,700	56,700
Unemployment Compensation	651	1,300	1,300	1,400
KPERS Retirement	67,621	66,300	66,300	75,500
Deferred Compensation	16,328	16,900	16,900	17,400
Contra Expense/Reclass	11,590	-	-	-
<b>Total</b>	947,444	1,109,900	1,109,900	1,207,600
<b>Contractual Services</b>				
Legal Services	181,606	166,000	166,000	171,000
Outsourced Services	139,381	71,700	71,700	71,700
Telephone	1,016	1,000	1,000	1,000
Meetings/Training/Travel/Cont Ed	7,939	29,500	29,500	29,500
Dues/Subscriptions	32,571	36,300	36,300	36,300
Tuition Reimbursement	1,229	-	-	-
Recruitment	8,629	10,000	10,000	10,000
Advertising/Legal Notices	1,026	2,500	2,500	2,500
Printing	9,513	13,300	13,300	13,300
Postage	4,538	5,800	5,800	5,400
Taxes and Assesments	423	400	400	400
<b>Total</b>	387,871	336,500	336,500	341,100
<b>Commodities</b>				
Furniture and Equipment	-	500	500	-
Operating Supplies	181,136	12,000	12,000	12,000
Special Events	8,108	22,900	22,900	22,900
Donations & Sympathy	45,330	39,000	47,300	46,800
Grants	4,073	-	-	10,000
<b>Total</b>	238,647	74,400	82,700	91,700
<b>Capital Outlay</b>				
Equipment	249,209	-	-	-
<b>Total</b>	249,209	-	-	-

# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Administrative 411**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Internal Services</b>				
Building Services	37,554	41,700	41,700	44,000
IT Services	97,706	110,400	110,400	101,300
Risk Services	31,868	39,000	39,000	41,300
<b>Total</b>	167,128	191,100	191,100	186,600
<b>Total Expenditures</b>	\$ 1,990,299	\$ 1,711,900	\$ 1,720,200	\$ 1,827,000

# CITY OF GARDNER ANNUAL BUDGET



**Program: Mayor and City Council 1110**  
**Department: Administrative 411**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Part-Time	\$ 27,675	\$ 27,700	\$ 27,700	\$ 28,700
Social Security	2,117	2,100	2,100	2,200
KPERS Retirement	816	800	800	900
<b>Total</b>	30,608	30,600	30,600	31,800
<b>Contractual Services</b>				
Meetings/Training/Travel/Cont Ed	140	3,000	3,000	3,000
Dues/Subscriptions	29,460	29,900	29,900	29,900
Advertising/Legal Notice	125	500	500	500
<b>Total</b>	29,725	33,400	33,400	33,400
<b>Commodities</b>				
Operating Supplies	426	1,000	1,000	1,000
Special Events	1,496	15,900	15,900	15,900
Donations & Sympathy	40,330	39,000	47,300	46,800
<b>Total</b>	42,252	55,900	64,200	63,700
<b>Internal Services</b>				
Building Services	10,813	13,700	13,700	14,400
IT Services	22,248	27,800	27,800	26,300
Risk Services	7,146	8,700	8,700	9,000
<b>Total</b>	40,207	50,200	50,200	49,700
<b>Total Expenditures</b>	\$ 142,792	\$ 170,100	\$ 178,400	\$ 178,600

# CITY OF GARDNER ANNUAL BUDGET



**Program: Administration 1120**  
**Department: Administrative 411**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 415,244	\$ 384,600	\$ 384,600	\$ 433,800
Overtime	2,970	1,900	1,900	2,300
Seasonal	-	-	-	6,000
Health & Vision Insurance	53,240	55,700	55,700	59,200
Life Insurance	203	100	100	200
Social Security	27,433	29,600	29,600	33,800
Unemployment Compensation	399	800	800	900
KPERS Retirement	41,537	39,800	39,800	46,700
Deferred Compensation	15,912	16,500	16,500	17,000
Contra expense/reclass	11,590	-	-	-
<b>Total</b>	568,528	529,000	529,000	599,900
<b>Contractual Services</b>				
Legal Services	173,069	160,000	160,000	165,000
Outsourced Services	39,758	5,000	5,000	5,000
Telephone	464	500	500	500
Meetings/Training/Travel/Cont Ed	6,221	9,200	9,200	9,200
Dues/Subscriptions	1,731	4,500	4,500	4,500
Printing	9,160	12,500	12,500	12,500
Postage	4,393	5,500	5,500	5,100
<b>Total</b>	234,796	197,200	197,200	201,800
<b>Commodities</b>				
Operating Supplies	177,460	5,900	5,900	5,900
Special Events	6,612	7,000	7,000	7,000
Donations	5,000	-	-	-
<b>Total</b>	189,072	12,900	12,900	12,900
<b>Capital Outlay</b>				
Equipment	249,209	-	-	-
<b>Total</b>	249,209	-	-	-

# CITY OF GARDNER ANNUAL BUDGET



**Program: Administration 1120**  
**Department: Administrative 411**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Internal Services</b>				
Building Services	11,283	11,900	11,900	12,600
IT Services	20,053	18,900	18,900	17,500
Risk Services	12,466	16,100	16,100	17,200
<b>Total</b>	43,802	46,900	46,900	47,300
<b>Total Expenditures</b>	\$ 1,285,407	\$ 786,000	\$ 786,000	\$ 861,900

# CITY OF GARDNER ANNUAL BUDGET



**Program: Economic Development 1130**  
**Department: Administrative 411**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Contractual Services</b>				
Outsourced Services	\$ 51,690	\$ 10,000	\$ 10,000	\$ 10,000
Advertising/Legal Notices	351	-	-	-
<b>Total</b>	52,041	10,000	10,000	10,000
<b>Commodities</b>				
Grants	4,073	-	-	10,000
<b>Total</b>	4,073	-	-	10,000
<b>Total Expenditures</b>	\$ 56,114	\$ 10,000	\$ 10,000	\$ 20,000

# CITY OF GARDNER ANNUAL BUDGET



**Program: Human Resources 1140**  
**Department: Administration 411**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 193,570	\$ 192,200	\$ 192,200	\$ 198,800
Overtime	647	2,100	2,100	2,200
Market/Merit Pool	-	200,700	200,700	210,700
Health & Dental Insurance	32,622	33,800	33,800	35,900
Life Insurance	131	100	100	200
Social Security	14,476	14,900	14,900	15,400
Unemployment Compensation	186	400	400	400
KPERS Retirement	18,818	19,200	19,200	20,800
Deferred Compensation	416	400	400	400
<b>Total</b>	260,866	463,800	463,800	484,800
<b>Contractual Services</b>				
Legal Services	8,537	6,000	6,000	6,000
Outsourced Services	30,612	39,100	39,100	39,100
Telephone	552	500	500	500
Meetings/Training/Travel/Cont Ed	217	15,200	15,200	15,200
Dues/Subscriptions	1,380	1,600	1,600	1,600
Tuition Reimbursement	1,229	-	-	-
Recruitment	8,629	10,000	10,000	10,000
Printing	353	700	700	700
Postage	47	200	200	200
<b>Total</b>	51,556	73,300	73,300	73,300
<b>Commodities</b>				
Furniture and Equipment	-	500	500	-
Operating Supplies	2,881	4,700	4,700	4,700
<b>Total</b>	2,881	5,200	5,200	4,700
<b>Internal Services</b>				
Building Services	11,283	11,700	11,700	12,400
IT Services	44,519	53,000	53,000	47,800
Risk Services	9,943	11,200	11,200	12,000
<b>Total</b>	65,745	75,900	75,900	72,200
<b>Total Expenditures</b>	\$ 381,048	\$ 618,200	\$ 618,200	\$ 635,000



# CITY OF GARDNER ANNUAL BUDGET



**Program: City Clerk 1150**  
**Department: Administration 411**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 63,567	\$ 62,800	\$ 62,800	\$ 65,000
Overtime	3,964	3,400	3,400	4,300
Health & Dental Insurance	8,327	8,600	8,600	9,200
Life Insurance	42	-	-	100
Social Security	5,026	5,100	5,100	5,300
Unemployment Compensation	66	100	100	100
KPERS Retirement	6,450	6,500	6,500	7,100
<b>Total</b>	87,442	86,500	86,500	91,100
<b>Contractual Services</b>				
Outsourced Services	17,321	17,600	17,600	17,600
Meetings/Training/Travel/Cont Ed	1,361	2,100	2,100	2,100
Dues/Subscriptions	-	300	300	300
Advertising/Legal Notice	550	2,000	2,000	2,000
Printing	-	100	100	100
Postage	98	100	100	100
Taxes and Assessments	423	400	400	400
<b>Total</b>	19,753	22,600	22,600	22,600
<b>Commodities</b>				
Operating Supplies	369	400	400	400
<b>Total</b>	369	400	400	400
<b>Internal Services</b>				
Building Services	4,175	4,400	4,400	4,600
IT Services	10,886	10,700	10,700	9,700
Risk Services	2,313	3,000	3,000	3,100
<b>Total</b>	17,374	18,100	18,100	17,400
<b>Total Expenditures</b>	\$ 124,938	\$ 127,600	\$ 127,600	\$ 131,500

# COMMUNITY DEVELOPMENT

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## Overview

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The Community Development Department is comprised of the Planning and Zoning Division and Building and Inspection Division. The Community Development Department is a partner in maintaining, enhancing and developing the Gardner community by participating in every phase of the development cycle. The staff is charged with planning for the City's future, assuring our citizens' safety and balancing the need to facilitate new development in Gardner while assuring that the building standards are met.

## Contact Information

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City Hall - Community Development  
120 E. Main St.  
Gardner, KS 66030  
(913) 856-0913

[www.gardnerkansas.gov/community\\_development](http://www.gardnerkansas.gov/community_development)

[www.facebook.com/CityofGardnerKSGovernment](https://www.facebook.com/CityofGardnerKSGovernment)

[www.twitter.com/GardnerKansas](https://www.twitter.com/GardnerKansas)



# COMMUNITY DEVELOPMENT

## Services

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### Planning and Zoning Division

The Planning and Zoning Division of the Community Development Department provides guidance and direction to interested development partners and coordinates the review of development proposals with other City departments and divisions to ensure consistency with adopted community plans and ordinances. The division provides staff support to the Planning Commission, Board of Zoning Appeals, and the Governing Body. As part of the division’s long-range planning function, staff coordinates periodic reviews of adopted plans and ordinances, facilitates the gathering of public input, and drafts recommended updates. Staff also provides applicable policy recommendations and manages the implementation of community planning projects.

### Building and Inspections Division

The Building and Inspections Division of the Community Development Department is responsible for ensuring the safety, health and welfare of the community in relation to the built environment. This division reviews building plans, issues appropriate permits and inspects structures under construction to ensure they are built in accordance with applicable construction codes. The division is also responsible for reviewing sign plans and issuing permits for decks, fences, residential and commercial remodeling, as well as electrical, heating, ventilation and air conditioning work. Staff also assists the public with construction or code inquiries, and monitors contractor licensing. Staff assists builders and contractors, provides policy and code recommendations, and helps raise awareness of building issues among other City departments and the public.

## Personnel (FTE)

<i>Program</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Planning & Zoning	5.0	5.0	5.0	5.0
Building & Inspections	3.0	3.0	3.0	3.0
<b>TOTAL</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>	<b>8.0</b>

# COMMUNITY DEVELOPMENT



## 2021-2022 Goals and Objectives

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- Complete update of future land uses for the portions of the City not impacted by recent area plans
- Work to assemble parcels and facilitate redevelopment of key areas along the east corridor area by issuing a Request for Proposals and offering development incentives
- Begin implementation of items included as recommended community enhancements in the Gardner Destination Downtown Plan
- Identify development partners and negotiate a public/private partnership to achieve the mixed-use development project conceptualized in the Gardner Destination Downtown Plan
- Facilitate the creation of a Community Better Block Program to ensure aesthetics and upkeep of public spaces in Downtown Gardner
- Work with Johnson County and other partners to pursue housing assistance programs and encourage home ownership
- Participate in regional planning initiatives related to Hazard Mitigation, Climate Resilience, Community Health, Sustainability, Transportation and Regional Economic Development

## 2019-2020 Accomplishments

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Started the grant-funded planning process to create and adopt the Gardner Destination Downtown Plan

Approved and initiated construction of a parish residence for Divine Mercy Church, a commercial addition to Ace Hardware, and the Warren Place Event Center in Downtown

Approved the Waverly Plaza mixed-use commercial and residential development, to include 5 retail buildings and 5 apartment buildings (144 units), garages, pool and clubhouse

Approved the Plaza South mixed commercial and civic use development, to possibly include 6 commercial buildings, 1 lodging, 1 assisted living, and the New Life Church

Approved the Tallgrass Apartments project including 31 apartment buildings and 2 duplexes (596 units), clubhouse and pool, garages and other recreational amenities

Approved the Symphony Farms Amenities Area to include a clubhouse, pool, community garden, and sport court

Approved a rezoning to facilitate the addition of retail sales to a local wholesale pet supply business (Pets Go Here)

Approved a site plan for Quiktrip, located near the I-35 and Gardner Road Interchange

Supervised construction for Bethel Estates No. 4, Gardner Business Center Phase I, Olathe Health Urgent Care Gardner, Gardner Dental, Price Chopper, Mid America Bank, Belfonte Car Wash, and Enterprise Rental

Supervised construction of homes in various subdivisions including Plum Creek Manor II, Aspen Creek IV, Copper Springs IV and V, Quail Meadows II, University Park No. 2, Genesis Farms Addition #2, Symphony Farms II and IV, Residence at Moonlight Park, and Willow Chase V

## Strategic Priorities

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- 1** Promote economic development
- 2** Maintain quality of life
- 3** Increase asset and infrastructure management
- 4** Improve fiscal stewardship

## Core Performance Measures

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Strategic Priority	Department Goal	Performance Measure	Benchmark	2019 Actual	2020 Actual	2021 Target	2022 Target
1	Increase efficiency of planning and permit processes	Percent of permits issued the same day as application	90%	92%	90%	91%	91%
		Number of building permits processed	1300	1171	1540	1250	1200
		Percent of inspections completed within 10 working days	95%	95%	95%	95%	95%

**DID YOU KNOW?**

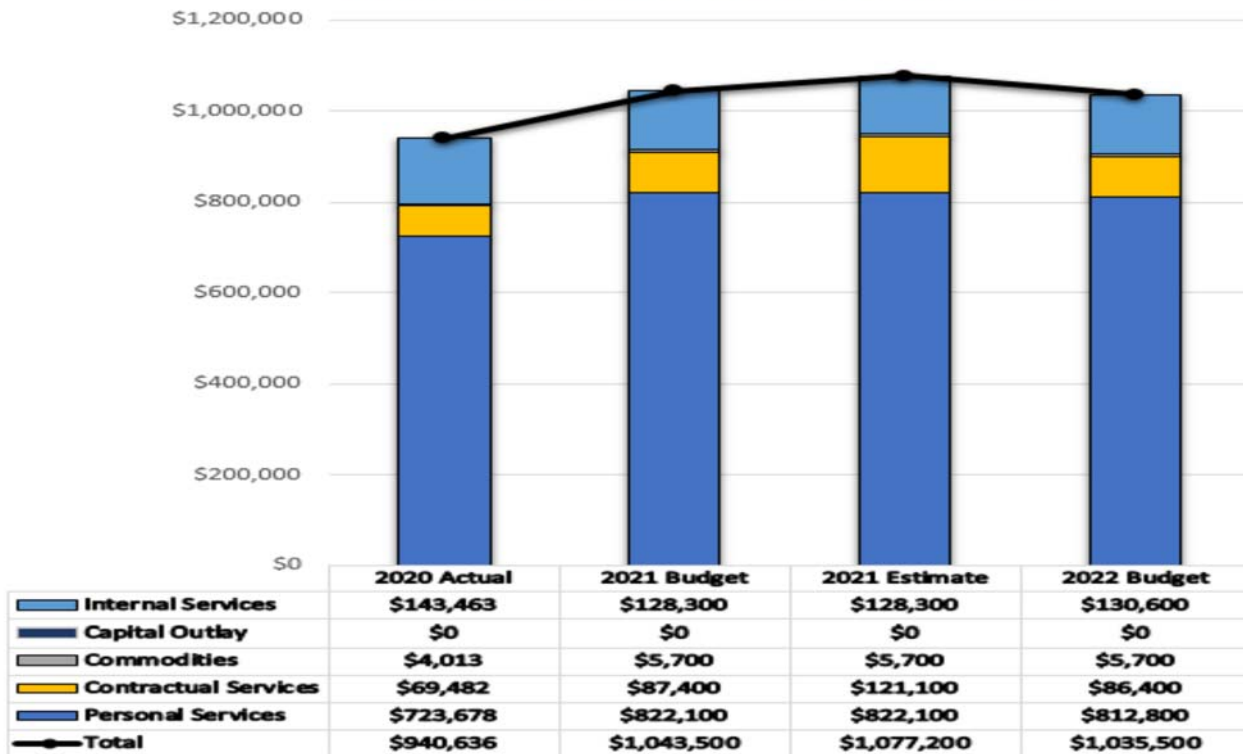
In 2020 the City of Gardner issued approximately 1500 building permits with an estimated valuation of more than \$57 million.

# COMMUNITY DEVELOPMENT

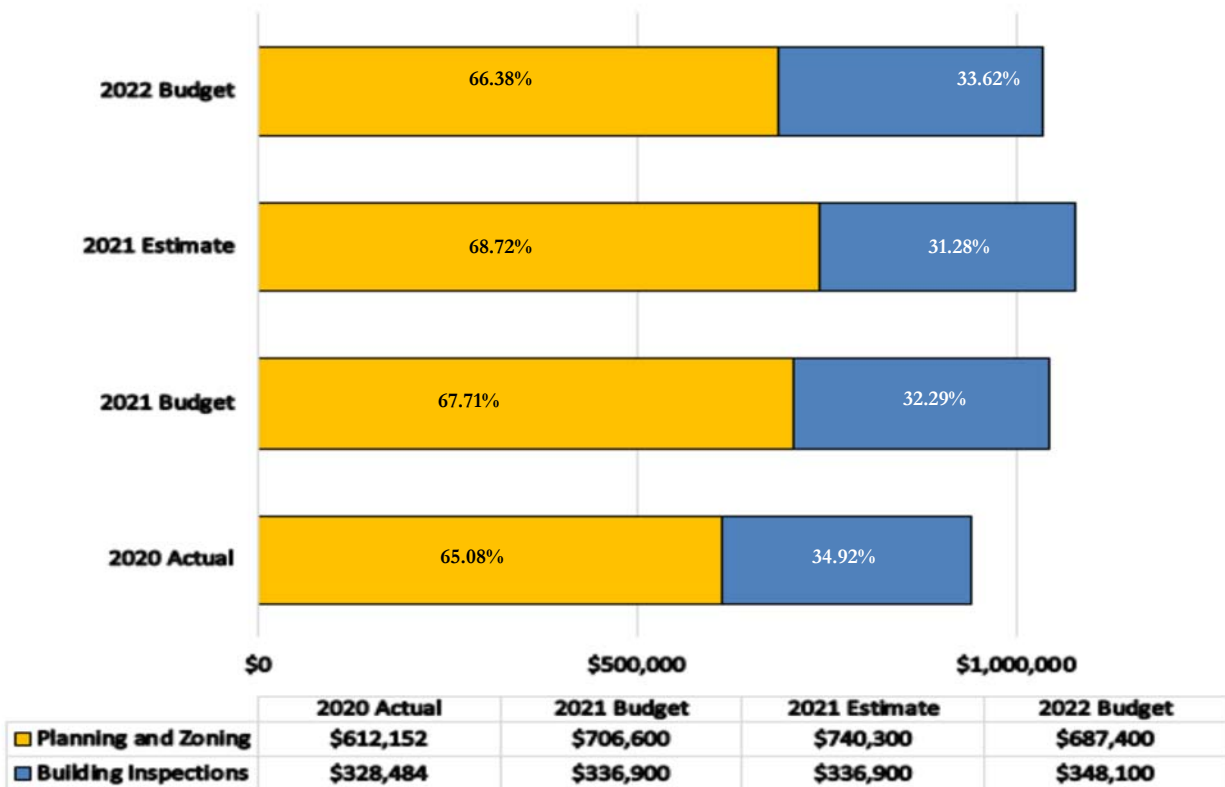


## Department Financial Summaries

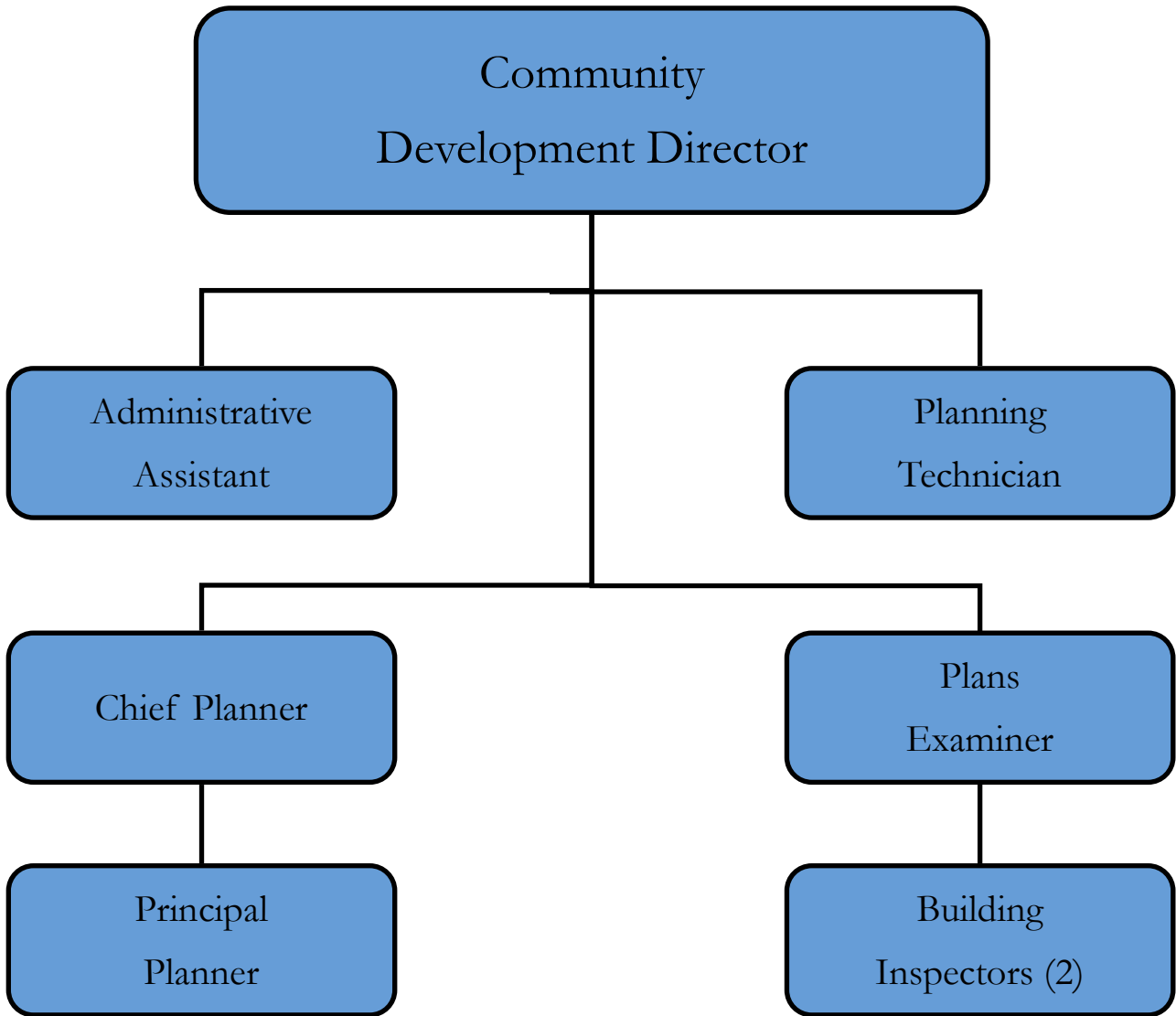
### Department Expenditures by Type



### Department Expenditures by Program



# Community Development



# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Community Development 471**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 511,083	\$ 569,600	\$ 569,600	\$ 538,900
Overtime	1,599	1,500	1,500	1,900
Seasonal	-	-	-	13,500
Health & Dental Insurance	101,259	121,900	121,900	129,800
Life Insurance	327	200	200	500
Social Security	37,228	43,600	43,600	42,500
Unemployment Compensation	479	1,100	1,100	1,100
KPERS Retirement	68,833	81,100	81,100	81,500
Deferred Compensation	2,870	3,100	3,100	3,100
<b>Total</b>	723,678	822,100	822,100	812,800
<b>Contractual Services</b>				
Outsourced Services	49,362	52,000	85,700	52,000
Telephone	2,032	2,000	2,000	2,000
R&M Vehicles	1,802	1,300	1,300	300
Meetings/Training/Travel/Cont Ed	2,284	15,400	15,400	15,400
Dues/Subscriptions	1,014	3,300	3,300	3,300
Advertising/Legal Notice	182	300	300	300
Printing	631	500	500	500
Postage	175	600	600	600
Home Repair Program	12,000	12,000	12,000	12,000
<b>Total</b>	69,482	87,400	121,100	86,400
<b>Commodities</b>				
Small tools	-	100	100	100
Vehicle Supplies	176	300	300	300
Fuel and Fluids	2,782	2,400	2,400	2,400
Operating Supplies	768	2,000	2,000	2,000
Clothing & Uniforms	287	900	900	900
<b>Total</b>	4,013	5,700	5,700	5,700
<b>Internal Services</b>				
Building Services	37,273	42,000	42,000	44,400
IT Services	55,817	28,600	28,600	27,000
Risk Services	50,373	57,700	57,700	59,200
<b>Total</b>	143,463	128,300	128,300	130,600
<b>Total Expenditures</b>	\$ 940,636	\$ 1,043,500	\$ 1,077,200	\$ 1,035,500



# CITY OF GARDNER ANNUAL BUDGET



**Program: Planning 7110**  
**Department: Community Development 471**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 338,911	\$ 396,300	\$ 396,300	\$ 360,600
Overtime	166	600	600	1,000
Seasonal	-	-	-	13,500
Health & Dental Insurance	56,606	79,700	79,700	84,600
Life Insurance	195	100	100	300
Social Security	24,664	30,300	30,300	28,800
Unemployment Compensation	318	800	800	700
KPERS Retirement	43,493	56,500	56,500	55,500
Deferred Compensation	1,308	1,400	1,400	1,300
<b>Total</b>	465,661	565,700	565,700	546,300
<b>Contractual Services</b>				
Outsourced Services	49,202	50,000	83,700	50,000
Telephone	659	600	600	600
R&M Vehicle	-	1,000	1,000	-
Meetings/Training/Travel/Cont Ed	163	10,200	10,200	10,200
Dues/Subscriptions	679	2,800	2,800	2,800
Advertising/Legal Notice	182	300	300	300
Printing	300	200	200	200
Postage	168	300	300	300
<b>Total</b>	51,353	65,400	99,100	64,400
<b>Commodities</b>				
Fuel and Fluids	3	100	100	100
Operating Supplies	722	1,500	1,500	1,500
<b>Total</b>	725	1,600	1,600	1,600
<b>Internal Services</b>				
Building Services	16,786	20,500	20,500	21,700
IT Services	45,274	15,900	15,900	15,000
Risk Services	32,353	37,500	37,500	38,400
<b>Total</b>	94,413	73,900	73,900	75,100
<b>Total Expenditures</b>	\$ 612,152	\$ 706,600	\$ 740,300	\$ 687,400

# CITY OF GARDNER ANNUAL BUDGET



**Program: Building Administration 7120**  
**Department: Community Development 471**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 172,172	\$ 173,300	\$ 173,300	\$ 178,300
Overtime	1,433	900	900	900
Health & Dental Insurance	44,653	42,200	42,200	45,200
Life Insurance	132	100	100	200
Social Security	12,564	13,300	13,300	13,700
Unemployment Compensation	161	300	300	400
KPERS Retirement	25,340	24,600	24,600	26,000
Deferred Compensation	1,562	1,700	1,700	1,800
<b>Total</b>	258,017	256,400	256,400	266,500
<b>Contractual Services</b>				
Outsourced Services	160	2,000	2,000	2,000
Telephone	1,373	1,400	1,400	1,400
R&M Vehicle	1,802	300	300	300
Meetings/Training/Travel/Cont Ed	2,121	5,200	5,200	5,200
Dues/Subscriptions	335	500	500	500
Printing	331	300	300	300
Postage	7	300	300	300
Home Repair Program	12,000	12,000	12,000	12,000
<b>Total</b>	18,129	22,000	22,000	22,000
<b>Commodities</b>				
Small tools	-	100	100	100
Vehicle Supplies	176	300	300	300
Fuel and Fluids	2,779	2,300	2,300	2,300
Operating Supplies	46	500	500	500
Clothing & Uniforms	287	900	900	900
<b>Total</b>	3,288	4,100	4,100	4,100
<b>Internal Services</b>				
Building Services	20,487	21,500	21,500	22,700
IT Services	10,543	12,700	12,700	12,000
Risk Services	18,020	20,200	20,200	20,800
<b>Total</b>	49,050	54,400	54,400	55,500
<b>Total Expenditures</b>	\$ 328,484	\$ 336,900	\$ 336,900	\$ 348,100

# FINANCE

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## Overview

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The Finance Department includes four divisions: Administration, Fiscal Services, Municipal Court and Utility Billing. The Finance Department is responsible for financial planning, maintaining all financial records, safekeeping of funds, payroll, purchasing, grant procurement, investments, collections, reporting, debt compliance and budget analysis. The City of Gardner has a solid record of fiscal responsibility based upon sound financial planning and management. These factors have helped the City earn an AA-/Stable rating from Standard & Poor's Ratings Services.

The Finance Department is committed to deserving the trust of both internal and external customers and citizens by providing professional, efficient, excellent service to all with cooperation, integrity and transparency.

## Contact Information

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City Hall - Finance  
120 E. Main St.  
Gardner, KS 66030  
(913) 856-0929

[www.gardnerkansas.gov/finance](http://www.gardnerkansas.gov/finance)

[www.facebook.com/CityofGardnerKSGovernment](https://www.facebook.com/CityofGardnerKSGovernment)

[www.twitter.com/GardnerKansas](https://www.twitter.com/GardnerKansas)



# FINANCE

## Services

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### Administration Division

The Finance Administration Division provides the management and direct oversight of the City's financial affairs and consults directly with the City Administrator and City Council on all financial related policy matters. The Finance Director also serves as the City Treasurer.

### Fiscal Services Division

The Fiscal Services Division provides grant procurement, accounting and reporting for the receipt and disbursement of all municipal funds in compliance with City policies, Generally Accepted Accounting Principles (GAAP), and all applicable legislation.

### Municipal Court

The Municipal Court provides judicial services including the disposition of all citations issued by the Police Department, conducts arraignments and trials, assesses and collects fines, maintains court records, and submits reports as required to other agencies such as the KBI.

### Utility Billing Division / Utility Billing Services Fund

The Utility Billing Division is responsible for reading utility meters, installing water meters, maintaining meters, determining consumption, creating and processing utility bills, and monitoring and collecting the receipt of payments for the amounts billed. The division is also responsible for billing related to the airport hangar rentals. The fiscal activities associated with Utility Billing are accounted for in a separate internal service fund.

## Personnel (FTE)

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<b>Program</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Finance Administration	3.0	3.0	3.0	3.0
Fiscal Services	4.0	4.0	4.0	5.0
Utility Billing	9.0	9.0	7.0	7.0
Municipal Court	2.5	2.5	2.5	3.0
<b>TOTAL</b>	<b>18.5</b>	<b>18.5</b>	<b>16.5</b>	<b>18</b>

## 2021-2022 Goals and Objectives

---

- Prepare the 2021 Annual Financial Report and win the GFOA Certificate of Achievement for Excellence in Financial Reporting award
- Earn “unmodified” (highest) opinion on the 2021 audit
- Maintain the City’s AA- credit rating
- Assist in attracting new development projects
- Coordinate debt financing to support capital projects
- Continue working towards electronic documentation for Gardner Municipal Court, including scanning in documents from previous years to better accommodate records requests and remote document review by the Municipal Judge and City Prosecutors
- Gardner Municipal Court will work with outside agencies to perform Court-ordered evaluations at the Justice Center in order to help defendants meet court-ordered requirements
- Gardner Municipal Court and the City’s Grant Coordinator will collaborate with outside agencies to setup an alcohol and drug support group meeting site in the City of Gardner
- Utility Billing will work on educational campaigns that allow customers to get the most benefit from the new Smart Meter system, and will continue to teach conservation methods to our citizens, enhanced by data from Smart Meters

## 2019-2020 Accomplishments

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- Completed 3 debt issuances in 2020 to support infrastructure investment
- Maintained AA– credit rating
- Coordinated the development of the 5-year Capital Improvement Program
- Earned GFOA Certificate of Achievement for Excellence in Financial Reporting for the 2020 Annual Financial Report
- Earned “unmodified” (highest) opinion for the FY 2020 audit
- Municipal Court and Gardner Police Department partnered to streamline the warrant processing system and worked to eliminate dual data entry
- Municipal Court managed phone lines and directed defendants and attorneys on-line during the COVID-19 pandemic and over 1,000 cases were successfully handled electronically.
- Per the directive of the Governing Body, Utility Billing staff removed March 2020 electric charges for the residential electric customers and the first 5,000 kWh for commercial customers
- Meter Reader Technicians worked through the COVID-19 period to provide meter readings to prevent billing estimations for our customers

## Strategic Priorities

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- 1** Promote economic development
- 2** Maintain quality of life
- 3** Increase asset and infrastructure management
- 4** Improve fiscal stewardship

## Core Performance Measures

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Strategic Priority	Department Goal	Performance Measure	Benchmark	2019 Actual	2020 Actual	2021 Target	2022 Target
4	Maintain the City's credit rating	Bond rating	Aa-	Aa-	Aa-	Aa-	Aa-
4	Provide high quality financial reporting	Consecutive GFOA Annual Financial Report Awards	----	15	16	17	18

### DID YOU KNOW?

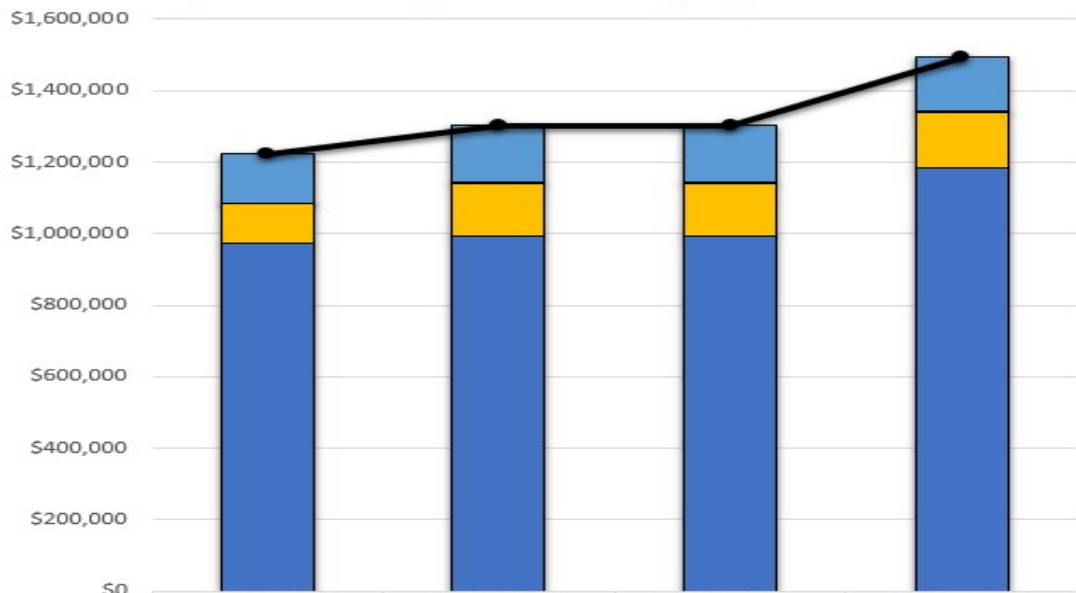
The City created its first Community Improvement District in 2019 to support the Main Street Marketplace Development

# FINANCE



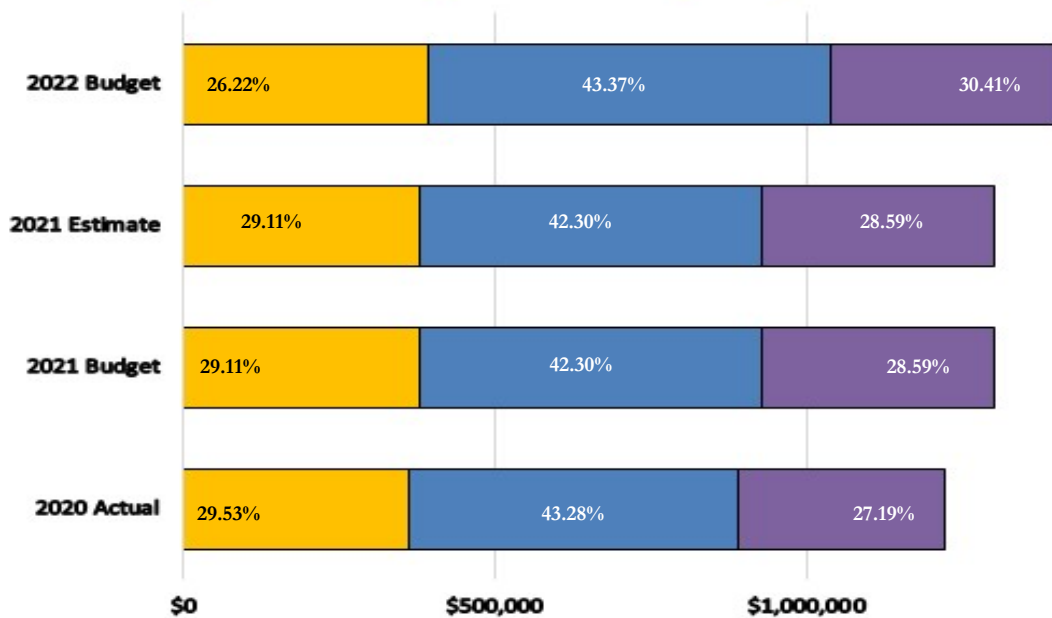
## Department Financial Summaries

### Department Expenditures by Type



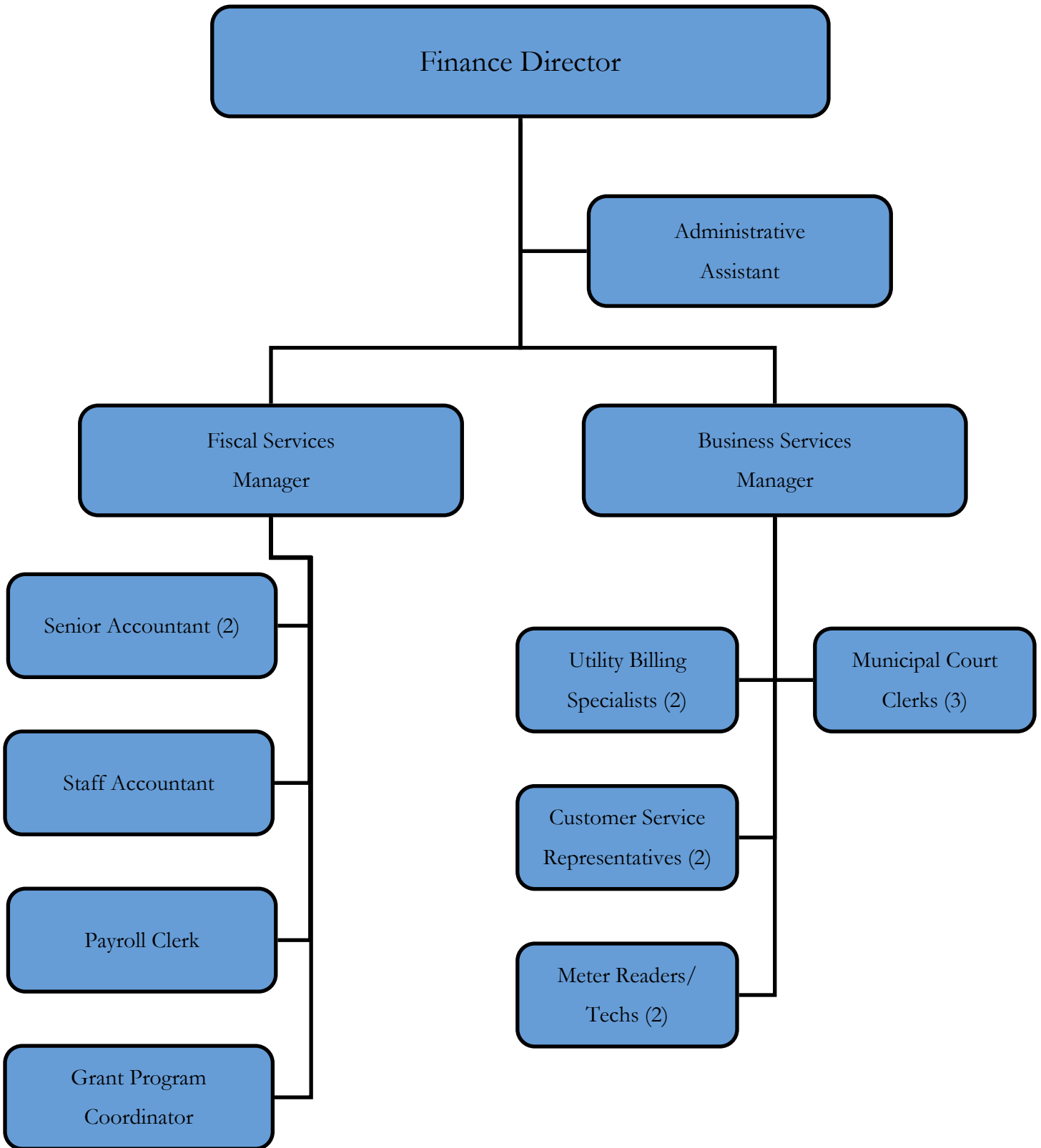
	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Internal Services	\$135,956	\$156,800	\$156,800	\$152,000
Capital Outlay	\$0	\$0	\$0	\$0
Commodities	\$2,715	\$3,600	\$3,600	\$3,600
Contractual Services	\$110,281	\$149,800	\$149,800	\$152,200
Personal Services	\$973,699	\$991,600	\$991,600	\$1,185,600
<b>Total</b>	<b>\$1,222,651</b>	<b>\$1,301,800</b>	<b>\$1,301,800</b>	<b>\$1,493,400</b>

### Department Expenditures by Program



	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Finance Administration	\$361,079	\$379,000	\$379,000	\$391,600
Fiscal Services	\$529,181	\$550,600	\$550,600	\$647,700
Municipal Court	\$332,391	\$372,200	\$372,200	\$454,100

# Finance





# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Finance 413**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 612,530	\$ 609,600	\$ 609,600	\$ 729,000
Overtime	7,785	17,300	17,300	23,600
Part-Time	93,627	95,300	95,300	106,500
Seasonal	-	-	-	21,000
Health & Dental Insurance	140,496	145,300	145,300	154,400
Life Insurance	465	400	400	500
Social Security	51,777	55,200	55,200	65,000
Unemployment Compensation	670	1,400	1,400	1,700
KPERS Retirement	61,607	62,300	62,300	78,300
Deferred Compensation	4,742	4,800	4,800	5,600
<b>Total</b>	973,699	991,600	991,600	1,185,600
<b>Contractual Services</b>				
Audit & Financial	54,024	66,200	66,200	67,000
Legal Services	12,849	25,500	25,500	26,300
Outsourced Services	37,282	40,800	40,800	42,200
Telephone	584	600	600	600
R&M-Office Equipment	-	1,900	1,900	1,900
Meetings/Training/Travel/Cont Ed	1,497	9,900	9,900	9,400
Dues/Subscriptions	1,095	1,500	1,500	1,500
Printing	1,438	2,000	2,000	1,900
Postage	1,512	1,400	1,400	1,400
<b>Total</b>	110,281	149,800	149,800	152,200
<b>Commodities</b>				
Operating Supplies	2,715	3,600	3,600	3,600
<b>Total</b>	2,715	3,600	3,600	3,600
<b>Internal Services</b>				
Building Services	25,411	35,500	35,500	36,300
IT Services	89,173	93,500	93,500	86,200
Risk Services	21,372	27,800	27,800	29,500
<b>Total</b>	135,956	156,800	156,800	152,000
<b>Total Expenditures</b>	\$ 1,222,651	\$ 1,301,800	\$ 1,301,800	\$ 1,493,400

# CITY OF GARDNER ANNUAL BUDGET



**Program: Finance Administration 1305**  
**Department: Finance 413**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 217,560	\$ 216,100	\$ 216,100	\$ 223,500
Health & Dental Insurance	24,610	25,100	25,100	26,700
Life Insurance	101	100	100	100
Social Security	16,028	16,500	16,500	17,100
Unemployment Compensation	207	400	400	400
KPERS Retirement	21,022	21,500	21,500	23,300
Deferred Compensation	2,162	2,200	2,200	2,200
<b>Total</b>	281,690	281,900	281,900	293,300
<b>Contractual Services</b>				
Audit & Financial	54,024	66,200	66,200	67,000
Outsourced Services	6,550	7,200	7,200	7,200
Telephone	584	600	600	600
Meetings/Training/Travel/Cont Ed	198	3,500	3,500	3,500
Dues/Subscriptions	325	600	600	600
Printing	470	600	600	600
<b>Total</b>	62,151	78,700	78,700	79,500
<b>Internal Services</b>				
Building Services	4,455	4,600	4,600	4,800
IT Services	7,031	6,300	6,300	6,000
Risk Services	5,752	7,500	7,500	8,000
<b>Total</b>	17,238	18,400	18,400	18,800
<b>Total Expenditures</b>	\$ 361,079	\$ 379,000	\$ 379,000	\$ 391,600

# CITY OF GARDNER ANNUAL BUDGET



**Program: Fiscal Services 1310**  
**Department: Finance 413**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 311,787	\$ 310,900	\$ 310,900	\$ 380,500
Overtime	3,734	8,200	8,200	9,800
Seasonal	-	-	-	6,000
Health & Dental Insurance	79,758	82,100	82,100	87,300
Life Insurance	230	200	200	300
Social Security	22,610	24,400	24,400	30,300
Unemployment Compensation	292	600	600	800
KPERS Retirement	30,442	31,700	31,700	40,600
Deferred Compensation	2,199	2,200	2,200	2,900
<b>Total</b>	451,052	460,300	460,300	558,500
<b>Contractual Services</b>				
Outsourced Services	22,243	23,600	23,600	24,700
Meetings/Training/Travel/Cont Ed	1,299	5,600	5,600	5,100
Dues/Subscriptions	375	700	700	700
Printing	968	1,100	1,100	1,100
Postage	696	800	800	800
<b>Total</b>	25,581	31,800	31,800	32,400
<b>Commodities</b>				
Operating Supplies	929	2,000	2,000	2,000
<b>Total</b>	929	2,000	2,000	2,000
<b>Internal Services</b>				
Building Services	7,301	7,900	7,900	8,300
IT Services	34,612	36,400	36,400	33,600
Risk Services	9,706	12,200	12,200	12,900
<b>Total</b>	51,619	56,500	56,500	54,800
<b>Total Expenditures</b>	\$ 529,181	\$ 550,600	\$ 550,600	\$ 647,700

# CITY OF GARDNER ANNUAL BUDGET



**Program: Municipal Court 1330**  
**Department: Finance 413**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full -Time	\$ 83,183	\$ 82,600	\$ 82,600	\$ 125,000
Overtime	4,051	9,100	9,100	13,800
Part-Time	93,627	95,300	95,300	106,500
Seasonal	-	-	-	15,000
Health & Dental Insurance	36,128	38,100	38,100	40,400
Life Insurance	134	100	100	100
Social Security	13,139	14,300	14,300	17,600
Unemployment Compensation	171	400	400	500
KPERS Retirement	10,143	9,100	9,100	14,400
Deferred Compensation	381	400	400	500
<b>Total</b>	240,957	249,400	249,400	333,800
<b>Contractual Services</b>				
Legal Services	12,849	25,500	25,500	26,300
Outsourced Services	8,489	10,000	10,000	10,300
R&M-Office Equipment	-	1,900	1,900	1,900
Meetings/Training/Travel/Cont Ed	-	800	800	800
Dues/Subscriptions	395	200	200	200
Printing	-	300	300	200
Postage	816	600	600	600
<b>Total</b>	22,549	39,300	39,300	40,300
<b>Commodities</b>				
Operating Supplies	1,786	1,600	1,600	1,600
<b>Total</b>	1,786	1,600	1,600	1,600
<b>Internal Services</b>				
Building Services	13,655	23,000	23,000	23,200
IT Services	47,530	50,800	50,800	46,600
Risk Services	5,914	8,100	8,100	8,600
<b>Total</b>	67,099	81,900	81,900	78,400
<b>Total Expenditures</b>	\$ 332,391	\$ 372,200	\$ 372,200	\$ 454,100

# PARKS AND RECREATION

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## Overview

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The Parks and Recreation Department includes four divisions: Administration, Recreation Services, Parks Maintenance and Aquatics. Gardner Parks and Recreation staff work to establish, preserve and manage public parks, greenways and recreation facilities. In addition, the Department offers a variety of leisure opportunities to benefit and enrich the quality of life for the people in the community.

## Contact Information

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City Hall - Parks and Recreation  
120 E. Main St.  
Gardner, KS 66030  
(913) 856-0936

[www.gardnerkansas.gov/parks](http://www.gardnerkansas.gov/parks)

[www.facebook.com/GardnerParksandRecreation](https://www.facebook.com/GardnerParksandRecreation)

[www.twitter.com/gardnerparkrec](https://www.twitter.com/gardnerparkrec)

[www.instagram.com/gardnerparkrec](https://www.instagram.com/gardnerparkrec)



# PARKS AND RECREATION

## Services

### Administration Division

The Parks and Recreation Administration Division provides for the administration and management of the department in providing vision, leadership and planning through the Park Master Plan. Capital Improvement implementation is guided through this program. Other responsibilities include managing the contract for operations of the Gardner Golf Course, management of all recreation programs, special events, tournaments and recreation facility operations. Customer service operations, including registration, reservations and the sale of facility passes is administered through this program.

### Recreation Services Division

The Recreation Services Division enriches the quality of life for all of the people of the community through recreation programs, including team and individual athletic programs, exercise classes, craft classes and special community events.

### Parks Maintenance Division

The Parks Maintenance Division is responsible for the maintenance and care for all city parks, park facilities, athletic facilities, trails, aquatics center, historic downtown and the grounds surrounding six city facilities. These efforts increase the recreational potential, safety and visual appeal. The division is also responsible for the maintenance and removal of all public trees. Additionally, staff assistance for special events such as Christmas in the Park, Prairie Punisher Duathlon, Boo Bash, athletic tournaments, etc. is provided.

### Aquatics Division

The Aquatics Division provides recreational swim and water park opportunities. Swimming lessons and various special events are also held at the facility. Revenues are generated from season passes, day passes, swim lessons, facility rentals and concessions.

## Personnel (FTE)

<i>Program</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Parks & Rec. Administration	7.0	7.0	7.0	7.0
Parks Maintenance	7.0	7.0	7.0	7.0
<b>TOTAL</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>	<b>14.0</b>

## PARKS AND RECREATION

### 2021-2022 Goals and Objectives

---

- Construct the Quail Meadows Trail
- Resurface the South Center Trail
- Implement new youth and adult programs to enhance the quality of life for Gardner residents

### 2019-2020 Accomplishments

---

- Resurfaced all four baseball/softball fields at Celebration Park in order to reduce the number of rain-outs
- Resurfaced three baseball/softball fields at Westside in order to reduce the number of rain-outs
- Constructed the new Kill Creek Trail
- Stained all shelters at Celebration Park
- Constructed a new disc golf course
- Had a record number of participants for the annual Daddy/Daughter Ball
- Implemented a new recreational software system to provide better customer service
- Constructed new ADA parking at the Gardner Lake shelter



Instagram

Want to see what all the fun is about?

Follow the Gardner Parks and Recreation Department on Instagram by searching for gardnerparkrec!



## Strategic Goals

- 1 Promote economic development
- 2 Maintain quality of life
- 3 Increase asset and infrastructure management
- 4 Improve fiscal stewardship

## Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	Benchmark	2019 Actual	2020 Actual	2021 Target	2022 Target
2	Increase access and use of leisure activities	Athletic league participants	----	3,556	1,743	3,600	3,800
		Recreation program participants	----	1,702	309	500	1,970
		Special event attendance	----	12,055	3,250	15,000	20,000
		Gardner Aquatic Center attendance	----	58,971	0*	45,000	60,000

\* Due to COVID-19, the Gardner Aquatic Center did not open for the 2020 season.

**DID YOU KNOW?**

The City of Gardner has a new 18 hole disc golf course coming soon

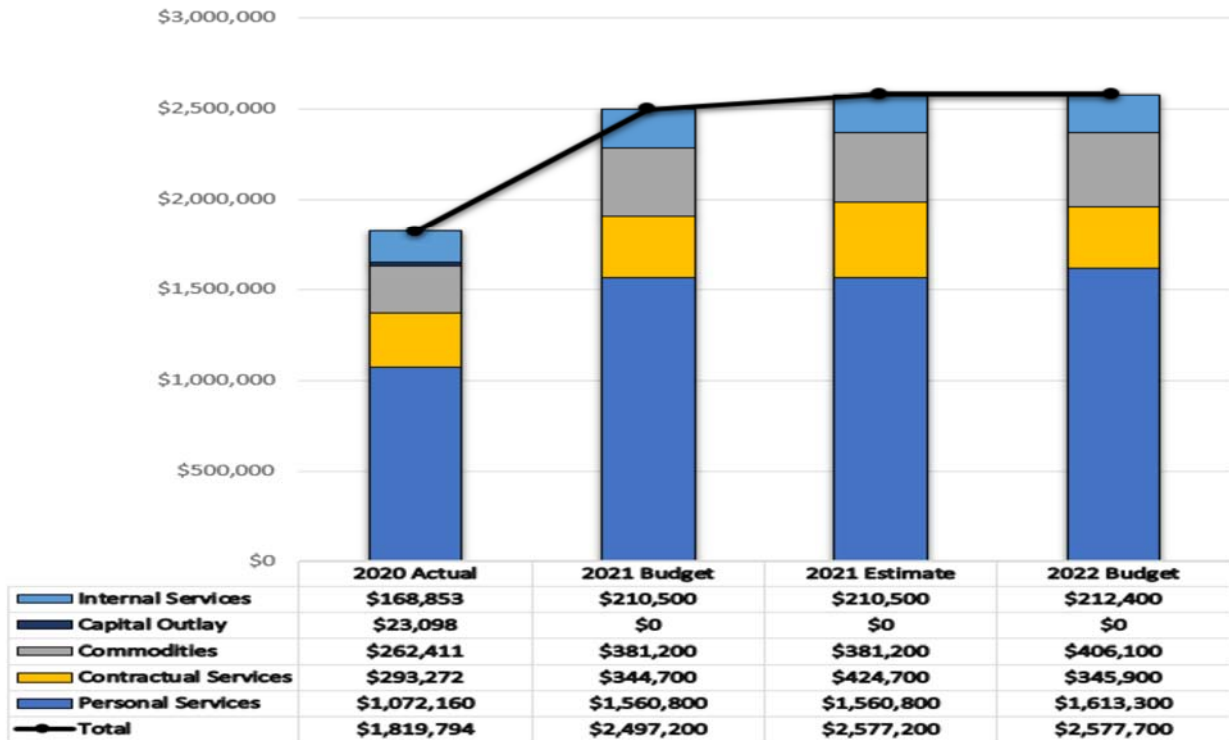


# PARKS AND RECREATION

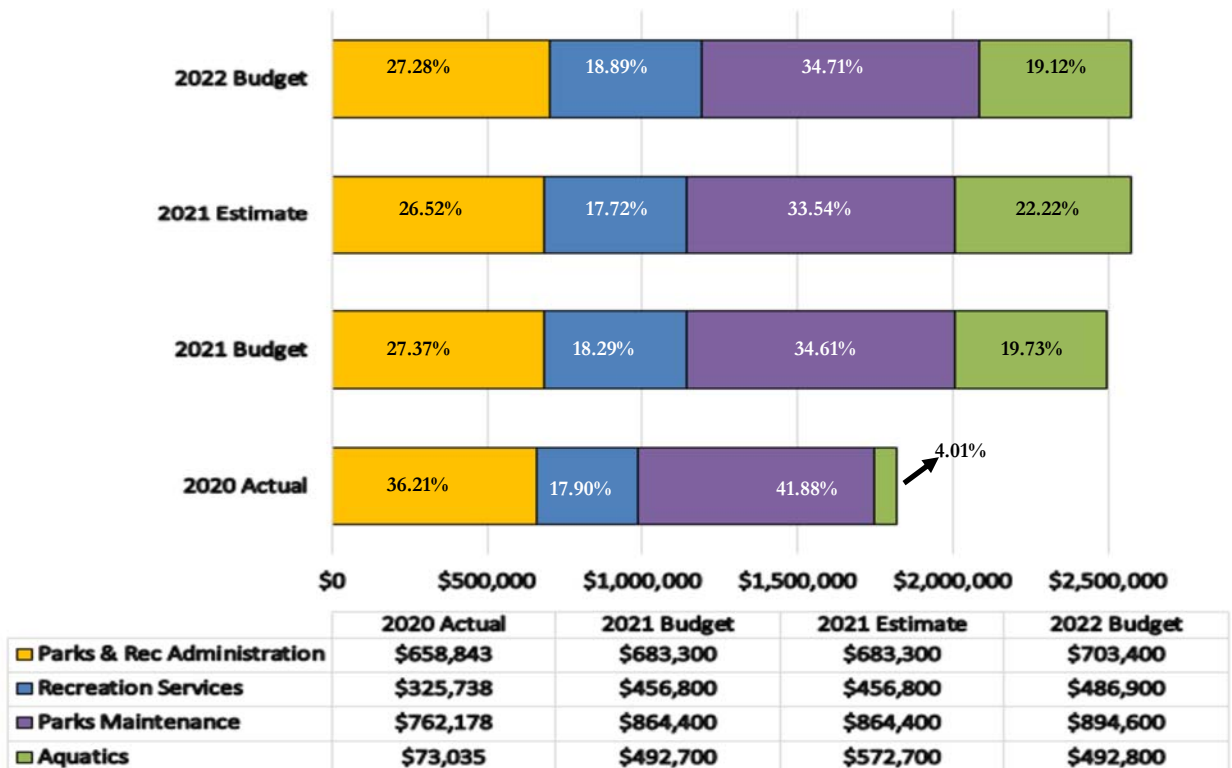


## Department Financial Summaries

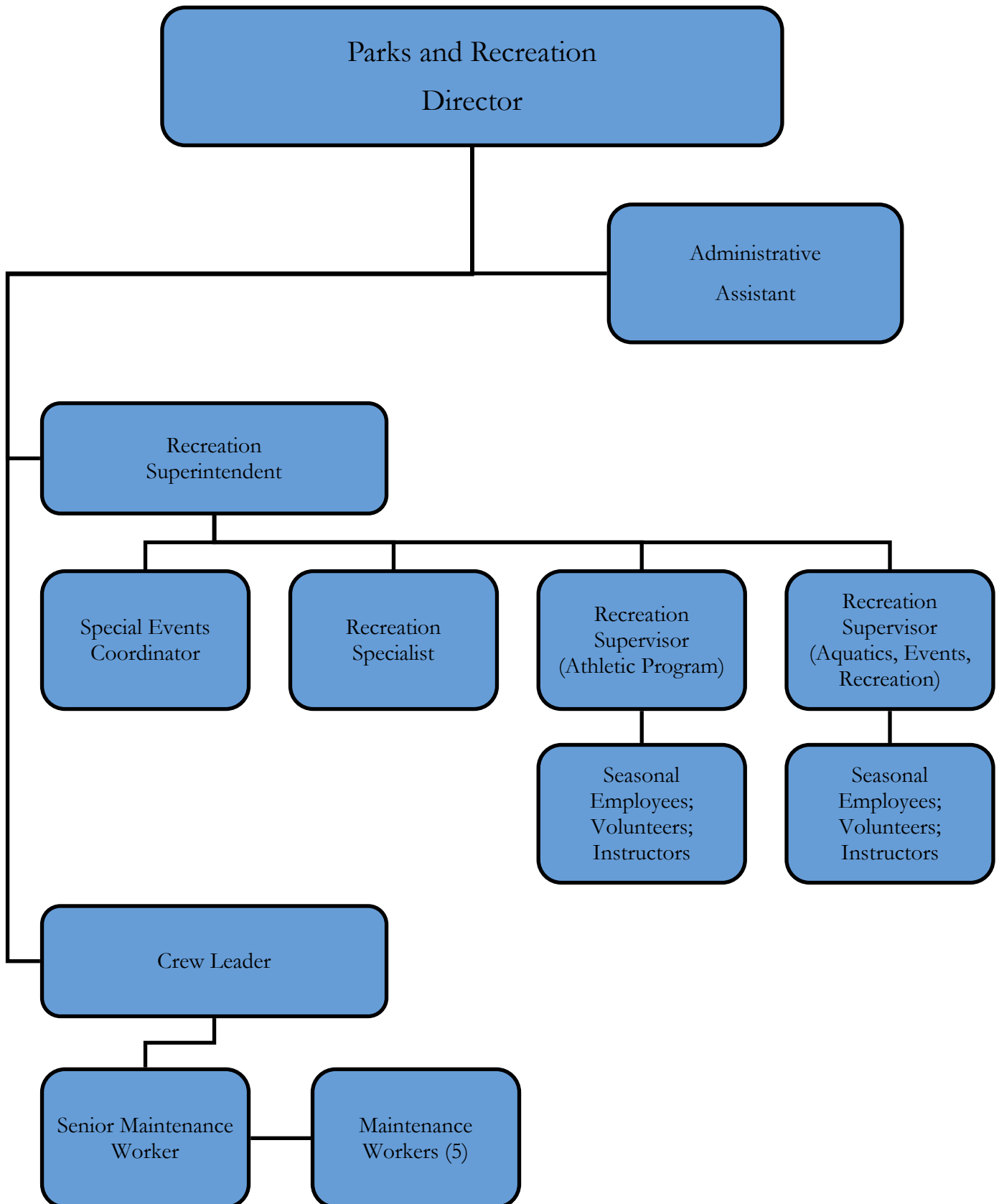
### Department Expenditures by Type



### Department Expenditures by Program



# Parks & Recreation



# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Parks and Recreation 461**  
**Fund: General Fund 001**

Classification	FY 20 Actual -----	FY 21 Budget -----	FY 21 Estimate -----	FY 22 Budget -----
<b>Personal Services</b>				
Full-Time	\$ 657,417	\$ 699,400	\$ 699,400	\$ 720,500
Overtime	29,002	48,800	48,800	52,500
Seasonal	111,440	446,400	446,400	452,400
Health & Dental Insurance	147,712	196,800	196,800	209,800
Life Insurance	632	600	600	800
Social Security	58,547	91,400	91,400	93,800
Unemployment Compensation	765	2,000	2,000	2,000
KPERS Retirement	65,616	74,400	74,400	80,400
Deferred Compensation	1,029	1,000	1,000	1,100
<b>Total</b>	1,072,160	1,560,800	1,560,800	1,613,300
<b>Contractual Services</b>				
Outsourced Services	90,218	68,300	148,300	68,300
Water	1,853	18,000	18,000	18,000
Trash Services	4,090	4,100	4,100	4,100
Telephone	8,329	7,200	7,200	7,200
Natural Gas	2,065	2,400	2,400	2,400
Electricity	21,989	44,000	44,000	44,000
Wastewater	2,244	2,500	2,500	2,500
R&M Building	9,495	31,900	31,900	31,900
R&M Equipment	30,549	6,000	6,000	6,000
R&M Vehicles	15,778	600	600	600
Equip./Vehicle Rentals	15,680	17,600	17,600	17,600
General Insurance & Claim	2,500	-	-	-
Meetings/Training/Travel	6,378	11,000	11,000	11,500
Dues/Subscriptions	1,983	2,100	2,100	2,100
Printing	160	700	700	700
Postage	225	600	600	600
Construction Debris	182	100	100	100
Athletics	45,111	92,100	92,100	93,200
Instructional Recreation	6,019	6,700	6,700	6,700
Special Assessments	28,424	28,800	28,800	28,400
<b>Total</b>	293,272	344,700	424,700	345,900

# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Parks and Recreation 461**  
**Fund: General Fund 001**

Classification	FY 20 Actual -----	FY 21 Budget -----	FY 21 Estimate -----	FY 22 Budget -----
<b>Commodities</b>				
Building & Grounds	100,515	83,700	83,700	83,700
Small Tools	6,645	-	-	-
Vehicle Supplies	-	600	600	600
Fuel	11,561	13,000	13,000	13,000
Chemicals	-	30,000	30,000	30,000
Concession Supplies	37,800	84,500	84,500	86,300
Operating Supplies	6,876	9,800	9,800	4,800
Clothing/Uniforms	4,239	9,200	9,200	9,300
Special Events	94,775	150,400	150,400	178,400
<b>Total</b>	262,411	381,200	381,200	406,100
<b>Capital Outlay</b>				
Equipment	23,098	-	-	-
<b>Total</b>	23,098	-	-	-
<b>Internal Services</b>				
Building Services	27,768	34,500	34,500	37,000
IT Services	73,707	84,200	84,200	78,000
Risk Services	67,378	91,800	91,800	97,400
<b>Total</b>	168,853	210,500	210,500	212,400
<b>Total Expenditures</b> \$	1,819,794	\$ 2,497,200	\$ 2,577,200	\$ 2,577,700
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



**Program: Parks and Recreation Administration 6105**  
**Department: Parks and Recreation 461**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 394,400	\$ 404,400	\$ 404,400	\$ 413,900
Overtime	3,448	3,300	3,300	3,500
Health & Dental Insurance	77,163	97,800	97,800	104,000
Life Insurance	346	300	300	400
Social Security	29,437	31,200	31,200	31,900
Unemployment Compensation	384	800	800	800
KPERS Retirement	38,060	40,300	40,300	43,200
Deferred Compensation	1,029	1,000	1,000	1,100
<b>Total</b>	544,267	579,100	579,100	598,800
<b>Contractual Services</b>				
Outsourced Services	12,410	-	-	-
Telephone	2,903	2,600	2,600	2,600
Meetings/Training/Travel	3,961	4,700	4,700	4,700
Dues/Subscriptions	1,983	2,000	2,000	2,000
Printing	160	200	200	200
Postage	225	600	600	600
Special Assessments	28,424	28,800	28,800	28,400
<b>Total</b>	50,066	38,900	38,900	38,500
<b>Commodities</b>				
Operating Supplies	5,279	1,500	1,500	1,500
<b>Total</b>	5,279	1,500	1,500	1,500
<b>Internal Services</b>				
Building Services	20,956	22,300	22,300	23,500
IT Services	24,605	25,400	25,400	24,100
Risk Services	13,670	16,100	16,100	17,000
<b>Total</b>	59,231	63,800	63,800	64,600
<b>Total Expenditures</b>	<b>\$ 658,843</b>	<b>\$ 683,300</b>	<b>\$ 683,300</b>	<b>\$ 703,400</b>

# CITY OF GARDNER ANNUAL BUDGET



**Program: Recreation Services 6110**  
**Department: Parks and Recreation 461**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Seasonal	\$ 47,423	\$ 88,000	\$ 88,000	\$ 90,000
Social Security	3,628	6,700	6,700	6,900
Unemployment Compensation	48	100	100	100
KPERS Retirement	-	500	500	500
	-----	-----	-----	-----
<b>Total</b>	51,099	95,300	95,300	97,500
 <b>Contractual Services</b>				
Outsourced Services	42,475	16,000	16,000	16,000
Telephone	2,634	1,600	1,600	1,600
R&M Building	-	1,000	1,000	1,000
Equip./Vehicle Rentals	10,165	10,100	10,100	10,100
Athletics	45,111	92,100	92,100	93,200
Instructional Recreation	6,019	6,700	6,700	6,700
	-----	-----	-----	-----
<b>Total</b>	106,404	127,500	127,500	128,600
 <b>Commodities</b>				
Concession Supplies	32,187	41,900	41,900	43,000
Operating Supplies	184	-	-	-
Special Events	94,775	143,900	143,900	171,900
	-----	-----	-----	-----
<b>Total</b>	127,146	185,800	185,800	214,900
 <b>Internal Services</b>				
Building Services	3,211	7,400	7,400	8,100
IT Services	32,905	33,400	33,400	29,800
Risk Services	4,973	7,400	7,400	8,000
	-----	-----	-----	-----
<b>Total</b>	41,089	48,200	48,200	45,900
 <b>Total Expenditures</b>	 \$ 325,738	 \$ 456,800	 \$ 456,800	 \$ 486,900
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



**Program: Parks Maintenance 6120**  
**Department: Parks and Recreation 461**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 263,017	\$ 295,000	\$ 295,000	\$ 306,600
Overtime	25,554	45,500	45,500	49,000
Seasonal	62,939	56,400	56,400	58,400
Health & Dental Insurance	70,549	99,000	99,000	105,800
Life Insurance	286	300	300	400
Social Security	25,400	30,400	30,400	31,700
Unemployment Compensation	332	800	800	800
KPERS Retirement	27,556	33,600	33,600	36,700
<b>Total</b>	475,633	561,000	561,000	589,400
<b>Contractual Services</b>				
Outsourced Services	19,438	46,600	46,600	46,600
Water	767	4,000	4,000	4,000
Trash Services	4,090	4,100	4,100	4,100
Telephone	2,792	3,000	3,000	3,000
Natural Gas	2,065	2,400	2,400	2,400
Electricity	20,579	32,000	32,000	32,000
Wastewater	2,049	2,200	2,200	2,200
R&M Buildings	1,014	24,000	24,000	24,000
R&M Equipment	30,500	6,000	6,000	6,000
R&M Vehicles	15,778	600	600	600
Equip./Vehicle Rentals	5,515	7,500	7,500	7,500
General Insurance & Claim	2,500	-	-	-
Meetings/Training/Travel	2,130	1,200	1,200	1,200
Dues/Subscriptions	-	100	100	100
Construction Debris	182	100	100	100
<b>Total</b>	109,399	133,800	133,800	133,800
<b>Commodities</b>				
Building/Grounds	82,293	79,500	79,500	79,500
Small Tools	6,645	-	-	-
Vehicle Supplies	-	600	600	600
Fuel	11,561	13,000	13,000	13,000
Operating Supplies	1,317	1,000	1,000	1,000
Clothing/Uniforms	4,011	3,400	3,400	3,400
<b>Total</b>	105,827	97,500	97,500	97,500

# CITY OF GARDNER ANNUAL BUDGET



**Program: Parks Maintenance 6120**  
**Department: Parks and Recreation 461**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Capital Outlay</b>				
Equipment	23,098	-	-	-
<b>Total</b>	23,098	-	-	-
<b>Internal Services</b>				
Building Services	3,316	4,600	4,600	5,200
IT Services	15,805	25,400	25,400	24,100
Risk Services	29,100	42,100	42,100	44,600
<b>Total</b>	48,221	72,100	72,100	73,900
<b>Total Expenditures</b> \$	762,178	\$ 864,400	\$ 864,400	\$ 894,600



# CITY OF GARDNER ANNUAL BUDGET



**Program: Aquatics 6130**  
**Department: Parks and Recreation 461**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Seasonal	\$ 1,078	\$ 302,000	\$ 302,000	\$ 304,000
Social Security	82	23,100	23,100	23,300
Unemployment Compensation	1	300	300	300
	-----	-----	-----	-----
<b>Total</b>	1,161	325,400	325,400	327,600
 <b>Contractual Services</b>				
Outsourced Services	15,895	5,700	85,700	5,700
Water	1,086	14,000	14,000	14,000
Electricity	1,410	12,000	12,000	12,000
Wastewater	195	300	300	300
R&M Buildings	8,481	6,900	6,900	6,900
R&M Equipment	49	-	-	-
Meetings/Training/Travel	287	5,100	5,100	5,600
Printing and Forms	-	500	500	500
	-----	-----	-----	-----
<b>Total</b>	27,403	44,500	124,500	45,000
 <b>Commodities</b>				
Building & Grounds	18,222	4,200	4,200	4,200
Chemicals	-	30,000	30,000	30,000
Concessions	5,613	42,600	42,600	43,300
Operating Supplies	96	7,300	7,300	2,300
Clothing/Uniforms	228	5,800	5,800	5,900
Special Events	-	6,500	6,500	6,500
	-----	-----	-----	-----
<b>Total</b>	24,159	96,400	96,400	92,200
 <b>Internal Services</b>				
Bldg Services	285	200	200	200
IT Services	392	-	-	-
Risk Services	19,635	26,200	26,200	27,800
	-----	-----	-----	-----
<b>Total</b>	20,312	26,400	26,400	28,000
 <b>Total Expenditures</b>				
	\$ 73,035	\$ 492,700	\$ 572,700	\$ 492,800
	=====	=====	=====	=====

# POLICE

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## Overview

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The Police Department includes both the Administration and Operations divisions. The Administration Division includes Investigations, Records, Code Enforcement, and the School Resource Officers. The Operations Division includes all the patrol functions of the department and Animal Control. The Gardner Police Department aims to protect and serve all persons with courtesy, respect and fairness through a professional and high-quality law enforcement organization.

The Police Department hosts the Citizens Police Academy and provides services such as safety talks, car seat installations, fingerprinting, and operation and coordination of the Justice Center Community Room.

## Contact Information

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Police Department  
16540 Moonlight Road  
Gardner, KS 66030  
(913) 856-7312

[www.gardnerkansas.gov/police\\_department](http://www.gardnerkansas.gov/police_department)

[www.facebook.com/GardnerPoliceDepartment](https://www.facebook.com/GardnerPoliceDepartment)

[www.twitter.com/GardnerKansas](https://www.twitter.com/GardnerKansas)



# POLICE

## Services

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### Administration Division

The Police Department’s Administration Division oversees the investigations, records, community policing, and codes compliance sections of the department. The Investigations Section processes crime scenes, completes follow-up investigations and crime analysis, oversees the School Resource Officer (SRO) program and maintains the evidence/property room. The Administration Division is also tasked with code enforcement, record keeping, fulfilling the reporting requirements of the KBI and FBI, the contract management and customer service functions of the department, and the development of the department budget.

### Operations Division

The Operations Division is responsible for the daily patrol activities of the department, including responding to calls for service, traffic enforcement, and residential and business checks. Staffing consists of patrol officers, corporals and sergeants who oversee the day-to-day operations of the patrol officers. The animal control section handles all calls for service involving domestic and wild animal concerns and completes follow-up investigations on animal bite cases. All officers attend the Johnson County Regional Police Academy in Overland Park, Kansas and complete the state requirements to serve as a police officer within the State of Kansas. Other Operations Division responsibilities include the K-9 program, operation of the drone program, overseeing training to ensure it meets and/or exceeds requirements, and conducting commercial truck safety inspections.

## Personnel (FTE)

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<b>Program</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Administration	7.0	9.0	9.0	9.0
Patrol Operations	25.0	23.0	23.0	25.0
Investigations	3.0	4.0	4.0	4.0
School Resource Officers	3.0	4.0	4.0	4.0
Animal Control	1.0	1.0	1.0	1.0
<b>TOTAL</b>	<b>39.0</b>	<b>41.0</b>	<b>41.0</b>	<b>43.0</b>

# POLICE



## 2021-2022 Goals and Objectives

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- Continue to improve our Community Outreach programs
- Develop a Licensed Plate Reader (LPR) infrastructure for the police department
- Expand on the drone program
- Utilize the on-site training room to continue and expand employee training
- Provide a joint agency active threat training coordinated with fire, medical and police agencies
- Reduce the number of repeat domestic violence reports by utilizing the dedicated Detective to work closely with victims of domestic violence
- Improve communications flow with Gardner Edgerton School District
- Finalize and implement peer support program

## 2019-2020 Accomplishments

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- Moved into the Justice Center and facilitated set up and implementation of policies and procedures for the community room
- Completed implementation of Niche Record Management System (RMS)
- Appointed new Chief of Police and promoted a Captain, a Sergeant, and two Corporals
- Promoted a Detective Sergeant to front line supervisor in the Investigations Unit
- Received the Violence Against Women Act (VAWA) grant dedicating a Detective to work crimes against females
- Received approval and licensing from the FAA for the operation of the drone and subsequently commenced operation; designed a training program for future pilots to progress the program forward.
- New CVSA (Commercial Vehicle Safety Alliance) officer completed training to keep the number of inspectors needed at the current levels
- Two officers attended peer support training; this program is being finalized for implementation in the coming months
- Awarded COPS (Community Policing Officer Services) Grant for a Community Policing Officer

## Strategic Goals

- 1** Promote economic development
- 2** Maintain quality of life
- 3** Increase asset and infrastructure management
- 4** Improve fiscal stewardship

## Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	Benchmark	2020 Actual	2021 Estimate	2022 Target	2023 Target
2	Reduce crime	Violent/property crimes per 1,000 residents	33.3	30.5	33	34	34
2	Maintain a safe traffic environment	Traffic collisions per 1,000 residents	----	13.3	13	14	14
		Commercial vehicle safety inspections	----	208	200	300	400
2	Provide quality code enforcement	Percent of voluntary compliances	89%	93%	90%	90%	90%
2		Total number of code enforcement cases	----	145	275	310	330
2	Respond quickly to dangerous animal calls	Response to dangerous animal calls within 5 minutes	----	45%	40%	45%	45%

**DID YOU KNOW?**

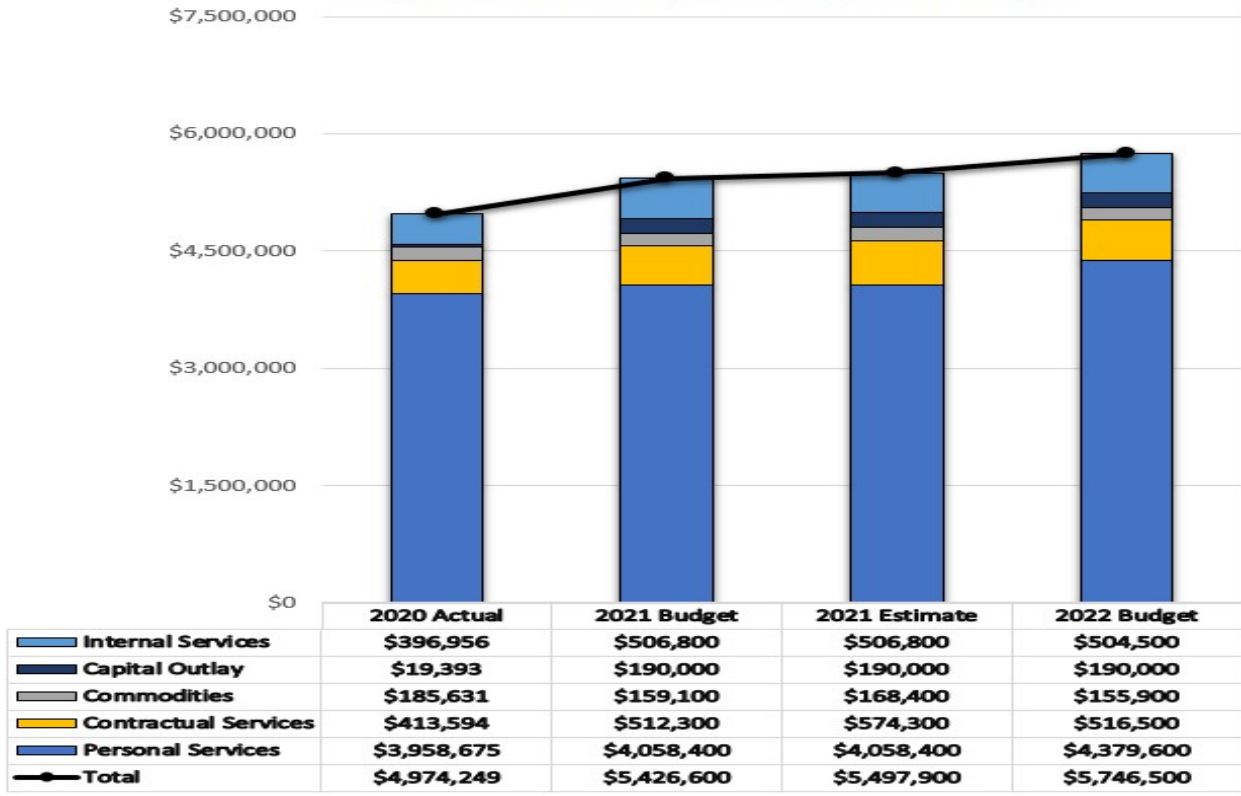
The community room at the Justice Center can be reserved for civic events

# POLICE

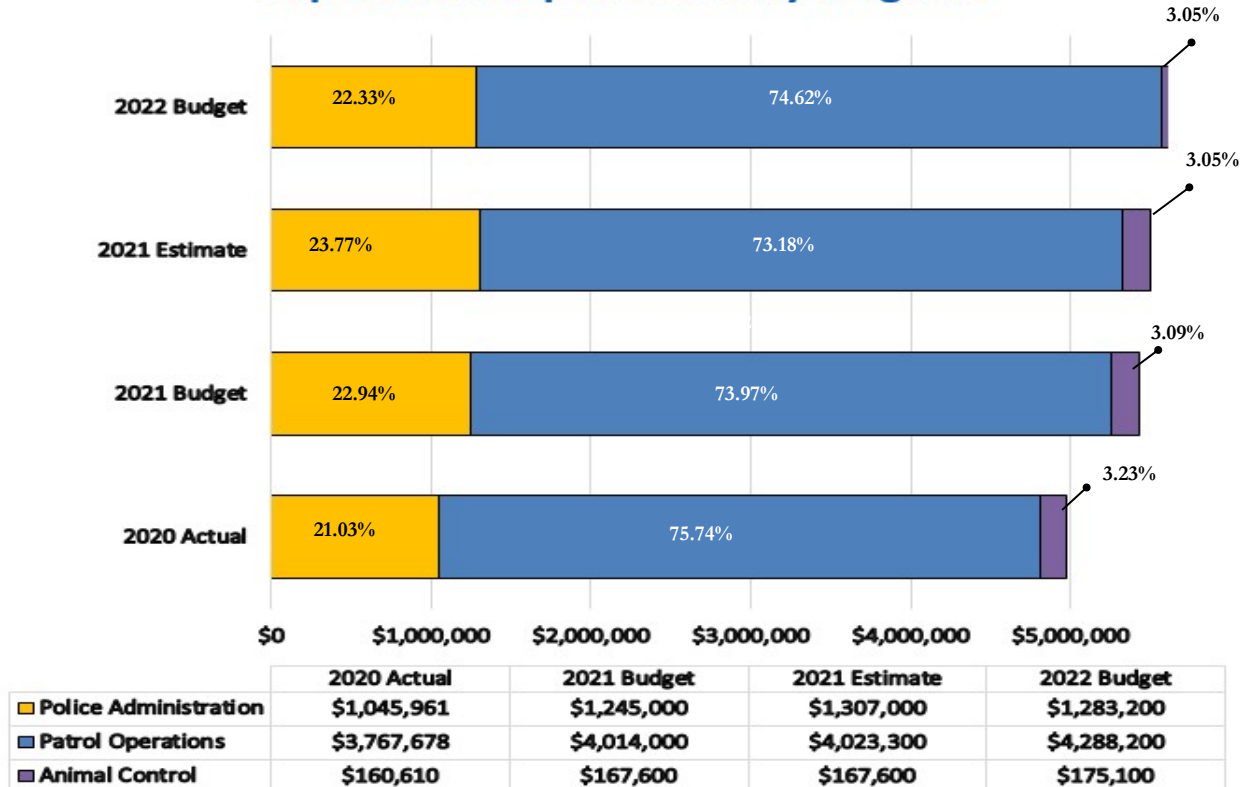


## Department Financial Summaries

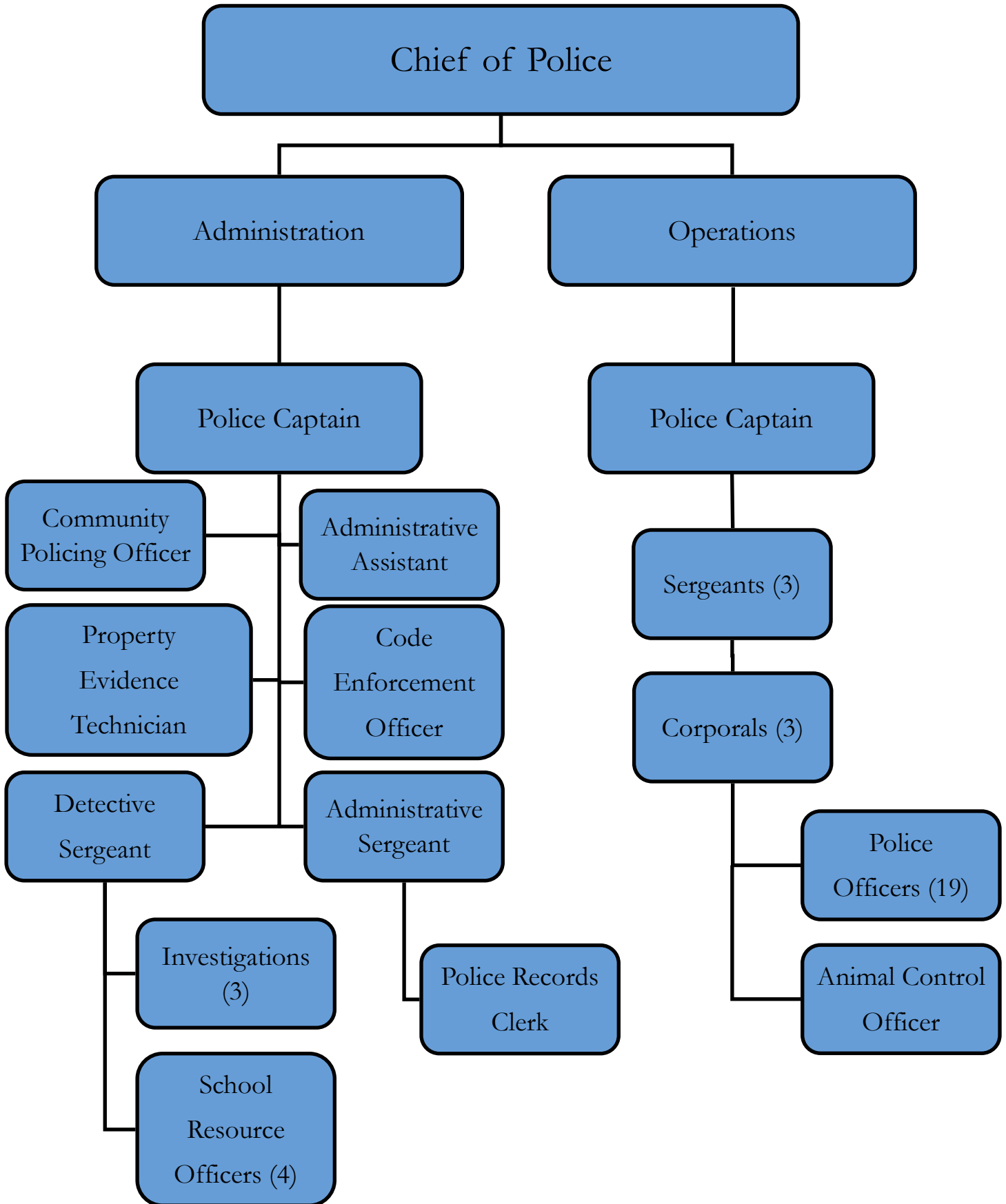
### Department Expenditures by Type



### Department Expenditures by Program



# Police



# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Police 421**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 2,299,862	\$ 2,362,000	\$ 2,362,000	\$ 2,444,900
Overtime	455,929	380,200	380,200	468,600
Market/Merit Pool	-	69,300	69,300	75,800
Health & Dental Insurance	425,131	446,200	446,200	475,700
Life Insurance	1,874	1,600	1,600	2,400
Social Security	201,540	209,800	209,800	230,600
Unemployment Compensation	2,629	5,400	5,400	6,000
KPERS Retirement	22,013	23,200	23,200	25,400
KPF Retirement	547,021	558,300	558,300	647,600
Deferred Compensation	2,676	2,400	2,400	2,600
<b>Total</b>	3,958,675	4,058,400	4,058,400	4,379,600
<b>Contractual Services</b>				
Prisoner Care	11,100	53,000	53,000	53,000
Outsourced Services	105,645	116,400	178,400	111,700
Veterinary Services	95,049	99,600	99,600	104,600
Water	909	7,600	7,600	7,600
Telephone	20,154	20,000	20,000	20,000
Natural Gas	554	-	-	-
Electricity	34,533	51,600	51,600	51,600
Wastewater	1,490	2,400	2,400	2,400
Laundry & Drycleaning Service	6,643	7,500	7,500	7,500
R&M- Equipment	13,265	18,100	18,100	20,100
R&M-Vehicle	46,646	34,600	34,600	37,300
General Insurance & Claim	(1,596)	-	-	-
Meetings/Training/Travel/Cont Ed	19,042	33,300	33,300	33,300
Memberships/Dues	632	2,300	2,300	2,300
Advertising/Legal Notices	-	500	500	500
Printing	2,286	3,300	3,300	3,300
Postage	1,427	2,000	2,000	2,000
Nuisance Mowing	1,765	5,000	5,000	5,000
Nuisance Debris	-	1,000	1,000	1,000
Special Assessments	54,050	54,100	54,100	53,300
<b>Total</b>	413,594	512,300	574,300	516,500



# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Police 421**  
**Fund: General Fund 001**

Classification -----	FY 20 Actual -----	FY 21 Budget -----	FY 21 Estimate -----	FY 22 Budget -----
<b>Commodities</b>				
Small Tools	-	800	800	800
Fuel & Fluids	47,560	54,300	54,300	54,300
Operating Supplies	122,971	82,000	91,300	66,800
Clothing/Uniforms	15,100	22,000	22,000	34,000
<b>Total</b>	----- 185,631	----- 159,100	----- 168,400	----- 155,900
<b>Capital Outlay</b>				
Equipment	14,885	-	-	-
Vehicles	4,508	190,000	190,000	190,000
<b>Total</b>	----- 19,393	----- 190,000	----- 190,000	----- 190,000
<b>Internal Services</b>				
Building Services	122,208	113,100	113,100	115,200
IT Services	168,042	197,100	197,100	183,400
Risk Services	106,706	196,600	196,600	205,900
<b>Total</b>	----- 396,956	----- 506,800	----- 506,800	----- 504,500
<b>Total Expenditures</b>	\$ 4,974,249 =====	\$ 5,426,600 =====	\$ 5,497,900 =====	\$ 5,746,500 =====

# CITY OF GARDNER ANNUAL BUDGET



**Program: Police Administration 2110**  
**Department: Police 421**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 479,958	\$ 478,000	\$ 478,000	\$ 493,700
Overtime	7,648	18,400	18,400	23,300
Market/Merit Pool	-	69,300	69,300	75,800
Health & Dental Insurance	112,717	111,700	111,700	119,200
Life Insurance	346	300	300	400
Social Security	34,975	38,000	38,000	39,600
Unemployment Compensation	455	900	900	1,000
KPERS Retirement	18,256	19,300	19,300	21,200
KPF Retirement	64,952	67,500	67,500	73,300
Deferred Compensation	464	500	500	500
<b>Total</b>	719,771	803,900	803,900	848,000
<b>Contractual Services</b>				
Prisoner Care	11,100	53,000	53,000	53,000
Outsourced Services	105,645	116,400	178,400	111,700
Water	909	7,600	7,600	7,600
Telephone	20,154	20,000	20,000	20,000
Natural Gas	554	-	-	-
Electricity	34,533	51,600	51,600	51,600
Wastewater	1,490	2,400	2,400	2,400
R&M Equipment	5,315	10,100	10,100	10,100
R & M Vehicles	599	1,000	1,000	1,000
Meetings/Training/Travel/Cont Ed	1,269	8,000	8,000	8,000
Dues/Subscriptions	632	2,300	2,300	2,300
Advertising/Legal Notices	-	500	500	500
Printing	2,286	3,300	3,300	3,300
Postage	1,427	2,000	2,000	2,000
Nuisance Mowing	1,765	5,000	5,000	5,000
Nuisance Debris	-	1,000	1,000	1,000
Special Assessments	54,050	54,100	54,100	53,300
<b>Total</b>	241,728	338,300	400,300	332,800
<b>Commodities</b>				
Fuel	1,769	3,000	3,000	3,000
Operating Supplies	11,303	15,000	15,000	15,000
Clothing/Uniforms	1,090	2,000	2,000	2,000
<b>Total</b>	14,162	20,000	20,000	20,000

# CITY OF GARDNER ANNUAL BUDGET



**Program: Police Administration 2110**  
**Department: Police 421**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Internal Services</b>				
Building Services	16,305	19,800	19,800	20,400
IT Services	30,627	32,800	32,800	30,500
Risk Services	23,368	30,200	30,200	31,500
<b>Total</b>	70,300	82,800	82,800	82,400
<b>Total Expenditures</b>	\$ 1,045,961	\$ 1,245,000	\$ 1,307,000	\$ 1,283,200
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



**Program: Police Operations 2120**  
**Department: Police 421**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 1,780,910	\$ 1,845,300	\$ 1,845,300	\$ 1,911,200
Overtime	447,884	361,300	361,300	444,700
Health & Dental Insurance	304,087	325,900	325,900	347,300
Life Insurance	1,477	1,300	1,300	1,900
Social Security	163,597	168,800	168,800	187,900
Unemployment Compensation	2,135	4,400	4,400	4,900
KPFRetirement	482,069	490,800	490,800	574,300
Deferred Compensation	2,212	1,900	1,900	2,100
<b>Total</b>	3,184,371	3,199,700	3,199,700	3,474,300
<b>Contractual Services</b>				
Laundry & Drycleaning	6,643	7,500	7,500	7,500
R&M-Equipment	7,950	8,000	8,000	10,000
R&M-Vehicles	46,047	33,400	33,400	36,100
General Insurance & Claim	(1,596)	-	-	-
Meetings/Training/Travel/Cont Ed	17,078	25,000	25,000	25,000
<b>Total</b>	76,122	73,900	73,900	78,600
<b>Commodities</b>				
Small Tools	-	800	800	800
Fuel	44,775	50,000	50,000	50,000
Operating Supplies	111,527	66,800	76,100	51,600
Clothing/Uniforms	13,632	19,800	19,800	31,800
<b>Total</b>	169,934	137,400	146,700	134,200
<b>Capital Outlay</b>				
Equipment	14,885	-	-	-
Vehicles	4,508	190,000	190,000	190,000
<b>Total</b>	19,393	190,000	190,000	190,000
<b>Internal Services</b>				
Building Services	101,821	90,500	90,500	91,900
IT Services	135,556	159,600	159,600	148,500
Risk Services	80,481	162,900	162,900	170,700
<b>Total</b>	317,858	413,000	413,000	411,100
<b>Total Expenditures</b>	\$ 3,767,678	\$ 4,014,000	\$ 4,023,300	\$ 4,288,200

# CITY OF GARDNER ANNUAL BUDGET



**Program: Animal Control 2130**  
**Department: Police 421**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 38,994	\$ 38,700	\$ 38,700	\$ 40,000
Overtime	397	500	500	600
Health & Dental Insurance	8,327	8,600	8,600	9,200
Life Insurance	51	-	-	100
Social Security	2,968	3,000	3,000	3,100
Unemployment Compensation	39	100	100	100
KPERS Retirement	3,757	3,900	3,900	4,200
<b>Total</b>	54,533	54,800	54,800	57,300
<b>Contractual Services</b>				
Veterinary Services	95,049	99,600	99,600	104,600
R&M-Vehicles	-	200	200	200
Meetings/Training/Travel/Cont Ed	695	300	300	300
<b>Total</b>	95,744	100,100	100,100	105,100
<b>Commodities</b>				
Fuel	1,016	1,300	1,300	1,300
Operating Supplies	141	200	200	200
Clothing/Uniforms	378	200	200	200
<b>Total</b>	1,535	1,700	1,700	1,700
<b>Internal Services</b>				
Building Services	4,082	2,800	2,800	2,900
IT Services	1,859	4,700	4,700	4,400
Risk Services	2,857	3,500	3,500	3,700
<b>Total</b>	8,798	11,000	11,000	11,000
<b>Total Expenditures</b>	\$ 160,610	\$ 167,600	\$ 167,600	\$ 175,100

# PUBLIC WORKS

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## Overview

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The Public Works Department includes the following divisions: Administration, Airport, Engineering and Operations. The Operations Division is comprised of Street Maintenance and Fleet Maintenance. The Department of Public Works is dedicated to delivering Engineering, Operations and Maintenance services that provide the Gardner community with pride in their City.

## Contact Information

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City Hall - Public Works  
120 E. Main St.  
Gardner, KS 66030  
(913) 856-0914

[www.gardnerkansas.gov/public\\_works](http://www.gardnerkansas.gov/public_works)

[www.facebook.com/CityofGardnerKSGovernment](https://www.facebook.com/CityofGardnerKSGovernment)

[www.twitter.com/GardnerKansas](https://www.twitter.com/GardnerKansas)



# PUBLIC WORKS

## Services

### Administration Division

The Administration Division oversees the divisions within the Public Works Department using sound engineering principles and practices to help maintain City engineering, public rights-of-way, streets, storm water management, and fleet maintenance. Administration is also responsible for budgeting for the department as well as planning capital projects.

### Airport Division / Airport Fund

The Gardner Municipal Airport provides two turf runways and one paved runway for both the recreational and aviation enthusiast. In addition, the airport has 95 hangars, maintenance facilities, office space for a planned flight school, aviation fuel and a small park with shelter house. Funding for this division comes from the Airport Fund.

### Engineering Division

The Engineering Division is committed to providing quality infrastructure through long-range planning and sound engineering practices; overseeing development and growth; implementing our storm water management plan; implementing our transportation master plan; and implementing policies that maintain and improve the quality of life of Gardner residents.

### Operations Division

The Operations Division is committed to providing quality City services by maintaining existing infrastructure; while protecting the health, safety, and welfare of all. The Division is divided into two areas: street/stormwater maintenance and fleet maintenance.

## Personnel (FTE)

<i>Program</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Public Works Administration	2.0	2.0	2.0	2.0
Airport	1.0	1.0	1.0	1.0
Engineering	6.0	6.0	6.0	7.0
Operations	9.0	9.0	9.0	11.0
<b>TOTAL</b>	<b>18.0</b>	<b>18.0</b>	<b>18.0</b>	<b>21.0</b>

# PUBLIC WORKS



## 2021-2022 Goals and Objectives

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- Complete a new stormwater master plan
- Complete identified Americans with Disabilities Act (ADA) improvements
- Complete Waverly from 175th to Madison reconstruction
- Complete the first phase of the I-35 and Gardner Road interchange improvements (191st Street location)
- Complete Moonlight Rd Safe Routes to School
- Complete Moonlight and Madison signals project
- Complete Gardner spillway improvements
- Begin reconstruction of US 56 from Sycamore to Old 56
- Complete Center St sidewalk project
- Completed US 56 and Cedar Niles intersections improvements (2021)
- Updated the City's technical specifications and standard drawings (2021)
- Implemented requirements of the MS 4 permit (2021)
- Completed Santa Fe from Waverly to Poplar reconstruction (2021)
- Completed 2021 Pavement Management Program (2021)
- Performed City wide pavement ratings (2021)

## 2019-2020 Accomplishments

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- Completed design of the Santa Fe improvements project
- Began design of the Waverly Road improvements project
- Began design of the Moonlight SRTS project
- Continued design of the first phase of the I-35 interchange project (191st relocation)
- Created and implemented a new stormwater management code
- Updated traffic counts at numerous locations
- Began design of the Moonlight and Madison signal
- Acquired r/w for the first phase of the I-35 interchange project
- Began construction of the Santa Fe improvements project
- Completed update of the Transportation Master Plan
- Processed 65 r/w permits
- Completed the 2019 Pavement Management Program



## Strategic Goals

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- 1** Promote economic development
- 2** Maintain quality of life
- 3** Increase asset and infrastructure management
- 4** Improve fiscal stewardship

## Core Performance Measures

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Strategic Priority	Department Goal	Performance Measure	Benchmark	2019 Actual	2020 Actual	2021 Target	2022 Target
3	Maintain an operational fleet of vehicles	Percent of vehicles that exceed replacement criteria	----	57%	41%	34%	25%
2	Effectively manage the flow of traffic	Number of traffic signal work orders completed	----	41	18	30	35
2	Provide quality stormwater drainage	Number of drainage repairs	----	28	32	24	24

**DID YOU KNOW?**

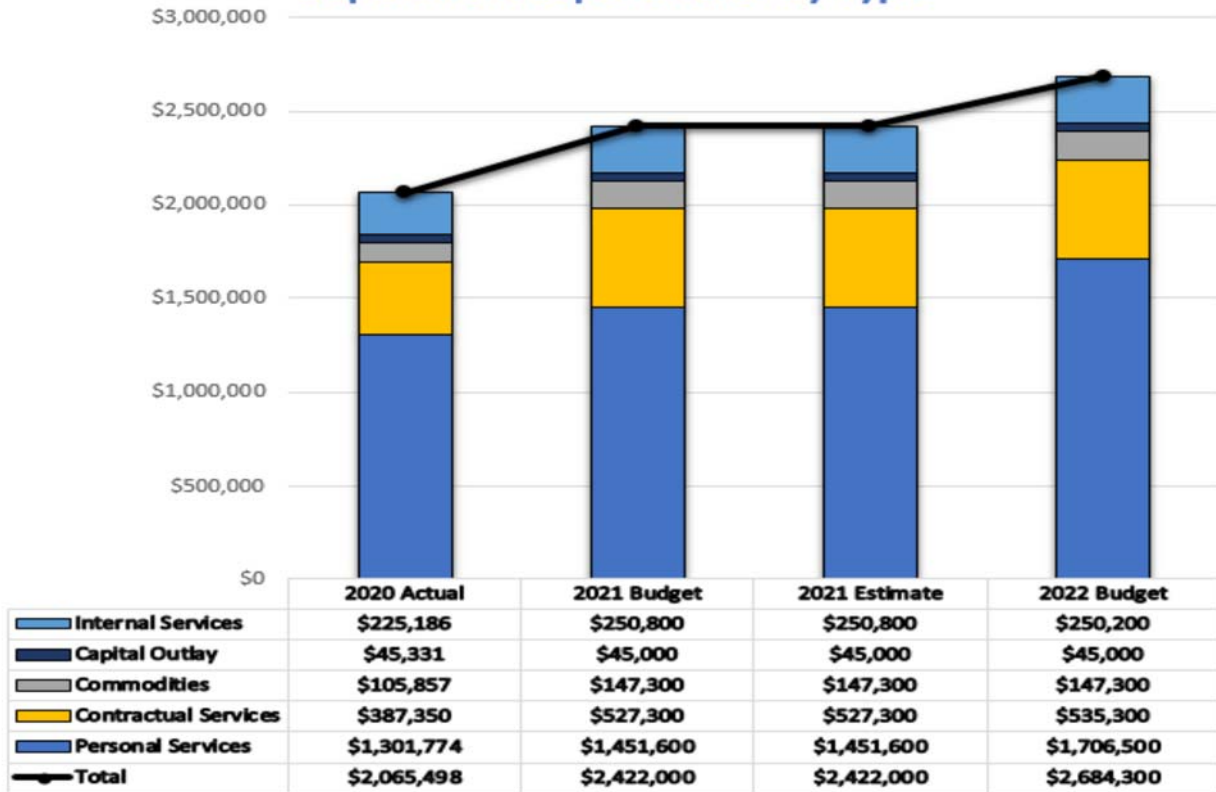
The Street Maintenance division is responsible for maintaining approximately 197 lane miles of street pavement, including curb & gutter, pavement markings, street signs, traffic signals, stormwater system maintenance, and snow removal

# PUBLIC WORKS

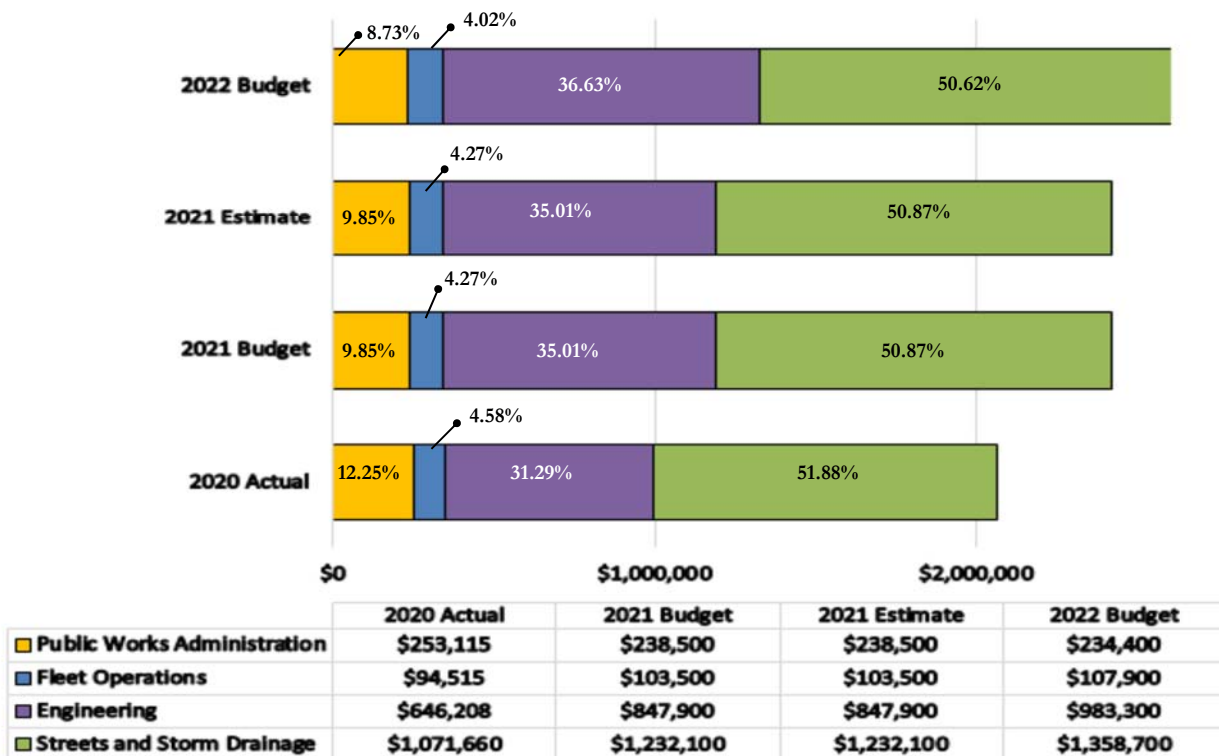
## Department Financial Summaries



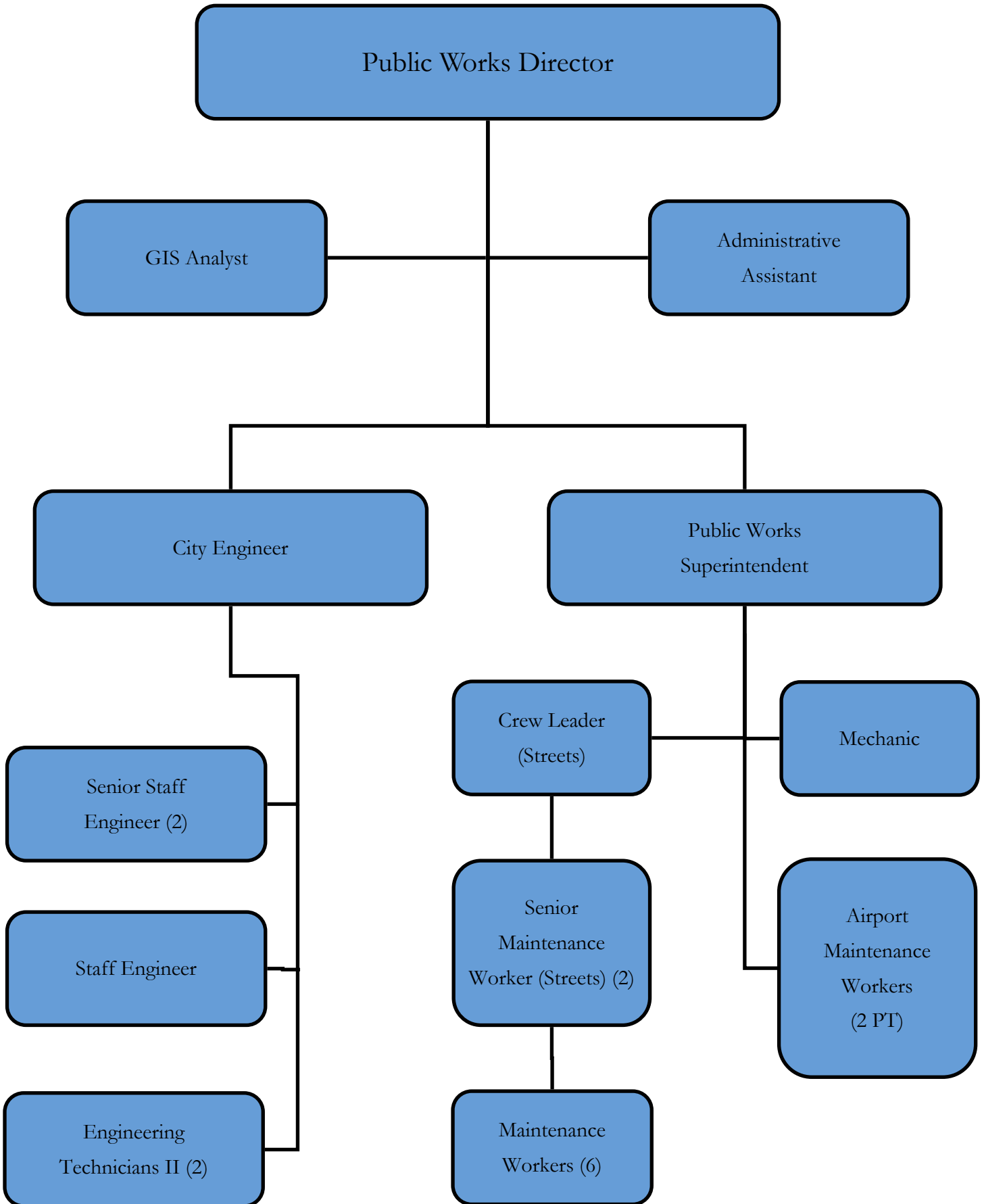
### Department Expenditures by Type



### Department Expenditures by Program



# Public Works



# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Public Works 431**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 942,201	\$ 1,033,900	\$ 1,033,900	\$ 1,214,300
Overtime	29,192	30,100	30,100	44,500
Seasonal	5,443	10,000	10,000	16,000
Health & Dental Insurance	159,848	182,200	182,200	193,700
Life Insurance	756	600	600	1,100
Social Security	71,401	82,200	82,200	97,500
Unemployment Compensation	934	2,100	2,100	2,500
KPERS Retirement	88,190	105,600	105,600	130,500
Deferred Compensation	3,809	4,900	4,900	6,400
<b>Total</b>	1,301,774	1,451,600	1,451,600	1,706,500
<b>Contractual Services</b>				
Engineering/Architectural	52,143	100,000	100,000	100,000
Outsourced Services	52,656	78,900	78,900	78,900
Water	403	1,300	1,300	1,300
Trash Services	260	55,900	55,900	60,900
Telephone	4,072	3,500	3,500	3,500
Electricity	223,820	221,900	221,900	221,900
Wastewater	595	700	700	700
R&M - Equipment	19,696	9,000	9,000	9,000
R& M - Vehicles	14,347	9,500	9,500	10,500
General Insurance & Claim	(2,285)	-	-	-
Equip./Vehicle Rentals	9,069	9,300	9,300	9,300
Meetings/Training/Travel/Cont Ed	1,607	18,600	18,600	20,500
Dues/Subscriptions	5,389	11,700	11,700	11,800
Postage	255	-	-	-
Construction Debris	5,313	7,000	7,000	7,000
<b>Total</b>	387,340	527,300	527,300	535,300
<b>Commodities</b>				
Small Tools	7,791	6,500	6,500	6,500
Vehicle Supplies	3,175	10,800	10,800	10,800
Street Maintenance Supplies	7,470	7,000	7,000	7,000
Fuel & Fluids	20,044	29,900	29,900	29,900
Traffic Control Supplies-Existing	8,451	16,500	16,500	16,500
Traffic Control Supplies-New Devlpmt	-	500	500	500

# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Public Works 431**  
**Fund: General Fund 001**

<b>Classification</b>	<b>FY 20 Actual</b>	<b>FY 21 Budget</b>	<b>FY 21 Estimate</b>	<b>FY 22 Budget</b>
Chemicals	3,158	1,200	1,200	1,200
Snow Removal Supplies	43,025	58,400	58,400	58,400
Operating Supplies	5,979	9,200	9,200	9,200
Clothing/Uniforms	6,764	7,300	7,300	7,300
<b>Total</b>	<b>105,857</b>	<b>147,300</b>	<b>147,300</b>	<b>147,300</b>
<b>Capital Outlay</b>				
Equipment	10,024	10,000	10,000	10,000
Vehicles	35,307	35,000	35,000	35,000
<b>Total</b>	<b>45,331</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>Internal Services</b>				
Building Services	43,120	55,500	55,500	58,100
IT Services	98,381	94,300	94,300	86,900
Risk Services	83,685	101,000	101,000	105,200
<b>Total</b>	<b>225,186</b>	<b>250,800</b>	<b>250,800</b>	<b>250,200</b>
<b>Total Expenditures</b> \$	<b>2,065,488</b>	<b>\$ 2,422,000</b>	<b>\$ 2,422,000</b>	<b>\$ 2,684,300</b>

# CITY OF GARDNER ANNUAL BUDGET



**Program: Public Works Administration 3110**  
**Department: Public Works 431**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 182,733	\$ 160,400	\$ 160,400	\$ 154,600
Overtime	32	300	300	300
Health & Dental Insurance	16,957	18,400	18,400	19,600
Life Insurance	101	100	100	100
Social Security	12,918	12,300	12,300	11,900
Unemployment Compensation	176	300	300	300
KPERS Retirement	14,069	15,900	15,900	16,000
<b>Total</b>	226,986	207,700	207,700	202,800
<b>Contractual Services</b>				
Outsourced Services	140	-	-	-
Telephone	120	100	100	100
R&M - Equipment	-	1,000	1,000	1,000
Meetings/Training/Travel/Cont Ed	444	3,000	3,000	3,000
Dues/Subscriptions	333	400	400	500
Postage	214	-	-	-
<b>Total</b>	1,251	4,500	4,500	4,600
<b>Commodities</b>				
Operating Supplies	807	1,000	1,000	1,000
<b>Total</b>	807	1,000	1,000	1,000
<b>Internal Services</b>				
Building Services	12,142	12,900	12,900	13,700
IT Services	7,031	6,400	6,400	6,000
Risk Services	4,898	6,000	6,000	6,300
<b>Total</b>	24,071	25,300	25,300	26,000
<b>Total Expenditures</b>	\$ 253,115	\$ 238,500	\$ 238,500	\$ 234,400

# CITY OF GARDNER ANNUAL BUDGET



**Program: Fleet Operations 3116**  
**Department: Public Works 431**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 45,104	\$ 44,500	\$ 44,500	\$ 46,100
Overtime	792	1,900	1,900	2,200
Health & Dental Insurance	15,579	16,000	16,000	16,900
Life Insurance	51	-	-	100
Social Security	3,291	3,600	3,600	3,700
Unemployment Compensation	43	100	100	100
KPERS Retirement	4,364	4,600	4,600	5,000
<b>Total</b>	69,224	70,700	70,700	74,100
<b>Contractual Services</b>				
Outsourced Services	455	200	200	200
Water	260	900	900	900
Telephone	707	700	700	700
Electricity	977	1,900	1,900	1,900
Wastewater	595	700	700	700
R&M Vehicle	3,220	4,000	4,000	5,000
Equip/vehicle Rentals	3,973	4,100	4,100	4,100
Meetings/Training/Travel/Cont Ed	100	1,800	1,800	1,800
Dues/Subscriptions	190	200	200	200
<b>Total</b>	10,477	14,500	14,500	15,500
<b>Commodities</b>				
Small Tools	2,011	2,000	2,000	2,000
Vehicle Supplies	-	300	300	300
Fuel	510	900	900	900
Operating Supplies	2,796	4,100	4,100	4,100
Clothing/Uniforms	715	500	500	500
<b>Total</b>	6,032	7,800	7,800	7,800
<b>Internal Services</b>				
Building Services	1,782	3,600	3,600	3,700
IT Services	3,120	3,200	3,200	3,000
Risk Services	3,880	3,700	3,700	3,800
<b>Total</b>	8,782	10,500	10,500	10,500
<b>Total Expenditures</b>	\$ 94,515	\$ 103,500	\$ 103,500	\$ 107,900

# CITY OF GARDNER ANNUAL BUDGET



**Program: Streets and Storm Drainage 3120**  
**Department: Public Works 431**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 370,952	\$ 378,700	\$ 378,700	\$ 459,600
Overtime	19,243	25,500	25,500	39,500
Seasonal	5,443	10,000	10,000	10,000
Health & Dental Insurance	77,345	86,200	86,200	91,400
Life Insurance	383	300	300	500
Social Security	29,093	31,700	31,700	38,900
Unemployment Compensation	377	800	800	1,000
KPERS Retirement	37,350	40,200	40,200	51,800
Deferred Compensation	2,345	2,800	2,800	3,300
<b>Total</b>	542,531	576,200	576,200	696,000
<b>Contractual Services</b>				
Outsourced Services	47,730	75,700	75,700	75,700
Water	403	1,300	1,300	1,300
Trash Services	-	55,000	55,000	60,000
Telephone	2,313	1,900	1,900	1,900
Electricity	222,843	220,000	220,000	220,000
R&M Equipment	19,696	8,000	8,000	8,000
R&M - Vehicle	11,127	5,000	5,000	5,000
Equip./Vehicle Rentals	5,096	5,200	5,200	5,200
General Insurance & Claim	(2,285)	-	-	-
Meetings/Training/Travel/Cont Ed	600	6,000	6,000	6,000
Memberships/Dues	840	800	800	800
Construction Debris	5,313	7,000	7,000	7,000
<b>Total</b>	313,676	385,900	385,900	390,900
<b>Commodities</b>				
Small tools	5,664	4,500	4,500	4,500
Vehicle Supplies	3,118	10,000	10,000	10,000
Street Maintenance Supplies	7,470	7,000	7,000	7,000
Fuel	17,378	27,000	27,000	27,000
Traffic Control Supplies-Existing	8,451	16,500	16,500	16,500
Traffic Control Supplies-New Devlpmt	-	500	500	500
Chemicals	3,158	1,200	1,200	1,200
Snow Removal Supplies	43,025	58,400	58,400	58,400
Operating Supplies	1,840	2,100	2,100	2,100
Clothing & Uniforms	5,692	6,300	6,300	6,300
<b>Total</b>	95,796	133,500	133,500	133,500



# CITY OF GARDNER ANNUAL BUDGET



**Program: Streets and Storm Drainage 3120**  
**Department: Public Works 431**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Capital Outlay</b>				
Equipment	10,024	10,000	10,000	10,000
Vehicles	35,307	35,000	35,000	35,000
<b>Total</b>	45,331	45,000	45,000	45,000
<b>Internal Services</b>				
Building Services	8,424	18,300	18,300	18,900
IT Services	30,826	25,400	25,400	24,100
Risk Services	35,076	47,800	47,800	50,300
<b>Total</b>	74,326	91,500	91,500	93,300
<b>Total Expenditures</b>	\$ 1,071,660	\$ 1,232,100	\$ 1,232,100	\$ 1,358,700

# CITY OF GARDNER ANNUAL BUDGET



**Program: Engineering 3130**  
**Department: Public Works 431**  
**Fund: General Fund 001**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 343,412	\$ 450,300	\$ 450,300	\$ 554,000
Overtime	9,125	2,400	2,400	2,500
Seasonal	-	-	-	6,000
Health & Dental Insurance	49,967	61,600	61,600	65,800
Life Insurance	221	200	200	400
Social Security	26,099	34,600	34,600	43,000
Unemployment Compensation	338	900	900	1,100
KPERS Retirement	32,407	44,900	44,900	57,700
Deferred Compensation	1,464	2,100	2,100	3,100
<b>Total</b>	463,033	597,000	597,000	733,600
<b>Contractual Services</b>				
Engineering/Architectural	52,143	100,000	100,000	100,000
Outsourced Services	4,331	3,000	3,000	3,000
Telephone	932	800	800	800
R&M Vehicle	-	500	500	500
Meetings/Training/Travel/Cont Ed	463	7,800	7,800	9,700
Dues/Subscriptions	4,026	10,300	10,300	10,300
Postage	41	-	-	-
<b>Total</b>	61,936	122,400	122,400	124,300
<b>Commodities</b>				
Small tools	116	-	-	-
Vehicle Supplies	57	500	500	500
Fuel	2,156	2,000	2,000	2,000
Operating Supplies	536	2,000	2,000	2,000
Clothing & Uniforms	357	500	500	500
<b>Total</b>	3,222	5,000	5,000	5,000
<b>Internal Services</b>				
Building Services	20,772	20,700	20,700	21,800
IT Services	57,404	59,300	59,300	53,800
Risk Services	39,831	43,500	43,500	44,800
<b>Total</b>	118,007	123,500	123,500	120,400
<b>Total Expenditures</b>	\$ 646,198	\$ 847,900	\$ 847,900	\$ 983,300

## **Capital Improvement Reserve Fund**

The Capital Improvement Reserve Fund is used to account for revenues that the City may expend to finance multi-year capital projects, including the acquisition and construction of major capital facilities other than those financed by enterprise funds. This fund is a non-budgeted fund but is included in this document for transparency purposes.

# CITY OF GARDNER ANNUAL BUDGET



## Capital Improvement Reserve Fund Fund 401

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ 86,337	\$ 113,837	\$ 149,646	\$ 3,946
<b>Revenue:</b>				
<b>Intergovernmental:</b>				
Other	-	-	249,100	315,250
	-----	-----	-----	-----
<b>Intergovernmental Total</b>	-	-	249,100	315,250
<b>Use of Money:</b>				
Interest on Investments	872	-	100	-
Interest on Project Funds	259	-	-	-
	-----	-----	-----	-----
<b>Use of Money Total</b>	1,131	-	100	-
<b>Transfers In:</b>				
General Fund				
Park Improvement Reserve	97,100	-	46,100	34,800
General Fund	56,300	-	-	-
	-----	-----	-----	-----
<b>Transfers In Total</b>	153,400	-	46,100	34,800
	-----	-----	-----	-----
<b>Revenue Total</b>	154,531	-	295,300	350,050
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Capital Improvement:</b>				
Justice Center - PD 1801	67,325	-	-	-
CIP-Quail Meadows Park - PR1702	-	-	-	350,000
CIP-Quail Meadows Trail - PK2001	20,000	-	407,100	-
CIP-West Fork KC Trail Phase I - PR1703	(14,177)	-	-	-
Gardner Lake Spillway	1	-	-	-
	-----	-----	-----	-----
<b>Capital Improvement Total</b>	73,149	-	407,100	350,000
<b>Transfers Out</b>				
Other project transfers	18,073	-	33,900	-
	-----	-----	-----	-----
<b>Transfers Out Total</b>	18,073	-	33,900	-
	-----	-----	-----	-----
<b>Expenditures Total</b>	91,222	-	441,000	350,000
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	63,309	-	(145,700)	50
<b>Funds Available Dec 31</b>	\$ 149,646	\$ 113,837	\$ 3,946	\$ 3,996
	=====	=====	=====	=====

## UTILITY DEPARTMENT

### **Electric Fund**

The Electric Utility Fund accounts for the planning, development, production, purchase, transmission and distribution of all electricity for the City. All activities necessary to provide such services are accounted for in this fund, including Administration, Substation and Transmission, Distribution, Capital Improvements and Debt Service.

### **Electric Capital Replacement Reserve Fund**

The Electric Capital Replacement Reserve Fund budgets reserves for the replacement of capital assets. Funding for this fund comes from transfers from the Electric Utility Fund and interest earnings.

### **Water Fund**

The Water Fund is comprised of four programs: Water Administration, Water Treatment, Water Distribution and Capital Projects/Transfers. The Water Fund accounts for the treatment and provision of water to the residents and businesses of the City. All activities necessary to provide such services are accounted for in this fund, including Administration, Treatment, Distribution, Capital Improvements and Debt Service.

### **Wastewater Fund**

The Wastewater Fund accounts for the operations and maintenance of the Wastewater System, including Administration, Treatment, Collection, Capital Projects/Transfers, and Debt Service.

## AIRPORT FUND

The Airport Fund accounts for all revenues and expenses of the Airport, as directed by the City of Gardner. Revenues are derived from the rentals of hangars and building space, the sale of fuel, and the sale of crops grown on airport property. Expenses are for the construction, renovation and operation of the airport.

# UTILITIES

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## Overview

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The Utility Department was established in 2015 and includes the following divisions: Electric Distribution, Electric Generation, Transmission & Substation, Water Treatment, Wastewater Treatment, and Line Maintenance. The Utility Department is dedicated to delivering quality utility services to the residents and businesses of Gardner with superior, convenient local customer service and knowledgeable, professional and courteous staff to assist citizens, and local control of issues which directly affect quality of life.

## Contact Information

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Utilities Department  
1150 E. Santa Fe  
Gardner, KS 66030  
(913) 856-0980

[www.gardnerkansas.gov/utilities](http://www.gardnerkansas.gov/utilities)

[www.facebook.com/CityofGardnerKSGovernment](https://www.facebook.com/CityofGardnerKSGovernment)

[www.twitter.com/GardnerKansas](https://www.twitter.com/GardnerKansas)

## Services

### Electric Generation, Transmission, and Substation Division

The Electric Generation, Transmission, and Substation Division provides for the design, construction, operation, maintenance and repair of the City's high voltage electric substations, transmission system, and combustion turbine generators, including a high-pressure gas pipeline.

### Electric Distribution Division

The Electric Distribution Division is responsible for the construction, operation, maintenance and repair of the City's overhead and underground electric distribution system, including line clearance and meter testing.

### Line Maintenance

The Line Maintenance Division is tasked with maintaining the water distribution and wastewater collection systems consisting of the following principal items:

#### Water Distribution System:

- 138 miles of water main lines
- Over 1,150 fire hydrants
- Over 2,400 water main valves

#### Wastewater Collection System:

- 15 miles of sanitary sewer force main
- 100 miles of sanitary sewer lines
- Assisting the wastewater plant with pump station maintenance

### Water Treatment

The Water Treatment Division is committed to operating and maintaining 'in-compliance', efficient, effective and economical water production, distribution and laboratory facilities that provide our customers and the general public a supply of safe, good-tasting drinking water that also meets the City's fire storage supply needs.

### Wastewater Treatment

The Wastewater Treatment Division is committed to providing collection and treatment of the wastewater that meets or exceeds all wastewater treatment standards set by industry, the federal government and the State of Kansas, in the most cost effective manner possible. Wastewater flows both by gravity and by force mains (pumping) to the plant for treatment.

## Personnel (FTE)

<i>Program</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Utilities Administration	5.0	5.0	5.0	5.0
Electric Substation/Transmission	5.0	5.0	5.0	5.0
Electric Distribution	10.5	10.5	10.5	10.5
Line Maintenance	10.0	10.0	10.0	10.0
Water Treatment and Distribution	6.0	6.0	6.0	6.0
Wastewater Collection/Treatment	6.0	6.0	6.0	6.0
<b>TOTAL</b>	<b>42.5</b>	<b>42.5</b>	<b>42.5</b>	<b>42.5</b>

## 2021-2022 Goals and Objectives

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- No Lost Time Injuries
- Response to all electric outages within 20 minutes
- Respond to all water main breaks within 20 minutes
- Prevent sewer back-ups
- Operate within 5% of approved budgets
- Utilize Lucity to track work orders, parts usage, record asset maintenance history, and manage inventory levels effectively
- Operate all facilities in a safe, efficient, and reliable manner
- Complete CIPs on time and within budget
- Implement Fat, Oil, and Grease (FOG) Monitoring Program
- Implement Capital Improvement Elements as scheduled

## 2019—2020 Accomplishments

---

- Implemented Inflow and Infiltration Program
- Rebuilt the submersible pumps at the Kill Creek Lift Station
- Received the 2019 Water Environment Federation George W. Burke, Jr. Facility Award for the Kill Creek Water Resource Recovery Facility
- Constructed the South Lift Station storage tank
- Replaced the overhead crane at the Kill Creek Lift Station
- Upgraded sludge press and UV Disinfection System at Kill Creek Water Resource Recovery Facility
- Completed lining of Big Bull Creek Sub-Basin 1 as part of Inflow and Infiltration Program
- Scott Millholland awarded “2020 Wastewater Operator of the Year” by Kansas Water Environment Federation
- Extended utilities (electric, water and wastewater) to Prairie Trace Development
- Completed Smart Meter Project
- Completed construction of the Hillsdale Water Treatment Plant Expansion



## Strategic Priorities

- 1** Promote economic development
- 2** Maintain quality of life
- 3** Increase asset and infrastructure management
- 4** Improve fiscal stewardship

## Core Performance Measures

Strategic Priority	Department Goal	Performance Measure	Benchmark	2019 Actual	2020 Actual	2021 Target	2022 Target
2,3	Provide reliable electric service	Average outage time	1:00	1:21	1:00	1:00	1:00
2,3		Average response time	00:30	00:30	00:30	00:30	00:30
2,3		Average time to synchronize gas turbines	00:15	Units did not run	00:15	00:15	00:15
2,3	Provide drinking water that meets or exceeds Federal & State standards	Number of water treatment non compliance per year	0	0	0	0	0
2,3	Provide treatment of wastewater that meets Federal & State standards	Number of wastewater treatment non compliance per year	0	0	0	0	0
2,3	Maintain adequacy of wastewater system	Number of sewer backups	5	8	5	5	5
2,3	Maintain the water system infrastructure	Number of line breaks per 100 linear miles of primary distribution	20	16	10	10	10

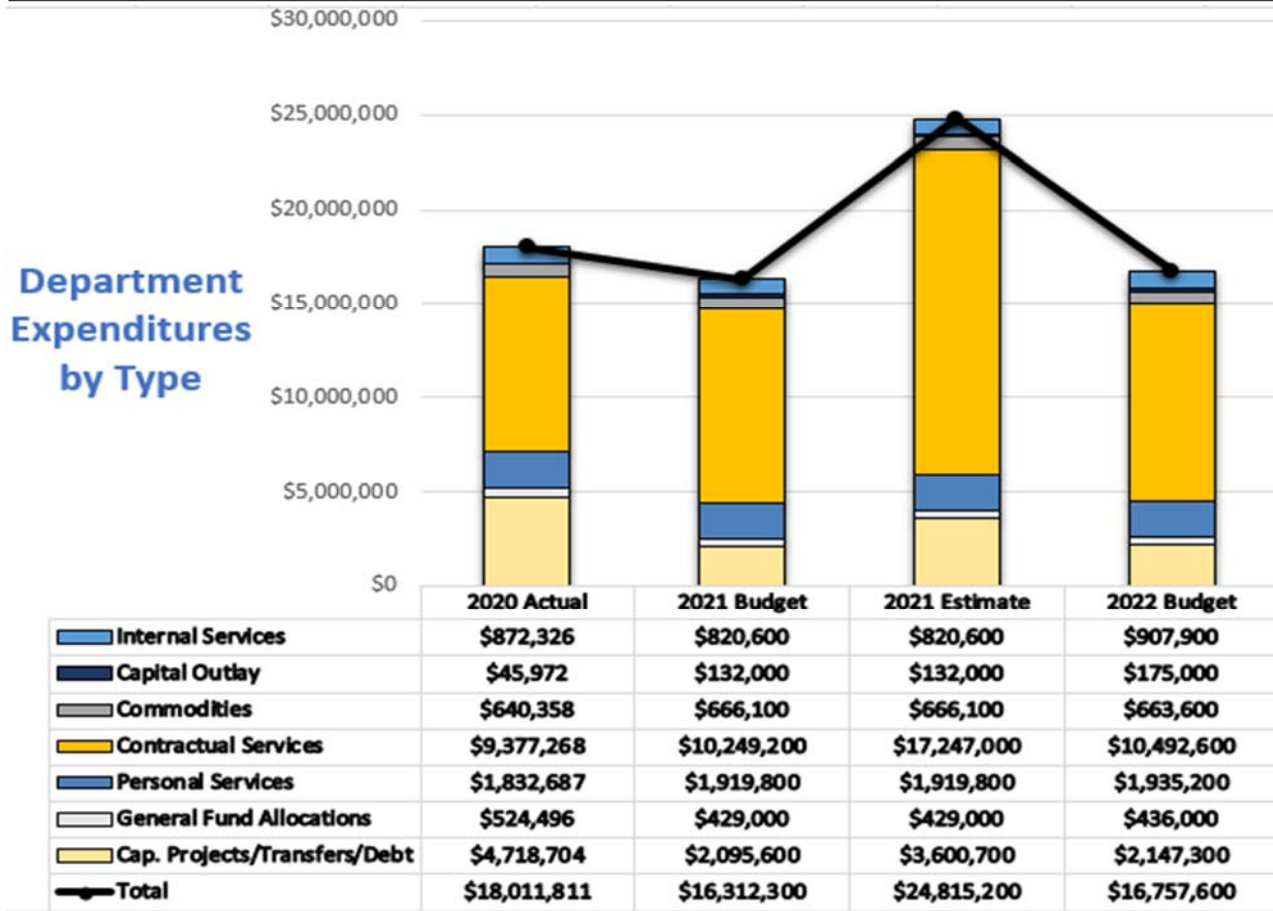
### DID YOU KNOW?

The City of Gardner provided customers with an “Electric Holiday” for the month of March, 2020, in order to ease citizens’ financial burdens during the COVID-19 pandemic?

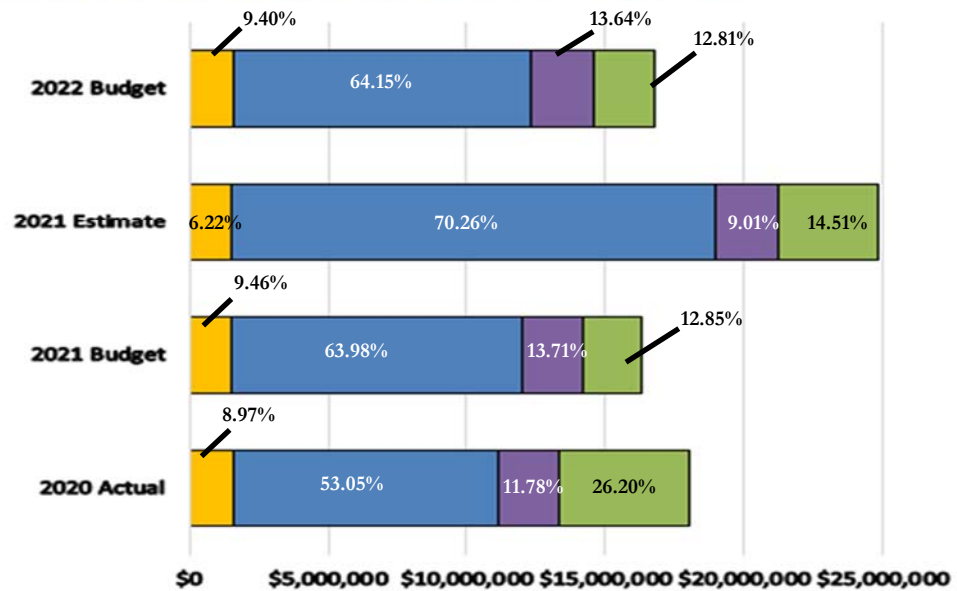
# Utilities



## Department Financial Summaries - Electric



## Department Expenditures by Program



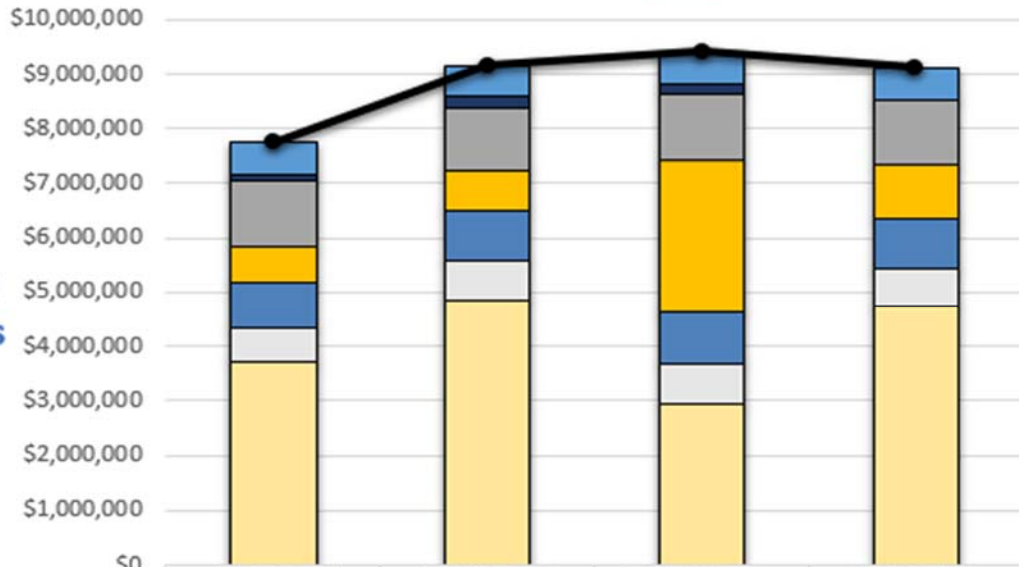
	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Electric Administration	\$1,615,280	\$1,543,300	\$1,543,300	\$1,574,500
Generation/Transmission/Substation	\$9,556,245	\$10,436,400	\$17,434,200	\$10,749,400
Distribution	\$2,121,582	\$2,237,000	\$2,237,000	\$2,286,400
Cap. Projects/Transfers/Debt	\$4,718,704	\$2,095,600	\$3,600,700	\$2,147,300

# Utilities



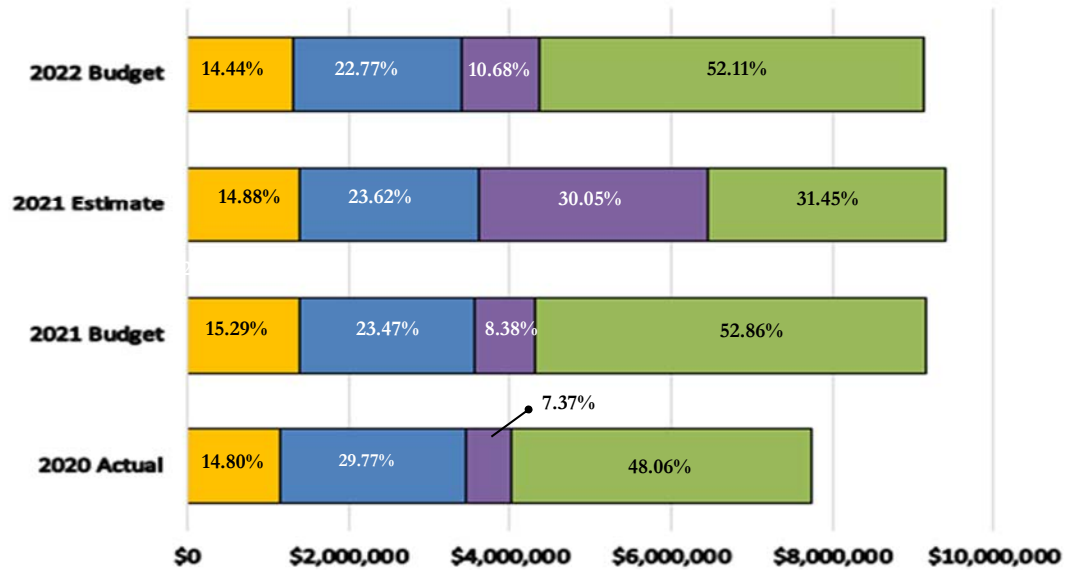
## Department Financial Summaries - Water

### Department Expenditures by Type



	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Internal Services	\$558,072	\$581,100	\$581,100	\$605,300
Capital Outlay	\$134,539	\$205,000	\$205,000	\$0
Commodities	\$1,213,479	\$1,145,700	\$1,216,900	\$1,154,700
Contractual Services	\$646,458	\$711,100	\$2,771,100	\$994,800
Personal Services	\$857,627	\$939,400	\$939,400	\$920,100
General Fund Allocations	\$609,998	\$735,700	\$735,700	\$695,600
Cap. Projects/Transfers/Debt	\$3,719,318	\$4,842,600	\$2,958,400	\$4,756,500
<b>Total</b>	<b>\$7,739,491</b>	<b>\$9,160,600</b>	<b>\$9,407,600</b>	<b>\$9,127,000</b>

### Department Expenditures by Program

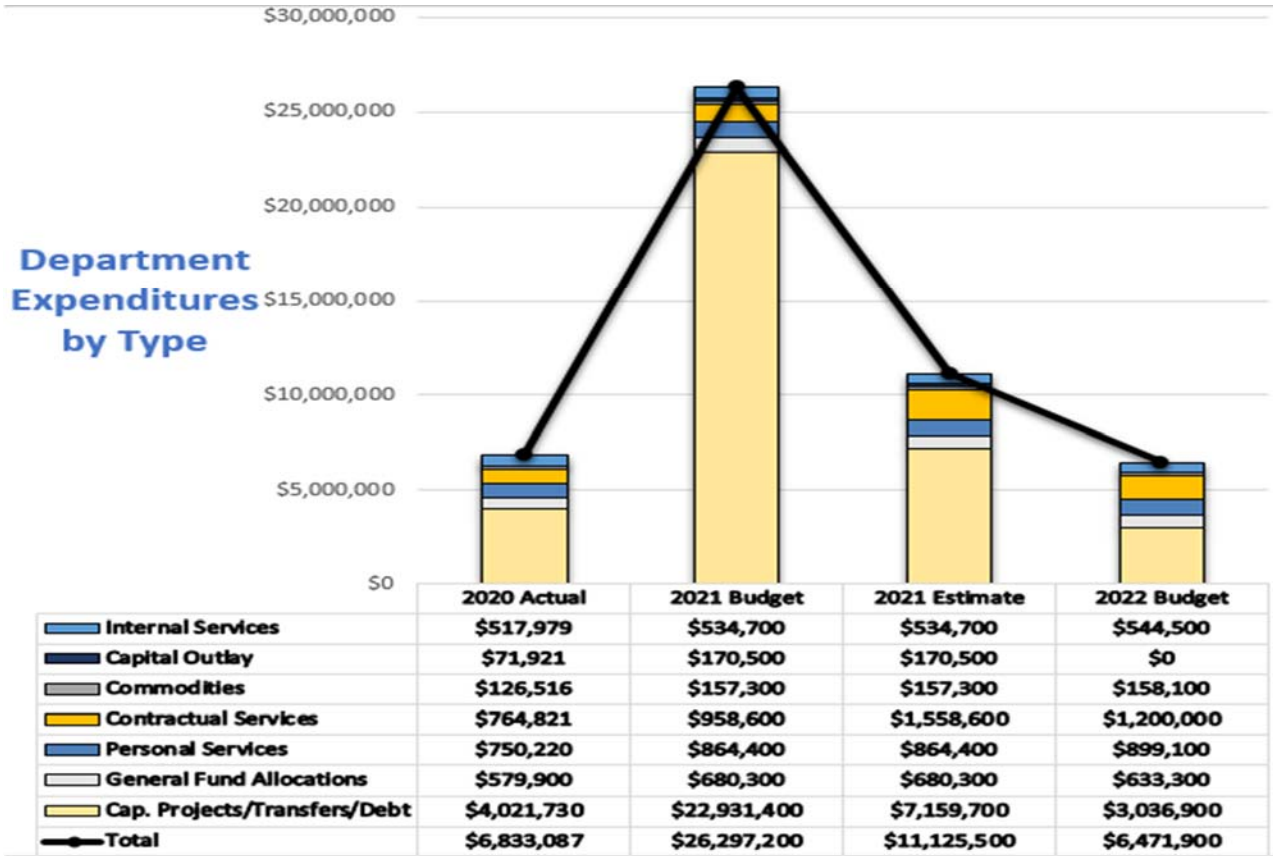


	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Water Administration	\$1,145,513	\$1,400,200	\$1,400,200	\$1,317,500
Water Treatment	\$2,303,987	\$2,150,400	\$2,221,600	\$2,078,000
Water Distribution	\$570,673	\$767,400	\$2,827,400	\$975,000
Cap. Projects/Transfers/Debt	\$3,719,318	\$4,842,600	\$2,958,400	\$4,756,500

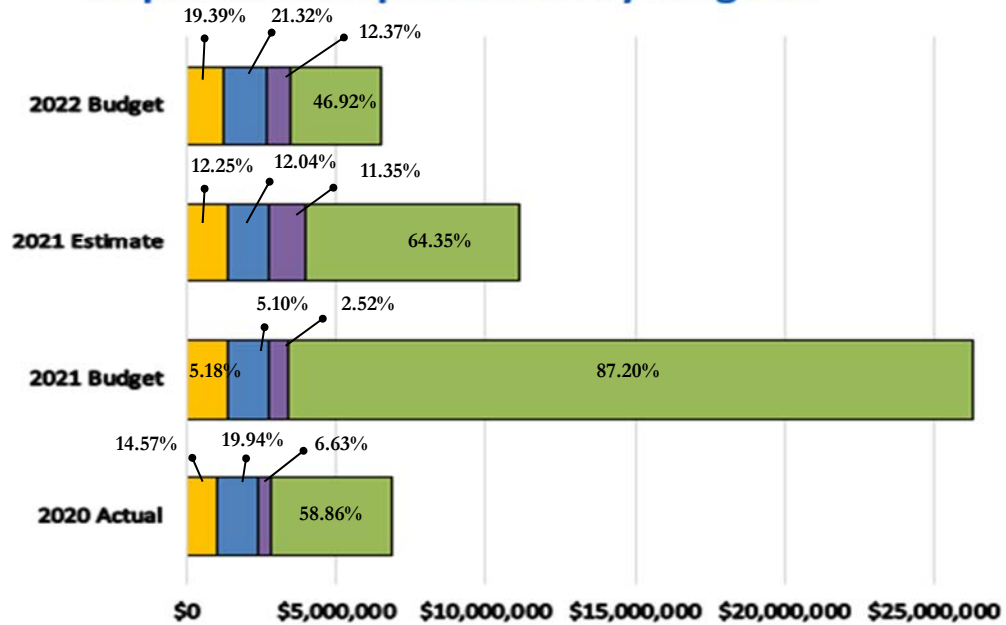
# Utilities



## Department Financial Summaries - Wastewater

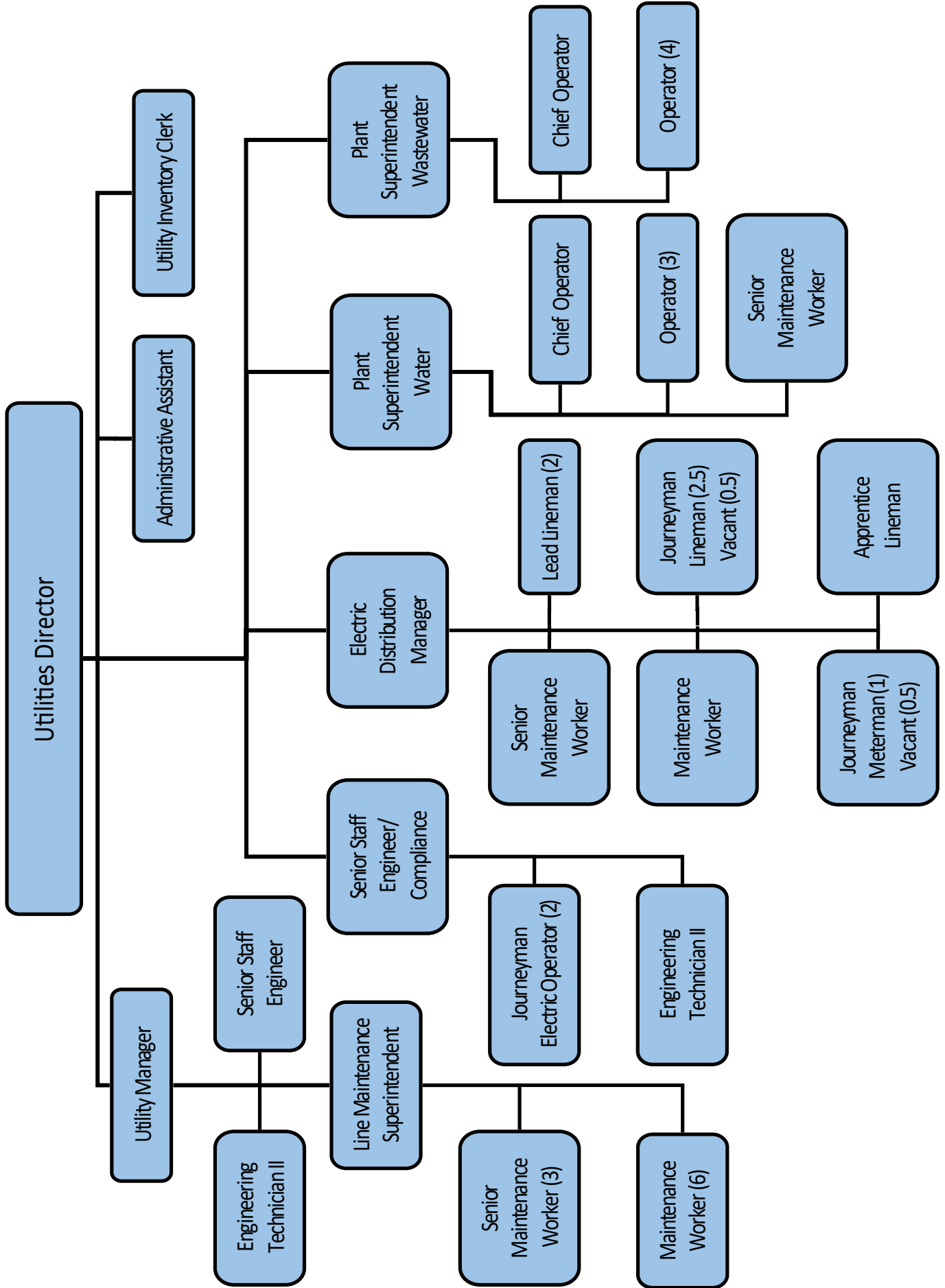


## Department Expenditures by Program



	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
Wastewater Administration	\$995,498	\$1,363,400	\$1,363,400	\$1,255,100
Wastewater Treatment	\$1,362,761	\$1,340,000	\$1,340,000	\$1,379,600
Wastewater Collection	\$453,098	\$662,400	\$1,262,400	\$800,300
Cap. Projects/Transfers/Debt	\$4,021,730	\$22,931,400	\$7,159,700	\$3,036,900

# Utilities



# CITY OF GARDNER ANNUAL BUDGET



## Electric Fund

	2020 Actual -----	2021 Budget -----	2021 Estimate -----	2022 Budget -----
<b>Funds Available Jan 1</b>	\$ 12,389,193	\$ 14,033,693	\$ 14,205,037	\$ 12,880,037
<b>Charges for Services</b>				
<b>Operations:</b>				
Electric Retail Sales	14,399,153	15,283,500	18,137,000	16,131,000
Government Sales-Sewer Fund	220,052	238,000	224,000	228,000
Government Sales-General Fund+Bldg Maint	113,797	139,900	116,000	118,000
Government Sales-Water Fund	24,102	33,500	25,000	26,000
Bad Checks	(3,363)	(5,500)	(3,000)	(3,000)
Penalties	20,138	147,200	21,000	21,000
Reconnection Fee	11,838	24,400	12,000	12,000
Dogwood Generation	1,623,169	1,502,500	3,950,000	1,688,000
<b>Development:</b>				
Meter Install/Line Extension	37,175	65,900	38,000	39,000
Elec Residential Distribution System Installation	1,400	230,800	1,000	1,000
Elec Non Resid Distribution System Installation	42,801	31,800	44,000	45,000
Street Lights / Yard Lights	222,771	206,400	227,000	232,000
Interconnection Fee	350	-	-	-
Temporary Service Fee	42,800	4,400	44,000	45,000
	-----	-----	-----	-----
<b>Charges for Services Total</b>	16,756,183	17,902,800	22,836,000	18,583,000
<b>Use of Money</b>				
Interest on Investments	91,876	34,000	34,000	36,000
Interest on Project Funds	66	-	-	-
	-----	-----	-----	-----
<b>Use of Money Total</b>	91,942	34,000	34,000	36,000
<b>Transfers In</b>				
Transfer from Capital Project				
Transfer from Airport Fund	-	585,000	585,000	-
	-----	-----	-----	-----
<b>Transfers In Total</b>	-	585,000	585,000	-
<b>Miscellaneous</b>				
Reimbursed Expenses	-	200	200	200
Miscellaneous	35,297	35,000	35,000	35,000
Debt sale proceeds	2,944,233	-	-	-
	-----	-----	-----	-----
<b>Miscellaneous Total</b>	2,979,530	35,200	35,200	35,200
	-----	-----	-----	-----
<b>Revenue Total</b>	19,827,655 =====	18,557,000 =====	23,490,200 =====	18,654,200 =====

# CITY OF GARDNER ANNUAL BUDGET



## Electric Fund

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<b>Expenses</b>				
<b>Operations</b>				
Administration	1,615,280	1,543,300	1,543,300	1,574,500
Substation_Transmission	9,556,245	10,436,400	17,434,200	10,749,400
Distribution (detail is on distrib. Dept. worksheet)	2,121,582	2,237,000	2,237,000	2,286,400
	-----	-----	-----	-----
<b>Operations Total</b>	13,293,107	14,216,700	21,214,500	14,610,300
<b>Capital Improvement</b>				
<b>Maintenance:</b>				
Fairfield - Sheen's Crossing Backfeed - EL1702	69,792	-	-	-
Install Switches (3) at Distribution Points Ph. 1 - EL1901	9,280	-	-	-
Prairie Trace - ED2001	376,032	-	1,524,000	-
Smart Meter Implementation - EL2002	3,127,073	-	-	-
Replace Lube Oil Cooling Sytem CT1 - EL2003	-	-	100,000	-
CO2 Fire Protection - EL2005	116,339	-	-	-
Overhaul Diesel Engine Unit 1 - EL2103	-	50,000	50,000	-
Upgrade Combustion Turbine Controls 1 & 2 - EL2202	-	-	-	450,000
Prairie Trace 3-Phase Underground Powerline - EL2203	-	-	-	300,000
W 175th & Claire Rd 21-22 Circuit Backfeed - EL2401	-	200,000	-	-
<b>Development:</b>				
E 1-35 Sub 4 Land Acq (Proj #16- EL2204	-	-	-	100,000
New Substation Sub Metering - EL2102	-	500,000	500,000	-
	-----	-----	-----	-----
<b>Capital Improvement Total</b>	3,698,516	750,000	2,174,000	850,000
<b>Debt Service</b>				
2020A Smart Meter	40,263	322,800	322,800	324,500
2016B Taxable GO Elec transformer (\$855K)	98,325	101,300	101,300	99,200
	-----	-----	-----	-----
<b>Bond &amp; Interest Total</b>	138,588	424,100	424,100	423,700
<b>Transfers Out</b>				
General Fund Franchise	852,200	890,000	971,100	873,600
Bond and Interest Fund	29,400	31,500	31,500	-
	-----	-----	-----	-----
<b>Transfers Total</b>	881,600	921,500	1,002,600	873,600
	-----	-----	-----	-----
<b>Debt Service/Transfers Total</b>	1,020,188	1,345,600	1,426,700	1,297,300
	-----	-----	-----	-----
<b>Expenses Total</b>	18,011,811	16,312,300	24,815,200	16,757,600
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	1,815,844	2,244,700	(1,325,000)	1,896,600
<b>Funds Available Dec 31</b>	\$ 14,205,037	\$ 16,278,393	\$ 12,880,037	\$ 14,776,637
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Electric 441**  
**Fund: Electric 501**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 1,280,877	\$ 1,331,700	\$ 1,331,700	\$ 1,350,300
Overtime	32,138	54,500	54,500	47,100
Part-Time	31,588	24,900	24,900	25,900
Seasonal	7,890	9,500	9,500	9,500
Health & Dental Insurance	246,407	243,100	243,100	259,100
Life Insurance	861	800	800	900
Social Security	98,836	108,600	108,600	100,200
Unemployment Compensation	1,281	2,800	2,800	2,600
KPERS Retirement	125,943	137,400	137,400	132,200
Deferred Compensation	7,430	6,500	6,500	7,400
Contra Expense/Reclass	(564)	-	-	-
<b>Total</b>	1,832,687	1,919,800	1,919,800	1,935,200
<b>Contractual Services</b>				
Outsourced Services	337,176	284,500	284,500	279,500
Water/Sewer	1,435	2,500	2,500	2,500
Telephone	7,055	6,400	6,400	6,400
Natural Gas	4,039	5,100	5,100	5,100
Utility Locates	20,869	22,000	22,000	22,000
Wholesale Electric Purchases	8,685,329	9,554,200	16,552,000	9,813,600
Gas Purchases	1,217	5,000	5,000	15,000
R&M Buildings	6,531	4,000	4,000	4,000
R&M Equipment	25,022	50,200	50,200	29,200
R&M Vehicle	7,910	8,200	8,200	8,200
Equip./Vehicle Rentals	256,769	219,900	219,900	219,900
Gen. Insurance & Claim	(8,440)	-	-	-
Meetings/Training/Travel/Cont Ed	1,134	23,300	23,300	23,300
Dues/Subscriptions	20,984	28,900	28,900	28,900
Advertising/Legal Notices	-	500	500	500
Printing	576	400	400	400
Postage	1,204	1,400	1,400	1,400
State Compensating Use Tax	7,628	32,700	32,700	32,700
Interest Exp/Fees	830	-	-	-
<b>Total</b>	9,377,268	10,249,200	17,247,000	10,492,600



# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Electric 441**  
**Fund: Electric 501**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Commodities</b>				
Building/Grounds	8,109	8,000	8,000	8,000
Small Tools	14,638	18,000	18,000	18,000
Vehicle Supplies	17,239	11,100	11,100	11,100
Furniture and Equipment	2,395	1,500	1,500	1,500
Fuel and Fluids	23,914	27,600	27,600	27,600
Utility System Supplies	14,555	31,700	31,700	29,200
Chemicals	-	1,400	1,400	1,400
Operating Supplies	10,409	7,000	7,000	7,000
Street Lighting Supplies-Existing System	110,783	90,000	90,000	90,000
Meters & Supplies-New Devlpmt	425,983	453,500	453,500	453,500
Clothing & Uniforms	12,333	16,300	16,300	16,300
<b>Total</b>	640,358	666,100	666,100	663,600
<b>Capital Outlay</b>				
Equipment	-	75,000	75,000	75,000
Vehicles	45,972	32,000	32,000	75,000
Land & Right of Way	-	25,000	25,000	25,000
<b>Total</b>	45,972	132,000	132,000	175,000
<b>GF Allocations</b>				
GF Allocations	524,496	429,000	429,000	436,000
<b>Internal Services</b>				
Building Services	36,914	39,100	39,100	40,800
IT Services	99,429	86,400	86,400	176,300
Risk Services	289,123	240,100	240,100	257,900
Utility Billing	446,860	455,000	455,000	432,900
<b>Total</b>	872,326	820,600	820,600	907,900
<b>Total Expenses</b>	\$ 13,293,107	\$ 14,216,700	\$ 21,214,500	\$ 14,610,300

# CITY OF GARDNER ANNUAL BUDGET



**Program: Electric Administration 4110**  
**Department: Electric 441**  
**Fund: Electric 501**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 332,153	\$ 307,900	\$ 307,900	\$ 300,300
Overtime	507	900	900	900
Health/Vision/Dental Insurance	59,293	44,500	44,500	47,500
Life Insurance	205	200	200	200
Social Security	24,365	23,600	23,600	23,000
Unemployment Compensation	316	600	600	600
KPERS Retirement	31,790	30,500	30,500	31,200
Deferred Compensation	1,446	500	500	1,300
Contra Expense/Reclass	(564)	-	-	-
<b>Total</b>	449,511	408,700	408,700	405,000
<b>Contractual Services</b>				
Outsourced Services	46,286	99,600	99,600	54,600
Water/Sewer	182	300	300	300
Telephone	3,127	2,900	2,900	2,900
R&M Equipment	952	600	600	600
Meetings/Training/Travel/Cont Ed	(110)	3,900	3,900	3,900
Dues/Subscriptions	20,096	28,300	28,300	28,300
Advertising/Legal Notices	-	500	500	500
Printing	576	400	400	400
Postage	153	400	400	400
Compensating Use Tax	2,051	6,700	6,700	6,700
Interest Exp/Fees	830	-	-	-
<b>Total</b>	74,143	143,600	143,600	98,600
<b>Commodities</b>				
Vehicle Supplies	-	100	100	100
Furniture & Equipment	2,395	1,000	1,000	1,000
Fuel and Fluids	-	100	100	100
Operating Supplies	4,489	2,100	2,100	2,100
Clothing/Uniforms	34	-	-	-
<b>Total</b>	6,918	3,300	3,300	3,300
<b>Capital Outlay</b>				
Land/Easements	-	25,000	25,000	25,000
<b>Total</b>	-	25,000	25,000	25,000

# CITY OF GARDNER ANNUAL BUDGET



**Program: Electric Administration 4110**  
**Department: Electric 441**  
**Fund: Electric 501**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>GF Allocations</b>				
GF Allocations	524,496	429,000	429,000	436,000
<b>Internal Services</b>				
Building Services	4,429	6,600	6,600	7,100
IT Services	56,314	38,800	38,800	131,200
Risk Services	52,609	33,300	33,300	35,400
Utility Billing	446,860	455,000	455,000	432,900
<b>Total</b>	560,212	533,700	533,700	606,600
<b>Total Expenses</b>	\$ 1,615,280	\$ 1,543,300	\$ 1,543,300	\$ 1,574,500

# CITY OF GARDNER ANNUAL BUDGET



**Program: Substation/Transmission 4120**  
**Department: Electric 441**  
**Fund: Electric 501**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 305,621	\$ 341,500	\$ 341,500	\$ 348,700
Overtime	927	5,300	5,300	5,400
Health/Vision/Dental Insurance	57,794	61,600	61,600	65,800
Life Insurance	208	200	200	200
Social Security	22,678	26,500	26,500	27,100
Unemployment Compensation	293	700	700	700
KPERS Retirement	29,522	34,500	34,500	36,800
Deferred Compensation/ICMA	2,888	2,900	2,900	3,000
<b>Total</b>	419,931	473,200	473,200	487,700
<b>Contractual Services</b>				
Outsourced Services	163,639	104,500	104,500	144,500
Water/Sewer	182	500	500	500
Telephone	1,058	1,100	1,100	1,100
Wholesale Electric Purchases	8,685,329	9,554,200	16,552,000	9,813,600
Gas Purchases	1,217	5,000	5,000	15,000
R&M Buildings	6,138	4,000	4,000	4,000
R&M Equipment	7,264	42,100	42,100	21,100
R&M Vehicle	22	200	200	200
Equip./Vehicle Rentals	2,375	2,100	2,100	2,100
Meetings/Training/Travel/Cont Ed	1,086	10,400	10,400	10,400
Dues/Subscriptions	100	100	100	100
Postage	380	700	700	700
State Compensating Use Tax	2,373	6,000	6,000	6,000
<b>Total</b>	8,871,163	9,730,900	16,728,700	10,019,300
<b>Commodities</b>				
Bldg/Grounds	5,216	5,000	5,000	5,000
Small Tools	1,236	7,000	7,000	7,000
Vehicle Supplies	533	-	-	-
Fuel and Fluids	2,544	2,500	2,500	2,500
Utility System Supplies	6,778	24,400	24,400	21,900
Chemicals	-	1,400	1,400	1,400
Operating Supplies	1,182	1,100	1,100	1,100
Clothing & Uniforms	4,486	2,800	2,800	2,800
<b>Total</b>	21,975	44,200	44,200	41,700

# CITY OF GARDNER ANNUAL BUDGET



**Program: Substation/Transmission 4120**  
**Department: Electric 441**  
**Fund: Electric 501**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Capital Outlay</b>				
Vehicle	22,986	-	-	-
<b>Total</b>	22,986	-	-	-
 <b>Internal Services</b>				
Building Services	9,224	12,300	12,300	12,900
IT Services	15,413	15,900	15,900	15,000
Risk Services	195,553	159,900	159,900	172,800
<b>Total</b>	220,190	188,100	188,100	200,700
<b>Total Expenses</b>	\$ 9,556,245	\$ 10,436,400	\$ 17,434,200	\$ 10,749,400
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



**Program: Distribution 4130**  
**Department: Electric 441**  
**Fund: Electric 501**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 643,103	\$ 682,300	\$ 682,300	\$ 701,300
Overtime	30,704	48,300	48,300	40,800
Part-Time	31,588	24,900	24,900	25,900
Seasonal	7,890	9,500	9,500	9,500
Health & Dental Insurance	129,320	137,000	137,000	145,800
Life Insurance	448	400	400	500
Social Security	51,793	58,500	58,500	50,100
Unemployment Compensation	672	1,500	1,500	1,300
KPERS Retirement	64,631	72,400	72,400	64,200
Deferred Compensation	3,096	3,100	3,100	3,100
<b>Total</b>	963,245	1,037,900	1,037,900	1,042,500
<b>Contractual Services</b>				
Outsourced Services	127,251	80,400	80,400	80,400
Water/Sewer	1,071	1,700	1,700	1,700
Telephone	2,870	2,400	2,400	2,400
Natural Gas	4,039	5,100	5,100	5,100
Utility Locates	20,869	22,000	22,000	22,000
R&M Building	393	-	-	-
R&M Equipment	16,806	7,500	7,500	7,500
R&M Vehicle	7,888	8,000	8,000	8,000
Equip./Vehicle Rentals	254,394	217,800	217,800	217,800
Gen. Insurance & Claim	(8,440)	-	-	-
Meetings/Training/Travel/Cont Ed	158	9,000	9,000	9,000
Dues/Subscriptions	788	500	500	500
Postage	671	300	300	300
State Compensating Use Tax	3,204	20,000	20,000	20,000
<b>Total</b>	431,962	374,700	374,700	374,700
<b>Commodities</b>				
Building/Grounds	2,893	3,000	3,000	3,000
Small Tools	13,402	11,000	11,000	11,000
Vehicle Supplies	16,706	11,000	11,000	11,000
Furniture and Equipment	-	500	500	500
Fuel and Fluids	21,370	25,000	25,000	25,000
Utility System Supplies	7,777	7,300	7,300	7,300
Operating Supplies	4,738	3,800	3,800	3,800

# CITY OF GARDNER ANNUAL BUDGET



**Program: Distribution 4130**  
**Department: Electric 441**  
**Fund: Electric 501**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
Street Light Sup/Existing System	110,783	90,000	90,000	90,000
Meters & Materials - New	425,983	453,500	453,500	453,500
Clothing & Uniforms	7,813	13,500	13,500	13,500
<b>Total</b>	611,465	618,600	618,600	618,600
<b>Capital Outlay</b>				
Equipment	-	75,000	75,000	75,000
Vehicles	22,986	32,000	32,000	75,000
<b>Total</b>	22,986	107,000	107,000	150,000
<b>Internal Services</b>				
Building Services	23,261	20,200	20,200	20,800
IT Services	27,702	31,700	31,700	30,100
Risk Services	40,961	46,900	46,900	49,700
<b>Total</b>	91,924	98,800	98,800	100,600
<b>Total Expenses</b> \$	2,121,582	\$ 2,237,000	\$ 2,237,000	\$ 2,286,400

# CITY OF GARDNER ANNUAL BUDGET



**Electric Fund  
Capital Replacement Reserve Fund**

	2020 Actual -----	2021 Budget -----	2021 Estimate -----	2022 Budget -----
<b>Funds Available Jan 1</b>	\$ 3,126,834	\$ 3,140,334	\$ 3,156,407	\$ 3,162,407
<b>Revenue:</b>				
<u>Use of Money:</u>				
Interest on Investments	29,573	18,000	6,000	8,000
	-----	-----	-----	-----
Use of Money Total	29,573	18,000	6,000	8,000
	-----	-----	-----	-----
<b>Revenue Total</b>	29,573	18,000	6,000	8,000
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	29,573	18,000	6,000	8,000
<b>Funds Available Dec 31</b>	\$ 3,156,407	\$ 3,158,334	\$ 3,162,407	\$ 3,170,407
	=====	=====	=====	=====



# CITY OF GARDNER ANNUAL BUDGET



## Water Fund Fund 521

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Budget</u>
<b>Funds Available Jan 1</b>	\$ (20,591,786)	\$ 4,469,114	\$ 4,617,753	\$ 3,376,553
<b>Revenue:</b>				
Intergovernmental:				
County Grants	422,320	-	-	-
Federal Grants	610	-	-	-
	-----	-----	-----	-----
Intergovernmental Total	422,930	-	-	-
<b>Charges for Services:</b>				
AirCenter Water Sales	639,523	697,000	676,000	715,000
Water Sales	4,822,738	5,374,000	5,139,000	5,432,000
Bulk Water Sales	11,828	15,000	13,000	14,000
Government Sales - Sewer Fund	2,121	8,000	2,000	2,000
Government Sales - Electric Fund	686	3,000	1,000	1,000
Government Sales - General Fund	3,424	33,000	6,000	6,000
Government Sales - Bldg Maint Fund	206	2,000	-	-
Meter Installation Fee	46,800	41,500	49,000	52,000
Service Connection Fee	120	-	-	-
Penalties	20,138	135,000	21,000	100,000
Reconnection Fee	11,903	21,000	13,000	21,000
Water Sys Development Charge	685,900	853,100	531,400	560,600
	-----	-----	-----	-----
<b>Charges for Services Total</b>	6,245,387	7,182,600	6,451,400	6,903,600
<b>Use of Money:</b>				
Interest on Investments	(1,667)	15,000	5,000	5,000
Interest on Project Funds	4,698	-	-	-
	-----	-----	-----	-----
<b>Use of Money Total</b>	3,031	15,000	5,000	5,000
<b>Miscellaneous:</b>				
Bond Proceeds	26,277,918	1,600,000	1,710,000	1,100,000
Miscellaneous	(236)	-	-	-
	-----	-----	-----	-----
<b>Miscellaneous Total</b>	26,277,682	1,600,000	1,710,000	1,100,000
	-----	-----	-----	-----
<b>Revenue Total</b>	32,949,030	8,797,600	8,166,400	8,008,600
	=====	=====	=====	=====
<b>Expenses:</b>				
<b>Operations:</b>				
Administration	1,145,513	1,400,200	1,400,200	1,317,500
Treatment	2,303,987	2,150,400	2,221,600	2,078,000
Distribution*	570,673	767,400	2,827,400	975,000
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<b>Operations Total</b>	4,020,173	4,318,000	6,449,200	4,370,500

# CITY OF GARDNER ANNUAL BUDGET



## Water Fund Fund 521

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
	-----	-----	-----	-----
<b>Capital Improvement Projects</b>				
Water Line Replacement Program	-	350,000	-	-
Rebuild High Service Pump #3 - WA1904	13,540	-	-	-
183rd Street Tower Rehab - WA1907 (DEBT)	-	-	-	150,000
New Water Treatment Plant - WA2002 (DEBT)	191,167	-	-	-
Smart Meters - WA2003 (1/4 of cost to Water) (DEBT)	965,412	-	-	-
Replace and install new lines - Santa Fe street project WA2004	626,061	-	-	-
Hillsdale WTP Filter Media Replacement - WA2201	-	-	-	170,000
Prairie Trace - ED2001	21,200	-	-	-
Grata Water Extension - WA2001*	-	1,600,000	-	-
Water Transmission Line Design - WA2202	-	-	-	1,100,000
New Intake Structure - Hillsdale Lake - WA2203	-	-	-	200,000
183rd Street Water Interconnection with W7 - WA2204	-	-	-	200,000
	-----	-----	-----	-----
<b>Capital Improvement Projects Total</b>	1,817,380	1,950,000	-	1,820,000
<b>Debt Service</b>				
2015A refi Hillsdale KDHE 2446	465,600	463,900	463,900	466,900
2020A Hillsdale Water Treatment Plant Expansion	386,998	1,600,300	1,600,300	1,604,500
2020A Water Smart Meters	11,740	105,900	105,900	108,200
Estimated Debt Service for Planned 2021 Bond Issuance - CIP	-	182,800	182,800	182,800
	-----	-----	-----	-----
<b>Debt Service Total</b>	864,338	2,352,900	2,352,900	2,362,400
<b>Transfers Out</b>				
Wastewater Fund	1,000,000	500,000	500,000	500,000
Trf to Bond & Int Fund 2012A PBC (refi 02A City Hall)	29,400	31,500	31,500	-
Trf to Bond & Int Fund 14 GO USD BD (5% of 50% city share)	8,200	8,200	8,200	8,300
Trf to Vehicle and Equipment Replacement Fund	-	-	65,800	65,800
	-----	-----	-----	-----
<b>Transfers Out Total</b>	1,037,600	539,700	605,500	574,100
	-----	-----	-----	-----
<b>Expenses Total</b>	7,739,491	9,160,600	9,407,600	9,127,000
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	25,209,539	(363,000)	(1,241,200)	(1,118,400)
<b>Funds Available Dec 31</b>	\$ 4,617,753	\$ 4,106,114	\$ 3,376,553	\$ 2,258,153
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Water 442**  
**Fund: Water Fund 521**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 738,029	\$ 856,000	\$ 856,000	\$ 836,800
Overtime	82,200	88,400	88,400	87,900
Seasonal	-	10,000	10,000	10,000
Health & Dental Insurance	189,338	212,300	212,300	226,400
Life Insurance	737	600	600	800
Social Security	59,769	73,000	73,000	71,500
Unemployment Compensation	775	1,900	1,900	1,800
KPERS Retirement	78,790	93,800	93,800	95,800
Deferred Compensation	4,485	5,000	5,000	4,800
Contra Expense/Reclass	(296,496)	(401,600)	(401,600)	(415,700)
<b>Total</b>	857,627	939,400	939,400	920,100
<b>Contractual Services</b>				
Outsourced Services	190,057	258,400	1,968,400	193,400
Telephone	8,986	9,000	9,000	9,000
Electricity	270,256	257,300	257,300	257,300
Utility locates	20,485	24,000	24,000	24,000
R&M Building	-	5,000	5,000	5,000
R&M Equipment	74,239	56,000	56,000	56,000
R&M Vehicle	7,398	4,300	4,300	3,000
R&M Water System	-	-	350,000	350,000
Equip./Vehicle Rentals	13,010	10,400	10,400	10,400
General Insurance & Claim	9,831	-	-	-
Meetings/Training/Travel/Cont Ed	317	18,000	18,000	18,000
Dues/Subscriptions	3,952	7,300	7,300	7,300
Advertising/Legal Notices	32	2,600	2,600	2,600
Postage	1,070	3,800	3,800	3,800
Water Protection Fee	45,499	55,000	55,000	55,000
Interest Exp/Fees	1,326	-	-	-
<b>Total</b>	646,458	711,100	2,771,100	994,800
<b>Commodities</b>				
Building/Grounds	9,001	14,200	14,200	14,200
Small Tools	7,183	5,700	5,700	5,700
Vehicles Supplies	1,032	5,200	5,200	5,200
Furniture & Equipment	99	500	500	500
Fuel and Fluids	17,522	18,700	18,700	18,700
Utility System Supplies	152,977	145,000	145,000	145,000
Chemicals	334,334	300,900	300,900	300,900
Operating Supplies	8,704	11,000	11,000	11,000

# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Water 442**  
**Fund: Water Fund 521**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
Bulk Water	619,594	593,800	665,000	602,800
Meters & Supplies-New Developmt	44,258	20,000	20,000	20,000
Meters & Supplies-Existing	11,125	24,500	24,500	24,500
Clothing & Uniform	7,650	6,200	6,200	6,200
<b>Total</b>	1,213,479	1,145,700	1,216,900	1,154,700
 <b>Capital Outlay</b>				
Equipment	-	205,000	205,000	-
Vehicles	134,539	-	-	-
<b>Total</b>	134,539	205,000	205,000	-
 <b>GF Allocations</b>				
GF Allocations	609,998	735,700	735,700	695,600
 <b>Internal Services</b>				
Building Services	18,045	12,800	12,800	13,800
IT Services	30,822	38,000	38,000	69,500
Risk Services	109,395	125,200	125,200	134,100
Utility Billing	399,810	405,100	405,100	387,900
<b>Total</b>	558,072	581,100	581,100	605,300
<b>Total Expenses</b>	\$ 4,020,173	\$ 4,318,000	\$ 6,449,200	\$ 4,370,500

# CITY OF GARDNER ANNUAL BUDGET



**Program: Water Administration 4210**  
**Department: Water 442**  
**Fund: Water Fund 521**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ -	\$ 90,000	\$ 90,000	\$ 100,000
Health & Dental Insurance	-	19,000	19,000	20,200
Life Insurance	-	-	-	100
Social Security	-	6,900	6,900	7,700
Unemployment Compensation	-	200	200	200
KPERS Retirement	-	9,000	9,000	10,400
Deferred Compensation	-	900	900	1,000
Contra Expense/Reclass	-	(63,000)	(63,000)	(69,800)
<b>Total</b>	-	63,000	63,000	69,800
<b>Contractual Services</b>				
Outsourced Services	49,327	116,000	116,000	51,000
Meetings/Training/Travel/Cont Ed	180	3,300	3,300	1,100
Dues/Subscriptions	-	600	600	600
Advertising/Legal Notices	32	2,500	2,500	2,500
Postage	14	300	300	300
Water Protection Fee	45,499	55,000	55,000	55,000
Interest Exp/Fees	1,326	-	-	-
<b>Total</b>	96,378	177,700	177,700	110,500
<b>Commodities</b>				
Operating Supplies	30	-	-	-
<b>Total</b>	30	-	-	-
<b>GF Allocations</b>				
GF Allocations	609,998	735,700	735,700	695,600
<b>Internal Services</b>				
Building Services	285	-	-	-
IT Services	-	-	-	33,500
Risk Services	39,012	18,700	18,700	20,200
Utility Billing	399,810	405,100	405,100	387,900
<b>Total</b>	439,107	423,800	423,800	441,600
<b>Total Expenses</b>	\$ 1,145,513	\$ 1,400,200	\$ 1,400,200	\$ 1,317,500

# CITY OF GARDNER ANNUAL BUDGET



**Program: Water Treatment 4220**  
**Department: Water 442**  
**Fund: Water Fund 521**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 357,359	\$ 343,300	\$ 343,300	\$ 313,000
Overtime	54,262	52,600	52,600	49,200
Health & Dental Insurance	74,028	69,200	69,200	74,200
Life Insurance	286	200	200	200
Social Security	30,287	30,300	30,300	27,700
Unemployment Compensation	392	800	800	700
KPERS Retirement	39,730	39,300	39,300	37,500
Deferred Compensation	2,588	2,100	2,100	1,800
<b>Total</b>	558,932	537,800	537,800	504,300
<b>Contractual Services</b>				
Outsourced Services	134,631	128,700	128,700	128,700
Telephone	8,233	8,000	8,000	8,000
Electricity	269,251	256,000	256,000	256,000
R&M Building	-	5,000	5,000	5,000
R&M Equipment	71,077	53,000	53,000	53,000
R&M Vehicle	2,080	1,300	1,300	-
Equipment Rental	5,920	-	-	-
Meetings/Training/Travel/Cont Ed	460	6,700	6,700	8,900
Dues/Subscriptions	3,589	6,000	6,000	6,000
Advertising/Legal Notices	-	100	100	100
Postage	1,056	3,500	3,500	3,500
<b>Total</b>	496,297	468,300	468,300	469,200
<b>Commodities</b>				
Building/Grounds	8,821	14,200	14,200	14,200
Small Tools	387	2,200	2,200	2,200
Vehicle Supplies	348	2,500	2,500	2,500
Fuel and Fluids	6,365	9,000	9,000	9,000
Utility System Supplies	55,542	45,000	45,000	45,000
Chemicals	334,334	300,900	300,900	300,900
Operating Supplies	6,575	6,500	6,500	6,500
Bulk Water	619,594	593,800	665,000	602,800
Clothing & Uniform	1,597	2,200	2,200	2,200
<b>Total</b>	1,033,563	976,300	1,047,500	985,300

# CITY OF GARDNER ANNUAL BUDGET



**Program: Water Treatment 4220**  
**Department: Water 442**  
**Fund: Water Fund 521**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Capital Outlay</b>				
Equipment	-	55,000	55,000	-
Vehicles	134,539	-	-	-
<b>Total</b>	134,539	55,000	55,000	-
<b>Internal Services</b>				
Building Services	4,647	5,000	5,000	5,500
IT Services	18,533	19,000	19,000	18,000
Risk Services	57,476	89,000	89,000	95,700
<b>Total</b>	80,656	113,000	113,000	119,200
<b>Total Expenses</b>	<b>\$ 2,303,987</b>	<b>\$ 2,150,400</b>	<b>\$ 2,221,600</b>	<b>\$ 2,078,000</b>

# CITY OF GARDNER ANNUAL BUDGET



**Program: Water Distribution 4230**  
**Department: Water 442**  
**Fund: Water Fund 521**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 380,670	\$ 422,700	\$ 422,700	\$ 423,800
Overtime	27,938	35,800	35,800	38,700
Seasonal	-	10,000	10,000	10,000
Health & Dental Insurance	115,310	124,100	124,100	132,000
Life Insurance	451	400	400	500
Social Security	29,482	35,800	35,800	36,100
Unemployment Compensation	383	900	900	900
KPERS Retirement	39,060	45,500	45,500	47,900
Deferred Compensation	1,897	2,000	2,000	2,000
Contra Expense/Reclass	(296,496)	(338,600)	(338,600)	(345,900)
<b>Total</b>	298,695	338,600	338,600	346,000
<b>Contractual Services</b>				
Outsourced Services	6,099	13,700	1,723,700	13,700
Telephone	753	1,000	1,000	1,000
Electricity	1,005	1,300	1,300	1,300
Utility locates	20,485	24,000	24,000	24,000
R&M Equipment	3,162	3,000	3,000	3,000
R&M Vehicle	5,318	3,000	3,000	3,000
R&M Water System	-	-	350,000	350,000
Equip./Vehicle Rentals	7,090	10,400	10,400	10,400
General Insurance & Claim	9,831	-	-	-
Meeting/Training/Travel/Cont Ed	(323)	8,000	8,000	8,000
Dues/Subscriptions	363	700	700	700
<b>Total</b>	53,783	65,100	2,125,100	415,100
<b>Commodities</b>				
Building & Grounds	180	-	-	-
Small Tools	6,796	3,500	3,500	3,500
Vehicle Supplies	684	2,700	2,700	2,700
Furniture & Equipment	99	500	500	500
Fuel and Fluids	11,157	9,700	9,700	9,700
Utility System Supplies	97,435	100,000	100,000	100,000
Operating Supplies	2,099	4,500	4,500	4,500
Meters & Materials - New	44,258	20,000	20,000	20,000
Meters & Materials -Existing	11,125	24,500	24,500	24,500
Clothing & Uniform	6,053	4,000	4,000	4,000
<b>Total</b>	179,886	169,400	169,400	169,400



# CITY OF GARDNER ANNUAL BUDGET



**Program: Water Distribution 4230**  
**Department: Water 442**  
**Fund: Water Fund 521**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Capital Outlay</b>				
Equipment	-	150,000	150,000	-
<b>Total</b>	-	150,000	150,000	-
<b>Internal Services</b>				
Building Services	13,113	7,800	7,800	8,300
IT Services	12,289	19,000	19,000	18,000
Risk Services	12,907	17,500	17,500	18,200
<b>Total</b>	38,309	44,300	44,300	44,500
<b>Total Expenses</b>	\$ 570,673	\$ 767,400	\$ 2,827,400	\$ 975,000
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



## Wastewater Fund Fund 531

	<u>2020</u> <u>Actual</u>	<u>2021</u> <u>Budget</u>	<u>2021</u> <u>Estimate</u>	<u>2022</u> <u>Budget</u>
<b>Funds Available Jan 1</b>	\$ 1,866,248	\$ 2,362,948	\$ 1,504,691	\$ 1,101,891
<b>Revenue:</b>				
<b>Charges for Services:</b>				
Wastewater-Public	4,529,649	4,809,600	4,809,600	4,906,000
Wastewater-Electric Fund	570	-	1,000	1,000
Wastewater-General Fund	3,734	2,800	4,000	4,000
Wastewater - Bldg Maint	1,638	2,700	2,000	2,000
Penalties	20,138	152,300	42,000	125,000
Reconnection Fee	1,190	9,800	1,000	1,000
Connection Fee	3,100	-	3,000	3,000
Sewer System Development Fee	843,300	1,252,000	1,069,000	883,000
<b>Charges for Services Total</b>	<b>5,403,319</b>	<b>6,229,200</b>	<b>5,931,600</b>	<b>5,925,000</b>
<b>Use of Money:</b>				
Interest on Investments	18,309	6,100	6,100	6,100
Interest on project funds	17	-	-	-
<b>Use of Money Total</b>	<b>18,326</b>	<b>6,100</b>	<b>6,100</b>	<b>6,100</b>
<b>Transfers In:</b>				
Water Fund	1,000,000	500,000	500,000	500,000
<b>Transfers In Total</b>	<b>1,000,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>
<b>Miscellaneous:</b>				
Reimbursed expense	49,885	-	-	-
Debt Proceeds	-	20,000,000	4,285,000	650,000
<b>Miscellaneous Total</b>	<b>49,885</b>	<b>20,000,000</b>	<b>4,285,000</b>	<b>650,000</b>
<b>Revenue Total</b>	<b>6,471,530</b> =====	<b>26,735,300</b> =====	<b>10,722,700</b> =====	<b>7,081,100</b> =====
<b>Expenses:</b>				
<b>Operations:</b>				
Administration	995,498	1,363,400	1,363,400	1,255,100
Treatment	1,362,761	1,340,000	1,340,000	1,379,600
Collection	453,098	662,400	1,262,400	800,300
<b>Operations Total</b>	<b>2,811,357</b>	<b>3,365,800</b>	<b>3,965,800</b>	<b>3,435,000</b>
<b>Capital Improvement Projects:</b>				
I&I Reduction Program	-	300,000	-	-
South Lift Station Storage Tank Construction (2.1M) WW1809 (DEBT)	49,247	-	-	-
Replace BDP Belt Press at KC Facility (500K) - WW1901 (DEBT)	36	-	368,000	-
WWTP Clarifier Improvements (400K) - WW1904 (DEBT)	-	-	35,000	-
Prairie Trace Development- ED2001	845,685	-	-	-
UV Disinfection: replace UV system (550K) - WW2001 (DEBT)	-	-	442,000	-
Nike L.S. and Forcemain Improvements (365K) - WW2002 (DEBT)	-	-	-	650,000
Remove Sunset Lift Station- WW2004	-	-	30,000	170,000
Prairie Trace Sanitary Sewer ED2001	-	-	3,450,000	-
Sunflower Street Sewer Improvement - WW2101	-	200,000	30,000	170,000
New Wastewater Treatment Plant -WW2005 (Debt)	408,056	19,500,000	-	-
WWTP Advanced Nutrient Removal (5.285M) - WW2301 (DEBT)	-	-	-	450,000
<b>Capital Improvement Projects Total</b>	<b>1,303,024</b>	<b>20,000,000</b>	<b>4,355,000</b>	<b>1,440,000</b>

# CITY OF GARDNER ANNUAL BUDGET



**Wastewater Fund  
Fund 531**

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<b>Debt Service:</b>				
Bull Creek lift ( 4.2) C20 1721-01	185,742	185,700	185,700	185,700
2012C Refunding KDHE KCWWTP C20 1514-01	1,530,600	1,534,000	1,534,000	-
2014A GO capacity expansion for USD campus	78,644	77,500	77,500	80,600
2019B GO So. Lift Station and Overhead Crane	241,380	242,400	242,400	243,300
Sewer Revolv Loan-Big Bull Crk WWTP-C20 1956-01	636,540	636,500	636,500	636,500
2021A GO Belt Press and UV System	-	-	-	85,100
Estimated Debt Service for Planned 2020 Bond Issuance - CIP	-	207,400	-	-
Estimated Debt Service for Planned 2021 Bond Issuance - CIP	-	-	-	268,500
<b>Debt Service Total</b>	2,672,906	2,883,500	2,676,100	1,499,700
<b>Transfers Out:</b>				
Trf to Bond & Int Fund (2012A PBC (refi 2002A City Hall))	29,400	31,500	31,500	-
Trf to Bond & Int Fund (14A GO connect to USD BD (10% of city 50% share))	16,400	16,400	16,400	16,500
Trf to Vehicle and Equipment Replacement Fund	-	-	80,700	80,700
<b>Transfers Out Total</b>	45,800	47,900	128,600	97,200
<b>Expenses Total</b>	6,833,087	26,297,200	11,125,500	6,471,900
<b>Surplus/(Shortfall)</b>	(361,557)	438,100	(402,800)	609,200
<b>Funds Available Dec 31</b>	\$ 1,504,691	\$ 2,801,048	\$ 1,101,891	\$ 1,711,091

# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Wastewater 443**  
**Fund: Wastewater Fund 531**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 321,172	\$ 317,200	\$ 317,200	\$ 328,700
Overtime	13,859	13,700	13,700	14,300
Health & Dental Insurance	64,844	70,000	70,000	74,600
Life Insurance	304	200	200	300
Social Security	24,794	25,300	25,300	26,200
Unemployment Compensation	321	700	700	700
KPERS Retirement	32,305	32,900	32,900	35,700
Deferred Compensation	2,814	2,800	2,800	2,900
Contra Expense/Reclass	289,807	401,600	401,600	415,700
<b>Total</b>	750,220	864,400	864,400	899,100
<b>Contractual Services</b>				
Outsourced Services	256,888	462,100	462,100	392,100
Water	2,121	7,500	7,500	7,500
Telephone	6,926	8,300	8,300	8,300
Electricity	227,221	298,300	298,300	307,200
Utility Locates	20,485	24,500	24,500	24,500
R&M Buildings	2,317	7,000	7,000	7,000
R&M Equipment	18,570	39,600	39,600	38,100
R&M Vehicle	4,892	9,000	9,000	9,000
R&M Sewer System	28,903	-	600,000	300,000
Equip./Vehicle Rentals	580	1,300	1,300	1,300
Meetings/Training/Travel/Cont Ed	111	13,100	13,100	17,500
Dues/Subscriptions	750	1,800	1,800	1,800
Advertising/Legal Notices	38	-	-	200
Postage	34	-	-	-
Construction Debris	-	4,000	4,000	4,000
Sludge Removal	153,010	40,000	40,000	40,000
Special Assessments	41,975	42,100	42,100	41,500
<b>Total</b>	764,821	958,600	1,558,600	1,200,000
<b>Commodities</b>				
Building & Grounds	4,384	6,000	6,000	6,000
Small Tools	5,823	8,000	8,000	8,000
Vehicle Supplies	5,683	14,500	14,500	14,500
Furniture & Equipment	2,931	13,200	13,200	13,200
Fuel & Fluids	13,621	20,000	20,000	20,000
Utility System Supplies	61,657	49,200	49,200	49,700
Chemicals	20,194	29,200	29,200	29,200
Operating Supplies	3,648	6,800	6,800	6,800
Clothing & Uniforms	8,575	10,400	10,400	10,700
<b>Total</b>	126,516	157,300	157,300	158,100

# CITY OF GARDNER ANNUAL BUDGET



**Program: All**  
**Department: Wastewater 443**  
**Fund: Wastewater Fund 531**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Capital Outlay</b>				
Equipment	48,935	163,000	163,000	-
Vehicles	22,986	7,500	7,500	-
<b>Total</b>	71,921	170,500	170,500	-
<b>GF Allocations</b>				
GF Allocations	579,900	680,300	680,300	633,300
<b>Internal Services</b>				
Building Services	17,135	11,400	11,400	12,300
IT Services	30,822	38,100	38,100	37,700
Risk Services	140,767	154,200	154,200	166,000
Utility Billing	329,255	331,000	331,000	328,500
<b>Total</b>	517,979	534,700	534,700	544,500
<b>Total Expenses</b>	\$ 2,811,357	\$ 3,365,800	\$ 3,965,800	\$ 3,435,000

# CITY OF GARDNER ANNUAL BUDGET



**Program: Wastewater Administration 4310**  
**Department: Wastewater 443**  
**Fund: Wastewater Fund 531**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Contra Expense/Reclass	\$ -	\$ 63,000	\$ 63,000	\$ 69,800
<b>Total</b>	-	63,000	63,000	69,800
<b>Contractual Services</b>				
Outsourced Services	466	230,000	230,000	160,000
Meetings/Training/Travel/Cont Ed	-	1,000	1,000	3,200
Dues/Subscriptions	-	200	200	200
Advertising/Legal Notices	38	-	-	200
Special Assessments	41,975	42,100	42,100	41,500
<b>Total</b>	42,479	273,300	273,300	205,100
<b>Commodities</b>				
Operating Supplies	57	-	-	-
<b>Total</b>	57	-	-	-
<b>GF Allocations</b>				
GF Allocations	579,900	680,300	680,300	633,300
<b>Internal Services</b>				
Building Services	285	-	-	-
IT Services	-	-	-	1,500
Risk Services	43,522	15,800	15,800	16,900
Utility Billing	329,255	331,000	331,000	328,500
<b>Total</b>	373,062	346,800	346,800	346,900
<b>Total Expenses</b>	\$ 995,498	\$ 1,363,400	\$ 1,363,400	\$ 1,255,100

# CITY OF GARDNER ANNUAL BUDGET



**Program: Wastewater Treatment 4320**  
**Department: Wastewater 443**  
**Fund: Wastewater Fund 531**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 321,172	\$ 317,200	\$ 317,200	\$ 328,700
Overtime	13,859	13,700	13,700	14,300
Health & Dental Insurance	64,844	70,000	70,000	74,600
Life Insurance	304	200	200	300
Social Security	24,794	25,300	25,300	26,200
Unemployment Compensation	321	700	700	700
KPERS Retirement	32,305	32,900	32,900	35,700
Deferred Compensation	2,814	2,800	2,800	2,900
Contra Expense/Reclass	(5,658)	-	-	-
<b>Total</b>	454,755	462,800	462,800	483,400
<b>Contractual Services</b>				
Outsourced Services	246,763	220,900	220,900	220,900
Water	2,121	7,500	7,500	7,500
Telephone	5,230	6,600	6,600	6,600
Electricity	226,180	296,800	296,800	305,700
R&M Buildings	2,317	6,000	6,000	6,000
R&M Equipment	15,512	37,900	37,900	36,400
R&M Vehicle	2,834	5,000	5,000	5,000
Equip/Vehicle Rentals	30	-	-	-
Meetings/Training/Travel/Cont Ed	25	6,100	6,100	8,300
Dues/Subscriptions	520	1,100	1,100	1,100
Postage	34	-	-	-
Sludge Removal	153,010	40,000	40,000	40,000
<b>Total</b>	654,576	627,900	627,900	637,500
<b>Commodities</b>				
Buildings & Grounds	4,384	6,000	6,000	6,000
Small Tools	1,508	3,000	3,000	3,000
Vehicle Supplies	1,511	2,500	2,500	2,500
Furniture & Equipment	2,931	13,200	13,200	13,200
Fuel and Fluids	7,953	12,000	12,000	12,000
Utility System Supplies	45,906	36,700	36,700	36,700
Chemicals	14,966	20,200	20,200	20,200
Operating Supplies	1,443	4,300	4,300	4,300
Clothing & Uniforms	2,240	6,700	6,700	6,700
<b>Total</b>	82,842	104,600	104,600	104,600

# CITY OF GARDNER ANNUAL BUDGET



**Program: Wastewater Treatment 4320**  
**Department: Wastewater 443**  
**Fund: Wastewater Fund 531**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Capital Outlay</b>				
Equipment	48,935	-	-	-
Vehicles	22,986	-	-	-
<b>Total</b>	71,921	-	-	-
<b>Internal Services</b>				
Building Services	3,647	3,600	3,600	4,000
IT Services	18,533	19,100	19,100	18,100
Risk Services	76,487	122,000	122,000	132,000
<b>Total</b>	98,667	144,700	144,700	154,100
<b>Total Expenses</b>	\$ 1,362,761	\$ 1,340,000	\$ 1,340,000	\$ 1,379,600



# CITY OF GARDNER ANNUAL BUDGET



**Program: Wastewater Collection 4330**  
**Department: Wastewater 443**  
**Fund: Wastewater Fund 531**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Contra Expense/Reclass	\$ 295,465	\$ 338,600	\$ 338,600	\$ 345,900
<b>Total</b>	295,465	338,600	338,600	345,900
<b>Contractual Services</b>				
Outsourced Services	9,659	11,200	11,200	11,200
Telephone	1,696	1,700	1,700	1,700
Electricity	1,041	1,500	1,500	1,500
Utility Locates	20,485	24,500	24,500	24,500
R&M Building	-	1,000	1,000	1,000
R&M Equipment	3,058	1,700	1,700	1,700
R&M Vehicle	2,058	4,000	4,000	4,000
R&M Sewer System	28,903	-	600,000	300,000
Equip/vehicle rental	550	1,300	1,300	1,300
Meetings/Training/Travel/Cont Ed	86	6,000	6,000	6,000
Dues/Subscriptions	230	500	500	500
Construction Debris	-	4,000	4,000	4,000
<b>Total</b>	67,766	57,400	657,400	357,400
<b>Commodities</b>				
Small Tools	4,315	5,000	5,000	5,000
Vehicle Supplies	4,172	12,000	12,000	12,000
Fuel and Fluids	5,668	8,000	8,000	8,000
Utility System Supplies	15,751	12,500	12,500	13,000
Chemicals	5,228	9,000	9,000	9,000
Operating Supplies	2,148	2,500	2,500	2,500
Clothing & Uniforms	6,335	3,700	3,700	4,000
<b>Total</b>	43,617	52,700	52,700	53,500
<b>Capital Outlay</b>				
Equipment	-	163,000	163,000	-
Vehicle	-	7,500	7,500	-
<b>Total</b>	-	170,500	170,500	-

# CITY OF GARDNER ANNUAL BUDGET



**Program: Wastewater Collection 4330**  
**Department: Wastewater 443**  
**Fund: Wastewater Fund 531**

Classification -----	FY 20 Actual -----	FY 21 Budget -----	FY 21 Estimate -----	FY 22 Budget -----
<b>Internal Services</b>				
Building Services	13,203	7,800	7,800	8,300
IT Services	12,289	19,000	19,000	18,100
Risk Services	20,758	16,400	16,400	17,100
<b>Total</b>	46,250	43,200	43,200	43,500
<b>Total Expenses</b>	\$ 453,098 =====	\$ 662,400 =====	\$ 1,262,400 =====	\$ 800,300 =====

# AIRPORT

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## Overview

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The City owns and operates a municipal airport, located one mile west of the central business district. The airport maintains a variety of support services for aircraft, primarily for single-engine, piston aircraft. Those services include aircraft parking and tie-downs, hangars, aircraft maintenance, 24-hour self-service fuel, glider towing, flight instruction and aircraft rental.

## Contact Information

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31905 W. 175th St.  
Gardner, KS 66030  
(913) 856-7535

[www.gardnerkansas.gov/municipal\\_airport](http://www.gardnerkansas.gov/municipal_airport)

[www.facebook.com/CityofGardnerKSGovernment](https://www.facebook.com/CityofGardnerKSGovernment)

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# CITY OF GARDNER ANNUAL BUDGET



## Airport Fund 551

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<b>Funds Available Jan 1</b>	\$ 146,725	\$ 347,325	\$ 320,265	\$ 238,265
<b>Charges for Services</b>				
<b>Operations:</b>				
Hangar Rental	178,645	185,000	185,000	185,000
Fuel Sales	46,735	75,000	75,000	75,000
Penalties	82	400	400	400
Miscellaneous	4,225	4,000	4,000	4,000
	-----	-----	-----	-----
<b>Charges for Services Total</b>	229,687	264,400	264,400	264,400
<b>Use of Money</b>				
Interest on Investments	3,032	2,500	2,500	2,500
	-----	-----	-----	-----
<b>Use of Money Total</b>	3,032	2,500	2,500	2,500
<b>Transfers In</b>				
General Fund	175,896	204,400	204,400	290,700
General Fund Transfer Offset	(175,896)	(204,400)	(204,400)	(290,700)
	-----	-----	-----	-----
<b>Transfers In Total</b>	-	-	-	-
<b>Intergovernmental</b>				
FAA Grant	33,294	518,500	666,600	150,000
KDOT Grant	165,396	184,000	171,000	102,600
	-----	-----	-----	-----
<b>Intergovernmental Total</b>	198,690	702,500	837,600	252,600
	-----	-----	-----	-----
<b>Revenue Total</b>	<b>431,409</b>	<b>969,400</b>	<b>1,104,500</b>	<b>519,500</b>
	=====	=====	=====	=====
<b>Expenses</b>				
<b>Operations</b>				
Airport Operations	281,477	378,900	378,900	461,500
General Fund Allocation Charges	(175,896)	(204,400)	(204,400)	(290,700)
	-----	-----	-----	-----
<b>Operations Total</b>	105,581	174,500	174,500	170,800

# CITY OF GARDNER ANNUAL BUDGET



## Airport Fund 551

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<b>Capital Improvement</b>				
<u>Development:</u>				
Property Acquisition (Baker) (Proj 1807)	5,882	-	235,000	-
Taxi-way preservation AP 1902	42,417	-	60,000	-
ED Planning GR 2007	-	-	80,000	-
Terminal Bldg AP 2301	-	108,000	-	108,000
Sanitary Sewer Service (AP1901)	51,660	-	-	-
	-----	-----	-----	-----
<b>Capital Improvement Total</b>	99,959	108,000	375,000	108,000
<b>Debt Service</b>				
2004D Airport Hangar (refi by 2013A)	38,588	37,900	37,900	37,200
Electric Fund loan	13,741	6,000	14,100	14,200
	-----	-----	-----	-----
<b>Debt Service Total</b>	52,329	43,900	52,000	51,400
<b>Transfers</b>				
Transfer to Electric Fund	-	585,000	585,000	-
	-----	-----	-----	-----
<b>Transfers Total</b>	-	585,000	585,000	-
	-----	-----	-----	-----
<b>Debt Service/Transfers Total</b>	52,329	628,900	637,000	51,400
	-----	-----	-----	-----
<b>Expenses Total</b>	<b>257,869</b>	<b>911,400</b>	<b>1,186,500</b>	<b>330,200</b>
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	173,540	58,000	(82,000)	189,300
<b>Funds Available Dec 31</b>	\$ 320,265	\$ 405,325	\$ 238,265	\$ 427,565
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



**Program: Airport 4520**  
**Department: Airport 445**  
**Fund: Airport 551**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Part-Time	\$ 14,122	\$ 28,000	\$ 28,000	\$ 28,400
Social Security	1,073	2,100	2,100	2,200
Unemployment Compensation	14	100	100	100
Contra Expense/Reclass	(486)	-	-	-
<b>Total</b>	14,723	30,200	30,200	30,700
<b>Contractual Services</b>				
Outsourced Services	(936)	13,000	13,000	7,600
Water	310	1,600	1,600	1,600
Telephone	2,659	3,000	3,000	3,000
Natural Gas	2,427	3,500	3,500	3,500
Electricity	5,544	8,000	8,000	8,000
Wastewater	334	700	700	700
R&M - Terminal (Buildings)	5,044	5,000	5,000	5,000
R&M - Equipment	4,352	5,000	5,000	5,000
R&M - Hangar	8,665	10,000	10,000	10,000
R&M - Runway	330	5,000	5,000	5,000
R&M - Vehicles	50	-	-	-
Meetings/Training/Travel/Cont Ed	5	-	-	-
Dues/Subscriptions	-	100	100	100
Postage	34	400	400	400
<b>Total</b>	28,818	55,300	55,300	49,900
<b>Commodities</b>				
Vehicle Supplies	374	500	500	500
Fuel and Fluids	28,575	60,000	60,000	60,000
Operating Supplies	1,224	2,000	2,000	2,000
<b>Total</b>	30,173	62,500	62,500	62,500
<b>GF Allocations</b>				
GF Allocations	175,896	204,400	204,400	290,700

# CITY OF GARDNER ANNUAL BUDGET



**Program: Airport 4520**  
**Department: Airport 445**  
**Fund: Airport 551**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Internal Services</b>				
Building Services	754	1,000	1,000	1,400
IT Services	9,267	3,200	3,200	3,000
Risk Services	17,446	18,100	18,100	19,200
Utility Billing	4,400	4,200	4,200	4,100
<b>Total</b>	31,867	26,500	26,500	27,700
<b>Total Expenses</b>	<b>\$ 281,477</b>	<b>\$ 378,900</b>	<b>\$ 378,900</b>	<b>\$ 461,500</b>

## **Economic Development Reserve Fund**

This fund is used to account for transient guest tax revenues that are restricted for the purpose of business recruitment, retention and expansion, as well as tourism and marketing efforts.

## **Special Alcohol & Drug Fund**

The Special Alcohol and Drug Fund revenues are collected from a levy of 10% of gross receipts tax on the sale of any drink containing alcoholic liquor sold by a club, caterer, or drinking establishment. The revenue generated from this tax is allocated 30% to the state of Kansas and 70% to cities and counties where the tax is collected. The City share is mandated by Kansas Statute to be allocated 1/3 to the General Fund, 1/3 to the Special Parks and Recreation Fund, and 1/3 to the Special Alcohol and Drug Fund.

This fund is used to account for the state-mandated 1/3 of revenues that are restricted for the purpose of funding programs for the education, treatment, and intervention of alcohol and drug abuse. The program is administered by the County.

## **Special Parks and Recreation Fund**

This fund is used to account for the aforementioned 1/3 of alcoholic liquor revenues that are restricted to expenditures for the purchase, establishment, maintenance, or expansion of park and recreation services, programs, and facilities.

## **Special Olympics Fund**

This fund is used to account for donations that are restricted to expenditures for local events, such as the Special Olympics program.

## **Mayor's Christmas Tree Fund**

This fund is used to account for donations that are restricted to expenditures for the purpose of supporting local charities.

## **Plaza South CID Fund**

In November of 2019, the Council approved the formation of the Plaza South Community Improvement District (CID) and authorized the imposition of a CID sales tax of 1% to be collected within the district. This fund accounts for those revenues, as well as interest earnings. Expenditures from this fund will include administrative fees and reimbursements to the developer for eligible project expenses.

## **Waverly Plaza CID Fund**

In December of 2019, the Council approved the formation of the Waverly Plaza Community Improvement District (CID) and authorized the imposition of a CID sales tax of 1% to be collected within the district. This fund accounts for those revenues along with interest earnings. Expenditures from this fund include administrative fees, eligible reimbursements for the costs of the project, and a transfer out to the Debt Service Fund to help offset the financing costs for improvements made in the Waverly Plaza Benefit District.



## **Main St. Marketplace CID Fund**

In February of 2019, the Council approved the formation of the Main Street Marketplace Community Improvement District (CID) and authorized the imposition of a CID sales tax of 1% to be collected within the district. This fund accounts for those revenues, as well as interest earnings and potential proceeds from special obligation bonds. Expenditures from this fund will include administrative fees and if CID special obligation bonds are issued, expenditures would include the payout of those proceeds to reimburse the developer for project costs and debt service on the bonds, which would be paid from the sales tax collected within the district.

## **Main St. Marketplace TIF Fund**

This fund is used to account for the revenues from the property tax increment on the Main St. Marketplace development, as well as interest earnings. Expenditures are for the reimbursement of TIF eligible expenses.

## **Land Bank**

In November of 2018, the Council passed an ordinance establishing the Land Bank and in December of 2019, they approved a transfer from the General Fund to provide the initial funding to the Land Bank. Expenditures in the fund include legal fees, publication fees, and other costs to administer the Land Bank.

## **Law Enforcement Trust Fund**

This fund is used to account for monies forfeited to the City of Gardner Police Department relating to controlled substance investigation forfeitures. Per Kansas Statute, expenditures from this fund shall be made only for authorized law enforcement purposes of the Gardner Police Department.

# CITY OF GARDNER ANNUAL BUDGET



## Economic Development Reserve Fund Fund 105

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ 68,252	\$ 43,452	\$ 153,583	\$155,583
<b>Revenue:</b>				
<b>Taxes:</b>				
Transient Guest	217,553	222,000	222,000	226,400
	-----	-----	-----	-----
<b>Taxes Total</b>	217,553	222,000	222,000	226,400
<b>Use of Money:</b>				
Interest on Investments	578	-	-	-
	-----	-----	-----	-----
<b>Use of Money Total</b>	578	-	-	-
	-----	-----	-----	-----
<b>Revenue Total</b>	218,131	222,000	222,000	226,400
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Contractual Services:</b>				
Outsourced Services	112,800	155,000	200,000	200,000
Grants & Projects	20,000	20,000	20,000	20,000
	-----	-----	-----	-----
<b>Contractual Services Total</b>	132,800	175,000	220,000	220,000
	-----	-----	-----	-----
<b>Expenditures Total</b>	132,800	175,000	220,000	220,000
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	85,331	47,000	2,000	6,400
<b>Funds Available Dec 31</b>	\$ 153,583	\$ 90,452	\$ 155,583	\$161,983
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



## Special Alcohol and Drug Fund Fund 125

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ 76,869	\$ 98,769	\$ 95,086	\$ 117,386
<b>Revenue:</b>				
<b>Intergovernmental:</b>				
Special Alcohol Tax	36,696	43,200	41,000	43,600
	-----	-----	-----	-----
<b>Intergovernmental Total</b>	36,696	43,200	41,000	43,600
<b>Use of Money:</b>				
Interest on Investments	721	200	500	200
	-----	-----	-----	-----
<b>Use of Money Total</b>	721	200	500	200
	-----	-----	-----	-----
<b>Revenue Total</b>	37,417	43,400	41,500	43,800
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Contractual Services:</b>				
Substance Abuse/Prevention	19,200	19,200	19,200	19,200
	-----	-----	-----	-----
<b>Contractual Services Total</b>	19,200	19,200	19,200	19,200
	-----	-----	-----	-----
<b>Expenditures Total</b>	19,200	19,200	19,200	19,200
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	18,217	24,200	22,300	24,600
<b>Funds Available Dec 31</b>	\$ 95,086	\$ 122,969	\$ 117,386	\$ 141,986
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



## Special Parks Fund Fund 135

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ 39,514	\$ 49,214	\$ 45,298	\$ 74,608
<b>Revenue:</b>				
<b>Intergovernmental:</b>				
Special Alcohol Tax	36,696	43,200	41,000	43,600
	-----	-----	-----	-----
<b>Intergovernmental Total</b>	36,696	43,200	41,000	43,600
<b>Use of Money:</b>				
Interest on Investments	353	300	300	400
	-----	-----	-----	-----
<b>Use of Money Total</b>	353	300	300	400
	-----	-----	-----	-----
<b>Revenue Total</b>	37,049	43,500	41,300	44,000
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Capital Outlay</b>				
Equipment	31,265	-	11,990	-
	-----	-----	-----	-----
<b>Capital Outlay Total</b>	31,265	-	11,990	-
<b>Expenditures Total</b>	31,265	-	11,990	-
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	5,784	43,500	29,310	44,000
<b>Funds Available Dec 31</b>	\$ 45,298	\$ 92,714	\$ 74,608	\$ 118,608
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



## Special Olympics Fund Fund 702

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ 10,428	\$ 9,428	\$ 12,547	\$ 11,547
<b>Revenue:</b>				
<b>Use of Money:</b>				
Interest on Investments	61	-	-	-
	-----	-----	-----	-----
<b>Use of Money Total</b>	61	-	-	-
<b>Miscellaneous:</b>				
Donations/contributions	2,286	2,800	2,800	2,800
	-----	-----	-----	-----
<b>Miscellaneous Total</b>	2,286	2,800	2,800	2,800
	-----	-----	-----	-----
<b>Revenue Total</b>	2,347	2,800	2,800	2,800
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Commodities</b>				
Miscellaneous commodities	228	3,800	3,800	3,800
	-----	-----	-----	-----
<b>Commodities Total</b>	228	3,800	3,800	3,800
	-----	-----	-----	-----
<b>Expenditures Total</b>	228	3,800	3,800	3,800
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	2,119	(1,000)	(1,000)	(1,000)
<b>Funds Available Dec 31</b>	\$ 12,547	\$ 8,428	\$ 11,547	\$ 10,547
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



## Mayor's Christmas Tree Fund Fund 703

	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ 3,517	\$ 4,717	\$ 1,242	\$ 2,442
<b>Revenue:</b>				
<b>Use of Money:</b>				
Interest on Investments	20	-	-	-
	-----	-----	-----	-----
<b>Use of Money Total</b>	20	-	-	-
<b>Miscellaneous:</b>				
Donations/contributions	3,305	4,200	4,200	4,200
	-----	-----	-----	-----
<b>Miscellaneous Total</b>	3,305	4,200	4,200	4,200
	-----	-----	-----	-----
<b>Revenue Total</b>	3,325	4,200	4,200	4,200
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Commodities</b>				
Miscellaneous commodities	5,600	3,000	3,000	3,000
	-----	-----	-----	-----
<b>Commodities Total</b>	5,600	3,000	3,000	3,000
	-----	-----	-----	-----
<b>Expenditures Total</b>	5,600	3,000	3,000	3,000
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	(2,275)	1,200	1,200	1,200
<b>Funds Available Dec 31</b>	\$ 1,242	\$ 5,917	\$ 2,442	\$ 3,642
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



**Plaza South CID Fund  
Fund 112**

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<b>Funds Available Jan 1</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenue:</b>				
<b>Taxes</b>				
CID Sales tax	-	-	-	60,000
	-----	-----	-----	-----
<b>Taxes Total</b>	-	-	-	60,000
	-----	-----	-----	-----
<b>Revenue Total</b>	-	-	-	60,000
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Contractual Services</b>				
State Administrative Fee	-	-	-	1,200
Project reimbursement	-	-	-	55,000
	-----	-----	-----	-----
<b>Contractual Services Total</b>	-	-	-	56,200
	-----	-----	-----	-----
<b>Transfers Out</b>				
General Fund (City Admin. fee)	-	-	-	1,800
	-----	-----	-----	-----
<b>Transfers Out Total</b>	-	-	-	1,800
	-----	-----	-----	-----
<b>Expenditures Total</b>	-	-	-	58,000
	=====	=====	=====	=====
Surplus/(Shortfall)	-	-	-	2,000
<b>Funds Available Dec 31</b>	\$ -	\$ -	\$ -	\$ 2,000
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



**Waverly Plaza CID Fund  
Fund 109**

	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
<b>Funds Available Jan 1</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenue:</b>				
<b>Taxes</b>				
CID Sales tax	-	-	-	-
	-----	-----	-----	-----
<b>Taxes Total</b>	-	-	-	-
	-----	-----	-----	-----
<b>Revenue Total</b>	-	-	-	-
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Contractual Services</b>				
State Administrative Fee	-	-	-	-
Project reimbursement	-	-	-	-
	-----	-----	-----	-----
<b>Contractual Services Total</b>	-	-	-	-
	-----	-----	-----	-----
<b>Transfers Out</b>				
General Fund (City Admin. fee)	-	-	-	-
Bond & Interest	-	-	-	-
	-----	-----	-----	-----
<b>Transfers Out Total</b>	-	-	-	-
	-----	-----	-----	-----
<b>Expenditures Total</b>	-	-	-	-
	=====	=====	=====	=====
Surplus/(Shortfall)	-	-	-	-
<b>Funds Available Dec 31</b>	\$ -	\$ -	\$ -	\$ -
	=====	=====	=====	=====



# CITY OF GARDNER ANNUAL BUDGET



## Main Street Marketplace CID Fund Fund 108

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<b>Funds Available Jan 1</b>	\$ -	\$ 33,600	\$ 113,884	\$ 84
<b>Revenue:</b>				
<b>Taxes</b>				
CID Sales tax	169,833	462,400	462,400	494,200
	-----	-----	-----	-----
<b>Taxes Total</b>	169,833	462,400	462,400	494,200
 <b>Use of Money</b>				
Interest on investments	5	200	-	-
	-----	-----	-----	-----
<b>Use of Money Total</b>	5	200	-	-
 <b>Revenue Total</b>				
	169,838	462,600	462,400	494,200
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Contractual Services</b>				
Legal Services	-	-	15,000	10,000
Advertising/Legal Notice	-	-	1,000	500
State Administrative Fee	3,397	9,200	9,200	9,900
CID payment	49,350	-	537,400	459,300
	-----	-----	-----	-----
<b>Contractual Services Total</b>	52,747	9,200	562,600	479,700
 <b>Debt Service</b>				
Debt service	-	451,700	-	-
	-----	-----	-----	-----
<b>Debt Service Total</b>	-	451,700	-	-
 <b>Transfers Out</b>				
General Fund (City Admin. fee)	3,207	13,600	13,600	14,500
Bond and Interest Fund				
	-----	-----	-----	-----
<b>Transfers Out Total</b>	3,207	13,600	13,600	14,500
 <b>Expenditures Total</b>				
	55,954	474,500	576,200	494,200
	=====	=====	=====	=====
 Surplus/(Shortfall)	 113,884	 (11,900)	 (113,800)	 -
 Funds Available Dec 31	 \$ 113,884	 \$ 21,700	 \$ 84	 \$ 84
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



## Main Street Marketplace TIF Fund Fund 107

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<b>Funds Available Jan 1</b>	\$ -	\$ -	\$ 121	\$ 21
<b>Revenue:</b>				
<b>Taxes</b>				
Property tax Increment	622	194,200	194,200	427,800
	-----	-----	-----	-----
<b>Taxes Total</b>	622	194,200	194,200	427,800
 <b>Use of Money</b>				
Interest on investments	5	100	-	-
	-----	-----	-----	-----
<b>Use of Money Total</b>	5	100	-	-
 <b>Revenue Total</b>	 627	 194,300	 194,200	 427,800
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Contractual Services</b>				
Advertising/Legal Notice	-	-	400	200
Postage	-	-	100	100
TIF increment payment	506	194,300	193,800	427,500
	-----	-----	-----	-----
<b>Contractual Services Total</b>	506	194,300	194,300	427,800
 <b>Expenditures Total</b>	 506	 194,300	 194,300	 427,800
	=====	=====	=====	=====
 Surplus/(Shortfall)	 121	 -	 (100)	 -
 Funds Available Dec 31	 \$ 121	 \$ -	 \$ 21	 \$ 21
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



**Land Bank Fund  
Fund 111**

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ 5,000	\$ 2,500	\$ 5,047	\$ 2,547
<b>Revenue:</b>				
<b>Use of Money:</b>				
Interest on Investments	47	-	-	-
	-----	-----	-----	-----
<b>Use of Money Total</b>	47	-	-	-
	-----	-----	-----	-----
<b>Revenue Total</b>	47	-	-	-
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Contractual Services:</b>				
Outsourced Services	-	2,500	2,500	2,500
	-----	-----	-----	-----
<b>Contractual Services Total</b>	-	2,500	2,500	2,500
	-----	-----	-----	-----
<b>Expenditures Total</b>	-	2,500	2,500	2,500
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	47	(2,500)	(2,500)	(2,500)
<b>Funds Available Dec 31</b>	\$ 5,047	\$ -	\$ 2,547	\$ 47
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



## Law Enforcement Trust Fund Fund 110

	<b>2020</b>	<b>2021</b>	<b>2021</b>	<b>2022</b>
	<b>Actual</b>	<b>Budget</b>	<b>Estimate</b>	<b>Budget</b>
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ 12,490	\$ 12,590	\$ 32,276	\$ 33,176
<b>Revenue:</b>				
<b>Intergovernmental:</b>				
Drug Tax Distribution	21,866	-	6,600	-
	-----	-----	-----	-----
<b>Intergovernmental Total</b>	21,866	-	6,600	-
<b>Use of Money:</b>				
Interest on Investments	175	100	200	100
	-----	-----	-----	-----
<b>Use of Money Total</b>	175	100	200	100
	-----	-----	-----	-----
<b>Revenue Total</b>	22,041	100	6,800	100
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Commodities</b>				
Miscellaneous Commodities	2,255	-	5,900	-
	-----	-----	-----	-----
<b>Commodities Total</b>	2,255	-	5,900	-
	-----	-----	-----	-----
<b>Expenditures Total</b>	2,255	-	5,900	-
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	19,786	100	900	100
<b>Funds Available Dec 31</b>	\$ 32,276	\$ 12,690	\$ 33,176	\$ 33,276
	=====	=====	=====	=====

## **Park Improvement Fund**

This fund is used to account for the park impact fees collected on a per lot basis which are restricted for park and playground purposes.

## **BD (Benefit District) Project Fund**

This fund is used to account for debt proceeds used to finance improvements for special benefit districts.

## **Street Improvement Fund**

This fund is used to account for receipt of the City's excise tax on platted land. The expenditures in this fund are specifically restricted for the purpose of improvement of existing streets and the construction of new streets necessitated by the City's new development growth.

## **Special Highway Fund**

This fund is used to account for county/city revenue sharing of a portion of the State's motor fuel tax. These revenues are restricted to the construction and maintenance of streets, the repair and replacement of curbs, and the repair and construction of sidewalks within the City's boundaries. Revenues also include occasional grant funding from KDOT, CARS, SMAC and CDBG for qualifying projects, as well as the City's share of a one-quarter of one percent special county sales and use tax.

## **Infrastructure Special Sales Tax Fund**

In 2015, the citizens of Gardner approved a one-half of one percent (.5%) 10-year special sales tax effective January 2016 for infrastructure. The City will use these revenues to rehabilitate and properly maintain streets and pedestrian trails.

## **Vehicle and Equipment Replacement Fund**

This fund is used to account for resources assigned to the City's vehicle and equipment replacement program for all departments except for the Police Department and the Electric Utility.

# CITY OF GARDNER ANNUAL BUDGET



## Park Improvement Reserve Fund Fund 115

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ 166,018	\$ 257,618	\$ 276,431	\$ 411,431
<b>Revenue:</b>				
<b>Charges for Services:</b>				
Park Impact Fees	187,790	180,900	180,900	138,600
	-----	-----	-----	-----
<b>Charges for Services Total</b>	187,790	180,900	180,900	138,600
<b>Use of Money:</b>				
Interest on Investments	1,650	200	200	300
	-----	-----	-----	-----
<b>Use of Money Total</b>	1,650	200	200	300
<b>Transfers In:</b>				
Other project transfers	18,073	-	-	-
	-----	-----	-----	-----
<b>Transfers In Total</b>	18,073	-	-	-
	-----	-----	-----	-----
<b>Revenue Total</b>	207,513	181,100	181,100	138,900
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Transfers Out</b>				
Transfer to Capital Improvement Reserve	97,100	-	46,100	34,800
	-----	-----	-----	-----
<b>Total Transfers Out</b>	97,100	-	46,100	34,800
	-----	-----	-----	-----
<b>Expenditures Total</b>	97,100	-	46,100	34,800
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	110,413	181,100	135,000	104,100
<b>Funds Available Dec 31</b>	\$ 276,431	\$ 438,718	\$ 411,431	\$ 515,531
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



**Benefit District Fund  
Fund 403**

	2020 Actual -----	2021 Budget -----	2021 Estimate -----	2022 Budget -----
<b>Funds Available Jan 1</b>	\$ 6,028,281	\$ 27,981	\$ 2,398,975	\$ -
<b>Use of Money:</b>				
Interest on Project Funds	15,323	-	-	-
<b>Use of Money Total</b>	15,323	-	-	-
<b>Miscellaneous:</b>				
Debt Sale Proceeds	1,444,476	-	-	-
<b>Miscellaneous Total</b>	1,444,476	-	-	-
<b>Revenue Total</b>	1,459,799 =====	-	-	-
<b>Expenditures:</b>				
<b>Capital Improvement:</b>				
Tuscan Farms Phase 1 Improvements (PW1904)	2,047,729	-	69,300	-
Tuscan Farms Lift Station (WW1905)	585,599	-	215,300	-
Waverly Plaza Improvements (PW1907)	1,357,069	-	72,075	-
Plaza South Improvements (PW1906)	899,142	-	176,400	-
Hilltop Ridge Improvements (PW2005)	131,463	-	878,500	-
Hilltop Ridge Improvements (PW2006)	68,103	-	431,900	-
<b>Capital Improvement Total:</b>	5,089,105	-	1,843,475	-
<b>Transfers Out:</b>				
Transfer out to Bond & Interest Fund	-	-	555,500	-
<b>Transfers Out Total</b>	-	-	555,500	-
<b>Expenditures Total</b>	5,089,105 =====	-	2,398,975 =====	-
<b>Surplus/(Shortfall)</b>	(3,629,306)	-	(2,398,975)	-
<b>Funds Available Dec 31</b>	\$ 2,398,975 =====	\$ 27,981 =====	\$ - =====	\$ - =====

# CITY OF GARDNER ANNUAL BUDGET



## Street Improvement Reserve Fund Fund 140

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ 1,453,912	\$ 1,459,212	\$ 1,495,755	\$ 1,863,755
<b>Revenue:</b>				
<b>Taxes:</b>				
Excise Tax	28,227	38,000	360,000	39,000
	-----	-----	-----	-----
<b>Taxes Total</b>	28,227	38,000	360,000	39,000
<b>Use of Money:</b>				
Interest on Investments	13,616	8,000	8,000	8,000
	-----	-----	-----	-----
<b>Use of Money Total</b>	13,616	8,000	8,000	8,000
<b>Revenue Total</b>	41,843	46,000	368,000	47,000
	-----	-----	-----	-----
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	41,843	46,000	368,000	47,000
<b>Funds Available Dec 31</b>	\$ 1,495,755	\$ 1,505,212	\$ 1,863,755	\$ 1,910,755
	-----	-----	-----	-----
	=====	=====	=====	=====



# CITY OF GARDNER ANNUAL BUDGET



**Special Highway Fund  
Fund 130**

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ (601,306)	\$ 5,096,294	\$ 3,619,786	\$ 3,388,686
<b>Revenue:</b>				
<b>Intergovernmental:</b>				
CARS	861,964	734,200	2,388,500	290,000
KDOT	-	3,000,000	3,000,000	129,800
MARC	-	-	-	252,000
SMAC	554,452	-	-	-
State Highway Aid	562,186	487,800	569,600	566,500
Special County Sales Tax	320,426	423,000	423,000	431,000
Special County Use Tax	107,985	-	-	-
	-----	-----	-----	-----
<b>Intergovernmental Total</b>	2,407,013	4,645,000	6,381,100	1,669,300
<b>Use of Money:</b>				
Interest on Investments	16,936	12,100	12,100	12,200
Interest on project funds	2,517	-	-	-
	-----	-----	-----	-----
<b>Use of Money Total</b>	19,453	12,100	12,100	12,200
<b>Miscellaneous:</b>				
Contribution from Developer	-	-	400,000	-
Anticipated reimb from bond proceeds	3,539,373	3,626,800	3,712,000	-
	-----	-----	-----	-----
<b>Miscellaneous Total</b>	3,539,373	3,626,800	4,112,000	-
	-----	-----	-----	-----
<b>Revenue Total</b>	5,965,839	8,283,900	10,505,200	1,681,500
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Capital Improvement:</b>				
CARS - Santa Fe from Waverly to Poplar - PW1802 and 1702	(399,095)	-	-	-
CARS - Waverly Road from 175th to Madison - PW2001	40,950	3,240,000	3,010,000	-
I-35 and Gardner Rd. Interchange - PW1701	1,274,388	-	971,100	-
CARS - Moonlight (I35-Buffalo Tr) - PW2101	-	25,000	-	50,000
CARS - Moonlight and Madison Signals - PW1901	102,740	-	294,300	-
Center Street Sidewalks - PW2301	8	34,000	85,000	556,000
CARS - Gardner Rd Bridge over I-35 - PW2202	-	600,000	-	-
I-35 and US 56 Interchange - PW2304	-	-	-	144,200
CARS - 167th (Center to Moonlight) - PW2404	-	-	50,000	590,000
Main Street (Sycamore to Tracks 3 phases) - PW2103	397,146	5,306,000	5,681,000	-
	-----	-----	-----	-----
<b>Capital Improvement Total</b>	1,416,137	9,205,000	10,091,400	1,340,200

# CITY OF GARDNER ANNUAL BUDGET



**Special Highway Fund  
Fund 130**

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
	-----	-----	-----	-----
<b>Debt Service:</b>				
2019E Santa Fe Improvements	184,440	183,400	-	-
2020 GO Debt	-	359,500	-	-
2020B I-35 and Gardner Road Interchange	57,508	-	-	-
2014B Refi TR 0101	57,662	56,800	-	-
	-----	-----	-----	-----
<b>Debt Service Total</b>	299,610	599,700	-	-
<b>Transfers Out:</b>				
Trf to Bond & Int (12A PBC (CHall refi 2002A))	29,000	31,000	31,000	-
Trf to Bond & Int (2014B Refi TR0101)	-	-	56,800	55,900
Trf to Bond & Int (2019E Santa Fe Improvements)	-	-	183,400	184,100
Trf to Bond & Int (2020B I-35 and Gardner Rd Improvements)	-	-	373,700	375,800
Trf to Bond & Int (2021 GO Debt)	-	-	-	289,000
	-----	-----	-----	-----
<b>Transfers Out Total</b>	29,000	31,000	644,900	904,800
	-----	-----	-----	-----
<b>Expenditures Total</b>	1,744,747	9,835,700	10,736,300	2,245,000
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	4,221,092	(1,551,800)	(231,100)	(563,500)
<b>Funds Available Dec 31</b>	\$ 3,619,786	\$ 3,544,494	\$ 3,388,686	\$ 2,825,186
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



## Infrastructure Special Sales Tax Fund Fund 117

	<u>2020 Actual</u>	<u>2021 Budget</u>	<u>2021 Estimate</u>	<u>2022 Budget</u>
<b>Funds Available Jan 1</b>	\$ 1,063,206	\$ 1,044,806	\$ 1,311,625	\$ 873,225
<b>Revenue:</b>				
<b>Taxes:</b>				
City Sales Tax (.5 cent)	1,355,221	1,273,000	1,423,000	1,466,000
<b>Taxes Total</b>	<u>1,355,221</u>	<u>1,273,000</u>	<u>1,423,000</u>	<u>1,466,000</u>
<b>Intergovernmental:</b>				
Grants	-	-	252,000	-
<b>Intergovernmental Total</b>	<u>-</u>	<u>-</u>	<u>252,000</u>	<u>-</u>
<b>Use of Money:</b>				
Interest on Idle Funds	9,986	2,000	2,000	2,000
Interest on Project Funds	1,322	-	-	-
<b>Use of Money Total</b>	<u>11,308</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
<b>Revenue Total</b>	<u>1,366,529</u> =====	<u>1,275,000</u> =====	<u>1,677,000</u> =====	<u>1,468,000</u> =====
<b>Expenditures:</b>				
<b>Capital Projects:</b>				
Sidewalk	12,500	-	455,000	-
Trails	-	-	525,000	-
Streets	456,437	500,000	500,000	800,000
Streets	115	-	-	-
Celebration Park improvements	20,907	-	-	-
<b>Total Capital Projects</b>	<u>489,959</u>	<u>500,000</u>	<u>1,480,000</u>	<u>800,000</u>
<b>Debt Service:</b>				
2016A GO	160,000	161,100	161,100	162,100
2017 GO	155,188	156,400	156,400	152,500
2018A GO	214,500	217,300	217,300	214,500
2019E GO	98,463	100,600	100,600	98,200
<b>Total Debt Service</b>	<u>628,151</u>	<u>635,400</u>	<u>635,400</u>	<u>627,300</u>
<b>Expenditures Total</b>	<u>1,118,110</u> =====	<u>1,135,400</u> =====	<u>2,115,400</u> =====	<u>1,427,300</u> =====
<b>Surplus/(Shortfall)</b>	248,419	139,600	(438,400)	40,700
<b>Funds Available Dec 31</b>	\$ <u>1,311,625</u> =====	\$ <u>1,184,406</u> =====	\$ <u>873,225</u> =====	\$ <u>913,925</u> =====

# CITY OF GARDNER ANNUAL BUDGET



## Vehicle and Equipment Replacement Fund Fund 404

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ -	\$ -	\$ -	\$ 194,600
<b>Revenue:</b>				
<b>Transfers In:</b>				
General Fund	-	-	230,900	230,900
Water Fund	-	-	65,800	65,800
Wastewater Fund	-	-	80,700	80,700
Building Services Fund	-	-	3,600	3,600
Utility Billing Fund	-	-	8,400	8,400
	-----	-----	-----	-----
<b>Transfers In Total</b>	-	-	389,400	389,400
	-----	-----	-----	-----
<b>Revenue Total</b>	-	-	389,400	389,400
	=====	=====	=====	=====
<b>Expenditures:</b>				
<b>Capital Outlay:</b>				
Equipment	-	-	80,400	160,700
Vehicles	-	-	114,400	228,700
	-----	-----	-----	-----
<b>Capital Outlay Total</b>	-	-	194,800	389,400
	-----	-----	-----	-----
<b>Expenditures Total</b>	-	-	194,800	389,400
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	-	-	194,600	-
	-----	-----	-----	-----
<b>Funds Available Dec 31</b>	\$ -	\$ -	\$ 194,600	\$ 194,600
	=====	=====	=====	=====

## **Bond and Interest Fund**

The Bond and Interest Fund is used to account for multi-year repayment of principal and interest on loans and bonds primarily for governmental (non-utility) debt. Funding for the Bond and Interest Fund comes from property and motor vehicle taxes, special assessments and transfers from other funds. Additionally, starting in 2017, revenues include the City's share of a .25% Public Safety County Sales Tax which is being used to partially offset the cost of debt service on the City's new Justice Center.

# CITY OF GARDNER ANNUAL BUDGET



## Bond & Interest Fund All Divisions

	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimate</b>	<b>2022 Budget</b>
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ 1,940,216	\$ 1,374,016	\$ 1,713,711	\$ 1,438,511
<b>Revenue:</b>				
Tax Supported	3,773,499	2,078,900	2,767,700	2,973,800
Benefit District	4,972,104	8,439,500	4,755,200	6,338,300
	-----	-----	-----	-----
<b>Revenue Total</b>	<b>8,745,603</b>	<b>10,518,400</b>	<b>7,522,900</b>	<b>9,312,100</b>
	=====	=====	=====	=====
<b>Expenditures:</b>				
Tax Supported	3,945,874	2,436,500	2,938,500	2,771,900
Benefit District	5,026,234	8,631,100	4,859,600	6,524,900
	-----	-----	-----	-----
<b>Expenditures Total</b>	<b>8,972,108</b>	<b>11,067,600</b>	<b>7,798,100</b>	<b>9,296,800</b>
	=====	=====	=====	=====
<b>Surplus/(shortfall)</b>	<b>(226,505)</b>	<b>(549,200)</b>	<b>(275,200)</b>	<b>15,300</b>
<b>Funds Available Dec 31</b>	<b>\$ 1,713,711</b>	<b>\$ 824,816</b>	<b>\$ 1,438,511</b>	<b>\$ 1,453,811</b>
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



## Bond & Interest Fund

### Tax Supported

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
	-----	-----	-----	-----
<b>Funds Available Jan 1</b>	\$ 2,880,122	\$ 2,545,822	\$ 2,707,747	\$ 2,536,947
<b>Revenue:</b>				
Taxes:				
Property Tax	1,345,191	1,309,300	1,309,300	1,431,500
Back Tax Collections	19,866	10,000	10,000	10,000
Motor Vehicle Tax	178,841	167,500	167,500	161,700
	-----	-----	-----	-----
Taxes Total	1,543,898	1,486,800	1,486,800	1,603,200
Intergovernmental:				
.25% public safety county sales tax - Justice Center	428,408	428,000	480,000	437,000
	-----	-----	-----	-----
Intergovernmental Total	428,408	428,000	480,000	437,000
Use of Money:				
Interest on Investments	30,286	14,000	3,000	4,000
	-----	-----	-----	-----
Use of Money Total	30,286	14,000	3,000	4,000
Transfers In:				
Special Highway - 2012 A City Hall (storm Portion)	29,000	31,000	31,000	-
Special Highway - 2014B Refi TR 0101	-	-	56,800	55,900
Special Highway - 2019E Santa Fe Improvements	-	-	183,400	184,100
Special Highway - 2020B I-35 and Gardner Rd	-	-	373,700	375,800
Special Highway - 2021 GO Debt	-	-	-	289,000
Electric - 2012A City Hall	29,400	31,500	31,500	-
Water Sys Dev/Water- 2012A City Hall	29,400	31,500	31,500	-
Water Sys Dev/Water- 2014A USD 231 campus	8,200	8,200	8,200	8,300
Sewer Sys Dev/Sewer - 2012A City Hall	29,400	31,500	31,500	-
Sewer Sys Dev/Sewer - 2014A USD 231 campus	16,400	16,400	16,400	16,500
Other	-	-	33,900	-
	-----	-----	-----	-----
Transfers In Total	141,800	150,100	797,900	929,600
Miscellaneous: Bond proceeds				
	1,629,107	-	-	-
	-----	-----	-----	-----
Miscellaneous Total	1,629,107	-	-	-
	-----	-----	-----	-----
<b>Revenue Total</b>	<b>3,773,499</b>	<b>2,078,900</b>	<b>2,767,700</b>	<b>2,973,800</b>
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



## Bond & Interest Fund

### Tax Supported

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
	-----	-----	-----	-----
<b>Expenditures:</b>				
Debt Service:				
B&I Commission (PBC)	1,000	1,100	1,100	-
City at-large tax supported				
2010A Moonlight Rd (2.77M)	1,791,669	186,600	-	-
2012A PBC Lease Revenue (City Hall)	449,176	480,600	480,600	-
2014A USD BD (50% city share; 85% B&I)	164,084	164,100	164,100	165,300
2014B Pool rehab (.54 M)	74,200	72,800	72,800	71,400
2014B (refi TR 0106)	237,700	239,000	239,000	240,200
2014B (Spec Hiway refi TR 0101)	-	-	56,800	55,900
2016C lease/purch land purchase (.678 M)	75,796	75,000	75,000	75,000
2018A Justice Center (13.085 M)	946,100	947,900	947,900	943,400
2018A Pool filter replacement (.175k)	22,000	21,300	21,300	20,500
2018 Lease/Purch - Golf Course	156,130	156,200	156,200	157,000
2019E Santa Fe Improvements	-	-	183,400	184,100
2020B I-35 and Gardner Rd Improvements	28,019	-	373,700	375,800
2020B Refunding 10A	-	-	166,600	160,000
2021B City's portion (25.6%) of Waverly Plaza improv	-	-	-	34,300
2021 Spec Hway GO Debt	-	-	-	289,000
CIP-Gardner Lake Channel Improvements (.766 M)	-	91,900	-	-
	-----	-----	-----	-----
Debt Service Total	3,945,874	2,436,500	2,938,500	2,771,900
	-----	-----	-----	-----
<b>Expenditures Total</b>	3,945,874	2,436,500	2,938,500	2,771,900
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	(172,375)	(357,600)	(170,800)	201,900
<b>Funds Available Dec 31</b>	\$ 2,707,747	\$ 2,188,222	\$ 2,536,947	\$ 2,738,847



# CITY OF GARDNER ANNUAL BUDGET



## Bond & Interest Fund

### Benefit District

	2020 Actual	2021 Budget	2021 Estimate	2022 Budget
<b>Funds Available Jan 1</b>	\$ (939,906)	\$ (1,171,806)	\$ (994,036)	\$ (1,098,436)
<b>Revenue:</b>				
<b>Special Assessments:</b>				
Moonlight BD	10,606	-	-	-
Sewer Sub 6	178	-	-	-
2009A Kill Creek Drive/ wtr BD (Symphony Farms	224,040	222,000	222,000	224,600
2008B New Century BD -Stone Cr (Per)	88,373	76,600	76,600	74,300
2008B New Century BD - Lincoln Lane	60,872	49,800	49,800	48,300
2008B New Century BD - Sewer	25,944	21,200	21,200	20,600
2008B New Century BD- water/elec	37,764	34,500	34,500	33,400
2009A Univ Park BD-streets/water/elec	212,956	215,600	215,600	213,400
2009A Univ Park BD-sewer	44,185	41,100	41,100	44,800
2012A Kill Creek Sewer BD (Russell)	253,432	254,700	254,700	-
2011A Prairie Brooke BD	89,145	92,700	92,700	-
2014A USD BD (50% school)	164,084	164,100	164,100	165,300
2021A Prairie Brooke BD	-	-	-	78,700
2021A Kill Creek Sewer BD	-	-	-	233,200
2021A Refd 2019C Plaza South BD	-	-	-	91,500
2021B Refd 2019D Waverly Plaza BD	-	-	-	99,700
Delinquent Specials	-	(97,800)	(97,800)	(194,500)
<b>Special Assessment Total</b>	1,211,579	1,074,500	1,074,500	1,133,300
<b>Transfers In</b>				
Benefit District Fund	-	-	555,500	-
	-	-	555,500	-
<b>Miscellaneous:</b>				
2019 Tuscan Farms BD Phase 1	3,760,525	3,725,000	-	-
2019C Plaza South BD	-	1,130,000	889,300	-
2019D Waverly Plaza BD	-	2,510,000	2,235,900	-
2020C Hilltop and Tuscan payoff	-	-	-	5,205,000
<b>Miscellaneous Total</b>	3,760,525	7,365,000	3,125,200	5,205,000
<b>Revenue Total</b>	4,972,104	8,439,500	4,755,200	6,338,300

# CITY OF GARDNER ANNUAL BUDGET



## Bond & Interest Fund

### Benefit District

	2020 Actual -----	2021 Budget -----	2021 Estimate -----	2022 Budget -----
<b>Expenditures:</b>				
Debt Service:				
Benefit District Supported:				
2012A Kill Creek Sewer BD (Russell)	253,432	254,700	254,700	-
2011A Prairie Brooke BD	89,144	92,700	92,700	-
2014A USD BD (50% school)	164,084	164,100	164,100	165,300
2016A Partial Net Cash Refdg (2008B NCBD)	169,600	170,700	170,700	166,700
2017A Partial Net Cash Refdg (2009A UP)	453,000	461,300	461,300	464,000
2019A Tuscan Farms Phase 1 BD	3,801,869	3,788,300	-	-
2019C Plaza South Benefit District	12,246	1,145,300	1,145,300	-
2019D Waverly Plaza Benefit District	35,263	2,554,000	2,554,000	-
2020C Refd 2019A Tuscan Farms Temp Notes	47,596	-	12,100	3,765,000
2020C Hilltop Special BD	-	-	4,700	1,460,800
2021A Refd 2011A Prairie Brooke BD	-	-	-	78,700
2021A Refd 2012A Kill Creek San Swr BD	-	-	-	233,200
2021A Refd 2019C Plaza South BD	-	-	-	91,500
2021B Refd 2019D Waverly Plaza BD	-	-	-	99,700
	-----	-----	-----	-----
Debt Service Total	5,026,234	8,631,100	4,859,600	6,524,900
	-----	-----	-----	-----
<b>Expenditures Total</b>	<b>5,026,234</b>	<b>8,631,100</b>	<b>4,859,600</b>	<b>6,524,900</b>
	=====	=====	=====	=====
<b>Surplus/(Shortfall)</b>	<b>(54,130)</b>	<b>(191,600)</b>	<b>(104,400)</b>	<b>(186,600)</b>
<b>Funds Available Dec 31</b>	<b>\$ (994,036)</b>	<b>\$ (1,363,406)</b>	<b>\$ (1,098,436)</b>	<b>\$ (1,285,036)</b>

## **Information Technology Fund**

This fund is used to account for the accumulation and allocation of costs associated with electronic data processing.

## **Building Services Fund**

This fund is used to account for the accumulation and allocation of costs associated with maintenance of City facilities.

## **Risk Services Fund**

This fund is used to account for the accumulation and allocation of costs associated with the City's risk analysis, mitigation, and administration activities.

## **Utility Billing Services Fund**

This fund is used to account for the accumulation and allocation of costs associated with billing and collecting amounts owed by users for utility and airport services provided by the City.

# CITY OF GARDNER ANNUAL BUDGET



**Program: Information Services 1340**  
**Department: Admin 413**  
**Fund: Information Technology Services 602**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services:</b>				
Full-Time	\$ 242,654	\$ 227,300	\$ 227,300	\$ 196,500
Overtime	5,133	4,200	4,200	4,000
Health & Dental Insurance	50,355	51,800	51,800	55,000
Life Insurance	152	100	100	200
Social Security	17,071	17,700	17,700	15,300
Unemployment Compensation	221	500	500	400
KPERS Retirement	22,713	23,000	23,000	20,800
Deferred Compensations	1,666	1,700	1,700	1,500
<b>Total</b>	339,965	326,300	326,300	293,700
<b>Contractual Services</b>				
Outsourced Services	-	24,500	24,500	24,500
Telephone	44,521	40,700	40,700	40,700
Electricity	847	800	800	800
R&M - Equipment	14,053	17,900	17,900	17,900
Equip/Vehicle Rentals	2,693	2,200	2,200	2,200
Meetings/Training /Travel/Cont Ed	-	6,200	6,200	9,200
Information Technology Services	302,486	297,000	297,000	382,700
<b>Total</b>	364,600	389,300	389,300	478,000
<b>Commodities</b>				
Computer Supplies	49,887	50,000	50,000	55,000
Operating Supplies	632	-	-	-
<b>Total</b>	50,519	50,000	50,000	55,000
<b>Capital Outlay</b>				
Computer	529	-	-	-
<b>Total</b>	529	-	-	-
<b>GF Allocations</b>				
GF Allocations	64,200	62,300	62,300	68,400
<b>Internal Services</b>				
Building Services	5,988	6,600	6,600	7,300
Risk Services	10,515	14,700	14,700	15,700
<b>Total</b>	16,503	21,300	21,300	23,000
<b>Total Expenses</b>	\$ 836,316	\$ 849,200	\$ 849,200	\$ 918,100

# CITY OF GARDNER ANNUAL BUDGET



**Program: Building Services 3150**  
**Department: Administration 431**  
**Fund: Building Services 603**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 70,417	\$ 69,300	\$ 69,300	\$ 71,800
Overtime	3,411	1,800	1,800	2,100
Health & Dental	39	-	-	-
Life Insurance	51	-	-	100
Social Security	5,682	5,400	5,400	5,600
Unemployment Compensation	73	100	100	100
KPERS Retirement	7,138	7,100	7,100	7,700
Deferred Compensation	730	700	700	700
<b>Total</b>	87,541	84,400	84,400	88,100
<b>Contractual Services</b>				
Outsourced Services	27,225	36,700	36,700	36,700
Water	206	800	800	800
Trash Services	5,172	5,100	5,100	5,100
Telephone	464	500	500	500
Electric	47,894	55,000	55,000	60,000
Wastewater	709	1,100	1,100	1,100
Janitorial	125,594	123,200	123,200	123,200
R&M Building	833	16,200	16,200	16,200
R&M Vehicles	40	-	-	-
Land/Building Rentals	-	1,500	1,500	1,500
Equip./Vehicle Rentals	-	300	300	300
<b>Total</b>	208,137	240,400	240,400	245,400
<b>Commodities</b>				
Building & Grounds	2,977	14,000	14,000	14,000
Small Tools	120	500	500	500
Vehicle Supplies	-	100	100	100
Fuel and Fluids	1,435	2,600	2,600	2,600
Clothing & Uniforms	1,297	1,200	1,200	1,200
<b>Total</b>	5,829	18,400	18,400	18,400

# CITY OF GARDNER ANNUAL BUDGET



**Program: Building Services 3150**  
**Department: Administration 431**  
**Fund: Building Services 603**

Classification -----	FY 20 Actual -----	FY 21 Budget -----	FY 21 Estimate -----	FY 22 Budget -----
GF Incoming Costs	64,200	62,500	62,500	68,600
<b>Internal Services</b>				
IT Services	3,512	3,200	3,200	3,000
Risk Services	8,594	10,000	10,000	10,500
<b>Total</b>	----- 12,106	----- 13,200	----- 13,200	----- 13,500
<b>Transfers Out</b>				
Transfer to Veh/Equip Replacement Fund	-	-	3,600	3,600
<b>Total</b>	----- -	----- -	----- 3,600	----- 3,600
<b>Total Expenses</b>	\$ 377,813 =====	\$ 418,900 =====	\$ 422,500 =====	\$ 437,600 =====

# CITY OF GARDNER ANNUAL BUDGET



**Program: Risk Services 1230**  
**Department: Administration 412**  
**Fund: Risk Services 601**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
-----	-----	-----	-----	-----
<b>Personal Services</b>				
Full-Time	\$ 57,930	\$ 57,500	\$ 57,500	\$ 59,500
Overtime	175	1,000	1,000	1,100
Health & Dental Insurance	6,922	8,700	8,700	9,300
Life Insurance	51	-	-	100
Social Security	4,398	4,500	4,500	4,600
Unemployment Compensation	57	100	100	100
KPERS Retirement	5,549	5,800	5,800	6,200
	-----	-----	-----	-----
<b>Total</b>	75,082	77,600	77,600	80,900
<b>Contractual Services</b>				
Outsourced Services	53,893	92,700	92,700	92,700
Workers Compensation	137,668	169,200	169,200	170,000
General Liability	617,796	665,500	665,500	722,500
Work Comp Dividend	(14,009)	-	-	-
Meetings/Training/Travel/Cont Ed	13,803	24,300	24,300	24,300
Dues/Subscriptions	991	1,100	1,100	1,100
	-----	-----	-----	-----
<b>Total</b>	810,142	952,800	952,800	1,010,600
<b>Commodities</b>				
Operating Supplies	880	1,100	1,100	1,100
	-----	-----	-----	-----
<b>Total</b>	880	1,100	1,100	1,100
<b>GF Allocations</b>				
GF Allocations	64,200	62,300	62,300	68,400
<b>Internal Services</b>				
Building Services	4,170	5,800	5,800	6,100
IT	3,512	3,200	3,200	3,000
	-----	-----	-----	-----
<b>Total</b>	7,682	9,000	9,000	9,100
<b>Total Expenses</b>	\$ 957,986	\$ 1,102,800	\$ 1,102,800	\$ 1,170,100
	=====	=====	=====	=====

# CITY OF GARDNER ANNUAL BUDGET



**Program: Utility Billing 1320**  
**Department: Finance 413**  
**Fund: Internal Service 604**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>Personal Services</b>				
Full-Time	\$ 401,579	\$ 407,800	\$ 407,800	\$ 348,300
Overtime	11,403	10,500	10,500	8,600
Health & Dental Insurance	87,621	88,500	88,500	94,500
Life Insurance	423	400	400	400
Social Security	30,351	32,000	32,000	27,300
Unemployment Compensation	395	800	800	700
KPERS Retirement	39,593	41,400	41,400	36,900
Deferred Compensation	816	900	900	600
Contra Expense/Reclass	(3,850)	-	-	-
<b>Total</b>	568,331	582,300	582,300	517,300
<b>Contractual Services</b>				
Outsourced Services	302,721	303,700	303,700	310,000
Telephone	2,663	1,000	1,000	1,000
R&M - Equipment	471	-	-	-
R&M - Vehicles	1,274	1,300	1,300	1,300
Equip./Vehicle Rentals	1,248	1,300	1,300	1,300
Meetings/Training/Travel/Cont Ed	1,224	3,200	3,200	3,200
Printing	-	400	400	200
Postage	1,715	1,200	1,200	1,200
Taxes & Assessments	7,311	-	-	-
Utility Assistance	15,000	25,000	25,000	25,000
<b>Total</b>	333,627	337,100	337,100	343,200
<b>Commodities</b>				
Vehicle Supplies	128	-	-	-
Fuel and Fluids	4,777	3,800	3,800	3,800
Operating Supplies	2,924	4,500	4,500	4,500
Clothing/Uniforms	696	1,000	1,000	1,000
<b>Total</b>	8,525	9,300	9,300	9,300



# CITY OF GARDNER ANNUAL BUDGET



**Program: Utility Billing 1320**  
**Department: Finance 413**  
**Fund: Internal Service 604**

Classification	FY 20 Actual	FY 21 Budget	FY 21 Estimate	FY 22 Budget
<b>GF Allocations</b>				
GF Allocations	167,004	151,600	151,600	163,300
<b>Internal Services</b>				
Building Services	12,506	19,900	19,900	20,900
IT Services	69,252	68,500	68,500	62,800
Risk Services	21,081	26,600	26,600	28,200
<b>Total</b>	102,839	115,000	115,000	111,900
<b>Transfers Out</b>				
Transfer to Veh/Equip Replacement Fund	-	-	8,400	8,400
	-	-	8,400	8,400
<b>Total Expenses</b>	\$ 1,180,326	\$1,195,300	\$1,203,700	\$ 1,153,400

# SALARY SCHEDULE - 2022



## City of Gardner Base Salary Structure Fiscal Year 2022

Range	Position	Monthly Minimum	Monthly Maximum
1	Airport Maintenance Worker Assistant Court Clerk Customer Service Representative Police Clerk	\$2,441	\$3,661
2	Accounting Clerk Administrative Assistant Animal Control Officer Maintenance Worker – Streets/Line/Parks/Water/Sewer Mechanic Meter Reader/Technician Municipal Court Clerk Police Records Clerk Utility Inventory Clerk	\$2,816	\$4,225
3	Code Enforcement Officer Engineering Tech I Maintenance Worker- Electric Payroll Clerk Planning Technician Plant Operator– Water/Wastewater Property Evidence Technician Recreation Specialist Senior Maintenance Worker Streets/Line/Parks/Plant Utility Billing Specialist	\$3,250	\$4,876
4	Apprentice Electric Lineman Apprentice Electric Operator Building Inspector Chief Operator-Water/Wastewater Crew Leader Parks/Streets/Line Engineering Technician II/Public Works/Utilities Plans Examiner Police Officer Police Officer II Recreation Supervisor Risk Coordinator Senior Maintenance Worker - Electric Special Events Coordinator	\$3,752	\$5,626
5	Accountant Building Maintenance Supervisor Executive Assistant GIS Analyst Human Resources Partner Information Technology Specialist Planner I Police Corporal Police Detective	\$4,329	\$6,493
6	City Clerk Grant Program Coordinator Journeyman Electric Operator Journeyman Lineman Journeyman Meterman Line Maintenance Superintendent Management Analyst Parks Superintendent Plant Superintendent Water/Wastewater Principal Planner	\$4,980	\$7,468

# SALARY SCHEDULE - 2022



	Police Sergeant Recreation Superintendent Senior Accountant		
7	Chief Planner Lead Electric Operator Lead Lineman Police Lieutenant Public Works Superintendent Senior Management Analyst Staff Engineer/Public Works/Utility	\$5,725	\$8,588
8	Business Services Manager Communications Manager Electric Distribution Manager Fiscal Services Manager Human Resources Manager Information Technology Manager Police Captain Senior Staff Engineer	\$6,585	\$9,877
9	City Engineer Community Development Director Parks and Recreation Director Utility Manager	\$7,572	\$11,358
10	Chief of Police Deputy City Administrator Finance Director Public Works Director Utility Director	\$8,708	\$13,062

\* Does not include the City Administrator

# PROGRAM LISTING



## PROGRAM LISTING

FY 2021-2022

GENERAL FUND	ENTERPRISE FUNDS
<b>001 General Fund</b>	<b>501 Electric Fund</b>
<b>Administration Department</b>	4110 Electric Administration
1110 Mayor and City Council	4120 Substation/Transmission
1120 Administration	4130 Distribution
1130 Economic Development	
1140 Human Resources	<b>502 Electric Capital Reserve Fund</b>
1150 City Clerk	
<b>Community Development Department</b>	<b>521 Water Fund</b>
7110 Planning	4210 Water Administration
7120 Building Administration	4220 Water Treatment
<b>Finance Department</b>	4230 Water Distribution
1305 Finance Administration	
1310 Fiscal Services	<b>531 Wastewater Fund</b>
1330 Municipal Court	4310 Wastewater Administration
<b>Parks and Recreation Department</b>	4320 Wastewater Treatment
6105 Parks and Recreation Administration	4330 Wastewater Collection
6110 Recreation Services	
6120 Parks Maintenance	<b>551 Airport Fund</b>
6130 Aquatics	4520 Airport Department
<b>Police Department</b>	
2110 Police Administration	<b>SPECIAL REVENUE FUND</b>
2120 Police Operations	<b>105 Economic Development Reserve Fund</b>
2130 Animal Control	<b>107 Main St. Marketplace TIF</b>
	<b>108 Main St. Marketplace CID</b>
<b>Public Works Department</b>	<b>109 Waverly Plaza CID</b>
3110 Public Works Administration	<b>110 Law Enforcement Trust Fund</b>
3116 Fleet Operations	<b>111 Land Bank</b>
3120 Streets and Storm Drainage	<b>112 Plaza South CID</b>
3130 Engineering	<b>125 Special Alcohol and Drug Fund</b>
	<b>135 Special Parks and Recreation Fund</b>
<b>DEBT SERVICE FUND</b>	<b>702 Special Olympics</b>
<b>301 Debt Service Fund</b>	<b>703 Mayor's Christmas Tree</b>
<b>CAPITAL IMPROVEMENT RESERVE FUND</b>	<b>INTERNAL SERVICES FUND</b>
<b>401 Capital Improvement Reserve Fund</b>	<b>601 Risk Services Fund</b>
	<b>602 Information Technology (I.T.) Fund</b>
<b>CAPITAL PROJECTS FUND</b>	<b>603 Building Services Fund</b>
<b>115 Park Improvement Reserve Fund</b>	<b>604 Utility Billing Services Fund</b>
<b>117 Infrastructure Special Sales Tax Fund</b>	
<b>130 Special Highway Fund</b>	
<b>140 Street Improvement Fund</b>	
<b>403 Benefit District (BD) Project Fund</b>	
<b>404 Vehicle and Equipment Replacement Fund (VERF)</b>	

## 2021 & 2022 Capital Budget

The CIP includes public improvements for infrastructure, parks and facilities crucial to the community's future. To be defined as a capital project, the project must exceed \$25,000 in cost and should be an expense that is non-recurring. Recurring items such as maintenance, vehicles and equipment are included in the operating budget process. The identification of community needs is guided by the Governing Body's strategic goals, the Comprehensive Plan, master plans and input from citizen satisfaction surveys. Financial capacity to undertake capital projects is dependent upon healthy fund balances and available debt capacity.

### **Sources & Uses**

Planned capital expenditures are \$20,020,500 for 2021 and \$5,650,200 for 2022. Funding for these projects can come from: general operating revenues (includes property tax, local sales tax, etc.), utility revenues, grants, gasoline tax, temporary notes, general obligation (G.O.) bonds, revenue bonds and certificates of participation.

### **Prioritization Process**

The process begins with each department identifying community needs that require capital investment. Projects are then prioritized using a combination of benefit and feasibility metrics. The benefit metrics are based on the Governing Body's strategic goals.

#### Benefit Metrics:

- Promote Economic Development
- Maintain the Quality of Life
- Increase Asset and Infrastructure Management
- Improve Fiscal Stewardship

#### Feasibility Metrics:

- Ease of Implementation
- Minimal Impact on Future Budgets
- Low Cost to Implement
- Urgency to Complete/Purchase

After the projects had been ranked by departments, the CIP Committee reviewed the requests and the City's financial capacity to fund them. This led to the development of the 2021 and 2022 Capital Budgets. The capital budgeting process is incorporated into the 2021-2022 Budget Calendar found within the Budget Message.

# CAPITAL IMPROVEMENT PROGRAM



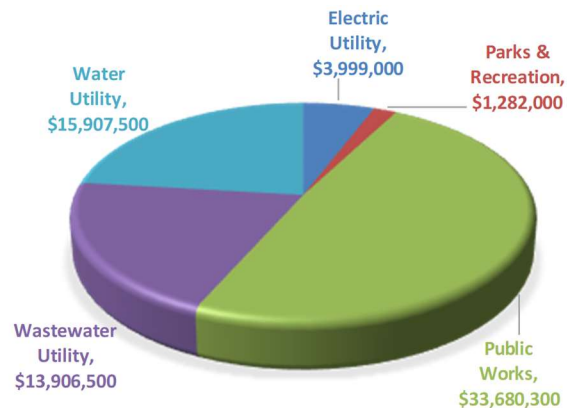
## Impact on Operating Budget

Some capital projects will have an impact on future operating budgets. Examples of on-going operational costs include personnel, maintenance, utility costs and annual debt service payments. The following table specifies any anticipated impacts on the operating budget for each 2021 and 2022 project. Debt financed projects will not have any immediate impact on the budget, but will have annual debt service payments that will be included in future budgets. Operating cost estimates for the expanded Water Treatment Plant are unavailable at this time.

CIP Code	Project Description	Annual Savings	Annual Maintenance	Annual Debt Service	Net Annual Impact
PW2001	Waverly Road Reconstruction from 175th to Madison	-	1,130	137,700	138,830
PW2005/2006	Hilltop Ridge	-	-	89,000	89,000
PW2103	Main Street Reconstruction (Sycamore to Old-56)	-	1,500	151,300	152,800
WA2001	GRATA Water Infrastructure	-	-	182,800	182,800
WW1901	Replace BDP Belt Press at Kill Creek Facility	-	-	42,550	42,550
WW2001	Replace UV System	-	-	42,550	42,550
WW2102	Prairie Trace Sanitary Sewer Extension	-	-	268,500	268,500
<b>TOTAL</b>		<b>-</b>	<b>2,630</b>	<b>914,400</b>	<b>917,030</b>

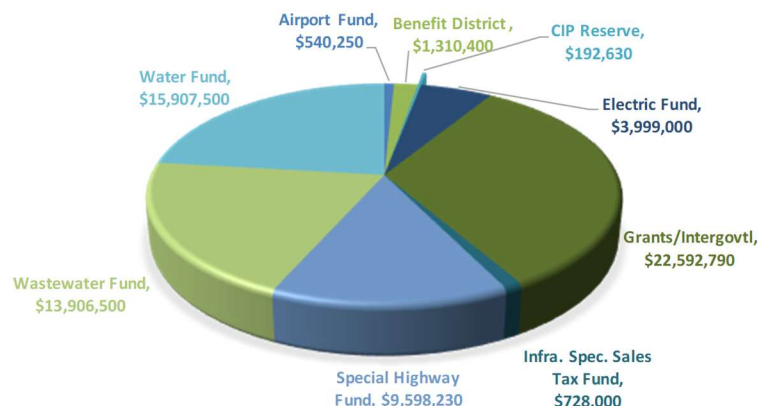
## 2021-2025 CIP by Department

Project Type	Expenditures	% of Total
Electric Utility	\$3,999,000	5.8%
Parks & Recreation	\$1,282,000	1.9%
Public Works	\$33,680,300	49.0%
Wastewater Utility	\$13,906,500	20.2%
Water Utility	\$15,907,500	23.1%
<b>TOTAL</b>	<b>\$68,775,300</b>	<b>100.0%</b>



## 2021-2025 CIP by Funding Source

Project Type	Expenditures	% of Total
Airport Fund	\$540,250	0.8%
Benefit District	\$1,310,400	1.9%
CIP Reserve	\$192,630	0.3%
Electric Fund	\$3,999,000	5.8%
Grants/Intergovtl	\$22,592,790	32.9%
Infra. Spec. Sales Tax Fund	\$728,000	1.1%
Special Highway Fund	\$9,598,230	14.0%
Wastewater Fund	\$13,906,500	20.2%
Water Fund	\$15,907,500	23.1%
<b>TOTAL</b>	<b>\$68,775,300</b>	<b>100%</b>

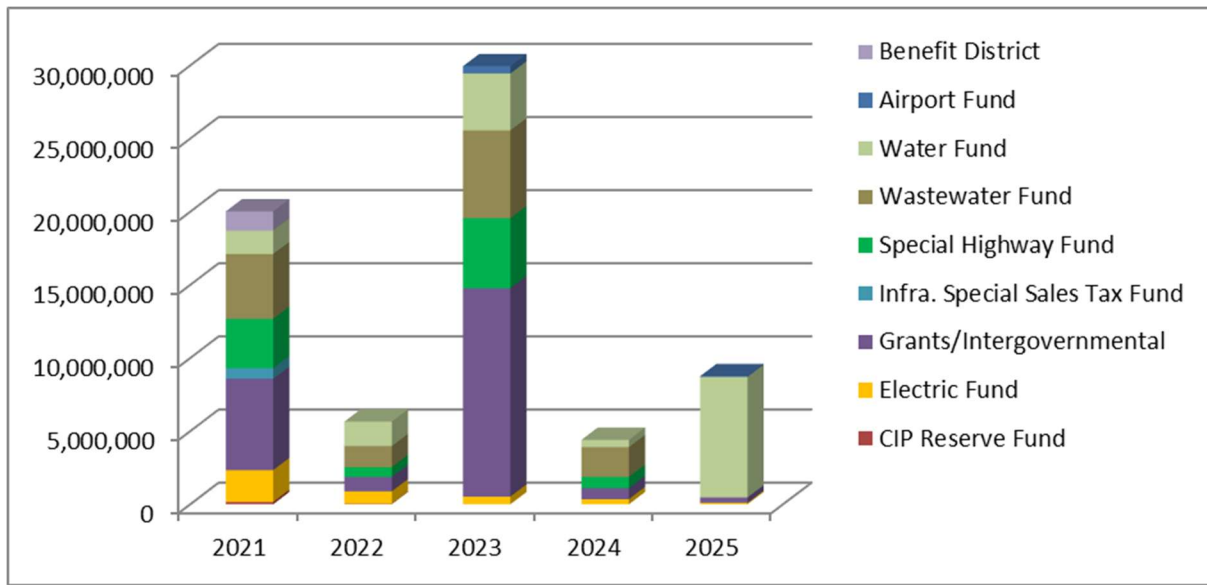


# CAPITAL IMPROVEMENT PROGRAM



## 2021-2025 CIP by Year

Fund	2021	2022	2023	2024	2025	Total
Airport Fund			500,000		40,250	540,250
Benefit District	1,310,400					1,310,400
CIP Reserve Fund	157,880	34,750				192,630
Electric Fund	2,174,000	850,000	525,000	350,000	100,000	3,999,000
Grants/Intergovernmental	6,254,620	987,030	14,238,890	750,000	362,250	22,592,790
Infra. Special Sales Tax Fund	728,000					728,000
Special Highway Fund	3,366,600	668,420	4,793,210	770,000		9,598,230
Wastewater Fund	4,429,000	1,440,000	6,002,500	2,035,000		13,906,500
Water Fund	1,600,000	1,670,000	3,887,500	500,000	8,250,000	15,907,500
<b>TOTAL</b>	<b>20,020,500</b>	<b>5,650,200</b>	<b>29,947,100</b>	<b>4,405,000</b>	<b>8,752,500</b>	<b>68,775,300</b>



City of Gardner, Kansas  
*Capital Improvement Program*  
 2021 thru 2025

**PROJECTS BY DEPARTMENT**

Department	Project #	Priority	2021	2022	2023	2024	2025	Total
<b>Parks and Recreation</b>								
Quail Meadows Trail	PK2001	n/a	407,000					407,000
Quail Meadows Neighborhood Park Development	PR1702	2		350,000				350,000
South Center Trail Resurfacing	PR2201	1	525,000					525,000
<b>Parks and Recreation Total</b>			<b>932,000</b>	<b>350,000</b>				<b>1,282,000</b>
<b>Public Works</b>								
Acquire Land - Gardner Property	AP2001	n/a					402,500	402,500
Terminal Building and FBO Hangar Replacement	AP2301	3			1,000,000			1,000,000
Moonlight Road Safe Routes to Schools	PW1705	2	455,000					455,000
Moonlight and Madison Signals	PW1901	3	294,300					294,300
Waverly Road Reconstruction from 175th to Madison	PW2001	3	3,010,000					3,010,000
Hilltop Ridge BD1 - 167th St and Offsite Sewer	PW2005	1	878,500					878,500
Hilltop Ridge BD2 - First Plat Improvements	PW2006	1	431,900					431,900
Moonlight Road Rehab (I-35 to Buffalo Trail)	PW2101	4		50,000	440,000			490,000
Main Street Reconstruction (Sycamore to Old-56)	PW2103	1	5,680,800					5,680,800
Center Street Rehab (Main to 167th)	PW2201	3			60,000	1,520,000		1,580,000
Gardner Rd. Bridge over I-35	PW2202	1			17,200,000			17,200,000
Center Street Sidewalk Improvements	PW2301	3	85,000	556,000				641,000
I-35 and US-56 Interchange Improvements	PW2304	2		144,200	832,100			976,300
167th Street Center to Moonlight	PW2404	3	50,000	590,000				640,000
<b>Public Works Total</b>			<b>10,885,500</b>	<b>1,340,200</b>	<b>19,532,100</b>	<b>1,520,000</b>	<b>402,500</b>	<b>33,680,300</b>
<b>Utilities</b>								
Prairie Trace Electric Extension	ED2001	1	1,524,000					1,524,000
Replace Lube Oil Cooling System CT 1	EL2003	3	100,000					100,000
Circuit 31 Overhead Rebuild	EL2101	5				150,000		150,000
New Substation Metering Station	EL2102	3	500,000					500,000
Overhaul Diesel Engine Unit 1	EL2103	2	50,000					50,000
Upgrade Combustion Turbine Controls 1 & 2	EL2202	2		450,000				450,000
Prairie Trace 3-Phase Underground Power line	EL2203	3		300,000				300,000
Sub 4 Land Acquisition	EL2204	3		100,000	450,000			550,000
34-45 Automated Padmount Switchgear Cabinet	EL2301	4			75,000			75,000
W 175th & S Claire Rd 21-22 Circuit Backfeed	EL2401	3				200,000		200,000
Substation #1 T2 Upgrade	EL2502	5					100,000	100,000
GRATA Water Infrastructure	WA2001	1	1,600,000					1,600,000
Replace Media Filter	WA2201	2		170,000				170,000
Water Transmission Line Preliminary Design	WA2202	1		1,100,000				1,100,000
New Intake Structure - Hillsdale Lake	WA2203	1		200,000	3,300,000			3,500,000
183rd Street Water Interconnection with W7	WA2204	2		200,000				200,000
183rd Tower Rehab	WA2302	2			150,000			150,000
Quail Meadows Water Main Extension	WA2401	3				500,000		500,000
New Water Transmission Line	WA2501	1					8,250,000	8,250,000
Replace BDP Belt Press at Kill Creek Facility	WW1901	1	442,000					442,000
WWTP Clarifier #1& 2 Improvements	WW1904	2	35,000					35,000



<b>Department</b>	<b>Project #</b>	<b>Priority</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Replace UV System	WW2001	1	442,000					442,000
Nike L.S. and Forcemain Improvements	WW2002	3		650,000				650,000
Remove Sunset Lift Station	WW2004	3	30,000	170,000				200,000
Sunflower Street Sewer Improvement	WW2101	2	30,000	170,000				200,000
Prairie Trace Sanitary Sewer Extension	WW2102	1	3,450,000					3,450,000
WWTP Advanced Nutrient Removal	WW2301	1		450,000	5,400,000			5,850,000
Line Maintenance Building	WW2302	3			875,000			875,000
White Drive Gravity Main Replacement	WW2502	2			165,000	2,035,000		2,200,000
<b>Utilities Total</b>			<b>8,203,000</b>	<b>3,960,000</b>	<b>10,415,000</b>	<b>2,885,000</b>	<b>8,350,000</b>	<b>33,813,000</b>
<b>GRAND TOTAL</b>			<b>20,020,500</b>	<b>5,650,200</b>	<b>29,947,100</b>	<b>4,405,000</b>	<b>8,752,500</b>	<b>68,775,300</b>

City of Gardner, Kansas  
*Capital Improvement Program*  
 2021 thru 2025

**PROJECTS BY FUNDING SOURCE**

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
<b>Airport Fund</b>								
Acquire Land - Gardner Property	AP2001	n/a					40,250	40,250
Terminal Building and FBO Hangar Replacement	AP2301	3			500,000			500,000
<b>Airport Fund Total</b>					<b>500,000</b>		<b>40,250</b>	<b>540,250</b>
<b>Benefit District</b>								
Hilltop Ridge BD1 - 167th St and Offsite Sewer	PW2005	1	878,500					878,500
Hilltop Ridge BD2 - First Plat Improvements	PW2006	1	431,900					431,900
<b>Benefit District Total</b>			<b>1,310,400</b>					<b>1,310,400</b>
<b>Capital Improvement Reserve Fund</b>								
Quail Meadows Trail	PK2001	n/a	157,880					157,880
Quail Meadows Neighborhood Park Development	PR1702	2		34,750				34,750
<b>Capital Improvement Reserve Fund Total</b>			<b>157,880</b>	<b>34,750</b>				<b>192,630</b>
<b>CARS</b>								
Moonlight and Madison Signals	PW1901	3	153,500					153,500
Waverly Road Reconstruction from 175th to Madison	PW2001	3	1,465,000					1,465,000
Moonlight Road Rehab (I-35 to Buffalo Trail)	PW2101	4			210,000			210,000
Main Street Reconstruction (Sycamore to Old-56)	PW2103	1	735,000					735,000
Center Street Rehab (Main to 167th)	PW2201	3				750,000		750,000
167th Street Center to Moonlight	PW2404	3		290,000				290,000
<b>CARS Total</b>			<b>2,353,500</b>	<b>290,000</b>	<b>210,000</b>	<b>750,000</b>		<b>3,603,500</b>
<b>Developer Contribution</b>								
Main Street Reconstruction (Sycamore to Old-56)	PW2103	1	400,000					400,000
<b>Developer Contribution Total</b>			<b>400,000</b>					<b>400,000</b>
<b>Electric Fund</b>								
Prairie Trace Electric Extension	ED2001	1	1,524,000					1,524,000
Replace Lube Oil Cooling System CT 1	EL2003	3	100,000					100,000
Circuit 31 Overhead Rebuild	EL2101	5				150,000		150,000
New Substation Metering Station	EL2102	3	500,000					500,000
Overhaul Diesel Engine Unit 1	EL2103	2	50,000					50,000
Upgrade Combustion Turbine Controls 1 & 2	EL2202	2		450,000				450,000
Prairie Trace 3-Phase Underground Power line	EL2203	3		300,000				300,000
Sub 4 Land Acquisition	EL2204	3		100,000	450,000			550,000
34-45 Automated Padmount Switchgear Cabinet	EL2301	4			75,000			75,000

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
W 175th & S Claire Rd 21-22 Circuit Backfeed	EL2401	3				200,000		200,000
Substation #1 T2 Upgrade	EL2502	5					100,000	100,000
<b>Electric Fund Total</b>			<b>2,174,000</b>	<b>850,000</b>	<b>525,000</b>	<b>350,000</b>	<b>100,000</b>	<b>3,999,000</b>
<b>Federal Aviation Administration</b>								
Acquire Land - Gardner Property	AP2001	n/a					362,250	362,250
<b>Federal Aviation Administration Total</b>							<b>362,250</b>	<b>362,250</b>
<b>Grants</b>								
Quail Meadows Trail	PK2001	n/a	249,120					249,120
Quail Meadows Neighborhood Park Development	PR1702	2		315,250				315,250
Moonlight Road Safe Routes to Schools	PW1705	2	252,000					252,000
<b>Grants Total</b>			<b>501,120</b>	<b>315,250</b>				<b>816,370</b>
<b>Infrastructure Special Sales Tax Fund</b>								
South Center Trail Resurfacing	PR2201	1	525,000					525,000
Moonlight Road Safe Routes to Schools	PW1705	2	203,000					203,000
<b>Infrastructure Special Sales Tax Fund Total</b>			<b>728,000</b>					<b>728,000</b>
<b>KDOT</b>								
Terminal Building and FBO Hangar Replacement	AP2301	3			500,000			500,000
Main Street Reconstruction (Sycamore to Old-56)	PW2103	1	3,000,000					3,000,000
Gardner Rd. Bridge over I-35	PW2202	1			6,780,000			6,780,000
I-35 and US-56 Interchange Improvements	PW2304	2		129,780	748,890			878,670
<b>KDOT Total</b>			<b>3,000,000</b>	<b>129,780</b>	<b>8,028,890</b>			<b>11,158,670</b>
<b>MARC</b>								
Gardner Rd. Bridge over I-35	PW2202	1			6,000,000			6,000,000
Center Street Sidewalk Improvements	PW2301	3		252,000				252,000
<b>MARC Total</b>				<b>252,000</b>	<b>6,000,000</b>			<b>6,252,000</b>
<b>Special Highway Fund</b>								
Moonlight and Madison Signals	PW1901	3	140,800					140,800
Waverly Road Reconstruction from 175th to Madison	PW2001	3	1,545,000					1,545,000
Moonlight Road Rehab (I-35 to Buffalo Trail)	PW2101	4		50,000	230,000			280,000
Main Street Reconstruction (Sycamore to Old-56)	PW2103	1	1,545,800					1,545,800
Center Street Rehab (Main to 167th)	PW2201	3			60,000	770,000		830,000
Gardner Rd. Bridge over I-35	PW2202	1			4,420,000			4,420,000
Center Street Sidewalk Improvements	PW2301	3	85,000	304,000				389,000
I-35 and US-56 Interchange Improvements	PW2304	2		14,420	83,210			97,630
167th Street Center to Moonlight	PW2404	3	50,000	300,000				350,000
<b>Special Highway Fund Total</b>			<b>3,366,600</b>	<b>668,420</b>	<b>4,793,210</b>	<b>770,000</b>		<b>9,598,230</b>
<b>Wastewater Fund</b>								

Source	Project #	Priority	2021	2022	2023	2024	2025	Total
Replace BDP Belt Press at Kill Creek Facility	WW1901	1	442,000					442,000
WWTP Clarifier #1& 2 Improvements	WW1904	2	35,000					35,000
Replace UV System	WW2001	1	442,000					442,000
Nike L.S. and Forcemain Improvements	WW2002	3		650,000				650,000
Remove Sunset Lift Station	WW2004	3	30,000	170,000				200,000
Sunflower Street Sewer Improvement	WW2101	2	30,000	170,000				200,000
Prairie Trace Sanitary Sewer Extension	WW2102	1	3,450,000					3,450,000
WWTP Advanced Nutrient Removal	WW2301	1		450,000	5,400,000			5,850,000
Line Maintenance Building	WW2302	3			437,500			437,500
White Drive Gravity Main Replacement	WW2502	2			165,000	2,035,000		2,200,000
<b>Wastewater Fund Total</b>			<b>4,429,000</b>	<b>1,440,000</b>	<b>6,002,500</b>	<b>2,035,000</b>		<b>13,906,500</b>
<b>Water Fund</b>								
GRATA Water Infrastructure	WA2001	1	1,600,000					1,600,000
Replace Media Filter	WA2201	2		170,000				170,000
Water Transmission Line Preliminary Design	WA2202	1		1,100,000				1,100,000
New Intake Structure - Hillsdale Lake	WA2203	1		200,000	3,300,000			3,500,000
183rd Street Water Interconnection with W7	WA2204	2		200,000				200,000
183rd Tower Rehab	WA2302	2			150,000			150,000
Quail Meadows Water Main Extension	WA2401	3				500,000		500,000
New Water Transmission Line	WA2501	1					8,250,000	8,250,000
Line Maintenance Building	WW2302	3			437,500			437,500
<b>Water Fund Total</b>			<b>1,600,000</b>	<b>1,670,000</b>	<b>3,887,500</b>	<b>500,000</b>	<b>8,250,000</b>	<b>15,907,500</b>
<b>GRAND TOTAL</b>			<b>20,020,500</b>	<b>5,650,200</b>	<b>29,947,100</b>	<b>4,405,000</b>	<b>8,752,500</b>	<b>68,775,300</b>

# Capital Improvement Program

2021 *thru* 2025

**Department** Parks and Recreation

## City of Gardner, Kansas

**Contact** Park and Recreation Director

**Project #** PK2001  
**Project Name** Quail Meadows Trail

**Type** Improvement

**Useful Life** 15 years

**Category** Park Improvements

**Priority** n/a

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$427,000

**Description**

The park property is located within the Quail Meadows residential neighborhood off of 167th Street. The property is owned by the City and will connect to the future greenway system outlined in the Parks System Master Plan.

**Justification**

Efforts are being made to secure outside funding assistance to develop the first phase of the trail system along the west fork of Kill Creek. Once developed, Quail Meadows Park will tie into the trail.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
20,000	Planning/Design	32,000					32,000
	Construction	375,000					375,000
<b>Total</b>	<b>Total</b>	<b>407,000</b>					<b>407,000</b>

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
20,000	Capital Improvement Reserve	157,880					157,880
	Fund						
<b>Total</b>	Grants	249,120					249,120
	<b>Total</b>	<b>407,000</b>					<b>407,000</b>

**Budget Impact/Other**

The Parks and Recreation Department will maintain the trail.  
 Bi-annual Crack Sealing: \$1,100 annual cost  
 Slurry Seal every five years: \$,1200 annual cost

# Capital Improvement Program

2021 *thru* 2025

**Department** Parks and Recreation  
**Contact** Park and Recreation Director  
**Type** Improvement  
**Useful Life** Unlimited  
**Category** Park: Construction  
**Priority** 2 Very Important  
**Status** Active

## City of Gardner, Kansas

**Project #** PR1702  
**Project Name** Quail Meadows Neighborhood Park Development

**Cash or Debt:** Cash

**Total Project Cost:** \$350,000

### Description

Quail Meadows Neighborhood Park was designed in 2007 with plans to construct in 2008. The project was put on hold due to the downturn in the economy. The park is designed to be similar to other neighborhood parks and to include playground equipment, picnic shelter, trails, landscaping and other support amenities.

The park property is located within the Quail Meadows residential neighborhood off of 167th Street. The property is owned by the City and will connect to the future greenway system outlined in the Parks System Master Plan.

### Justification

The Parks System Master Plan identifies the property for neighborhood park development. The goal is to keep residents within 1/2 mile to 1 mile of a park. The National Recreation & Park Association recommends 1/4 to 1/2 mile service radius for neighborhood parks.

Many of the lots within Quail Meadows have been developed and development in the area has picked up.

Efforts are being made to secure outside funding assistance with the development costs and to also develop the first phase of the trail system along the west fork of Kill Creek. Once developed, Quail Meadows Park will tie into the trail.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Construction		350,000				350,000
<b>Total</b>		<b>350,000</b>				<b>350,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Capital Improvement Reserve Fund		34,750				34,750
Grants		315,250				315,250
<b>Total</b>		<b>350,000</b>				<b>350,000</b>

### Budget Impact/Other

General Maintenance Labor: \$8,300 annual cost  
 Turf and Landscaping: \$2,500 annual cost  
 Bi-annual Crack Sealing: \$1,100 annual cost  
 Slurry Seal every five years: \$,1200 annual cost  
 Total annual cost of maintaining the new park is \$13,100.

# Capital Improvement Program

2021 *thru* 2025

**Department** Parks and Recreation  
**Contact** Park and Recreation Director  
**Type** Improvement  
**Useful Life** 20 years  
**Category** Park Improvements  
**Priority** 1 Critical  
**Status** Active

## City of Gardner, Kansas

**Project #** PR2201  
**Project Name** South Center Trail Resurfacing

**Cash or Debt:** Cash

**Description**  
 South Center Street Bicycle/Pedestrian Pathway trail replacement @ 6,450 l.f.

**Justification**  
 Most of the asphalt trails in Gardner were originally constructed without having soil testing and installed without an aggregate base. These factors combined with extreme weather conditions has created significant damage to the South Center trail. This trail was built in 2003 and is one of the most visible and traveled trails within the City of Gardner.  
 A new City standard implemented in 2018 would require any replaced/new trail would be concrete for durability and a longer lifespan.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Planning/Design	40,000					40,000
Construction	485,000					485,000
<b>Total</b>	<b>525,000</b>					<b>525,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Infrastructure Special Sales	525,000					525,000
Tax Fund						
<b>Total</b>	<b>525,000</b>					<b>525,000</b>

**Budget Impact/Other**  
 Construction estimated at \$50/lf at 10' wide  
 This trail would be maintained by the Parks and Recreation Department.

# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works

## City of Gardner, Kansas

**Contact** Public Works Director

**Project #** AP2001  
**Project Name** Acquire Land - Gardner Property

**Type** Land Acquisition

**Useful Life** Unlimited

**Category** Airport

**Priority** n/a

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$402,500

### Description

Acquire land in Runway 35 approach. Funded with 90% FAA NPE funding.

### Justification

Acquiring the tract will give the Airport control of land within the existing Runway Protection Zone. This will allow for the future improvement of runway 17-35.

The project is required and per FAA is the next project eligible for non-primary entitlement funding (NPE).

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Land Acquisition					402,500	402,500
<b>Total</b>					<b>402,500</b>	<b>402,500</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Airport Fund					40,250	40,250
Federal Aviation Administration					362,250	362,250
<b>Total</b>					<b>402,500</b>	<b>402,500</b>

### Budget Impact/Other

Requires potential debt financing prior to all FAA NPE funding.

Funding for future principal and interest payments will come from the Airport Fund.



# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works

## City of Gardner, Kansas

**Contact** Public Works Director

**Project #** AP2301  
**Project Name** Terminal Building and FBO Hangar Replacement

**Type** Improvement

**Useful Life** 30 years

**Category** Airport

**Priority** 3 Important

**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$1,000,000

### Description

Demolition and replacement of existing flight school and terminal buildings, per the business and economic development plan and terminal design.

### Justification

Recommended in the 2009 Airport Master Plan. Current facility is not serviceable, and extensive areas are not useable.

Business and Economic Plan will assist in determining the facility to be designed and constructed. Scope of the project, and construction cost is currently unknown.

Expenditures	2021	2022	2023	2024	2025	Total
Construction			1,000,000			1,000,000
<b>Total</b>			<b>1,000,000</b>			<b>1,000,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Airport Fund			500,000			500,000
KDOT			500,000			500,000
<b>Total</b>			<b>1,000,000</b>			<b>1,000,000</b>

### Budget Impact/Other

Potential revenue increase with additional tenants with improved space. May attract new business.

Potential decrease in utility and maintenance costs.

Funding for future principal and interest payments will come from the Airport Fund and Kansas Airport Improvement Funding (KAIP). KAIP has provided a grant for the Business and Economic Plan, and the Terminal Design.

Project is estimated with 50% KAIP matching funds.

# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works

## City of Gardner, Kansas

**Contact** Public Works Director

<b>Project #</b>	<b>PW1705</b>
<b>Project Name</b>	<b>Moonlight Road Safe Routes to Schools</b>

**Type** Improvement

**Useful Life** 20 years

**Category** ADA Improvements

**Priority** 2 Very Important

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$495,000

<b>Description</b>
Moonlight Road from Warren Street to White Drive. The project fills in gaps of the existing sidewalk and trail network. The scope of work will include new sidewalks and trails, ADA-compliant ramp improvements, and pavement marking.

<b>Justification</b>
There are currently two elementary schools and one middle school that draw students from the area east of Moonlight Road south of US-56. The existing sidewalk and trail network in this area has many gaps that need to be filled to provide pedestrian access to these schools.

<b>Prior</b>	<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
40,000	Land Acquisition	20,000					20,000
	Engineering	25,000					25,000
<b>Total</b>	Construction	410,000					410,000
	<b>Total</b>	<b>455,000</b>					<b>455,000</b>

<b>Prior</b>	<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
40,000	Grants	252,000					252,000
	Infrastructure Special Sales	203,000					203,000
<b>Total</b>	Tax Fund						
	<b>Total</b>	<b>455,000</b>					<b>455,000</b>

<b>Budget Impact/Other</b>
None/Minimal.

# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works

## City of Gardner, Kansas

**Contact** City Engineer

<b>Project #</b>	<b>PW1901</b>
<b>Project Name</b>	<b>Moonlight and Madison Signals</b>

**Type** Improvement

**Useful Life** 20 years

**Category** Street Construction

**Priority** 3 Important

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$397,000

<b>Description</b>
Install signals at the Moonlight and Madison Intersection. Interconnection between the signals at Lincoln Lane and US-56 are also included along with a pedestrian crossing upgrade where the Gardner Greenway crosses Madison. Construction is proposed for 2021.

<b>Justification</b>
With the opening of the Casey's store at the southwest corner, the intersection has seen an increase in traffic volumes. The traffic report for Casey's identified left turning movements were an 'F'. Increased traffic and additional development will likely create a condition where signal warrants are met.

<b>Prior</b>	<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
102,700	Construction	284,300					284,300
	Construction Engineering	10,000					10,000
<b>Total</b>	<b>Total</b>	<b>294,300</b>					<b>294,300</b>

<b>Prior</b>	<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
102,700	CARS	153,500					153,500
	Special Highway Fund	140,800					140,800
<b>Total</b>	<b>Total</b>	<b>294,300</b>					<b>294,300</b>

<b>Budget Impact/Other</b>
None/Minimal.

# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works

## City of Gardner, Kansas

**Contact** City Engineer

**Project #** PW2001  
**Project Name** Waverly Road Reconstruction from 175th to Madison

**Type** Improvement  
**Useful Life** 15 years  
**Category** Street Reconstruction  
**Priority** 3 Important  
**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$3,269,000

### Description

Waverly Road from 175th to Madison is a rural 2-lane section with no sidewalks and open ditches. It is currently one of the main routes for accessing both the high school and a large commercial tract just south of the school. The project will widen Waverly to 3 lanes and provide a trail, sidewalk, and lighting. Affinis Corp. is currently performing the design. Construction is proposed to begin in 2021.

### Justification

The two lane rural section is not sized to handle the additional traffic from the development of the commercial tract located at the northeast corner of the 175th and Waverly intersection. In addition to the narrow road section, open ditches and no sidewalks create both flooding and safety issues for students walking to school.

<b>Prior</b>	<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
259,000	Land Acquisition	20,000					20,000
<b>Total</b>	Construction	2,920,000					2,920,000
	Inspection	10,000					10,000
	Utility Relocation	60,000					60,000
	<b>Total</b>	<b>3,010,000</b>					<b>3,010,000</b>

<b>Prior</b>	<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
259,000	CARS	1,465,000					1,465,000
<b>Total</b>	Special Highway Fund	1,545,000					1,545,000
	<b>Total</b>	<b>3,010,000</b>					<b>3,010,000</b>

### Budget Impact/Other

Funding for future principal and interest payments will be come from the Special Highway Fund.

# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works

## City of Gardner, Kansas

**Contact** Public Works Director

**Project #** PW2005  
**Project Name** Hilltop Ridge BD1 - 167th St and Offsite Sewer

**Type** Improvement

**Useful Life** 20 years

**Category** Wastewater

**Priority** 1 Critical

**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$1,009,900

**Description**

Hilltop Ridge is a multi-phase residential development that at full build out will contain 150 single-family lots. The construction of the first phase includes 31 single-family lots.

In 2020, the City created a Special Benefit District for construction of offsite sanitary sewer improvements and 167th Street improvements.

**Justification**

The infrastructure improvements are required to provide services to the new development.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
131,400	Construction	878,500					878,500
<b>Total</b>	<b>Total</b>	<b>878,500</b>					<b>878,500</b>

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
131,400	Benefit District	878,500					878,500
<b>Total</b>	<b>Total</b>	<b>878,500</b>					<b>878,500</b>

**Budget Impact/Other**

General Obligation Temporary Notes were issued 2020. Permanent financing will be issued when the improvements are complete. Future principal and interest payments will come from special assessments.

# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works  
**Contact** Public Works Director  
**Type** Improvement  
**Useful Life** 20 years  
**Category** Storm Sewer/Drainage  
**Priority** 1 Critical  
**Status** Active

## City of Gardner, Kansas

**Project #** PW2006  
**Project Name** Hilltop Ridge BD2 - First Plat Improvements

Cash or Debt: Debt

**Total Project Cost: \$500,000**

**Description**

Hilltop Ridge is a multi-phase residential development that at full build out will contain 150 single-family lots. The construction of the first phase includes 31 single-family lots.

In 2020, the City created a Special Benefit District for construction of First Plat onsite infrastructure improvements (sewer, stormwater, and other related improvements).

**Justification**

The infrastructure improvements are required to provide services to the new development.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
68,100	Construction	431,900					431,900
<b>Total</b>	<b>Total</b>	<b>431,900</b>					<b>431,900</b>

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
68,100	Benefit District	431,900					431,900
<b>Total</b>	<b>Total</b>	<b>431,900</b>					<b>431,900</b>

**Budget Impact/Other**

General Obligation Temporary Notes were issued 2020. Permanent financing will be issued when the improvements are complete. Future principal and interest payments will come from special assessments.

# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works

## City of Gardner, Kansas

**Contact** City Engineer

**Project #** PW2101  
**Project Name** Moonlight Road Rehab (I-35 to Buffalo Trail)

**Type** Maintenance

**Useful Life** 15 years

**Category** Street and Concrete Rehabilitat

**Priority** 4 Less Important

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$490,000

### Description

Improvements are needed for this rural roadway section before an interchange can be built at Moonlight. The road will remain a 2-lane section unless development dictates otherwise. This project is expected to have CARS funding for 50% of the construction costs. Depending on development, certain improvements will be needed (mill/overlay, widen ditches, etc.) south of Grand.

### Justification

Some of the improvements have been made with previous projects including the Grand and Moonlight intersection with USD231 Benefit District. There has been discussion of a new interchange at Moonlight. With very limited city and state funding available, combined with the process to get approval and construct, it will be many years (10 - 20) before the interchange is built. The existing road needs major maintenance to prevent a much more extensive reconstruction in the future.

Expenditures	2021	2022	2023	2024	2025	Total
Land Acquisition			10,000			10,000
Engineering		50,000				50,000
Construction			420,000			420,000
Construction Engineering			10,000			10,000
<b>Total</b>		<b>50,000</b>	<b>440,000</b>			<b>490,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
CARS			210,000			210,000
Special Highway Fund		50,000	230,000			280,000
<b>Total</b>		<b>50,000</b>	<b>440,000</b>			<b>490,000</b>

### Budget Impact/Other

There will be additional labor and maintenance associated with the new infrastructure; however, costs for mowing the right-of-way and maintaining the drainage ditches will be reduced.

# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works

## City of Gardner, Kansas

**Contact** City Engineer

**Project #** PW2103  
**Project Name** Main Street Reconstruction (Sycamore to Old-56)

**Type** Maintenance

**Useful Life** 20 years

**Category** Street Construction

**Priority** 1 Critical

**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$6,078,000

**Description**  
 Reconstruction of the existing 4-lane roadway on Main St (US-56) from Sycamore to 275' west of Old 56 Highway. The City has received commitment from KDOT to partially fund the construction.

**Justification**  
 The existing concrete roadway has deteriorated significantly over the past winter with most joints failing.

Prior	Expenditures	2021	2022	2023	2024	2025	Total
397,200	Land Acquisition	173,800					173,800
	Construction	5,245,000					5,245,000
	Construction Engineering	262,000					262,000
	<b>Total</b>	<b>5,680,800</b>					<b>5,680,800</b>

Prior	Funding Sources	2021	2022	2023	2024	2025	Total
397,200	CARS	735,000					735,000
	Developer Contribution	400,000					400,000
	KDOT	3,000,000					3,000,000
	Special Highway Fund	1,545,800					1,545,800
	<b>Total</b>	<b>5,680,800</b>					<b>5,680,800</b>

**Budget Impact/Other**  
 Funding for future principal and interest payments will come from the Special Highway Fund.



# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works

## City of Gardner, Kansas

**Contact** City Engineer

**Project #** PW2201  
**Project Name** Center Street Rehab (Main to 167th)

**Type** Maintenance

**Useful Life** 15 years

**Category** Street and Concrete Rehabilitat

**Priority** 3 Important

**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$1,580,000

### Description

The road varies from a 2-lane section to a 4-lane section between US 56 (Main) and 167th Street. This road is one of the city's main north/south arterials and rehabilitation is needed. With the length and varying width of the road, this is a fairly involved project.

### Justification

Partial road reconstruction is needed to protect one of the city's two main north/south arterials. However, it is critical for asset/infrastructure management, economic development, quality of life and fiscal stewardship (all 4 of the City Council's goals).

Failure to reconstruct sections of the road (some base patching, curb replacement, mill/overlay and striping) will create the need for complete reconstruction.

Expenditures	2021	2022	2023	2024	2025	Total
Engineering			60,000			60,000
Construction				1,500,000		1,500,000
Construction Engineering				20,000		20,000
<b>Total</b>			<b>60,000</b>	<b>1,520,000</b>		<b>1,580,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
CARS				750,000		750,000
Special Highway Fund			60,000	770,000		830,000
<b>Total</b>			<b>60,000</b>	<b>1,520,000</b>		<b>1,580,000</b>

### Budget Impact/Other

Funding for future principal and interest payments will come from the Special Highway Fund.

# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works

## City of Gardner, Kansas

**Contact** City Engineer

**Project #** PW2202

**Type** Improvement

**Project Name** Gardner Rd. Bridge over I-35

**Useful Life** 40 years

**Category** Street Reconstruction

**Cash or Debt:** Debt

**Priority** 1 Critical

**Status** Active

**Total Project Cost:** \$17,200,000

### Description

This project is the second phase of improvements to the I-35 and Gardner Road interchange. KDOT hired HDR to perform the preliminary design of the proposed diverging diamond interchange and final design of a new bridge over I-35. The project will preserve right-of-way relocate utilities for the future interchange. Construction is proposed to begin in KDOT FY 2024.

### Justification

The existing bridge over I-35 is considered functionally obsolete. It is extremely narrow and has no provision for pedestrians or bicycles.

Expenditures	2021	2022	2023	2024	2025	Total
Land Acquisition			800,000			800,000
Engineering			1,200,000			1,200,000
Construction			12,000,000			12,000,000
Utility Relocation			2,000,000			2,000,000
Construction Engineering			1,200,000			1,200,000
<b>Total</b>			<b>17,200,000</b>			<b>17,200,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
KDOT			6,780,000			6,780,000
MARC			6,000,000			6,000,000
Special Highway Fund			4,420,000			4,420,000
<b>Total</b>			<b>17,200,000</b>			<b>17,200,000</b>

### Budget Impact/Other

Funding for future principal and interest payments will come from the Special Highway Fund.

# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works

## City of Gardner, Kansas

**Contact** City Engineer

**Project #** PW2301  
**Project Name** Center Street Sidewalk Improvements

**Type** Improvement

**Useful Life** 30 years

**Category** Pedestrian/Bicycle Improve

**Priority** 3 Important

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$641,000

### Description

The project will include the construction of a new sidewalk on the west side of Center Street from Shawnee to Mckinley and widening of the existing sidewalk on the Center Street bridge over BNSF railroad. The bridge sidewalk was recommended in the recent Main Street Planning for Sustainable Places Study.

### Justification

There is an existing sidewalk gap on the west side of Center Street and pedestrians are forced to walk in the grass. The project will provide a continuous sidewalk. The area serves many students and also several disabled individuals. There is an existing pedestrian crossing at Shawnee Street, which is uncontrolled, that will be removed with this project. The improvements will provide direct access to the downtown area and access to a signalized pedestrian crossing at the Center and Main intersection.

Expenditures	2021	2022	2023	2024	2025	Total
Land Acquisition	10,000					10,000
Construction/Maintenance		506,000				506,000
Engineering	75,000					75,000
Utility Relocation		10,000				10,000
Construction Engineering		40,000				40,000
<b>Total</b>	<b>85,000</b>	<b>556,000</b>				<b>641,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
MARC		252,000				252,000
Special Highway Fund	85,000	304,000				389,000
<b>Total</b>	<b>85,000</b>	<b>556,000</b>				<b>641,000</b>

### Budget Impact/Other

None/Minimal.

# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works

## City of Gardner, Kansas

**Contact** City Engineer

**Project #** PW2304  
**Project Name** I-35 and US-56 Interchange Improvements

**Type** Improvement

**Useful Life** 15 years

**Category** Street Construction

**Priority** 2 Very Important

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$976,300

**Description**  
 Addition of traffic signals at the ramp intersections and a right turn lane for northbound traffic and extension of the left turn lane for westbound traffic.

**Justification**  
 Traffic studies performed for recent developments indicate that a signal is currently warranted for the southbound ramp intersection.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Land Acquisition		50,000				50,000
Engineering		94,200				94,200
Construction			785,000			785,000
Inspection			47,100			47,100
<b>Total</b>		<b>144,200</b>	<b>832,100</b>			<b>976,300</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
KDOT		129,780	748,890			878,670
Special Highway Fund		14,420	83,210			97,630
<b>Total</b>		<b>144,200</b>	<b>832,100</b>			<b>976,300</b>

**Budget Impact/Other**  
 None/Minimal.

# Capital Improvement Program

2021 *thru* 2025

**Department** Public Works

## City of Gardner, Kansas

**Contact** City Engineer

**Project #** PW2404  
**Project Name** 167th Street Center to Moonlight

**Type** Unassigned

**Useful Life** 20 years

**Category** Street Construction

**Priority** 3 Important

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$640,000

**Description**  
 167th Street Pavement Management.

**Justification**  
 A pavement management review indicates the roadway is in need of base repairs and resurfacing.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Land Acquisition	10,000					10,000
Engineering	40,000					40,000
Construction		580,000				580,000
Construction Engineering		10,000				10,000
<b>Total</b>	<b>50,000</b>	<b>590,000</b>				<b>640,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
CARS		290,000				290,000
Special Highway Fund	50,000	300,000				350,000
<b>Total</b>	<b>50,000</b>	<b>590,000</b>				<b>640,000</b>

**Budget Impact/Other**  
 None/Minimal.

**Capital Improvement Program**

2021 *thru* 2025

**Department** Utilities

**City of Gardner, Kansas**

**Contact** Utility Director

**Project #** ED2001  
**Project Name** Prairie Trace Electric Extension

**Type** Improvement

**Useful Life** 30 years

**Category** Electric Distribution

**Priority** 1 Critical

**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$1,524,000

**Description**  
 Extend a three phase power distribution line to Prairie Trace development.

**Justification**  
 On October 7, 2019, City Council executed a Development Agreement with Grata Development (Day 3, LLC) in which the City would incur certain costs of Infrastructure improvements to the site including electric such as electric improvements.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Construction	1,524,000					1,524,000
<b>Total</b>	<b>1,524,000</b>					<b>1,524,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Electric Fund	1,524,000					1,524,000
<b>Total</b>	<b>1,524,000</b>					<b>1,524,000</b>

**Budget Impact/Other**  
 Minimal.

**Capital Improvement Program**

2021 *thru* 2025

**Department** Utilities

**City of Gardner, Kansas**

**Contact** Utility Director

**Project #** EL2003  
**Project Name** Replace Lube Oil Cooling System CT 1

**Type** Maintenance

**Useful Life** 30 years

**Category** Electric Generation

**Priority** 3 Important

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$100,000

**Description**  
 CT 1 Lube Oil Cooling replacement.

**Justification**  
 The cooling system for CT1 is not performing to allow full turbine output and needs to be cleaned or replaced.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Construction/Maintenance	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Electric Fund	100,000					100,000
<b>Total</b>	<b>100,000</b>					<b>100,000</b>

**Budget Impact/Other**  
 Minimal.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** EL2101

**Type** Improvement

**Project Name** Circuit 31 Overhead Rebuild

**Useful Life** 40 years

**Category** Electric Distribution

**Priority** 5 Future Consideration

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$150,000

### Description

Rebuild 1 mile of aging overhead 3 phase power line which is on the north side of the railroad tracks from Sub 2 at S. Moonlight to 153 S. Oak St. This power line will be installed where the existing power line is. The existing power line is constructed with 8ft. crossarms and the neutral wire is below the phases. The new power line will be constructed with 10ft. crossarms to prevent phases from coming in contact with each other and the neutral wires above the phases for lightning protection.

### Justification

The Electric Distribution Division had issues in the past of the phases slapping together from storms on this overhead line. When that happens it blinks the circuit which causes residents lights to flicker on and off. With the new installation we will be able to space the phases farther apart to prevent the phases from coming in contact with each other. This rebuild will also install the neutral on top for lightning protection.

This circuit serves all of our businesses and residents on the south side of Main St. from S. Center St. to S. Moonlight. This circuit provides the means to "back feed" one feeder circuit from the other in the event that one of the circuits is damaged. This connection follows best management practices to provide system redundancy and improved system reliability.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Materials				150,000		150,000
<b>Total</b>				<b>150,000</b>		<b>150,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Electric Fund				150,000		150,000
<b>Total</b>				<b>150,000</b>		<b>150,000</b>

### Budget Impact/Other

None/Minimal.



# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** EL2102

**Type** Improvement

**Project Name** New Substation Metering Station

**Useful Life** 30 years

**Category** Electric Generation

**Cash or Debt:** Cash

**Priority** 3 Important

**Status** Active

**Total Project Cost:** \$500,000

### Description

Install current transformer and potential transformer for new metering station.

Both devices are used to measure current and voltage to calculate energy kWh and demand kW.

### Justification

Presently the City cannot measure directly the energy being sold from KMEA/SPP. The metering station will provide means to contrast energy being supplied and billed.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Installation	450,000					450,000
Engineering	50,000					50,000
<b>Total</b>	<b>500,000</b>					<b>500,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Electric Fund	500,000					500,000
<b>Total</b>	<b>500,000</b>					<b>500,000</b>

### Budget Impact/Other

Included in the electric rate study.

**Capital Improvement Program**

2021 *thru* 2025

**City of Gardner, Kansas**

**Department** Utilities  
**Contact** Utility Director  
**Type** Maintenance  
**Useful Life** 20 years  
**Category** Electric Generation  
**Priority** 2 Very Important  
**Status** Active

**Project #** EL2103  
**Project Name** Overhaul Diesel Engine Unit 1

**Cash or Debt:** Cash

**Total Project Cost:** \$50,000

**Description**  
 Overhaul existing diesel engine.

**Justification**  
 The current diesel engine starter on CT1 is taking longer to bring the turbine up to firing speed, and the engine should be replaced or overhauled.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Construction/Maintenance	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Electric Fund	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

**Budget Impact/Other**  
 Minimal.

**Capital Improvement Program**

2021 *thru* 2025

**Department** Utilities

**City of Gardner, Kansas**

**Contact** Utility Director

<b>Project #</b>	<b>EL2202</b>
<b>Project Name</b>	<b>Upgrade Combustion Turbine Controls 1 &amp; 2</b>

**Type** Maintenance

**Useful Life** 10 years

**Category** Electric Generation

**Priority** 2 Very Important

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$450,000

<b>Description</b>
Replace existing PAL Turbine control system with new discrete control system.

<b>Justification</b>
Current controls are obsolete and prone to failures.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Technology Upgrades		450,000				450,000
<b>Total</b>		<b>450,000</b>				<b>450,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Electric Fund		450,000				450,000
<b>Total</b>		<b>450,000</b>				<b>450,000</b>

<b>Budget Impact/Other</b>
Minimal.

# Capital Improvement Program

2021 *thru* 2025

## City of Gardner, Kansas

**Department** Utilities  
**Contact** Utility Director  
**Type** Improvement  
**Useful Life** 40 years  
**Category** Electric Distribution  
**Priority** 3 Important  
**Status** Active

**Project #** EL2203  
**Project Name** Prairie Trace 3-Phase Underground Power line

**Cash or Debt:** Cash

**Total Project Cost:** \$300,000

**Description**  
 Install 1.5 miles of 3-phase underground electric line for future homes and businesses.

**Justification**  
 To serve future homes and business in this area.

Expenditures	2021	2022	2023	2024	2025	Total
Materials		300,000				300,000
<b>Total</b>		<b>300,000</b>				<b>300,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Electric Fund		300,000				300,000
<b>Total</b>		<b>300,000</b>				<b>300,000</b>

**Budget Impact/Other**  
 None/Minimal.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** EL2204

**Type** Land Acquisition

**Project Name** Sub 4 Land Acquisition

**Useful Life** Unlimited

**Category** Electric Generation

**Cash or Debt:** Cash

**Priority** 3 Important

**Status** Active

**Total Project Cost:** \$550,000

### Description

Substation 4 is to be located east of I-35 to serve future development.

### Justification

A fourth substation will be needed to serve growth east of I-35 and should be purchased prior to development to preserve a location for this substation. Includes design of new substation.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Planning/Design		100,000				100,000
Land Acquisition			450,000			450,000
<b>Total</b>		<b>100,000</b>	<b>450,000</b>			<b>550,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Electric Fund		100,000	450,000			550,000
<b>Total</b>		<b>100,000</b>	<b>450,000</b>			<b>550,000</b>

### Budget Impact/Other

Minimal, if any, impact to future operating budgets. The project will be cash funded from the Electric Fund.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** EL2301  
**Project Name** 34-45 Automated Padmount Switchgear Cabinet

**Type** Improvement

**Useful Life** 30 years

**Category** Electric Distribution

**Priority** 4 Less Important

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$75,000

**Description**

The current three phase electric cabinet we have now is on the east side of Price Chopper along Lincoln Ln. This cabinet has two separate circuits that feed into this cabinet, one circuit is on the required feed through that are mounted at the top of the cabinet and the other circuit is on portable feed through that are temporarily mounted at the bottom side of cabinet. This cabinet is designed for only one circuit.

**Justification**

Service reliability and speed of system restoration will be improved by furnishing and installing this automated padmount switchgear cabinet. This padmount switchgear cabinet will be used for back feeding circuits and load shedding purposes. Lineman will no longer have to drive to the sight and manually transfer phases from one feed thru onto the other with a hot stick when circuit switching is required. The new automated padmount switch gear cabinet will be operated remotely from our SCADA system.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Materials			75,000			75,000
<b>Total</b>			<b>75,000</b>			<b>75,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Electric Fund			75,000			75,000
<b>Total</b>			<b>75,000</b>			<b>75,000</b>

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** EL2401  
**Project Name** W 175th & S Claire Rd 21-22 Circuit Backfeed

**Type** Improvement

**Useful Life** 40 years

**Category** Electric Distribution

**Priority** 3 Important

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$200,000

**Description**  
 Install 1/4 mile underground from corner W 175th Street and S. Claire Road to North of Claire Road for future new development in this area.

**Justification**  
 To serve future new businesses and homes in this area as part of the Mid-Term Growth Area Strategy.

Expenditures	2021	2022	2023	2024	2025	Total
Materials				200,000		200,000
<b>Total</b>				<b>200,000</b>		<b>200,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Electric Fund				200,000		200,000
<b>Total</b>				<b>200,000</b>		<b>200,000</b>

**Budget Impact/Other**  
 None/Minimal.

Budget Items	2021	2022	2023	2024	2025	Total
Supplies/Materials				200,000		200,000
<b>Total</b>				<b>200,000</b>		<b>200,000</b>

# Capital Improvement Program

2021 *thru* 2025

## City of Gardner, Kansas

**Department** Utilities  
**Contact** Utility Director  
**Type** Improvement  
**Useful Life** 30 years  
**Category** Electric Distribution  
**Priority** 5 Future Consideration  
**Status** Active

**Project #** EL2502  
**Project Name** Substation #1 T2 Upgrade

**Cash or Debt:** Debt

**Description**  
 Replace transformer #2 at Substation #1 with a 30MVA transformer.

**Justification**  
 The 2017 Revised Electric Master Plan anticipated load growth for 2025 build-out calls for an upgrade to transformer T-2 to 30 MVA capacity.

Expenditures	2021	2022	2023	2024	2025	Total	Future
Planning/Design					100,000	100,000	775,000
<b>Total</b>					<b>100,000</b>	<b>100,000</b>	<b>Total</b>

Funding Sources	2021	2022	2023	2024	2025	Total	Future
Electric Fund					100,000	100,000	775,000
<b>Total</b>					<b>100,000</b>	<b>100,000</b>	<b>Total</b>

**Budget Impact/Other**  
 None/Minimal.



# Capital Improvement Program

2021 *thru* 2025

Department Utilities

## City of Gardner, Kansas

Contact

**Project #** WA2001  
**Project Name** GRATA Water Infrastructure

**Type** Improvement

**Useful Life** 20 years

**Category** Water

**Priority** 1 Critical

**Status** Active

Cash or Debt: Debt

**Total Project Cost:** \$1,600,000

### Description

Provide water infrastructure to service GRATA development.

### Justification

Per Development Agreement, the City is responsible for providing the water line extension to the GRATA site (the point west of Claire Road labeled Point #1).

Expenditures	2021	2022	2023	2024	2025	Total
Construction	1,600,000					1,600,000
<b>Total</b>	<b>1,600,000</b>					<b>1,600,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund	1,600,000					1,600,000
<b>Total</b>	<b>1,600,000</b>					<b>1,600,000</b>

### Budget Impact/Other

Future principal and interest payments will come from the Water Fund.

**Prior**

1,600,000

**Total**

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities  
**Contact** Water/Wastewater Manager  
**Type** Maintenance  
**Useful Life** 15 years  
**Category** Water  
**Priority** 2 Very Important  
**Status** Active

## City of Gardner, Kansas

**Project #** WA2201  
**Project Name** Replace Media Filter

**Cash or Debt:** Cash

**Total Project Cost:** \$170,000

**Description**  
 Replace the Media Filter at Hillsdale Water Treatment Facility.

**Justification**  
 The current filter media was installed in 2006. The manufacturer's recommendation is to replace the media after 15 years of service. In 2021 the media will have been in service for 15 years. The media filter will be closely monitored in case the replacement needs to be done earlier.

Expenditures	2021	2022	2023	2024	2025	Total
Maintenance		170,000				170,000
<b>Total</b>		<b>170,000</b>				<b>170,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund		170,000				170,000
<b>Total</b>		<b>170,000</b>				<b>170,000</b>

**Budget Impact/Other**  
 None/Minimal.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** WA2202  
**Project Name** Water Transmission Line Preliminary Design

**Type** Improvement

**Useful Life** 30 years

**Category** Water

**Priority** 1 Critical

**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$1,100,000

**Description**  
 Preliminary design for new water transmission line including land acquisition.

**Justification**  
 The city currently has one water transmission line to transport water from Hillsdale WTP. Due to the new expansion a new transmission line is needed to transport the additional capacity flows and ultimate capacity of 12 MGD.  
 It will also provide redundancy in case of failure of the existing line.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Land Acquisition		200,000				200,000
Engineering		900,000				900,000
<b>Total</b>		<b>1,100,000</b>				<b>1,100,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Water Fund		1,100,000				1,100,000
<b>Total</b>		<b>1,100,000</b>				<b>1,100,000</b>

**Budget Impact/Other**  
 Future principal and interest payments will come from the Water Fund.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** WA2203  
**Project Name** New Intake Structure - Hillsdale Lake

**Type** Improvement

**Useful Life** 30 years

**Category** Water

**Priority** 1 Critical

**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$3,500,000

**Description**  
 New Intake Structure to include engineering and construction.

**Justification**  
 The existing intake structure has a design capacity of 6.0 MGD. A new intake is needed to supply up to 12 MGD for the Hillsdale WTP ultimate expansion.  
 The old intake structure could be used as a spare intake when the new intake is out for maintenance.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Engineering		200,000				200,000
Construction			3,300,000			3,300,000
<b>Total</b>		<b>200,000</b>	<b>3,300,000</b>			<b>3,500,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Water Fund		200,000	3,300,000			3,500,000
<b>Total</b>		<b>200,000</b>	<b>3,300,000</b>			<b>3,500,000</b>

**Budget Impact/Other**  
 Future principal and interest payments will come from the Water Fund.

# Capital Improvement Program

2021 *thru* 2025

## City of Gardner, Kansas

**Department** Utilities

**Contact** Utility Director

**Type** Improvement

**Useful Life** 20 years

**Category** Water

**Priority** 2 Very Important

**Status** Active

**Total Project Cost:** \$200,000

**Project #** WA2204

**Project Name** 183rd Street Water Interconnection with W7

**Cash or Debt:** Cash

### Description

Install a water interconnection with Rural Water 7

### Justification

The City currently has one transmission line to the City and is limited to 4 MGD. Due to Hillsdale Expansion, plant can produce more water than it can transmit. This interconnection will allow an additional 1 MGD from W7 to Gardner in case of an emergency or more water supply to the City.

Expenditures	2021	2022	2023	2024	2025	Total
Construction		200,000				200,000
<b>Total</b>		<b>200,000</b>				<b>200,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund		200,000				200,000
<b>Total</b>		<b>200,000</b>				<b>200,000</b>

### Budget Impact/Other

Minimal impact to the O&M budget.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** WA2302

**Type** Maintenance

**Project Name** 183rd Tower Rehab

**Useful Life** 10 years

**Category** Water

**Cash or Debt:** Debt

**Priority** 2 Very Important

**Status** Active

**Total Project Cost:** \$150,000

### Description

Perform tower maintenance to include, but not limited to interior sediment cleanout, sandblast all rusted and abraded interior areas, apply epoxy primer, replace existing roof vent, and install mixing system.

### Justification

The tower was inspected in 2020 and work in the interior is needed to preserve tower integrity and water quality.

Expenditures	2021	2022	2023	2024	2025	Total
Maintenance			150,000			150,000
<b>Total</b>			<b>150,000</b>			<b>150,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund			150,000			150,000
<b>Total</b>			<b>150,000</b>			<b>150,000</b>

### Budget Impact/Other

This project will not add to ongoing operating costs.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** WA2401  
**Project Name** Quail Meadows Water Main Extension

**Type** Improvement

**Useful Life** 20 years

**Category** Water

**Priority** 3 Important

**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$500,000

**Description**  
 This project is to design and install a waterline to Quail Meadows to provide necessary looping in the system to help improve water quality and minimize the impacts of water outages due to breaks.

**Justification**  
 The Quail Meadows subdivision is currently a single point of supply. Due to expansion of the subdivision, a secondary source should be installed to prevent water outage in case of a main break that runs along 167th Street.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Construction Engineering				500,000		500,000
<b>Total</b>				<b>500,000</b>		<b>500,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Water Fund				500,000		500,000
<b>Total</b>				<b>500,000</b>		<b>500,000</b>

**Budget Impact/Other**  
 Minimal impact. Future principal and interest payments will come from the Water Fund.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities  
**Contact** Water/Wastewater Manager  
**Type** Improvement  
**Useful Life** 40 years  
**Category** Water  
**Priority** 1 Critical  
**Status** Active

## City of Gardner, Kansas

**Project #** WA2501  
**Project Name** New Water Transmission Line

**Cash or Debt:** Debt

**Total Project Cost:** \$8,250,000

**Description**  
 Construct a 20 inch Water Transmission Line from Hillsdale Plant along Moonlight Road.

**Justification**  
 WTP can produce up to 7 MGD but existing water transmission line is limited to 4 MGD. Provide redundancy if primary transmission goes out of service.

Expenditures	2021	2022	2023	2024	2025	Total
Construction					8,250,000	8,250,000
<b>Total</b>					<b>8,250,000</b>	<b>8,250,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Water Fund					8,250,000	8,250,000
<b>Total</b>					<b>8,250,000</b>	<b>8,250,000</b>

**Budget Impact/Other**  
 Future principal and interest payments will come from the Water Fund.



# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities  
**Contact** Water/Wastewater Manager  
**Type** Improvement  
**Useful Life** 30 years  
**Category** Wastewater  
**Priority** 1 Critical  
**Status** Active

## City of Gardner, Kansas

**Project #** WW1901  
**Project Name** Replace BDP Belt Press at Kill Creek Facility

**Cash or Debt:** Debt

**Total Project Cost:** \$442,000

### Description

The current belt press is 30 years old and was bought as a reconditioned unit.

### Justification

We are seeing our processed sludge out of the unit at 14-16 % dry weight. New rotary fan units are getting the processed sludge weights to 22-24%. This difference in weight reduction will create some cost savings.

Expenditures	2021	2022	2023	2024	2025	Total
Materials	442,000					442,000
<b>Total</b>	<b>442,000</b>					<b>442,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Wastewater Fund	442,000					442,000
<b>Total</b>	<b>442,000</b>					<b>442,000</b>

### Budget Impact/Other

The new fans will be able to process more sludge, which will result in annual cost savings of \$40,000. The estimated savings are due to reduced costs for labor, water and electric usage. Future principal and interest payments will come from the Wastewater Fund.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** WW1904  
**Project Name** WWTP Clarifier #1& 2 Improvements

**Type** Maintenance

**Useful Life** 20 years

**Category** Wastewater

**Priority** 2 Very Important

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$35,000

### Description

Clarifiers are used to help settle the biological solids in the treatment process. The clarifiers are large circular basins located outside (exposed to the elements) and they experience continuous flow. Components need to be rebuilt and system is susceptible to algae growth. Clarifier improvements include covers and scrubber replacement.

### Justification

As identified in the 2015 Wastewater Utility Assessment (Section 5.1.5), the center drives have been rebuilt once and damage has occurred to a scraper arm. The launder brush arms and brushes are worn and do not effectively remove algae. Manual cleaning is a safety issue.

The assessment recommends Launder Covers (\$140,000) and replacement of scrubber and scrubber arms (\$60,000) to help mitigate algae growth.

Expenditures	2021	2022	2023	2024	2025	Total
Maintenance	35,000					35,000
<b>Total</b>	<b>35,000</b>					<b>35,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Wastewater Fund	35,000					35,000
<b>Total</b>	<b>35,000</b>					<b>35,000</b>

### Budget Impact/Other

Future principal and interest payments will come from the Wastewater Fund.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** WW2001  
**Project Name** Replace UV System

**Type** Improvement

**Useful Life** 20 years

**Category** Wastewater

**Priority** 1 Critical

**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$442,000

### Description

UV disinfection is a physical process that neutralizes microorganisms as they pass by ultraviolet lamps submerged in the effluent. The plant currently has two 4.5MGD closed chamber units oriented perpendicular to the incoming flow.

### Justification

Current system (2001/2002 timeframe) experiences frequent breaks during high flows causing water to leak into the lower level of the building - also averaging \$4k in bulb replacement each year along with continual ohm resistor replacement.

The 2015 Wastewater Utility Assessment (5.1.8) recommended replacement of the UV system. This replacement should consider closed-chamber unit containing lamps that are parallel to the flow. The replacement will be done during the plant expansion.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Equip/Vehicles/Furnishings	442,000					442,000
<b>Total</b>	<b>442,000</b>					<b>442,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Wastewater Fund	442,000					442,000
<b>Total</b>	<b>442,000</b>					<b>442,000</b>

### Budget Impact/Other

Future principal and interest payments will come from the Wastewater Fund.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** WW2002  
**Project Name** Nike L.S. and Forcemain Improvements

**Type** Improvement

**Useful Life** 20 years

**Category** Wastewater

**Priority** 3 Important

**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$650,000

### Description

Construct new lift station and forcemain at Nike LS.

### Justification

To serve proposed growth area between S Gardner Road, S Moonlight, 191st Street and W 199th Street as recommended by 2017 Master Plan.

Expenditures	2021	2022	2023	2024	2025	Total
Engineering		150,000				150,000
Construction		500,000				500,000
<b>Total</b>		<b>650,000</b>				<b>650,000</b>

Funding Sources	2021	2022	2023	2024	2025	Total
Wastewater Fund		650,000				650,000
<b>Total</b>		<b>650,000</b>				<b>650,000</b>

### Budget Impact/Other

Future principal and interest payments will come from the Wastewater Fund.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** WW2004  
**Project Name** Remove Sunset Lift Station

**Type** Improvement

**Useful Life** Unlimited

**Category** Wastewater

**Priority** 3 Important

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$200,000

**Description**  
 Design and construct a gravity sewer line to remove the Sunset lift station from the system.

**Justification**  
 The Sunset Lift Station was built in a location that can be served with gravity sewer and is currently overloaded requiring an upgrade to the lift station. This could lead to potential backups due to the lack of capacity. The project was identified the 2009 Wastewater Master Plan. Project costs were revised by staff.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Planning/Design	15,000					15,000
Engineering	15,000					15,000
Construction		170,000				170,000
<b>Total</b>	<b>30,000</b>	<b>170,000</b>				<b>200,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Wastewater Fund	30,000	170,000				200,000
<b>Total</b>	<b>30,000</b>	<b>170,000</b>				<b>200,000</b>

**Budget Impact/Other**  
 Maintenance cost savings on the lift station would offset the cost of the gravity lines within 25 years. The cost of maintenance per lift station is approximately \$20,000/station for this type of station.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

<b>Project #</b>	<b>WW2101</b>
<b>Project Name</b>	<b>Sunflower Street Sewer Improvement</b>

**Type** Improvement

**Useful Life** 20 years

**Category** Wastewater

**Priority** 2 Very Important

**Status** Active

**Cash or Debt:** Cash

**Total Project Cost:** \$200,000

<b>Description</b>
Upsize sewer line to accommodate future flow.

<b>Justification</b>
Due to new development (Tall Grass) the line needs to be upsized to handle future flows.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Engineering	30,000					30,000
Construction		170,000				170,000
<b>Total</b>	<b>30,000</b>	<b>170,000</b>				<b>200,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Wastewater Fund	30,000	170,000				200,000
<b>Total</b>	<b>30,000</b>	<b>170,000</b>				<b>200,000</b>

<b>Budget Impact/Other</b>
None/Minimal.

**Capital Improvement Program**

2021 *thru* 2025

**Department** Utilities  
**Contact** Water/Wastewater Manager  
**Type** Improvement  
**Useful Life** 30 years  
**Category** Wastewater  
**Priority** 1 Critical  
**Status** Active

**City of Gardner, Kansas**

**Project #** WW2102  
**Project Name** Prairie Trace Sanitary Sewer Extension

**Cash or Debt:** Debt

**Total Project Cost:** \$3,450,000

**Description**  
 Extend a sanitary sewer to service Prairie Trace development including a forcemain and two interceptors.

**Justification**  
 On October 7, 2019, City Council executed a Development Agreement with Grata Development (Day 3, LLC) in which the City would incur certain costs of Infrastructure improvements to the site including sanitary sewer improvements

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Land Acquisition	75,000					75,000
Contingency	335,000					335,000
Engineering	690,000					690,000
Construction	2,350,000					2,350,000
<b>Total</b>	<b>3,450,000</b>					<b>3,450,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Wastewater Fund	3,450,000					3,450,000
<b>Total</b>	<b>3,450,000</b>					<b>3,450,000</b>

**Budget Impact/Other**  
 Minimal

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** WW2301  
**Project Name** WWTP Advanced Nutrient Removal

**Type** Improvement

**Useful Life** 20 years

**Category** Wastewater

**Priority** 1 Critical

**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$5,850,000

**Description**  
 Install Advanced Nutrient Removal System at WWTP.

**Justification**  
 Installation of an anaerobic selector basin to achieve the nutrient removal required by future operating permits.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Engineering		450,000				450,000
Construction			5,400,000			5,400,000
<b>Total</b>		<b>450,000</b>	<b>5,400,000</b>			<b>5,850,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Wastewater Fund		450,000	5,400,000			5,850,000
<b>Total</b>		<b>450,000</b>	<b>5,400,000</b>			<b>5,850,000</b>

**Budget Impact/Other**  
 Future principal and interest payments will come from the Wastewater Fund.



# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** WW2302  
**Project Name** Line Maintenance Building

**Type** Improvement

**Useful Life** 30 years

**Category** Wastewater

**Priority** 3 Important

**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$875,000

**Description**  
 Relocate Line Maintenance staff to new facility.

**Justification**  
 Line Maintenance staff has grown from 5 to 9 persons over the past 3 years and current office space is limited. A new building near the Energy Center will be built to house all staff, materials and equipment.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Construction Engineering			875,000			875,000
<b>Total</b>			<b>875,000</b>			<b>875,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Wastewater Fund			437,500			437,500
Water Fund			437,500			437,500
<b>Total</b>			<b>875,000</b>			<b>875,000</b>

**Budget Impact/Other**  
 Future principal and interest payments will come from the Water and Wastewater Funds.

# Capital Improvement Program

2021 *thru* 2025

**Department** Utilities

## City of Gardner, Kansas

**Contact** Utility Director

**Project #** WW2502  
**Project Name** White Drive Gravity Main Replacement

**Type** Improvement

**Useful Life** 30 years

**Category** Wastewater

**Priority** 2 Very Important

**Status** Active

**Cash or Debt:** Debt

**Total Project Cost:** \$2,200,000

**Description**  
 Replace the gravity main between Washington and Madison Street, between Madison and Colleen Dr., and West to Collen and Center Street.

**Justification**  
 Gravity main is undersized for expected flows at current and full build out. Development of unannexed properties south of the BNSF RR will not be possible until this project is complete. No additional development can be permitted in the East Lift station basin or in the gravity basin above the BNSF crossing until this project is complete. Design should begin at least a year prior to the construction. The project was identified by staff and confirmed by the 2009 Wastewater Master Plan.  
  
 This will replace several pipe runs that are over 50 years old. In addition, it will add capacity to allow development of the unincorporated area south of the BNSF tracks and other areas south of US 56.

<b>Expenditures</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Planning/Design			165,000			165,000
Contingency				200,000		200,000
Engineering				135,000		135,000
Construction				1,700,000		1,700,000
<b>Total</b>			<b>165,000</b>	<b>2,035,000</b>		<b>2,200,000</b>

<b>Funding Sources</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Wastewater Fund			165,000	2,035,000		2,200,000
<b>Total</b>			<b>165,000</b>	<b>2,035,000</b>		<b>2,200,000</b>

**Budget Impact/Other**  
 This project will create an estimated \$2,000 in savings each year due to lower expenditures for chemicals and repair work. Future principal and interest payments will come from the Wastewater Fund.

# PRINCIPAL AND INTEREST PAYMENTS



Below is a schedule of debt payments. Please see the City's Annual Financial Report which includes detailed debt schedules with amounts. It can be found here: <http://www.gardnerkansas.gov/government/departments-and-divisions/finance/fiscal-services>

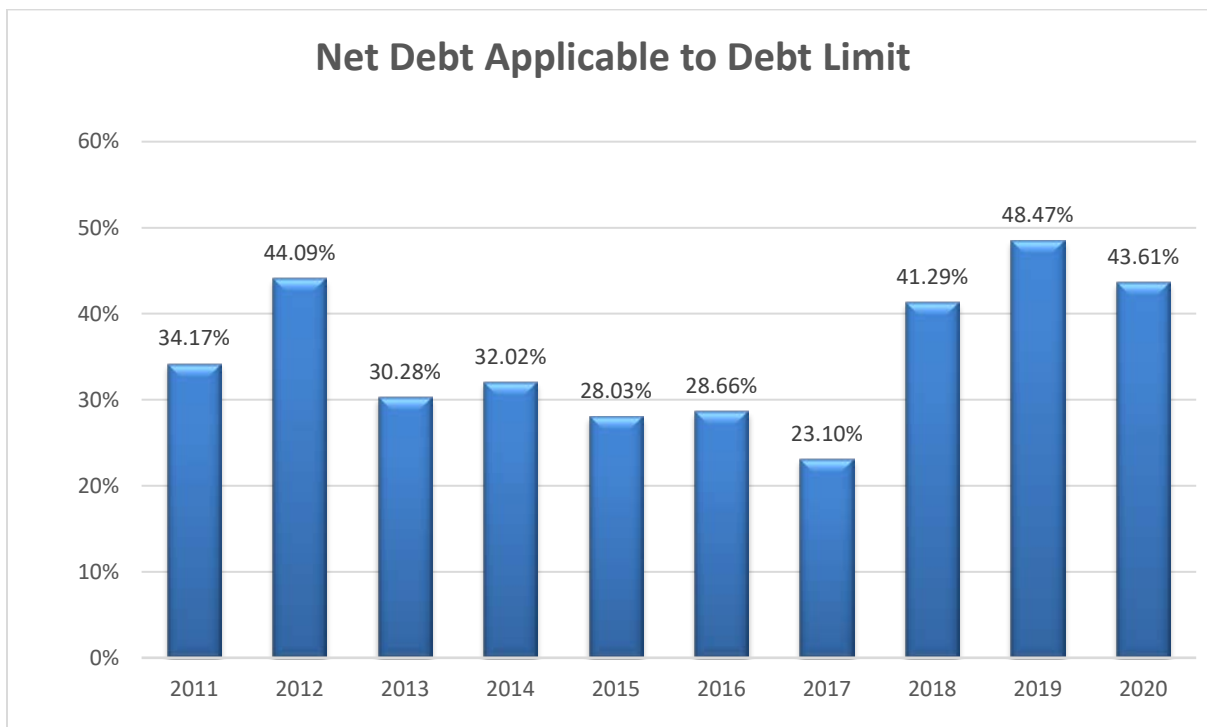
	2022	2023	2024	2025	2026	2027-2031	2032-2036	2037-2041	2042-2046
<b>Debt Service</b>									
Principal	8,274,500	3,413,300	3,871,500	3,597,500	3,701,500	16,052,500	9,652,000	2,748,400	72,800
Interest	1,022,300	969,600	973,900	892,900	804,200	2,787,800	1,692,900	374,600	16,200
Total	9,296,800	4,382,900	4,845,400	4,490,400	4,505,700	18,840,300	11,344,900	3,123,000	89,000
<b>Infrastructure Special</b>									
<b>Sales Tax</b>									
Principal	510,000	530,000	545,000	565,000	590,000	635,000	-	-	-
Interest	117,300	98,800	79,500	59,800	40,100	25,400	-	-	-
Total	627,300	628,800	624,500	624,800	630,100	660,400	-	-	-
<b>Electric</b>									
Principal	325,000	330,000	345,000	360,000	365,000	1,185,000	-	-	-
Interest	98,700	87,800	76,700	64,800	52,500	99,500	-	-	-
Total	423,700	417,800	421,700	424,800	417,500	1,284,500	-	-	-
<b>Wastewater</b>									
Principal	1,210,679	1,301,066	1,892,724	1,918,859	1,940,387	8,410,769	5,582,388	1,131,800	-
Interest	289,021	273,034	419,976	395,841	370,713	1,505,631	1,110,712	342,200	-
Total	1,499,700	1,574,100	2,312,700	2,314,700	2,311,100	9,916,400	6,693,100	1,474,000	-
<b>Water</b>									
Principal	1,570,000	1,610,000	2,058,800	2,153,800	2,220,500	11,442,500	9,921,100	7,861,800	-
Interest	792,400	745,100	764,300	723,900	816,000	3,437,600	2,300,500	1,029,700	-
Total	2,362,400	2,355,100	2,823,100	2,877,700	3,036,500	14,880,100	12,221,600	8,891,500	-
<b>Airport</b>									
Principal	35,000	35,000	35,000	-	-	-	-	-	-
Interest	2,200	1,500	800	-	-	-	-	-	-
Total	37,200	36,500	35,800	-	-	-	-	-	-
<b>Totals</b>									
Principal	11,925,179	7,219,366	8,748,024	8,595,159	8,817,387	37,725,769	25,155,488	11,742,000	72,800
Interest	2,321,921	2,175,834	2,315,176	2,137,241	2,083,513	7,855,931	5,104,112	1,746,500	16,200
Total	14,247,100	9,395,200	11,063,200	10,732,400	10,900,900	45,581,700	30,259,600	13,488,500	89,000

The information above includes anticipated debt.

The Debt Limit establishes a maximum dollar limitation calculated under existing law. Kansas law provides for a debt limitation of 30% of total assessed valuation.

### Computation of Legal Debt Margin (As of 12/31/20)

Assessed Valuation (1)	\$258,587,477
Legal Debt Limit (30%) (2)	77,576,243
G.O. Bonds and Temporary Notes Outstanding	76,605,000
Less: Amount set aside for utilities, refunding and revenue-supported bonds	<u>(42,774,587)</u>
Total net debt applicable to limit	<u>\$33,830,413</u>
<b>Legal Debt Margin</b>	<b>\$43,745,830</b>



- (1) Assessed valuation includes assessed values for motor vehicles and recreational vehicles, in accordance with K.S.A. 10-308
- (2) The City is subject to Kansas statutes which limit the amount of net bonded debt (exclusive of revenue, utility, and refunding bonds) the City may have outstanding to 30% of the current assessed valuation of property.

STATEMENT OF INDEBTEDNESS

General Obligation:	Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Outstanding Amount Jan 1, 2021	Date Due		Amount Due 2021		Amount Due 2022	
							Interest	Principal	Interest	Principal	Interest	Principal
	2011-A Prairie Brooke BD	9/8/2011	10/1/2031	0.5-4.0	1,325,000	820,000	April, Oct.			27,706	820,000	0
	2012-A Kill Creek Sewer BD (redeem 2011B temp note)	2/1/2012	8/1/2032	1.0-3.0	3,995,000	2,670,000	Feb., Aug.			64,732	2,670,000	0
	2012-C Refunding KDHE Loan C20 1514 -01 KCWWTP	4/12/2012	9/1/2021	2.0-4.0	11,745,000	1,475,000	Mar., Sept.			59,000	1,475,000	0
	2013-A Refunding (refi 2004D; advance crossover until 2015)	3/27/2013	10/1/2019	2.0-2.25	750,000	140,000	April, Oct.			2,888	35,000	2,188
	2014-A USD 231 School Campus BD (refi 2012-B temp note)	4/10/2014	10/1/2029	2.0-3.125	3,950,000	2,580,000	April, Oct.			73,168	255,000	65,520
	2014-A White Drive Sanitary Sewer (refi 2012-B temp note)	4/10/2014	10/1/2029	2.0-3.125	945,000	615,000	April, Oct.			17,444	60,000	15,644
	2014-B Refunding (refi KDOT Loan TR0101)	12/23/2014	10/1/2029	2.0-3.0	695,000	450,000	April, Oct.			11,762	45,000	10,862
	2014-B Refunding (refi KDOT Loan TR0106)	12/23/2014	10/1/2029	2.0-3.0	2,905,000	1,880,000	April, Oct.			49,000	190,000	45,200
	2014-B Improvement Bonds (Aquatic Center)	12/23/2014	10/1/2022	2.0-3.0	540,000	140,000	April, Oct.			2,800	70,000	1,400
	2015-A Refunding (refi KDHE 2006 Hillsdale)	7/15/2015	8/1/2026	3.00	3,945,000	2,130,000	April, Oct.			63,900	400,000	51,900
	2016-A Streets Phase I	12/29/2016	10/1/2026	3.00	1,380,000	870,000	April, Oct.			26,100	135,000	22,050
	2016-A Partial Net Cash Ref 2008B	12/29/2016	10/1/2028	3.00	1,490,000	1,190,000	April, Oct.			35,700	135,000	31,650
	2016-B Taxable Transformer 1	12/29/2016	10/1/2026	2.0-3.25	855,000	555,000	April, Oct.			16,325	85,000	14,200
	2017-A Streets Phase 2	12/20/2017	10/1/2027	2.25-3.0	1,350,000	980,000	April, Oct.			26,438	130,000	22,538
	2017-A Partial Net Cash Ref 2009A	12/20/2017	10/1/2024	3.00	2,155,000	1,710,000	April, Oct.			51,300	410,000	39,000
	2018-A Justice Center	6/28/2018	10/1/2037	3.0-5.0	13,085,000	11,925,000	April, Oct.			457,850	490,000	433,350
	2018-A Pool Improvements	6/28/2018	10/1/2027	3.0-5.0	175,000	125,000	April, Oct.			6,250	15,000	5,500
	2018-A Streets Phase 3	6/28/2018	10/1/2027	3.0-5.0	1,725,000	1,245,000	April, Oct.			62,250	155,000	54,500
	2019-B So. Lift Station and Overhead Crane	6/12/2019	10/1/2028	1.85-2.50	1,970,000	1,770,000	April, Oct.			37,380	205,000	33,280
	2019-C Plaza South Temp Notes	12/12/2019	10/1/2021	1.35	1,130,000	1,130,000	April, Oct.			15,255	1,130,000	0
	2019-D Taxable Waverly Plaza Temp Notes	12/12/2019	10/1/2021	1.75	2,510,000	2,510,000	April, Oct.			43,925	2,510,000	0
	2019-E Street Program Phase 4	12/10/2020	10/1/2029	2.0-3.0	860,000	780,000	April, Oct.			20,600	80,000	18,200
	2019-E Santa Fe Improvements	12/12/2019	10/1/2029	2.0-3.0	1,605,000	1,455,000	April, Oct.			38,400	145,000	34,050
	2020-A Water Treatment Plant	5/28/2020	10/1/2040	2.0-3.5	23,905,000	23,905,000	April, Oct.			955,317	645,000	689,463
	2020-A Smart Water Meters	5/28/2020	10/1/2030	3.0-3.5	885,000	885,000	April, Oct.			40,854	65,000	28,175
	2020-A Smart Electric Meters	5/28/2020	10/1/2030	3.0-3.5	2,660,000	2,660,000	April, Oct.			122,797	200,000	84,525
	2020B 191st St Realignment	12/10/2020	10/1/2030	2.0-3.0	3,305,000	3,305,000	April, Oct.			68,668	305,000	75,800
	2020B Refunding 10A	12/10/2020	10/1/2030	2.0-3.0	1,520,000	1,520,000	April, Oct.			31,565	135,000	35,000
	2020C Hilltop Special BD	12/10/2020	10/1/2022	0.40	1,455,000	1,455,000	April, Oct.			4,705	0	5,820
	2020C Refunding 2019A	12/10/2020	10/1/2022	0.40	3,750,000	3,750,000	April, Oct.			12,125	0	15,000
	2021A Wastewater Sys Improv	8/26/2021	10/1/2031	1.0-3.0	775,000	0	April, Oct.			0	0	20,054
	2021A Refunding 2011A	8/26/2021	10/1/2031	1.0-3.0	720,000	0	April, Oct.			0	0	18,675
	2021A Refunding 2012A	8/26/2021	10/1/2032	1.0-3.0	2,385,000	0	April, Oct.			0	0	58,172
	2021A Refunding 2019C	8/26/2021	10/1/2031	1.0-3.0	830,000	0	April, Oct.			0	0	21,544
	2021B Refunding 2019D	8/26/2021	10/1/2041	2.0-2.25	2,185,000	0	April, Oct.			0	0	49,005
	<b>Total G.O. Bonds</b>					<b>76,605,000</b>				<b>2,446,204</b>	<b>12,995,000</b>	<b>2,002,265</b>
	Revenue Bonds:											
	2012A City Hall PBC	9/11/2012	11/1/2021	2.0-2.25	3,105,000	470,000	May, Nov.	November		10,576	470,000	0
	<b>Total Revenue Bonds</b>					<b>470,000</b>				<b>10,576</b>	<b>470,000</b>	<b>0</b>
	Other:											
	State of KS Revolv Loan - 2006 (Bull Creek Lift ) C20 1721 01	11/6/2006	9/1/2027	2.40	3,483,009	1,179,624	March, Sept.	March, Sept.		27,385	155,505	23,627
	State of KS Revolv Loan- 2012 (Big Bull Cr WWTP) C20 1956-01	8/7/2012	3/1/1934	2.05	10,167,808	7,351,202	March, Sept.	March, Sept.		148,304	470,150	138,611
	<b>Total Other</b>					<b>8,530,826</b>				<b>175,689</b>	<b>625,655</b>	<b>162,238</b>
	<b>Total Indebtedness</b>					<b>85,605,826</b>				<b>2,632,469</b>	<b>14,090,655</b>	<b>2,164,503</b>



## A

### **Account Description**

The title in each program detail explaining various line items.

### **Account Fund Structure**

Traditional means of categorizing various activities by particular fund.

### **Accrual Basis**

A basis of accounting in which transactions are recognized at the time they are incurred as opposed to when cash is received or spent.

### **Ad Valorem Property Tax**

A tax levied on the assessed value of both real and personal property in proportion to the value of the property.

### **Ad Valorem Tax Levy**

A tax based on the value of property (property tax), usually expressed in mills.

### **Annexation**

Territory added to the city.

### **Annual Financial Report**

A thorough and detailed presentation of the city's financial condition. Serves as the annual report for the City of Gardner.

### **Annual Operating Budget**

A budget applicable to a single fiscal year.

### **Appropriation**

An authorization made by the City Council which permits the City to incur obligations against and to make expenditures of governmental resources.

### **Assessed Valuation**

Valuation of property used as a basis for levying taxes by a government. It is based on a statutory rate applied to the appraised valuation.

### **Audit**

A systematic collection of evidence needed to obtain reasonable assurance about whether the financial statements are free from material misstatement and to test internal controls.

## B

### **Back Tax Collection**

Collection of delinquent property taxes due in previous years. The property tax rate varies slightly from year to year. The rate paid would be the property tax levy applied in the appropriate year plus penalties and accrued interest charges.

### **Balanced Budget**

A budget in which current resources (fund balance plus current revenues) equal current expenditures. In accordance with Kansas Law, the City must adopt a balanced budget.

### **Beer and Liquor Licenses**

Proceeds from licenses for the sale and distribution of alcoholic beverages.

### **Billable Gallons**

The number of gallons of water billed by the utility billing division throughout any given period.

### **Bond**

A written promise to pay a specified sum of money on a specific date at a specified interest rate.

### **Bond Rating**

A rating that is received from Standard & Poor's or Moody's Investors Service that expresses the creditworthiness of the city.

### **Budget**

A plan of financial operation including an estimate of proposed expenditures for a given period and proposed means of financing them. In Kansas, counties, cities, townships, and most special districts use the calendar year as the budget period.

### **Budget Amendment**

A formal change to the budget during the year to increase expenditure limits.

### **Budget Fund**

A fund that is required by statute to be budgeted. This fund will have expenditures in all three columns of the fund page.

### **Budget Hearing**

The formal hearing for the budget to be presented to the governing body for adoption and approval and the opportunity for public input.

## **Budget Law**

A series of the statutes, K.S.A. 79-2925 to 79-2937, which includes specific requirements for preparing the budget document. The budget sets a limit on expenditures and tax levies.

## **Budget Overview**

A section of the budget that provides a consolidated summary of revenues and expenditures for operating and non-operating funds. Spreadsheets and charts are used to convey budgetary information on city funds.

## **Budget Workshop**

Sessions held between staff, City Council, and possibly the public to review general direction, goals and objectives, and strategic initiatives for the city.

## **C**

### **Capital Improvement Program (CIP)**

A long-range plan of various equipment, structural and infrastructure improvements over a fixed period.

**Capital Improvement Reserve Fund** Provides funding for multi-year major capital improvement projects as identified by the Capital Improvement Program.

### **Capital Outlay**

Expenditures for land, buildings, building improvements, vehicles, machinery and equipment, infrastructure and all other tangible assets over \$10,000 that are used in operations and that have initial useful lives extending beyond a single reporting period.

### **Capital Project Funds**

Capital project funds are used to account for the acquisition and construction of major capital facilities and infrastructure other than those financed by enterprise funds and trust funds (source: GAAFR, 1988, p. 291).

### **Cash Basis Law**

A statute, K.S.A. 10-1116, which requires that cash be on hand before incurring an obligation. Most city and county funds fall under this requirement.

### **Charges for Services**

A category of revenue accounts which include fees paid for services rendered by the City. For example, utility charges, various recreational fees, and inspection and zoning fees.

## **City Sales Tax**

A one percent sales tax charged on goods and services sold within the city. Proceeds are collected by the State and returned to the city at no charge. The first one-half (\$.005) of the sales tax was approved by voter referendum on August 3, 1982 and took effect on November 1, 1982. The second one-half (\$.005) of the sales tax was approved on November 8, 1988 and took effect on January 1, 1989.

## **City/County Highway**

See Special City and County Highway.

## **Commodities**

Expendable items that have a short life span or are consumed during normal operations including, but not limited to: office supplies, operating supplies, books and literature, uniforms, training and other items.

## **Community Development Block Grant (CDBG)**

The City of Gardner participates as a sub-grantee in the Johnson County Community Development Block Grant Program (CDBG). The Federal Government provides the CDBG funds through Johnson County, Kansas for distribution to various municipalities for improvements.

## **Community Improvement District (CID)**

A real estate economic development tool that can be used to finance public or private facilities, improvements and services within a local city or county. The CID funding mechanism can be used to finance a variety of locally approved development-related activities including property acquisition, infrastructure development, and parking and building construction within the district. It can also extend to certain infrastructure improvements outside the designated district, if those improvements are contiguous to the district and are deemed necessary to implement the development plan. A CID can derive revenues through special assessments, a district-only sales tax, or other funds as appropriated by the city or county.

## **Contractual Services**

Expenditure for services rendered to the city by outside agencies, including but not limited to utilities, travel, dues and subscriptions, equipment maintenance contracts, and professional consulting services.



## **Current Assets**

Those assets which are available or can be made readily available to finance current operations or to pay current liabilities. Examples could include cash and short-term investments.

## **Current Liabilities**

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed or refunded within one year.

## **Current Year**

The fiscal and budget year that applies to present time.

## **D**

### **Debt**

An obligation resulting from borrowing money. Examples could include general obligation bonds, revenue bonds, no fund warrants, temporary notes and state revolving loans.

### **Debt Service**

Expenditures to pay the principal and interest of all bonds, and other debt instruments according to a predetermined payment schedule.

### **Debt Service Fund**

A fund used to account for the accumulation of resources and payment of general obligation and revenue bond principal and interest from governmental resources and special assessment bond principal and interest from special assessment levies when the city is obligated in some manner for the payment. (source: GAAFR, 1988, p. 287).

### **Delinquent Taxes**

Taxes unpaid after the date when the penalty for non-payment starts. These taxes are delinquent until abated, canceled, paid, or converted into tax liens.

### **Department**

A major administrative organizational unit of the city which indicates overall management responsibility for one or more activities.

### **Depreciation**

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

## **E**

### **Encumbrances**

The commitment of appropriated funds to purchase goods and services to be delivered or performed at a future date.

### **Employee Benefits**

Benefits provided for employees.

### **Enterprise Fund**

A fund in which services provided are financed and operated in a manner similar to private business enterprises where the intent is that the costs (expenses, including depreciation) of providing goods or services be financed or recovered primarily through user charges. Examples of enterprise funds are Water, Wastewater and Electric funds.

### **Excise Taxes**

Taxes that are paid by a property owner when a property is platted for development or when applying for a building permit.

### **Exempt**

Personnel not eligible to receive overtime pay and who are expected to put in whatever hours are necessary to complete their job assignments.

### **Expenditure**

Decreases in net financial resources of the City due to the acquisition of assets, goods or services.

## **F**

### **Facility Improvement**

Capital improvement to build physical above ground structures or improve those structures.

### **Fines and forfeitures**

Revenue provided to the city through court fines and fees, as well as diversion.

### **Fiscal Year (FY)**

A 12-month period to which the annual operating budget applies, and at the end of which, government determines its financial position and the results of its operations. The City of Gardner's fiscal year begins January 1 and ends the following December 31.

**Franchise Fee**

A fee levied by the City on the utility companies, such as electric, telephone, cable and natural gas.

**Full-Time Equivalent (FTE)**

Acronym for full time equivalent which is a staffing measure. One 40 hour/week position is considered 1 FTE.

**Fund**

The fiscal and accounting entity with a self balancing set of accounts recording cash and other fiscal resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activity or obtaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance**

The fund equity of governmental funds and trust funds; the excess of assets over liabilities.

**G****General Fund**

The general fund is used to account for the resources traditionally associated with government which are not required to be accounted for in another fund.

**General Obligation Bonds**

Bonds that are used to finance a variety of public projects and are backed by the full faith and credit of the City.

**GAAP**

Acronym for Generally Accepted Accounting Principles.

**Government Finance Officers Association (GFOA)**

A representation of public finance officials throughout the United States and Canada. The GFOA's mission is to enhance and promote the professional management of governmental financial resources by identifying, developing, and advancing fiscal strategies, policies, and practices for the public benefit.  
(source: [www.gfoa.org](http://www.gfoa.org))

**Governmental Accounting Standards Board (GASB)**

An independent, non-profit agency whose mission is to establish and improve standards of

state and local governmental accounting and financial reporting.

(source: [www.gasb.org](http://www.gasb.org))

**Governmental Funds**

Funds used to account for tax-supported activities. Budgeted governmental funds include the General Fund, Special Revenue Funds, and the Debt Service Fund.

**Grants**

A contribution by a government or other organization which must be spent to complete a stated program or purpose.

**H****Home Rule**

Either city constitutional or county statutory authority to exempt a city or county from any law that is not uniformly applicable. Home rule process includes a charter ordinance or resolution, two publications and a protest petition provision.

**I****Indebtedness**

See Debt

**Infrastructure**

The basic physical systems of a population, including roads, utilities, water, wastewater, etc. These systems are considered essential for enabling productivity in the economy.

**Initiatives**

Short-term goals and projects, identified by the governing body during the budget process.

**Interest Income/Earnings**

Funds earned through investment instruments.

**Intergovernmental Revenue**

Revenue received from other governmental agencies and municipalities.

**Internal Service Funds**

Funds made up of entities that provide internal support to City departments on a cost reimbursement basis. Examples are Risk Services, Information Technology, Building Maintenance, and Utility Billing.

**J**

## K

### **Kansas City Power & Light (KCP&L)**

A regulated electric utility serving northwest Missouri and eastern Kansas counties.  
(source: www.kcpl.com)

## L

### **Lease Purchase**

A contractual agreement which entitles one party the right to use property for a specific period of time and includes a provision for purchase of the property.

### **Liability**

Debt or other legal obligations arising out of transactions in the past which must be liquidated, renewed, or refunded at some future date.

### **Licenses and Permits**

Revenue category including but not limited to building permits, construction permits and lake dock permits. Various licenses include liquor, business and animal licenses.

### **Local Alcoholic Liquor Tax**

K.S.A. 79-41a01 et seq., as amended levies a 10% gross receipts tax on the sale of any drink containing alcoholic liquor, sold by a club, caterer or drinking establishment. The revenue is allocated 30% to the state and 70% to cities and counties where the tax is collected. The money is distributed on March 15, June 15, September 15 and December 15.

### **Long Term Debt**

Debt with a maturity of more than one year after the date of issuance.

## M

### **Major Fund**

A fund whose revenues, expenditures (expenses), assets or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate for all governmental and enterprise funds for the same item. A fund may also be classified as a major fund for qualitative reasons, such as a fund that is viewed as particularly important because of public interest or for consistency.

### **Mill Levy**

Assessed property tax rate used to impose taxes for the support of governmental activities. A mill levy is expressed as one dollar of tax per \$1,000 of assessed valuation.

### **Modified Accrual Basis**

Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt, which is recognized when due.

### **Motor Vehicle Tax**

Property tax on motor vehicles (including recreational vehicles) paid each year at the time of registration. Revenue from this tax is collected by Johnson County and distributed to all applicable taxing subdivisions in proportion to their respective shares of the prior year's total levy rate within the "tax levy unit" in which the vehicle is located. Distributions are received every other month beginning in January.

## N

### **Non-Exempt**

Personnel eligible to receive overtime pay when overtime work has been authorized or requested by the supervisor.

## O

### **Ordinance**

A law set forth by a governmental authority.

### **Operating Expenditures**

A category of recurring expenses, other than personal services and capital equipment costs, which covers expenditures necessary to carry out an agency's goals. Examples include office supplies, postage, and utilities.

### **Organizational Chart**

A flow chart showing the chain of command and structure of the city.

## P

### **Park Sales Tax**

Retailers' sales tax in the amount of one-half of one percent (0.5%) levied in the City of Gardner for the purpose of renovations and expansion of the Gardner swimming pool, development of a

new community park, and all things related and necessary to such projects. Park sales tax was effective on January 1, 2006 and will sunset December 31, 2015.

### **Personal Property**

Property, other than real estate, identified for purposes of taxation, including personally owned items, as well as corporate and business equipment and property. Examples include automobiles, boats, airplanes, business furnishings, and manufacturing equipment.

### **Personal Services**

Expenditure classification for salaries, wages, and fringe benefits of City employees.

### **Personnel Summary**

Detailed summaries of all full-time and part-time personnel by program.

### **Priority-Based Budgeting**

Allocates resources in the budget to desired outcomes and results identified by the governing body.

### **Programs**

A division of each department or a specific function related to that department.

### **Program Classification**

A grouping of various programs by function.

### **Program Description**

A detailed interpretation of each particular program and its function within the overall organization.

### **Property Tax**

See Ad Valorem Property Tax.

### **Proprietary Funds**

Funds that are used to account for operations that are financed and operated in a manner similar to a private business enterprise. Proprietary funds include enterprise funds and internal service funds.

## **Q**

## **R**

### **Reserves**

Funds set aside to support unknown or unforeseen disbursements of a legal or

emergency nature and to provide resources for future funding requirements. These funds may accumulate throughout one or more fiscal years.

### **Revenue**

All money that the government receives as income. It includes such things as tax payments, fees from specific services, receipts from other governments, fines, grants, and interest income.

### **Revenue Analysis**

A detailed description of the revenue sources by particular fund for different fiscal years.

### **Revenue Bonds**

Long-term debt issued for the benefit of a revenue producing activity. Principal and interest payments must be paid from revenue generated by the related activity. An ad valorem tax levy cannot be used for the principal and interest payments.

### **Revenue Neutral Rate**

The mill levy required to raise the same amount of property tax as the prior year using current year assessed valuation amounts.

## **S**

### **Special Assessment**

A compulsory charge made against certain properties to pay all or part of the cost of a specific improvement or service deemed to primarily benefit those properties.

### **Special Park Sales Tax**

See Park Sales Tax.

### **Special Revenue Funds**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

### **Strategic Goals**

Budget priorities established by the governing body which guide the vision for the city.

## **T**

### **Tax Increment Financing (TIF)**

Pursuant to the Kansas Tax Increment Financing Act, KSA 12-17 70 et. seq., as amended, Kansas municipalities are authorized to establish Redevelopment Districts and prepare Tax Increment Financing Redevelopment Project Plans. TIF allows municipalities to pay for public

improvements related to redevelopment districts whereby the property taxes in a district are frozen, and the incremental increase in property taxes due to a new development, as well as a city's unrestricted 1% sales tax generated as a result of the development, can go to pay eligible project costs. Eligible project costs may include horizontal infrastructure improvements, land acquisition costs, demolition costs, and other fees associated with project redevelopment within a redevelopment district.

## **Transient Guest Tax**

A transient guest tax of eight percent upon the gross receipts derived from or paid by transient guests for sleeping accommodations, exclusive of charges for incidental services and facilities, in any hotel, motel, or tourist court located within the City of Gardner as authorized by Charter Ordinance No. 18.

## **U**

### **Use Tax**

A tax on goods from outside Kansas purchased by individuals and businesses in Kansas which are used, stored or consumed in Kansas.

## **V**

## **W**

## **X**

## **Y**

## **Z**

## **LIST OF ACRONYMS**

*Definitions for each are included in the glossary above.*

### **ADA**

Americans with Disabilities Act

### **CARS**

County Assistance Road System

### **CDBG**

Community Development Block Grant

### **CID**

Community Improvement District

### **CIE**

Capital Improvement Element

### **CIP**

Capital Improvement Program

### **CPI**

Consumer Price Index

### **CVSA**

Commercial Vehicle Safety Alliance

### **EOY**

End of Year

### **FAA**

Federal Aviation Administration

### **FTE**

Full-Time Equivalent

### **FY**

Fiscal Year

### **GAAP**

Generally Accepted Accounting Principles

### **GASB**

Governmental Accounting Standards Board

### **GFOA**

Government Finance Officers Association

### **GO**

General Obligation

### **HDHP**

High Deductible Health Plan

### **HSA**

Health Savings Account

### **ISSTF**

Infrastructure Special Sales Tax Fund

### **IT**

Information Technology

### **KCP&L**

Kansas City Power & Light

### **KDOT**

Kansas Department of Transportation

**KMEA**

Kansas Municipal Energy Agency

**K.S.A.**

Kansas Statutes Annotated

**MARC**

Mid-America Regional Council

**MGD**

Millions of Gallons per Day

**MW**

Megawatt

**SCADA**

Supervisory Control and Data Acquisition

**SMAC**

Stormwater Management Advisory Council

**SWEDC**

Southwest Johnson County Economic  
Development Council

**TIF**

Tax Increment Financing

**USD**

Unified School District

**WWTP**

Wastewater Treatment Plant

**YTD**

Year to Date