



2023-2024 Budget in Brief

A Resident's Guide to the Budget



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.

The budget was developed to support the City Council's long-term strategic priorities of promoting economic development, improving quality of life, increasing infrastructure and asset management and improving fiscal stewardship.



Todd Winters
Mayor



Kacy Deaton
Councilmember



Mark Baldwin
Council President



Tory Roberts
Councilmember



Steve Shute
Council Vice President



Mark Wiehn
Councilmember

City of Gardner
Organizational Structure



The following budget highlights outline the planned budget initiatives that support the Governing Body's four strategic goals and key changes to tax rates and utility rates.

Promote Economic Development

- \$976,300 to construct I-35 and US-56 Interchange traffic improvements (2022/2023).
- \$2,731,300 to construct the new Winwood Sewer Relief Line (2023).
- \$3,500,000 to construct a new Water Intake Structure at Hillsdale (2022/2023).
- \$8,250,000 to construct a new Water Transmission Line (2024/2025).



Improve Quality of Life

- \$925,000 to construct all-inclusive park improvements

Increase Asset and Infrastructure Management

- \$900,000 for the rehabilitation of Moonlight Road from I-35 to Buffalo Trail (2022/2023).
- \$1,965,000 for the rehabilitation of Center Street from Main Street to 167th Street (2023/2024).
- \$24,000,000 for the replacement of Gardner Road Bridge over I-35 (2022-2024). This project leverages over \$19.5 million in grants.
- \$2,200,000 for replacing the Gardner Airport Terminal Building (2022-2024).
- 2022 revised budget supports 162.5 FTEs including a new Lead Utility Billing Specialist, Park Superintendent, and Asset Management Coordinator.
- 2023 budget supports 164.5 FTEs including a new Police Clerk and IT Specialist I.
- 2024 budget supports 165.5 FTEs including a new Police Officer.



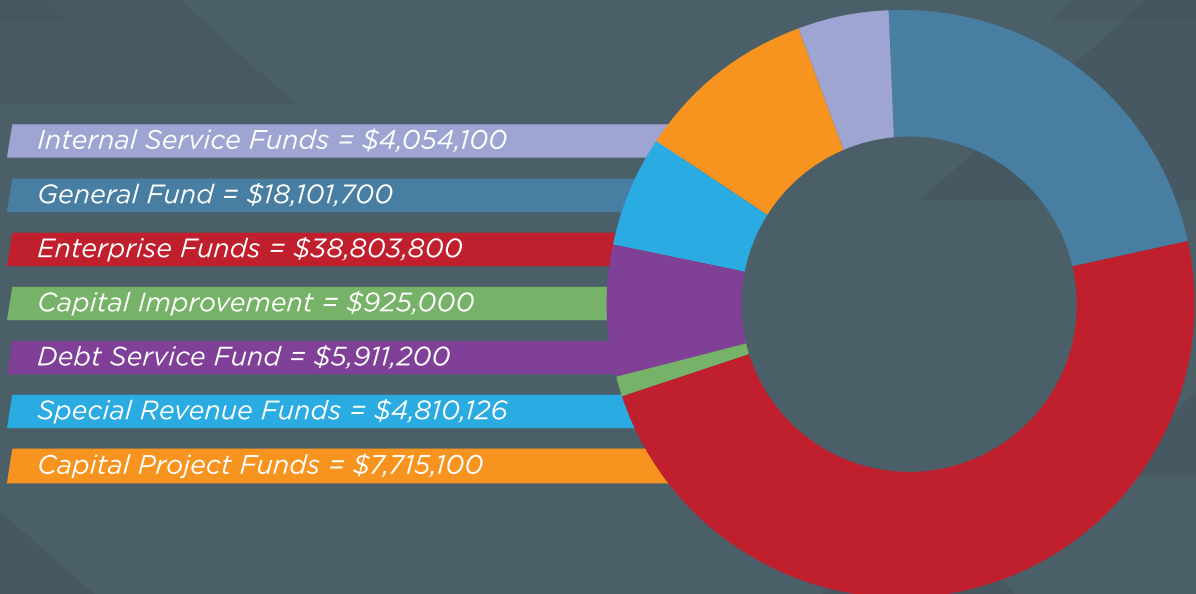
Fiscal Stewardship

- The estimated mill levy for the 2023 Budget is 18.854; a decrease of 1 mill compared to 2022.
- Approved water rate increase of 3.7% annually until 2029 to support debt service for the recent expansion of the Hillsdale Water Treatment Plant.
- Planned sewer rate increase of 4.2% annually until 2031 to support the planned expansion of Kill Creek Resource Recovery Facility and sewer conveyance system improvements.

Gardner's financial structure is based upon fund accounting. Each fund is a distinct accounting entity used to record all financial transactions related to specific purposes for which the fund was created. The General Fund is the City's primary fund and is used to account for all monies not dedicated to a specific purpose.

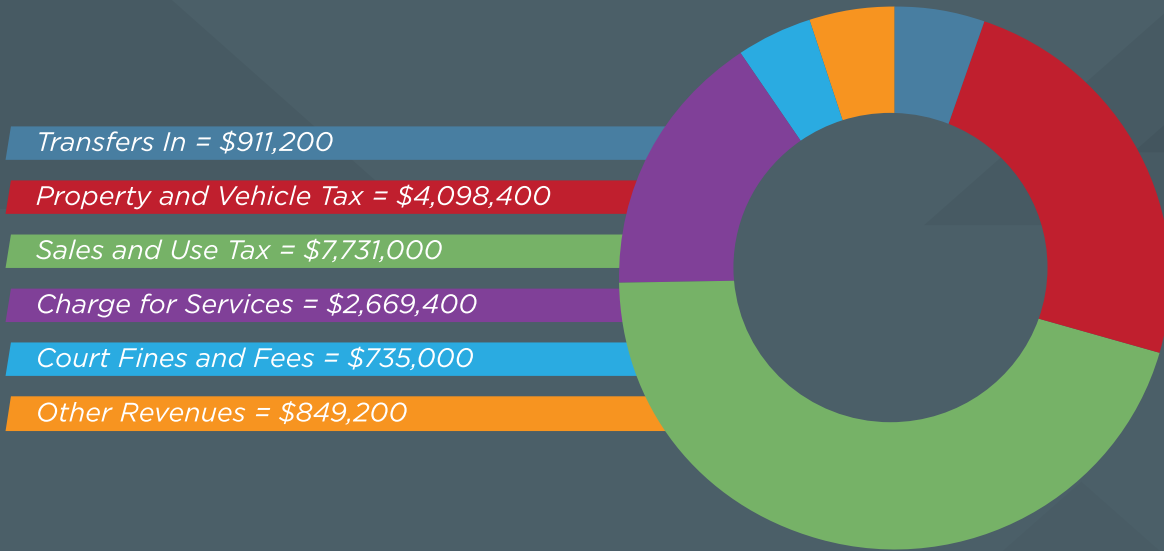
- General Fund
- Enterprise Funds (Electric, Water, Wastewater, and Airport)
- Capital Improvement Reserve Fund
- Debt Service Fund
- Special Revenue Funds (Economic Development, Main Street Marketplace CID, Main Street Marketplace TIF, Waverly Plaza CID, Plaza South CID, Special Drug/Alcohol, Special Parks, Law Enforcement Trust, Mayor's Christmas Tree, Special Olympics, Land Bank, and ARPA Grant)
- Capital Project Funds (Park Improvement, Infrastructure Special Sales Tax, Vehicle & Equipment Replacement, Street Improvement, Special Highway, and Benefit District)
- Internal Service Funds (IT Services, Building Services, Risk Services, Utility Billing Services, and Fleet Services)

All Funds Budget Summary 2023 Total Expenditures = \$80,321,026



Where the General Fund money comes from:

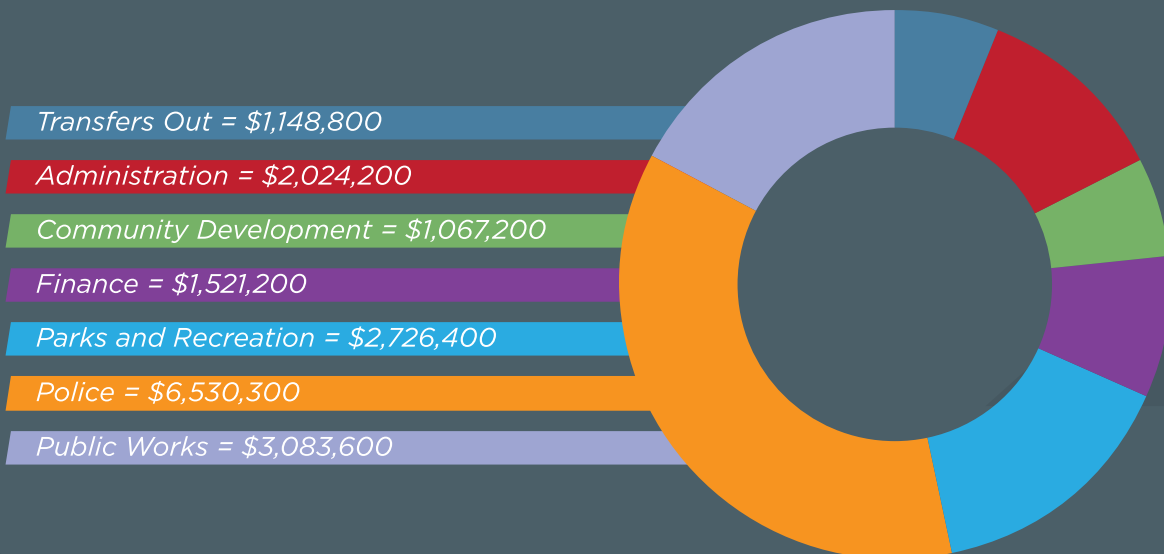
2023 General Fund Revenues = \$16,994,200



Note: Other revenues include franchise fees, business licenses, building permits, liquor tax, grant proceeds, investment earnings, and other miscellaneous revenues.

Where the General Fund money goes:

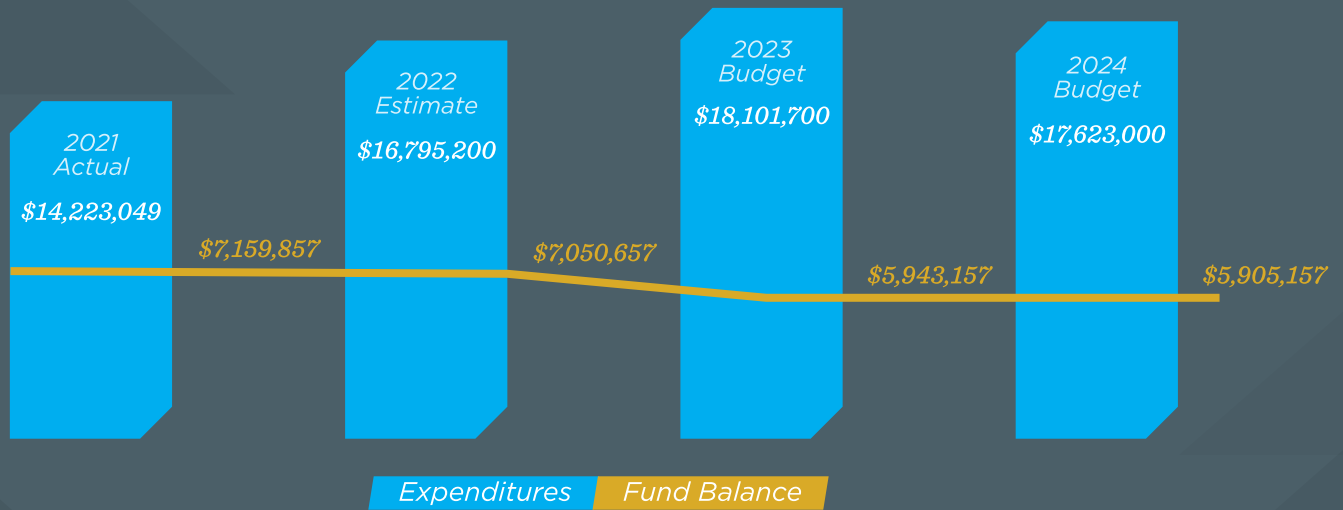
2023 General Fund Expenditures = \$18,101,700



General Fund Balance

The City has a target General Fund balance of 25% - 30% of expenditures. At the end of 2021, the City had a fund balance of \$7.1 million or 50% of expenditures. This excess fund balance was primarily due to sales and use tax outperforming expectations and operational savings due to vacancies. The City is planning to reduce the General Fund Balance to 33% by the end of 2023 and 25% by 2027 through planned operational deficits. The planned \$1.1 million operational deficit in 2023 can be attributed primarily to the reduction of the mill levy from 19.854 to 18.854 and one-time expenditures on designs for the 167th Street Corridor.

General Fund Balance vs. Expenditures



General Fund Multi-Year Summary

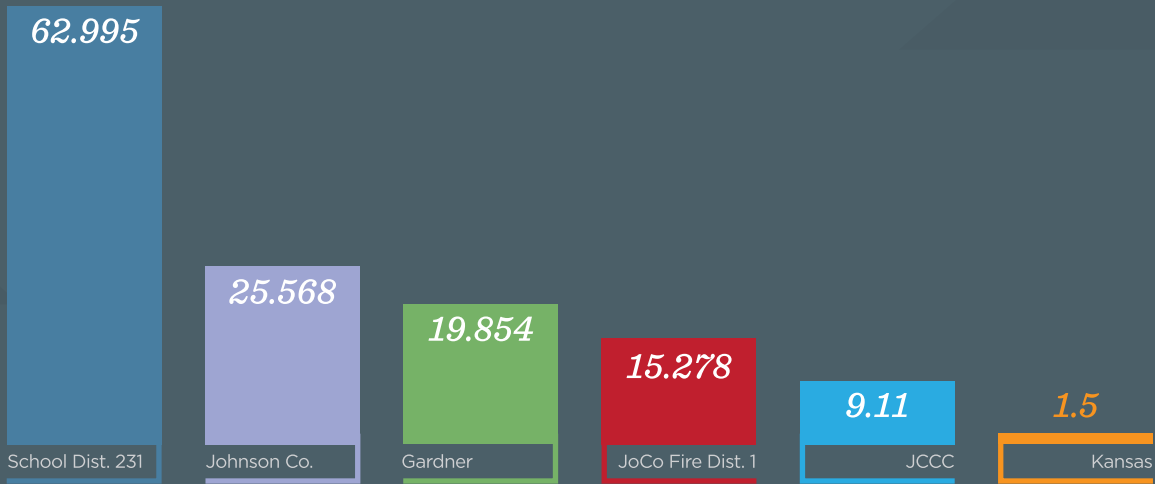
General Fund	2021 Actual	2022 Estimate	2023 Budget	2024 Budget
Fund Balance 1/01	5,154,357	7,159,857	7,050,657	5,943,157
Revenues	16,228,549	16,686,000	16,994,200	17,585,000
Expenditures	14,223,049	16,795,200	18,101,700	17,623,000
Surplus/(Shortfall)	2,005,500	(109,200)	(1,107,500)	(38,000)
Fund Balance 12/31	7,159,857	7,050,657	5,943,157	5,905,157
Funds Available as % of Expenditures	50%	42%	33%	34%

Property Tax Allocation

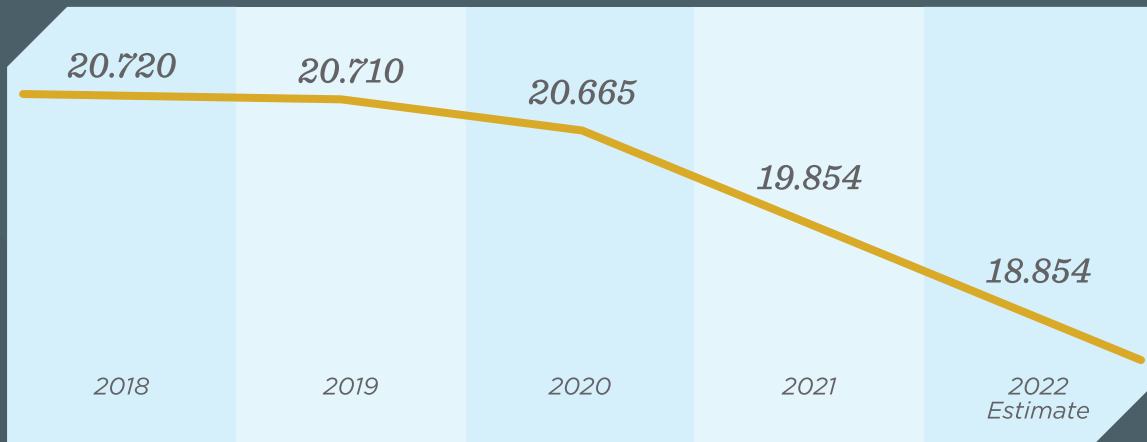
The total overlapping mill rate for the 2022 budget was 134.305. The City of Gardner's 2021 mill rate for the 2022 budget was 19.854. For every dollar of property tax a resident or business paid in 2022, 14.8% went to the City of Gardner.

The City of Gardner is reducing its mill rate for the 2023 budget to an estimated mill rate of 18.854, a decrease of approximately 1 mill. Johnson County will provide the final assessed valuation in November and will calculate the final mill levy for each jurisdiction.

2021 Mill Rates by Jurisdiction



Gardner Historical Mill Rates



Changes to Staffing Levels

The 2022 Revised Budget includes 3 additional positions: Asset Management Coordinator (Utilities), Utility Billing Lead (Finance), and Park Superintendent. The Asset Management Coordinator and Park Superintendent will assist in managing the City maintenance programs and monitoring the condition of the City assets and infrastructure. The Utility Billing Lead will assist in providing training and guidance on City policies and assist with supervising the daily operations of the Utility Billing Services Division. The 2022 Revised Budget also includes the following reclassifications/promotions: Payroll Clerk to Payroll Coordinator, Staff Engineer (Utilities/vacant) to Senior Staff Engineer, and moving the Water Plant, Wastewater Plant, and Line Maintenance Superintendents from Paygrade 6 to Paygrade 7.

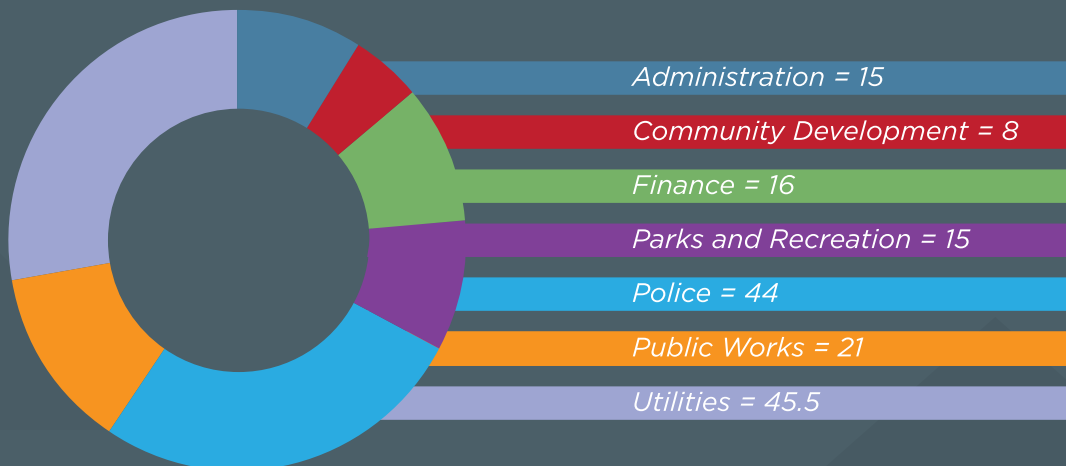
The 2023 budget includes 2 new positions: a new Police Clerk and an IT Specialist I. The Police Clerk will help provide more coverage at the front desk of the Justice Center. The IT Specialist I will assist in addressing a growing number of tickets/user requests, which will allow more experienced IT Specialists to focus on higher priority tickets.

The 2024 budget includes an additional Police Officer position that will assist with the patrol operations, which has grown in requirements due to continued growth in the community.

Number of Full-Time-Equivalent Positions

Department	2021	2022	2023	2024
Administration	14	15	16	16
Community Development	8	8	8	8
Finance	16.5	18	16	16
Parks and Recreation	13	14	14	14
Police	41	43	44	45
Public Works	18	21	21	21
Utilities	42.5	43.5	45.5	45.5
Total	153.0	162.5	164.5	165.5

2023 Budget - Number of FTEs

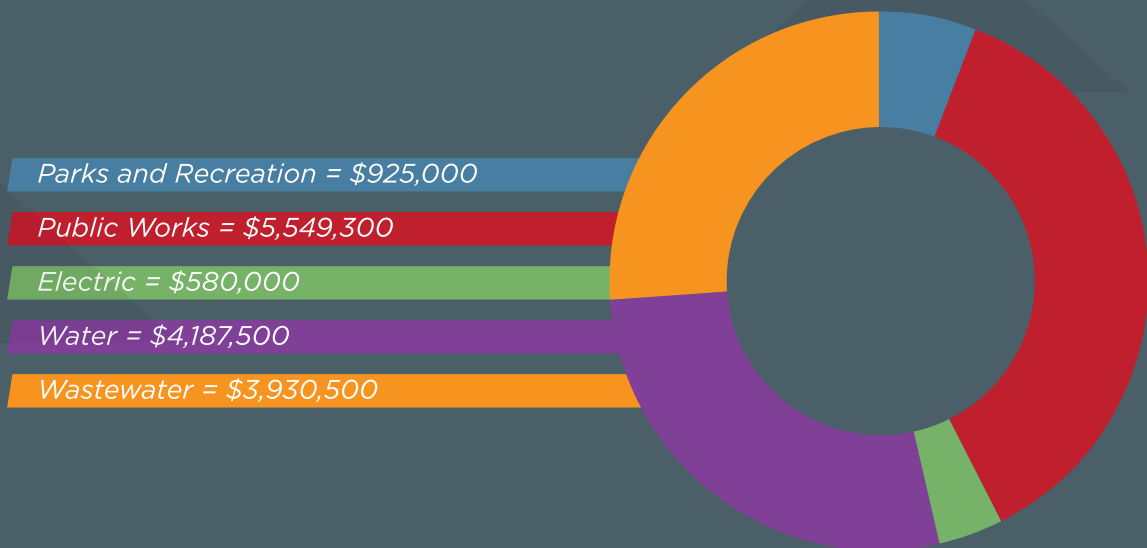


Capital Improvement Program (CIP)

The Capital Improvement Program is a 5-year planning tool for financing the purchase and/or construction of capital improvement including infrastructure, facilities, land acquisition, and parks. The identification of community needs is guided by the Governing Body's strategic goals, the Comprehensive Plan, master plans, development activity, and input from citizens. Department Directors develop and prioritize project requests to address the identified community needs. A capital expenditure is defined as funds spent for the acquisition or significant improvement of a long-term asset. All significant non-recurring capital expenditures over \$25,000 are included in the 5-year CIP. The Capital Projects are typically funded by a combination of taxes, grants, utility revenues, impact fees, and debt proceeds.

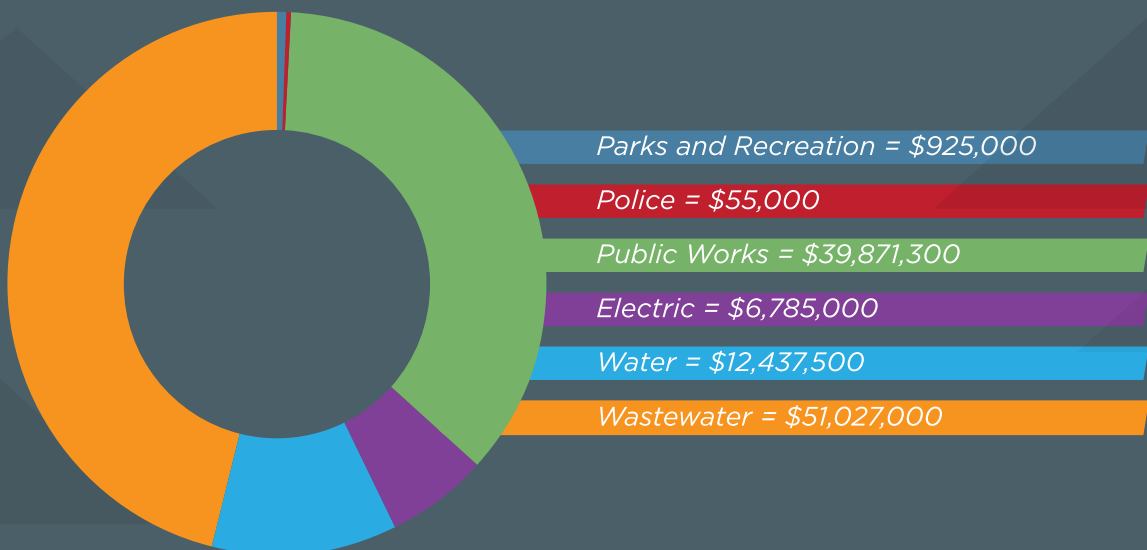
2023 Capital Budget

All Funds = \$15,172,300



2023-2027 CIP

All Funds = \$111,100,800





*Please visit the following link for
more detailed budget information:*

2023-2024 Budget Book



www.GardnerKansas.gov



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