



GARDNER

REVISED 2023-2024

Budget ⁱⁿ Brief

A RESIDENT'S GUIDE TO THE BUDGET

BLAZING NEW TRAILS

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



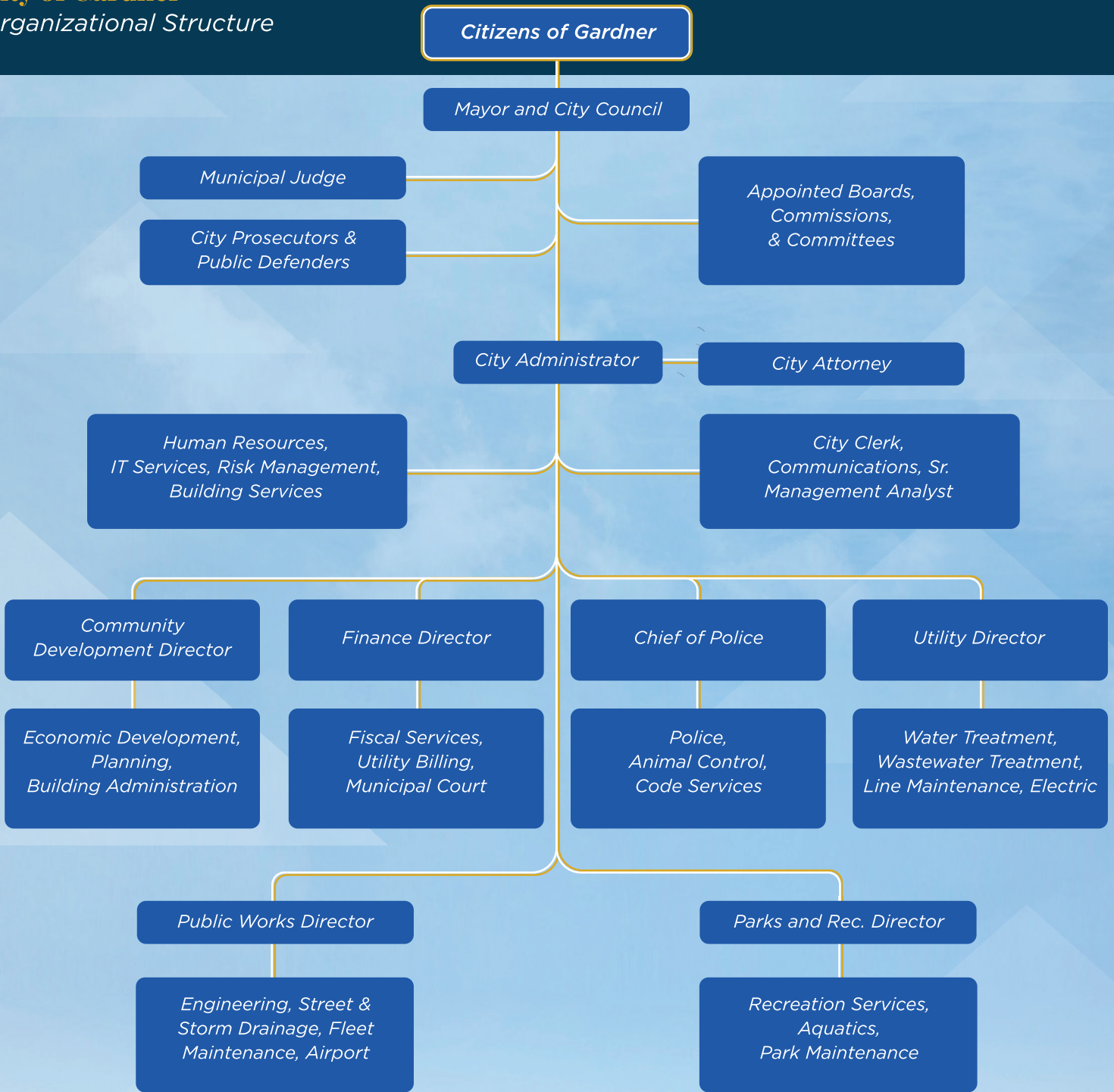
Steve Shute
Council Vice President



Mark Wiehn
Councilmember

City of Gardner

Organizational Structure



2023-2024 Budget Highlights

The following budget highlights outline the planned budget initiatives that support the Governing Body's four strategic goals.

Promote Economic Development

- \$155,000 to design I-35 and US-56 Interchange traffic improvements (2024)
- \$8,607,600 to design and construct Cedar Niles Lift Station and Force Main (2023-2025)
- \$1,195,000 for Substation #1 Transformer 2 Upgrade (2023-2024)
- \$4,800,000 for Cedar Niles Substation (2023)
- \$3,500,000 to construct a new Water Intake Structure at Hillsdale (2022-2023)
- \$28,750,000 to construct the Kill Creek Water Resource Recovery Facility Phase II Expansion (2023-2025)



Improve Quality of Life

- \$500,000 for playground improvements at Winwood Park (2024)
- \$8,250,000 to construct a new Water Transmission Line (2024-2025)

Increase Asset and Infrastructure Management

- \$1,548,000 for the rehabilitation of Center Street from Warren Street to 167th Street (2023-2024)
- \$33,700,000 for the replacement of Gardner Road Bridge over I-35 with nearly \$29 million in grant funding (2024)
- \$2,600,000 for the construction of a new Utilities/Line Maintenance Building (2023)
- 2024 budget supports 170.5 FTEs including a new Police Detective and Engineering Technician II (Public Works)



Fiscal Stewardship

- Estimated mill levy for the 2024 Budget is 18.699; the same as the prior year
- Strong General Fund reserves of 38% of expenditures projected at the end of 2024
- 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

Financial Structure

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, Special Olympics, Land Bank, ARPA Grant, and Municipalities Fight Addiction)
- 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)

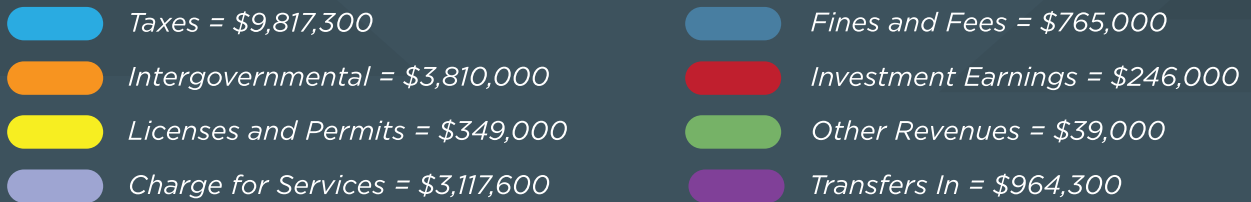
2024 Budgeted Expenditures by Fund Type

Total = \$145,589,397



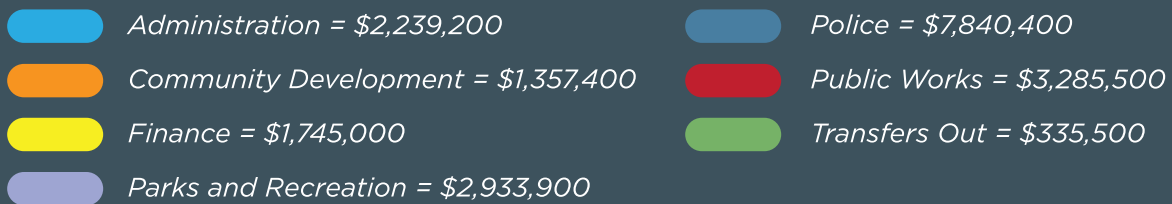
Where the General Fund money comes from:

2024 General Fund Revenues = \$19,108,200



Where the General Fund money goes:

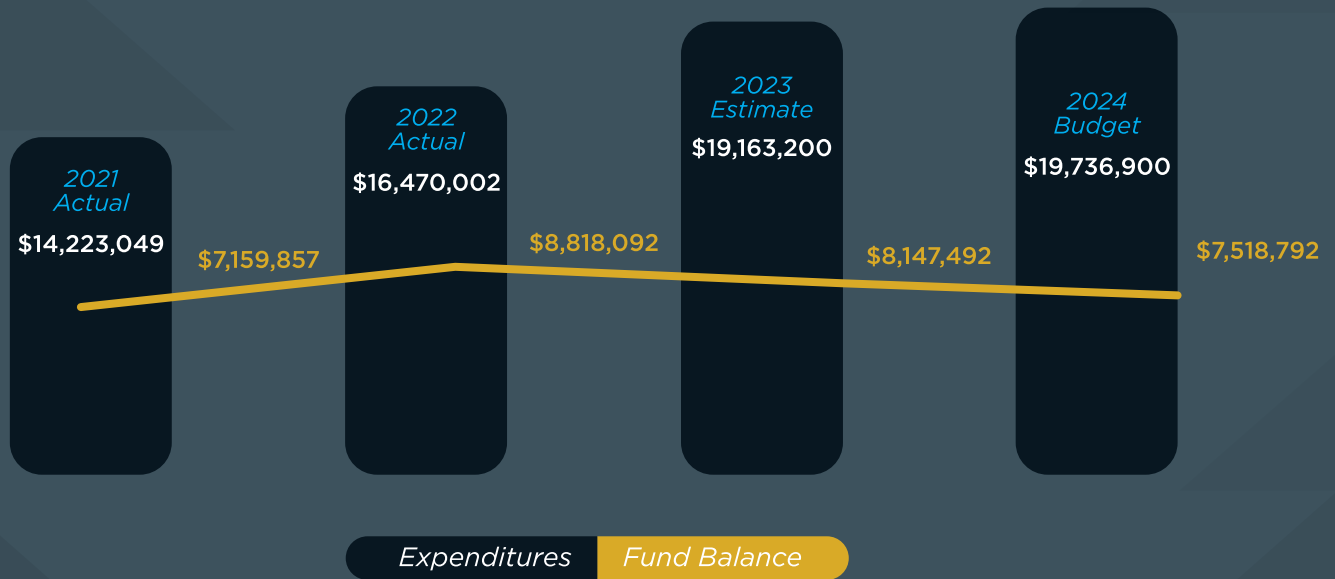
2024 General Fund Expenditures = \$19,736,900



General Fund Balance

The City has a target General Fund balance of 30% of expenditures. At the end of 2022, the City had a fund balance of \$8.8 million or 54% of expenditures. The City intends to reduce the fund balance over time to the target level of 30%. The increased expenditures in 2023 Estimate and the 2024 Budget are primarily related to significant increases in health insurance premium, a new compensation structure (step system) for sworn officers, and inflation.

General Fund Balance vs. Expenditures



General Fund Multi-Year Summary

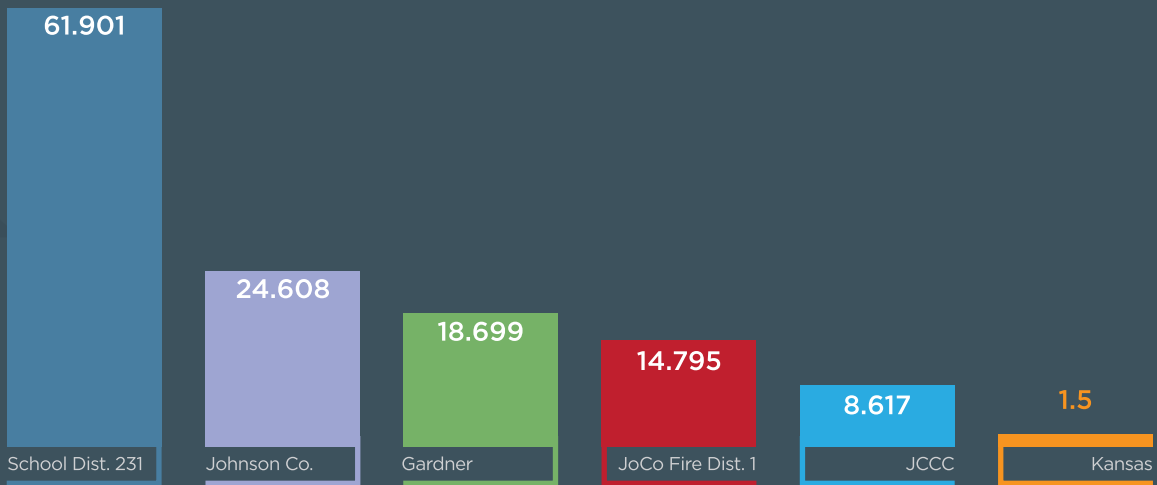
General Fund	2021 Actual	2022 Actual	2023 Estimate	2024 Budget
Fund Balance 1/01	5,154,357	7,159,857	8,818,092	8,147,492
Revenues	16,228,549	18,128,237	18,492,600	19,108,200
Expenditures	14,223,049	16,470,002	19,163,200	19,736,900
Surplus/(Shortfall)	2,005,500	1,658,235	(670,600)	(628,700)
Fund Balance 12/31	7,159,857	8,818,092	8,147,492	7,518,792
Funds Available as % of Expenditures	50%	54%	43%	38%

Property Tax Allocation

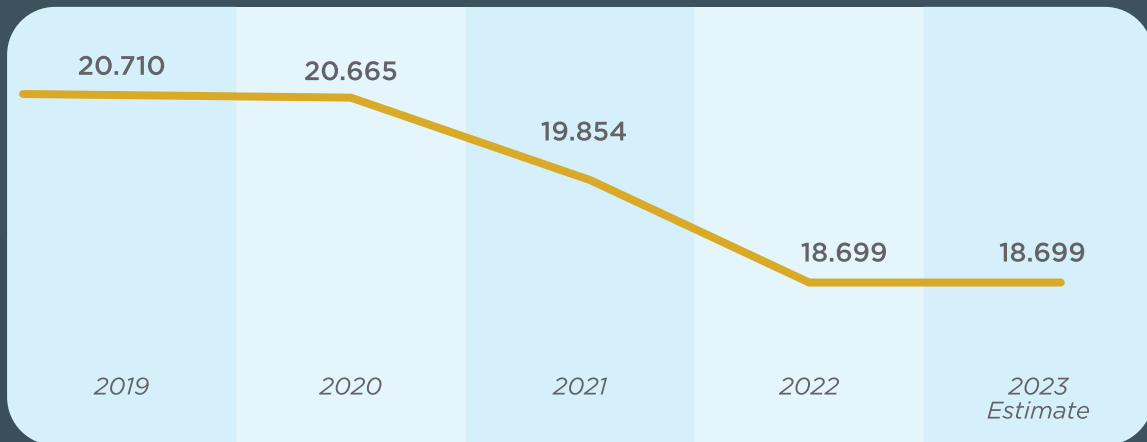
The total overlapping mill rate for the 2023 budget was 130.120. The City of Gardner's 2022 mill rate for the 2023 budget was 18.699. For every dollar of property tax a resident or business paid in 2023, 14.4% went to the City of Gardner.

The City of Gardner is proposing a mill rate of 18.699, the same rate as the prior year, for the 2024 budget. Johnson County will provide the final assessed valuation in November and will calculate the final mill levy for each jurisdiction.

2022 Mill Rates by Jurisdiction



Gardner Historical Mill Rates



Changes to Staffing Levels

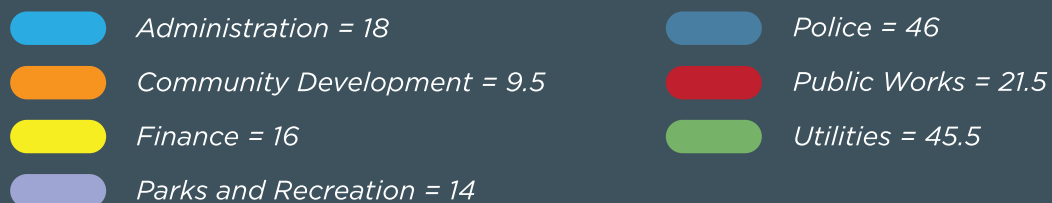
The 2023 Revised Budget includes 5 new positions: a new Customer Service Representative, Building Inspector, Building Maintenance Technician, Police Sergeant, and a School Resource Officer. The Customer Service Representative will add administrative capacity to both the Community Development and Public Works Departments. The additional Building Inspector is needed in order to meet anticipated growth in the community. The additional Building Maintenance Technician will build staff capacity for self-performing more maintenance tasks and allow for improved facility maintenance planning. The Gardner Police Department previously had a new Police Officer position approved for 2024; this request for another sworn officer has been moved up to 2023 and was converted to Police Sergeant.

The 2024 Budget includes 2 new positions: an Engineering Technician II (Public Works) and a Police Detective. The new Engineering Technician II position will allow the City to provide inspection of sanitary sewer installation and stormwater improvements to better ensure compliance with standards and regulations. The additional Police Detective will help reduce overtime in the Investigations Unit.

Number of Full-Time-Equivalent Positions

Department	2021	2022	2023	2024
Administration	14	15	18	18
Community Development	8	8	9.5	9.5
Finance	16.5	18	16	16
Parks and Recreation	13	14	14	14
Police	41	43	45	46
Public Works	18	21	20.5	21.5
Utilities	42.5	43.5	45.5	45.5
Total	153.0	162.5	168.5	170.5

2024 Budget - Number of FTEs

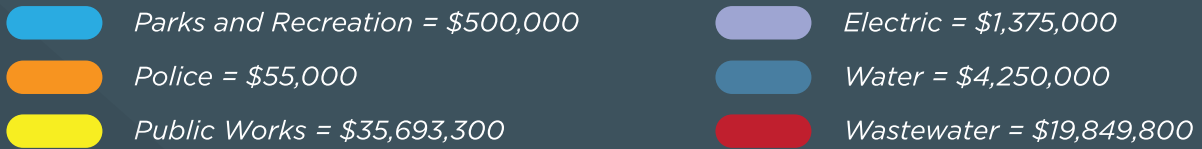


Capital Improvement Program (CIP)

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.

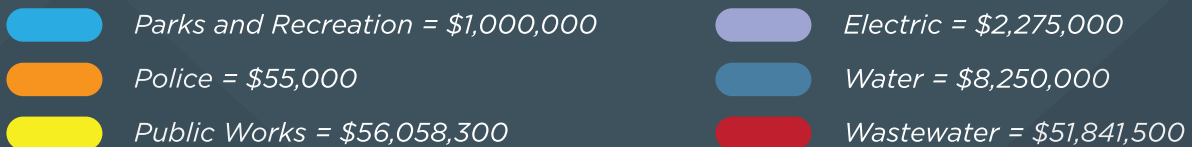
2024 Capital Budget

All Funds = \$61,723,100



2024-2028 CIP

All Funds = \$119,479,800



GARDNER



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

Revised 2023-2024 Budget Book



www.GardnerKansas.gov



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