



Adopted Fiscal Year
2023-2024

REVISED BUDGET



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gardner
Kansas**

For the Fiscal Year Beginning

January 01, 2023

Christopher P. Morill

Executive Director

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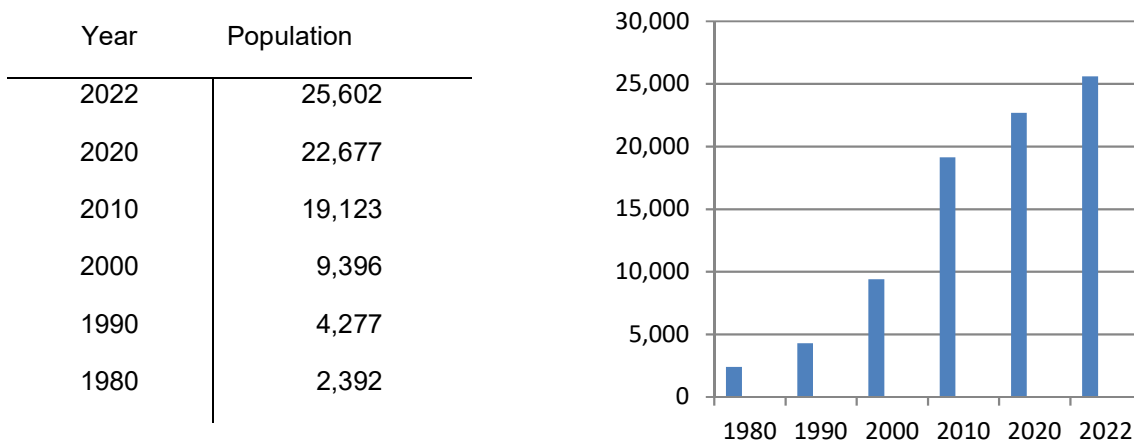
Gardner, Kansas

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 25,000 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.

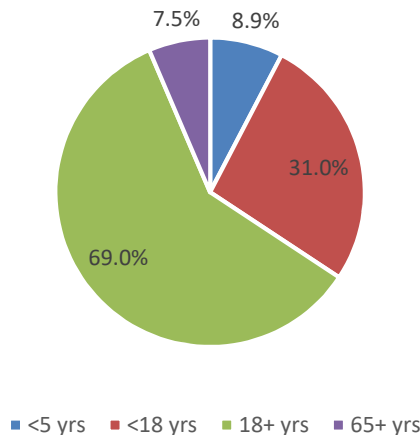
QUICK FACTS

Population Growth

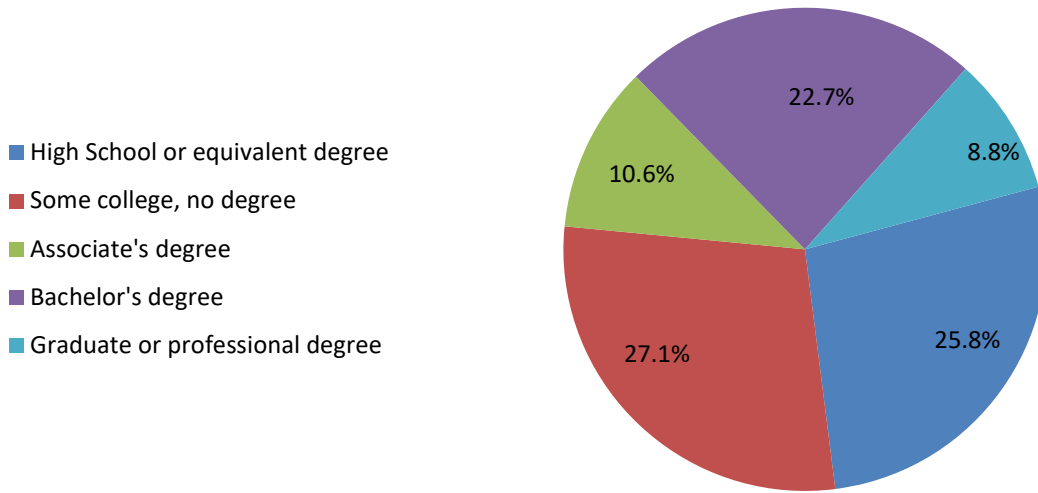
The 2022 population of 25,602 was a 33.9% increase from 2010.



Age Distribution (2021)



Educational Attainment (2021)



Source: US Census Bureau

Housing (2021)

Total housing units	8,214	
Occupied housing units	7,732	94.1%
Vacant housing units	482	5.9%

Homeowner vacancy rate	2.9%
Rental vacancy rate	3.0%

UNITS IN STRUCTURE

Total housing units	8,214	
1-unit, detached	5,119	62.3%
1-unit, attached	1,095	13.3%
2 units	120	1.5%
3 or 4 units	465	5.7%
5 to 9 units	683	8.3%
10 to 19 units	245	3.0%
20 or more units	95	1.2%
Mobile home	392	4.8%
Boat, RV, van, etc.	0	0.0%

Poverty (2021)

Population below poverty level	1,342
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Age:

Under 18 years	51.27%
18 to 64 years	40.68%
65 years and over	8.05%

Male	33.9%
------	-------

Female	66.1%
--------	-------

Race:

White	87.6%
Black	0.3%
Native	1.3%
Other	6.3%
Two or more races	4.5%

Demographic Overview (2021)

30.2 yrs	Gardner median resident age
37.3 yrs	Kansas median resident age
\$ 84,425	Gardner estimated median household income
\$ 64,124	Kansas estimated median household income
\$243,600	Gardner estimated median house or condo value
\$183,800	Kansas estimated median house or condo value
\$ 1,178	Gardner median gross rent

Source: US Census Bureau

Principal Employers (2022)

Firm	Type of Business/Product	# of Employees
USD 231	K-12 Education	926
Walmart	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, Inc. (ITW)	Packaging products	86
Medical Lodge Gardner	Nursing/Rehabilitation	83

Source: Southwest Johnson County Economic Development Corporation

Principal Tax Payers (2022)

Taxpayer	Type of Business	Taxable Assessed Value
Midwest Commerce Center	Warehousing	15,618,110
Walmart	Retail	3,901,646
Moonlight Apartments LLC	Real Estate	3,604,215
Conestoga TitleHolder LLC	Real Estate	2,971,828
Horizon Trails, LLC	Real Estate	2,139,460
Plum Creek Manor	Real Estate	2,054,385
Genesis Farms	Real Estate	1,823,386
Price Chopper	Retail	1,789,000
Axiom-Aspen, LLC	Real Estate	1,777,900
Santa Fe Storage, LLC	Storage	1,625,050

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 approximately 6,000 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

*411 students graduated
from Gardner Edgerton
High School in 2023*

Middle Schools

Pioneer Ridge Middle School
Wheatridge Middle School
Trail Ridge Middle School

High Schools

Gardner Edgerton High School



Source: Unified School District No. 231

Recognitions

- 7th Safest City in Kansas (HouseGrail, 2023)
- 7th Best Place to Live in Kansas (HomeSnacks, 2023)
- 7th Fastest Growing City in Kansas (Kansas City Business Journal, 2022)
- 7th Safest City in Kansas (Safewise, 2021)

Recent City Awards

- **Certificate of Achievement for Excellence in Financial Reporting** - The city was recognized by the Government Finance Officers Association (GFOA) for its work on the Annual Comprehensive Financial Report (ACFR). 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. The city has won this award consecutively since 2004.
- **Distinguished Budget Presentation Award** - The city received this award from the Government Finance Officers Association (GFOA) for fulfilling nationally recognized guidelines, as well as achieving 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 plan, 3) an operations guide, 4) communications device. The city has won this award consecutively since 2015.
- **ACEC Public Improvement Award**: The city received the Public Improvement Award from the American Council of Engineering Companies (ACEC), Kansas Chapter, for the upgrades to the I-35 and Gardner Road Interchange. ACEC presents public improvement awards yearly in several population categories for cities and counties based on the entry's benefit to the citizens and community.
- **APPA Certificate of Achievement** - The American Public Power Association awarded the City of Gardner Electric Division with a Certificate of Achievement for exceptional electric reliability in 2022. APPA, a trade group representing more than 2,000 not-for-profit, community-owned electric utilities, helps electric utilities track power

outage and restoration data through its subscription-based eReliability Tracker service. Once per year, APPA's Reliability Team compares this data to national statistics tracked by the U.S. Energy Information Administration for all types of electric utilities.

- **KWEA Safety Award**- The Kansas Water Environment Association recognizes wastewater treatment facilities with high standards of excellence in safe operations. A questionnaire and an unannounced plant inspection by KWEA Safety Committee members are used to evaluate the facility. The city has won this award multiple times, including in 2022.
- **Wastewater Plant of the Year in Class 4** - The Kansas Water Environment Association named the City of Gardner's Wastewater Treatment Plant as the 2022 Plant of the Year in Class 4 for its process of converting wastewater into an effluent that can either be reused or returned to the water cycle with minimal environmental impact. The city also won this award in 2018.
- **George W. Burke Facility Safety Award** - The Kansas Water Environment Association recognizes the Kill Creek Water Resource Recovery Facility for its active and effective safety program and safety record. KWEA also granted this honor to the city in 2022.
- **AAA Community Traffic Safety Award-2022 (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. This is the city's fifth consecutive award in this category.
- **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.
- **Tree City USA** - Annually, Gardner achieves 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.
- **Water 50-Year Service Award** - The city received a 50-year service award for properly fluoridating its 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 contributing to the world's top 20 public health achievements.

City Communications



www.gardnerkansas.gov
www.facebook.com/CityofGardnerKSGovernment
www.youtube.com/CityofGardnerKS
www.twitter.com/GardnerKansas

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



Mark Baldwin
Council President



Steve Shute
Council Vice-President



Tory Roberts
Councilmember



Kacy Deaton
Councilmember



Mark Wiehn
Councilmember

8/21/2023

To the Mayor and City Council,

I am pleased to present the Revised 2023-2024 Biennial Budget and 2024-2028 Capital Improvement Program. The budget totals \$88.4 million for the 2023 Estimate and \$145.6 million for 2024 Budget. The 2024-2028 CIP totals \$119.5 million over the 5-year period. The City's total anticipated mill rate for the 2024 budget is 18.699, the same mill levy as the prior year. General Fund sales and use tax receipts for 2022 were 13% higher than the prior year. This is a result of the continued focus on economic development and efforts to expand the tax base. On June 15, 2023, Johnson County provided a new assessed valuation estimate of \$311,552,775 for Gardner, an increase of 11%. The combination of higher than expected sales tax performance and growth in assessed valuation indicate a healthy and growing local economy.

The City started 2023 with a General Fund balance of over \$8.8 million or 54% of 2022 expenditures. The Revised 2023-2024 Budget includes a large one-time transfer for inclusive playground improvements at Veteran's Park in 2023. The combination of this one-time capital expenditure, significant increases in insurance premiums, and an increase in the cost of doing business due to inflation, is anticipated to result in the fund balance decreasing to 38% by the end of 2024. The City has an informal target General Fund balance of 30% and is intentionally spending down the fund balance to this level over the next five years. The proposed budget is structurally sound and includes strong financial reserves, which are crucial to maintaining the City's credit rating.

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. The City continues to protect its future by encouraging voluntary annexation in the community's target growth areas. The City has annexed 2,375 acres since 2018. These properties will eventually develop to provide additional housing and support more commercial activity in the community. In 2022, Gardner saw the issuance of 134 new residential homes/apartment buildings and 19 commercial/industrial building permits. The City's population grew from 23,287 in 2021 to 25,602 in 2022, an increase of 9.9%.

Ongoing residential development projects include Treadway Apartments (phases 1 & 2), Tallgrass Apartments (phases 2 & 3), Prairie Trace (phases 1 & 2), Symphony Farms (phase 5), Tuscan Farm (phase 1), Copper Springs, Prairie Brooke, Willow Chase, Breckenwood, Hilltop Ridge, University Park Apartments, and Cyprus Creek. As the residential projects continue to move forward the City will be able to attract new commercial/retail businesses to the community. Frontier Community Credit Union, Panda Express, and AutoSoak Car Wash all finished completion of new buildings and are now open. The City anticipates construction to begin on new climate controlled indoor storage units, an urgent care, and Culvers in 2024.

In order to accommodate existing growth in the community and open up new properties on the south side of I-35 for development, the City must continue to strategically plan and invest in critical infrastructure. The 5-year CIP includes infrastructure investment of over \$56 million in transportation (streets & airport), \$2 million in electric, \$8 million in water, \$52 million in wastewater, and \$1 million in parks. The City recently expanded the Hillsdale Water Treatment Plant and started transportation improvements at both I-35 Interchanges. The City is partnering with KDOT to replace the Gardner Road Bridge over I-35, a \$33.7 million dollar project, leveraging nearly \$29 million in grant funds. The City plans to expand the Kill Creek Water Resource Recovery Facility (wastewater treatment) and construct major sewer conveyance system improvements on the south side of I-35 starting in 2024. The City's strategic planning and significant investment in infrastructure will set the foundation for the community's future.

Strategic Planning Process

The City held three separate work sessions that included a Council Visioning Workshop, a Priority-Based Budgeting Work Session, and a Priority-Based Budgeting Goal Setting Work Session. The City brought in economic development experts, the Chairman of Johnson County Board of County Commissioners, and other key stakeholders to provide advice and guidance during the visioning workshop. The City engaged Allen, Gibbs, and Houlik (AGH) consulting services to assist with the implementation of Priority-Based Budgeting and to facilitate the creation of the strategic goals. During a public City Council Work Session, the Governing Body established the four long-term strategic priorities of promote economic development, improve quality of life, infrastructure and asset management, and fiscal stewardship.

The City's [Comprehensive Plan](#) provides a blueprint for accomplishing the four strategic goals and establishing the City's vision. The City developed the [Gardner Strategic Plan](#) to provide a road map for completing the goals and objectives established in the Comprehensive Plan. Each year the City reviews progress towards accomplishing its strategic goals and objectives and develops new budget initiatives for inclusion in the proposed budget. The budget initiatives are presented to the Governing Body at the "Budget Policy" City Council Meeting for consideration. The public is encouraged to provide additional feedback at the public meeting.

Strategic Goals, Strategies, and Actions

Below are the hierarchal policy directives documented in the Strategic Plan, shown in this order: 1) the strategic goal; 2) the primary strategy for accomplishing each strategic goal; and 3) objectives/actions for each strategy.

Promote Economic Development

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

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
 - Maintain fiscal/debt capacity to undertake new projects (added 2023)

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 actions to address them, have been identified and are listed below.

- **Difficulty in attracting and retaining talent:**
The City is experiencing increased difficulty in filling vacant positions and had a turnover rate of 20.74% in 2022. The unemployment rate in Kansas is 2.8% and 3.1% in the Kansas City Metropolitan area (as of June 2023). There is increased competition from neighboring jurisdictions as well as the private sector for talent. Wages are increasing in the area and inflation is reducing the purchasing power of current City employee's wages. Inflation was 7% in 2021 and 6.5% in 2022.
 - Action taken/planned – The 2024 budget incorporates a 3% merit pool (excludes sworn officers) and a 2% market adjustment for all employees. The City implemented a step system last year for sworn officers with 4% increases between steps.

- **Significant increases in insurance premiums:**
The cost of health insurance will have more than doubled from 2022 to 2024, increasing from \$1.7 million to \$3.7 million. Property and liability insurance increased by over 60% over the same period, an increase of over \$400,000.
 - Action taken/planned – The 2024 budget includes significant increases in funding for insurance. The City will absorb the majority of the increase in health insurance premiums in order to mitigate the impact on employees. In order to control long-term costs, the City will evaluate a self-insured approach to health insurance and will work with an insurance broker to evaluate alternatives for the next plan year for both health insurance and property and liability insurance.

- **Annexation:**
In 2022, the Kansas Supreme Court ruled that annexation agreements between jurisdictions are unenforceable. Shortly after the ruling, the City of Olathe started annexing property that was in Gardner's growth area (as defined by the previous annexation agreements between the jurisdictions). This has resulted in increased competition for annexing available land.
 - Action taken/planned – The City is pursuing voluntary annexation agreements with property owners in its planned growth areas. Annexing property won't have an immediate significant impact on the budget, but when the properties develop there will likely be increased costs to provide essential public services. The future revenues from the development will offset the increased costs.

- **Sewer Infrastructure Planning:**
The City needs to expand its Kill Creek Resource Recovery Facility's treatment capacity to address existing growth and construct conveyance system improvements to provide services to new properties on the south side of I-35.
 - Action taken/planned – The 5-year CIP includes over \$52 million in planned wastewater infrastructure projects. The City plans to use the \$3.3 million in American Rescue Plan Act Funds (ARPA) and \$3 million in HUD Community Project Funding grants towards wastewater infrastructure. The City intends to raise sewer rates by 4.2% annually from

2023 to 2031 in order to build financial capacity to support anticipated debt service obligations.

- **Transportation Infrastructure 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 are critical to the community's continued growth but they currently lack the infrastructure necessary for development.
 - Action taken/planned – In 2024, the City will partner with the Kansas Department of Transportation (KDOT) to replace the Gardner Rd. Bridge over I-35. The project will cost approximately \$33,700,000. KDOT and MARC grants will fund approximately \$28,950,000 of the project and the remaining \$4,750,000 will be funded with general obligation bonds. Annual debt service will be paid from the Bond & Interest Fund supported by transfers from the Special Highway Fund. The City will also start the design of interchange improvements at I-35 and U-56 in 2024, the estimated cost of the design is \$155,000.

Changes in Priorities and Issues

The 5-year CIP now includes over \$51 million in planned sewer improvements. The combination of increased residential growth, new development on the south side of I-35, and the completion of a Wastewater Capacity Study, have all moved up the expansion of the Kill Creek Resource Recovery Facility and other sewer infrastructure projects. The Comprehensive Plan originally had the plant expansion scheduled for 2032 at the cost of \$16,820,000 million. The expansion project is now scheduled for construction in 2024 and has an estimated cost of \$28,750,000. The expansion was originally planned to add 1.25 million gallons per day (MGD) in treatment capacity, but will now add 2.5 MGD in order to accommodate anticipated growth.

Summary of Changes in Service Levels, Taxes, and Fees

The City is constructing/installing inclusive playground features at Veterans Park in 2023 and Winwood Park in 2024. These will be the first inclusive playground features in Gardner and they will allow more residents to enjoy the community's park system.

The City is planning to construct a new water transmission line that will increase system redundancy to help prevent interruptions in water service and to increase capacity to support growth.

The City's proposed property tax rate is 18.699, the same rate as the prior year. City property taxes on the average single family home (assumed average appraisal of \$305,000) are anticipated to increase by \$5.38 per month due to higher home valuations.

The City Council has approved water rate increases of 3.7% annually until 2029 to support debt service for the recent expansion of the Hillsdale Water Treatment Plant. There are planned sewer rates increase of approximately 4.2% annually until 2031 to support the planned expansion of Kill Creek Resource Recovery Facility and sewer conveyance system improvements. The City is actively pursuing grants to lower the projected sewer rate increases. In 2023, the City reduced residential electric rates by 2%, the monthly service fee for residential by \$4, and temporarily suspended the Power Cost Adjustment (PCA) in order to lower Electric Fund Balance from 53% of expenditures down to 25% over time and to lower electric costs for Gardner residents.

Budget Overview

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

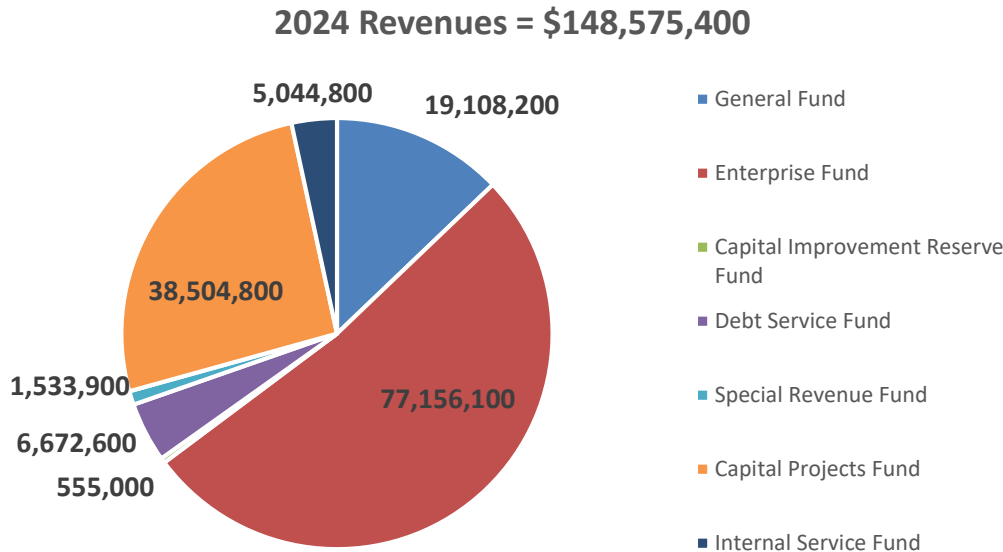
- \$1,548,000 for the rehabilitation of Center Street from Warren Street to 167th Street (2023/2024).
- \$33,700,000 for the replacement of Gardner Road Bridge over I-35 with nearly \$29 million in grant funding (2024).
- \$2,600,000 for the construction of a new Utilities/Line Maintenance Building (2023).
- 2023 revised budget supports 168.5 FTEs including a new Customer Service Representative (Community Development/Public Works), Building Inspector, Building Maintenance Technician, Police Sergeant and a School Resource Officer.
- 2024 budget supports 170.5 FTEs including a new Police Detective and Engineering Technician II (Public Works).

Fiscal Stewardship

- The 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.

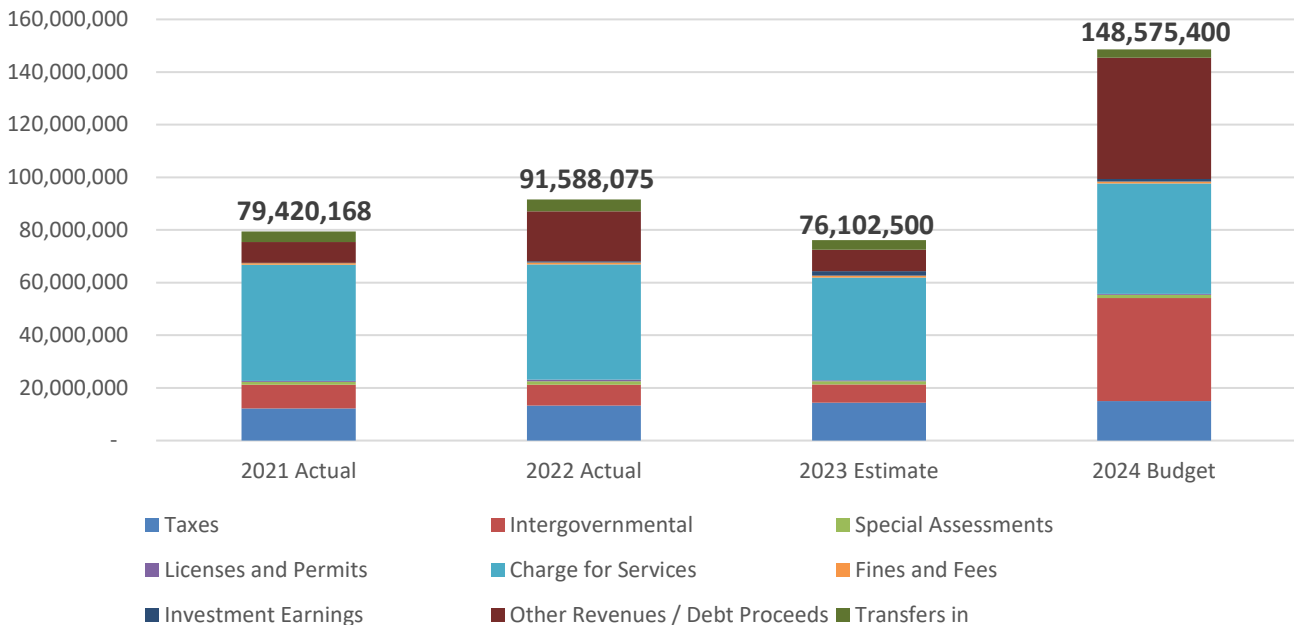
All Funds Summary and Trends

Gardner’s budget 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.



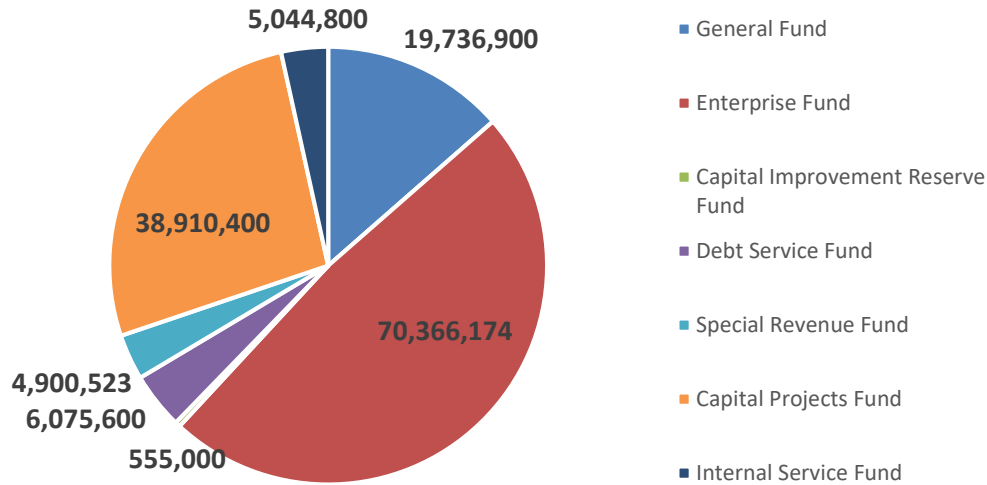
2024 revenues are significantly higher than prior years because of debt and grant proceeds for capital projects. The large increase in intergovernmental revenue is primarily due to grant revenues for the Gardner Rd. Bridge at I-35 Project. The large increase in other revenues is related to debt proceeds for the expansion of Kill Creek Water Resource Recovery Facility, the construction of a new water transmission line, and the City’s share of the Gardner Rd. Bridge Project.

All Funds - Revenues by Category



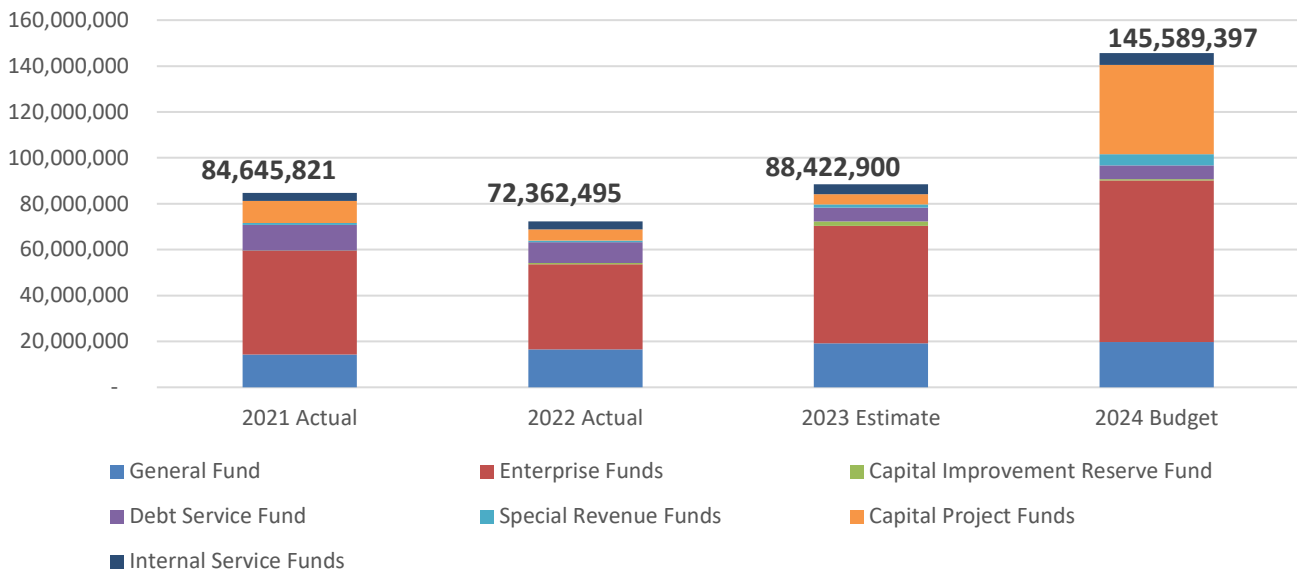
The City's Enterprise Funds, which include the Electric Fund, Water Fund, Wastewater Fund, and Airport Fund, make up the majority of the budget. The Enterprise Fund portion of the budget will continue to grow as water and wastewater revenues and expenditures increase due to the expansion of the Hillsdale Water Treatment Plant in 2020 and the Kill Creek Resource Recovery Facility in 2024.

2024 Expenditures = \$145,589,397



2024 revenues total \$148,575,400 and 2024 expenditures total \$145,589,397. The \$2,986,003 planned surplus is primarily due to the timing of debt proceeds and the reimbursement of project costs from 2023. Capital expenditures associated with Capital Project Funds and Enterprise Funds can cause large changes in the total budget from year to year. 2021 electric operating expenses were inflated due to the Polar Vortex Winter Event, which spiked energy costs across the nation. This increased the Electric Utility's operating costs by \$7 million. 2022 expenditures are lower compared to the other years due to lower capital spending in both Capital Project Funds and Enterprise Funds. The 2024 budget includes significant increases in capital spending in both Capital Project Funds (Special Highway) and Enterprise Funds (Water and Wastewater Funds).

All Funds - Expenditures by Fund Type

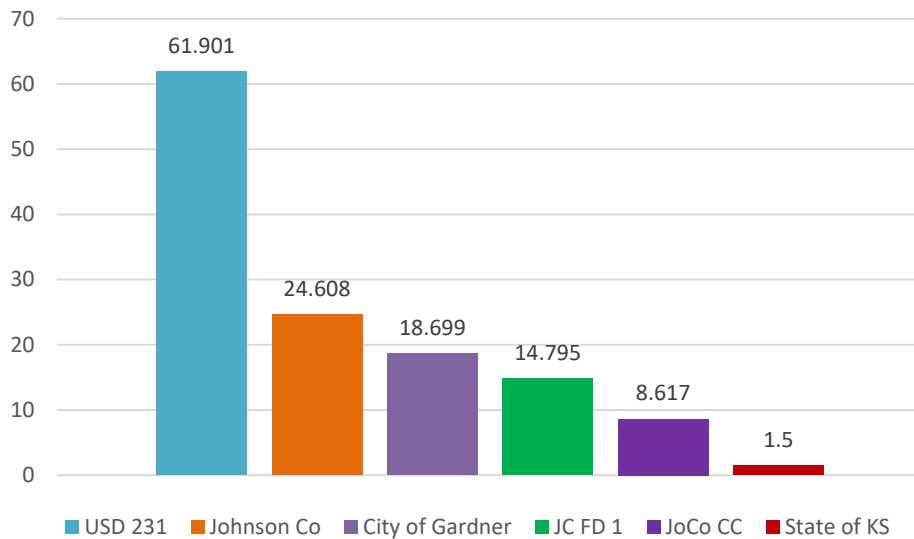


Property Tax Allocation

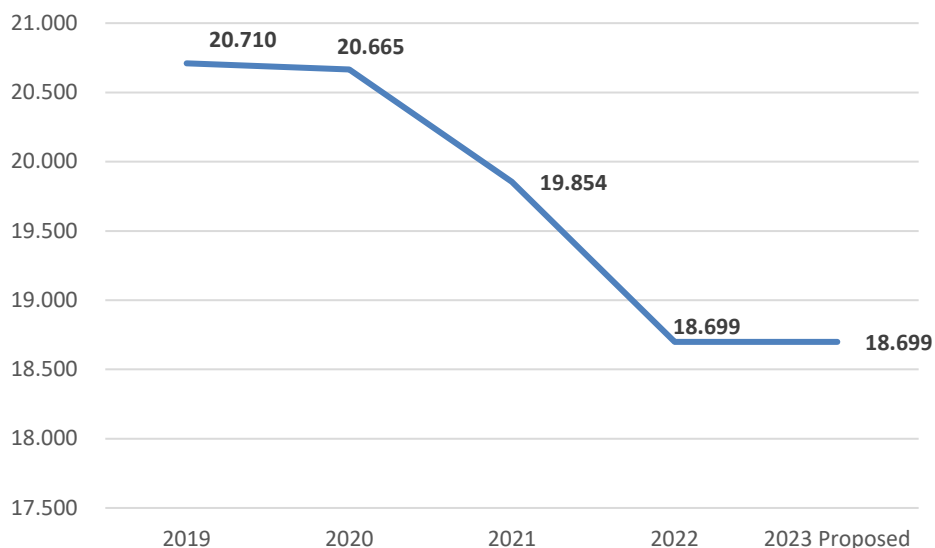
The total overlapping mill rate for the 2023 budget was 130.120. The City of Gardner's 2022 mill rate for the 2023 budget was 18.699. For every dollar of property tax a resident or business paid in 2022, 14.4% went to the City of Gardner.

The City of Gardner is proposing a flat mill rate of 18.699 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



Ad Valorem Property Tax Collections

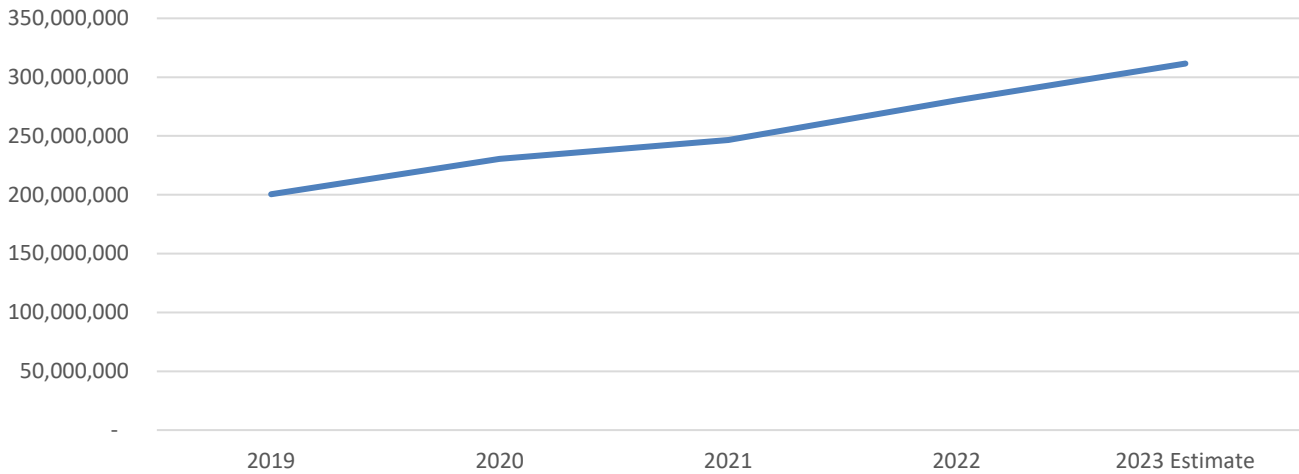
The City's mill levy is split between the General Fund and the Bond & Interest Fund. The estimated 2023 assessed valuation and proposed 2023 mill rate will be used to calculate property taxes for the 2024 budget. The estimated Gardner property tax on the average single family home (appraised value of \$305,000) is shown below:

$$\text{Appraised Value} \times 11.5\% = \text{Assessed Value} \times \text{Mill Rate} / 1000 = \text{Annual Taxes}$$

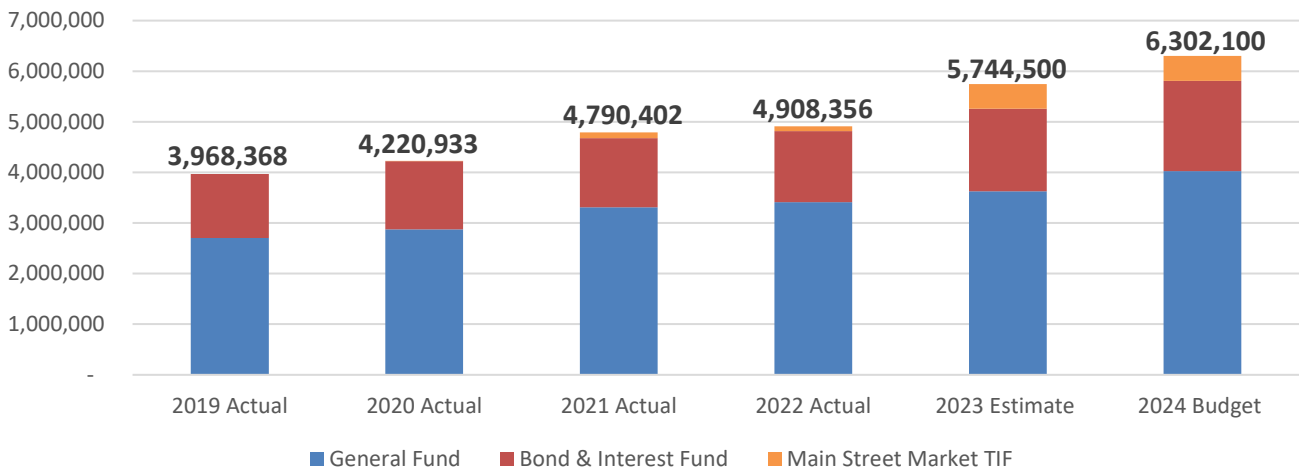
$$\$305,000 \times 11.5\% = \$35,075 \times 18.699 / 1000 = \$655.87$$

Mill Rates	2019	2020	2021	2022	2023 Estimate
General Fund	14.109	14.622	14.048	12.941	12.941
Bond & Interest Fund	6.601	6.043	5.806	5.758	5.758
Total	20.710	20.665	19.854	18.699	18.699

Assessed Valuation



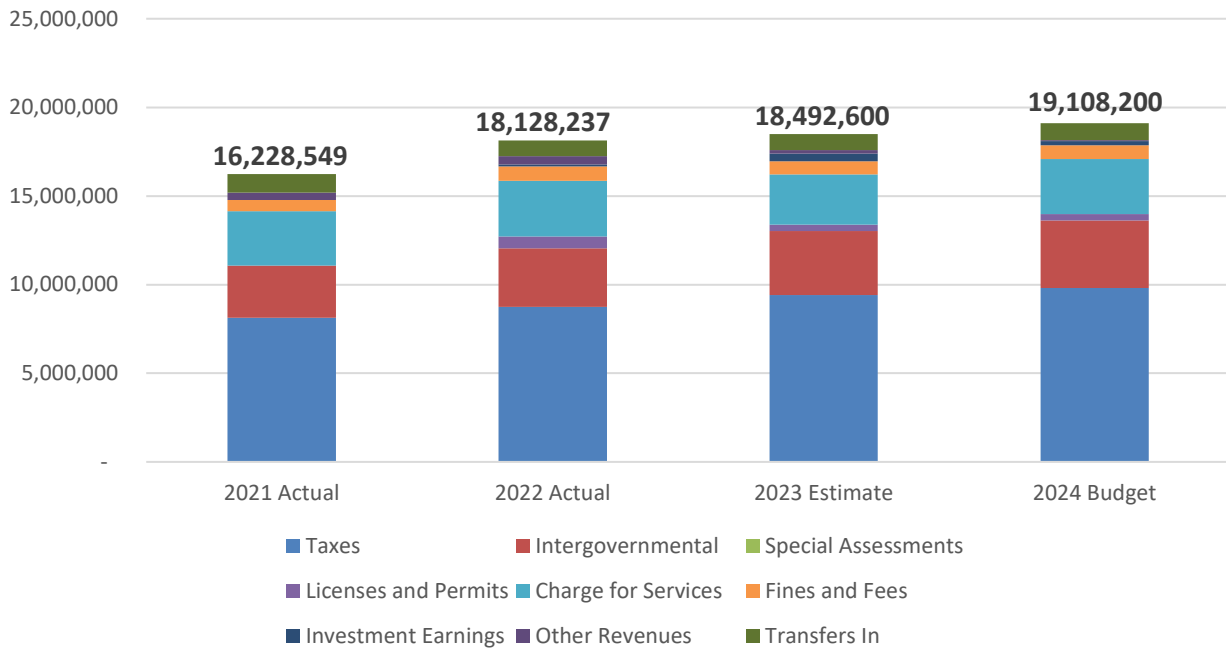
Ad Valorem Property Tax Collections



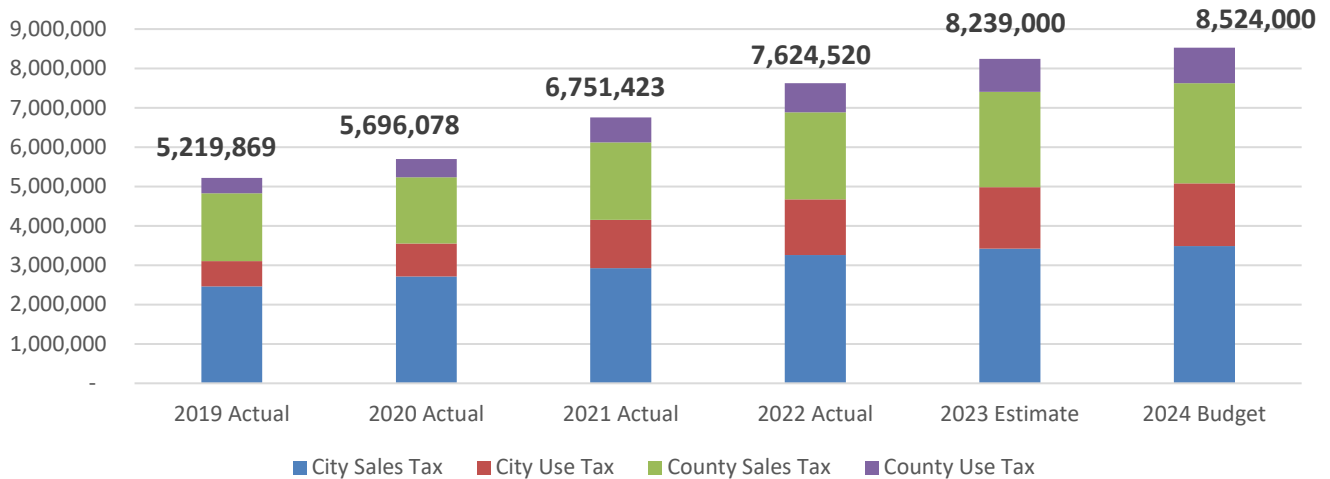
General Fund Summary and Trends

Revenues in the General Fund continue to grow primarily due to growth in City Sales and Use Tax and Gardner’s portion of County Sales and Use Tax (intergovernmental revenue). Combined General Fund Sales and Use Tax increased by \$476,209 or 9.1% in 2020, \$1,055,345 or 18.5% in 2021, \$873,097 or 12.9% in 2022, projected to increase by \$614,480 or 8.1% in 2023. The City budgets conservatively and assumed an overall increase in sales tax of 5% and use tax of 8% for 2024. This trend is driven primarily by price inflation and increased retail activity due to population growth and the collection of use tax on online purchases.

General Fund - Revenue by Category



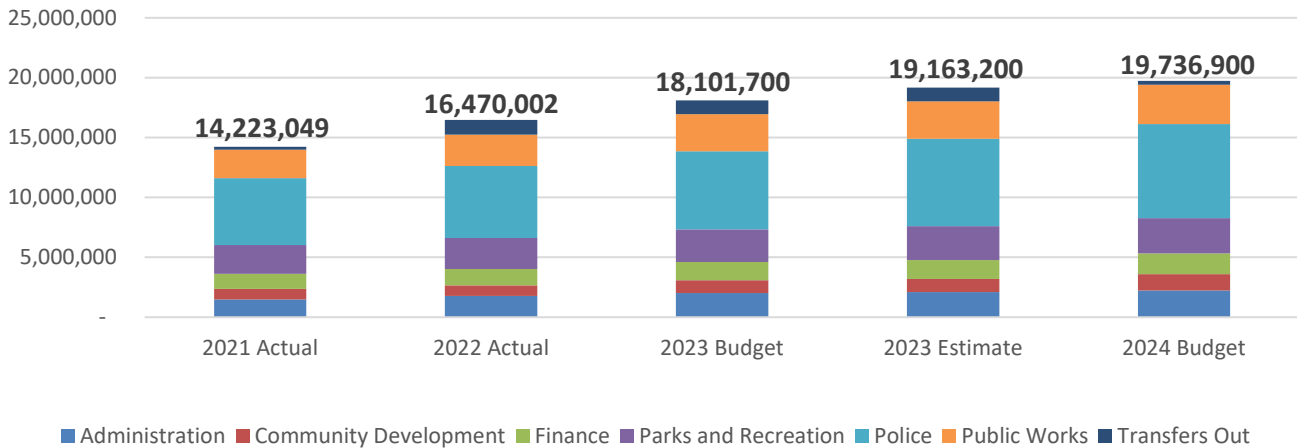
General Fund Sales and Use Tax



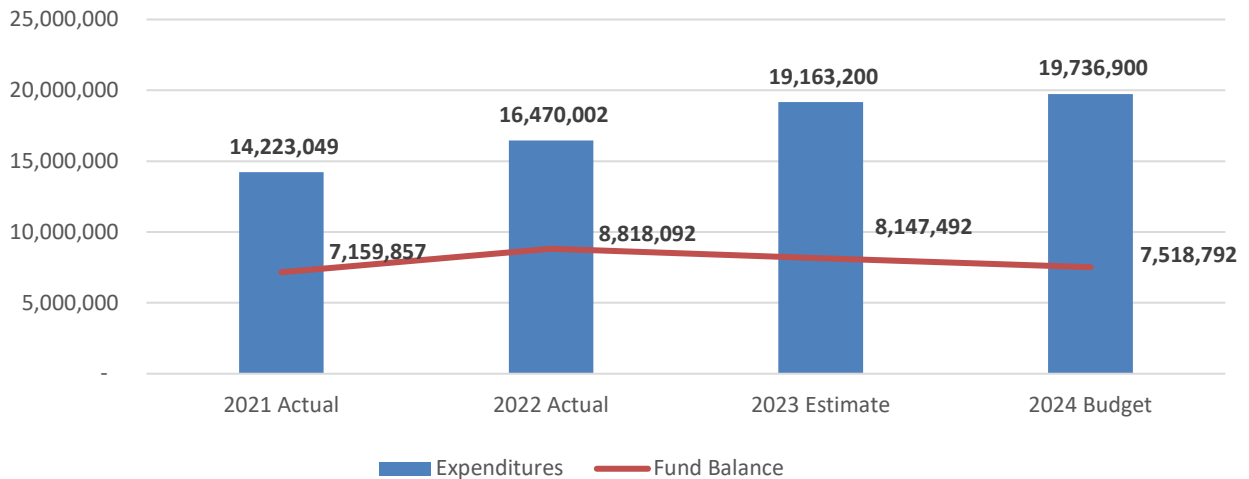
**Note: The General Fund Sales and Use Tax Graph includes both City Sales and Use Tax and the City’s portion of County Sales and Use Tax (intergovernmental revenue).*

The 2024 General Fund budget increased by \$1.6 million or 9% over the original 2023 budget. The increase can be largely attributed to increases in health insurance premiums and implementing a new compensation structure (step system) for sworn officers. Operational costs are continuing to increase due to the high levels of inflation, 7% in 2021 and 6.5% in 2022. The increase in expenditures in 2023 Estimate and 2024 Budget is part of a deliberate plan to spend down the fund balance from 54% (end of 2022) to 38% by the end of 2024.

General Fund - Expenditures by Department



General Fund



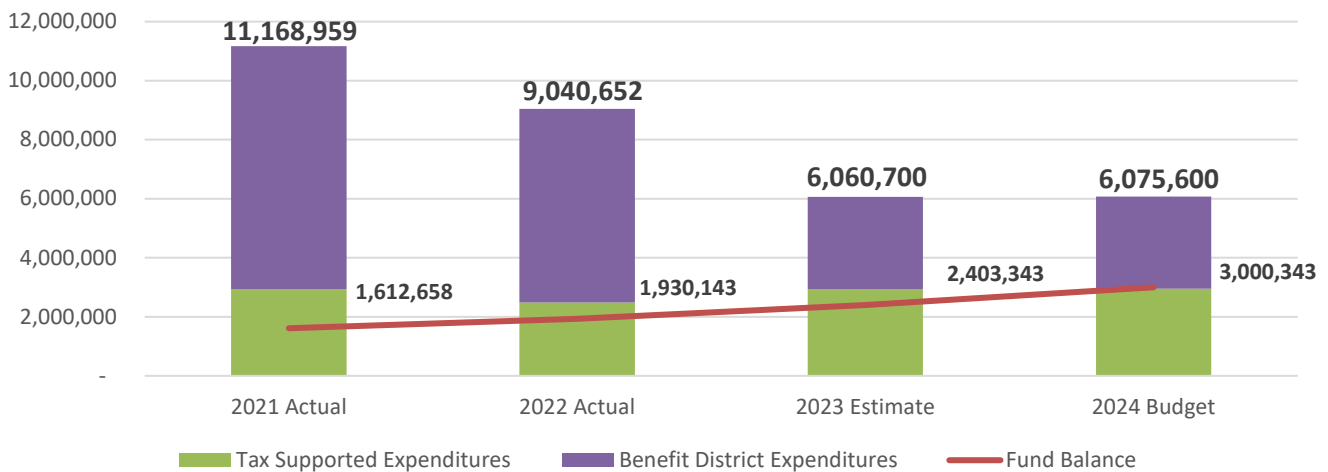
Bond & Interest Fund Summary and Trends

2021 actual expenditures are inflated due to the issuance of general obligation bonds for the purpose of refunding outstanding general obligation temporary notes and permanently financing capital improvements for the Plaza South and Waverly Plaza special benefit districts. Also in 2021, the City made its last Public Building Commission (PBC) lease payment for City Hall.

2022 actual expenditures are inflated due to the issuance of general obligation bonds for the purpose of refunding outstanding general obligation temporary notes and permanently financing capital improvements for the Tuscan Farm special benefit districts.

In 2023 and 2024, the City is intentionally building fund balance and financial capacity in the Bond and Interest Fund to cover the possibility of delinquent special assessments and the second half of the debt service payments for the Justice Center. In 2018, the City issued \$13.7 million in principal amount of general obligation bonds for the construction of a new Justice Center with a debt service term of 20 years. The City is using its portion of a county-wide public safety special sales tax to help pay for the facility's debt service. The special sales tax will sunset after 10 years (2027). The City is relying on economic growth, property tax collections from increased assessed valuations and available fund balance to cover the remaining debt service payments for the Justice Center. The City also plans to reserve enough fiscal capacity to cover anticipated increases in debt service due to new infrastructure projects that support economic development.

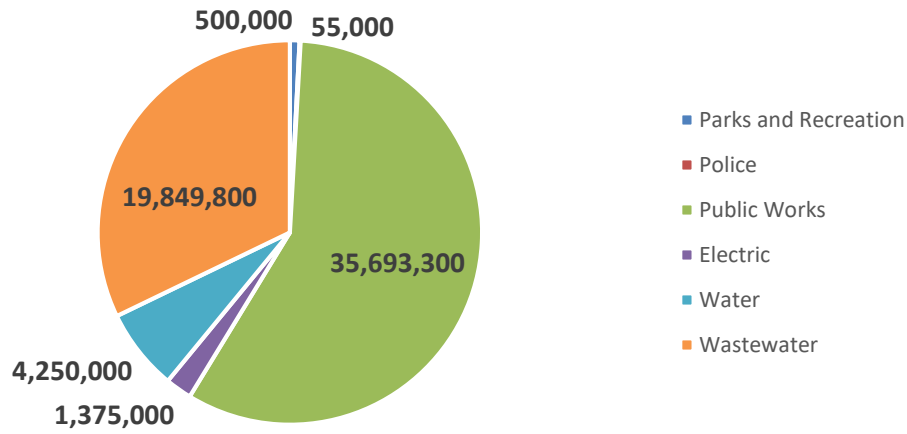
Bond & Interest Fund Balance vs Expenditures



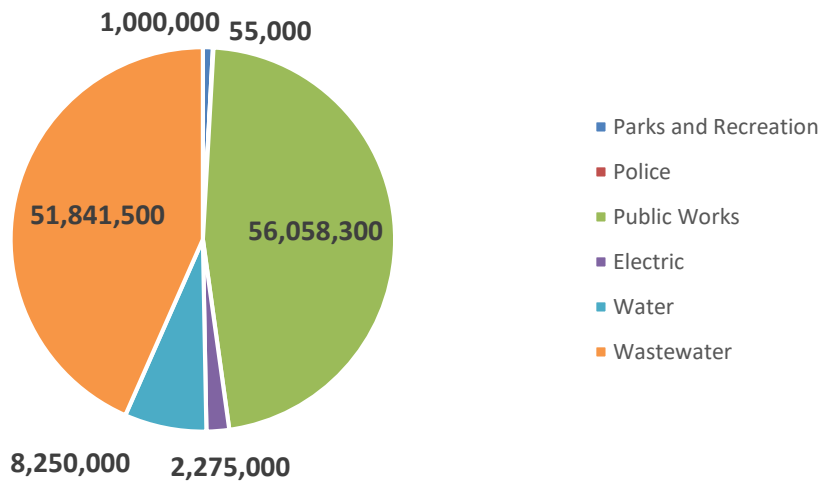
Capital Improvement Program (CIP)

The CIP includes significant non-recurring expenditures for public improvements for infrastructure, parks and facilities that are crucial to the community's future. The identification of community needs is guided by the Governing Body's strategic goals, the Comprehensive Plan, master plans, input from citizens, and ongoing development patterns. A detailed list of the planned CIP can be found in the appendix of the Budget Book on page 235.

2024 Capital Budget = \$61,723,100



2024-2028 CIP = \$119,479,800



Changes between proposed and final recommended/adopted budget

The original proposed 2023-2024 budget and 5-year CIP had the inclusive playground improvements funded entirely by park impact funds. Due to comments from citizens at multiple public meetings, the City Council adjusted the budget to move the installation of the improvements to Veteran's Park up to 2023 with funding coming from the General Fund. The purpose of this adjustment was to move the project up to meet the needs/requests of the public and to provide a more secure source of funds (the General Fund). The original funding source of park impact fees was contingent on new development occurring as projected. The Winwood Park inclusive playground improvements were moved up to 2024 and will be funded with park impact fees if available.

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.

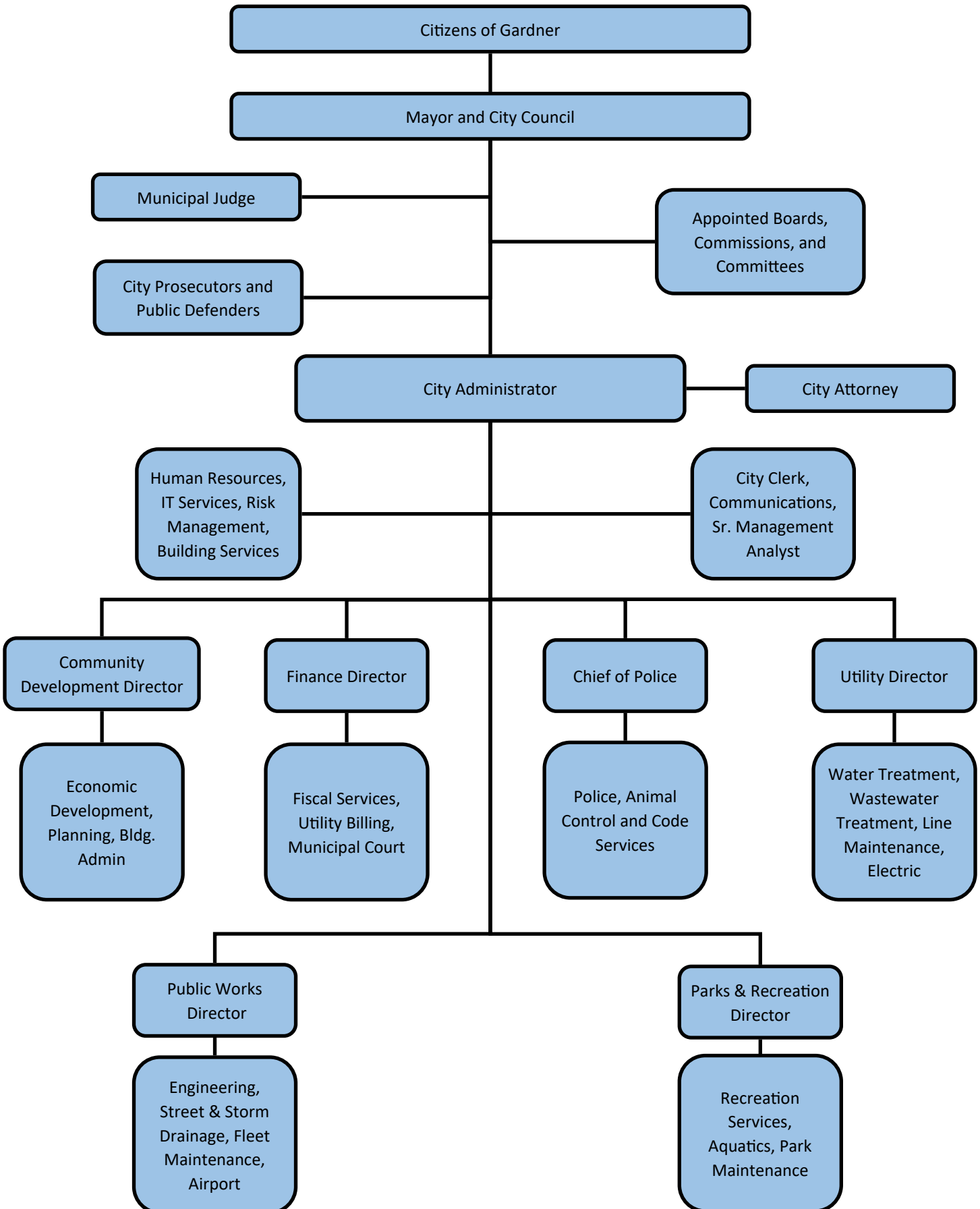
I am confident that this budget represents an appropriate balance of fiscal stewardship and investment in essential public services.

Respectfully yours,



James Pruetting
City Administrator

City of Gardner — 2023-2024



Position Changes from 2021-2024

The original 2022 Budget included 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 terms of both volume and complexity.

The 2022 Revised Budget includes 3 additional positions: Asset Management Coordinator (Utilities), Utility Billing Lead (Finance), and Park Superintendent. The Asset Management Coordinator and Parks Superintendent will assist in managing the City maintenance programs and monitoring the condition of the City assets and infrastructure. The Lead Utility Billing Specialist 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, Senior Staff Engineer (Electric) to Electric Generation/Substation Manager, and moving Water, Wastewater, 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. It also includes the movement of 2 meter techs from Finance to Utilities.

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 additional School Resource Officer was requested by USD 231. The 2023 Revised Budget also includes the following reclassifications: all Police Corporals (3) were reclassified to Police Sergeants, Administrative Assistant (Utilities) to Utilities Specialist and one of the Journeyman Electric Operator positions was promoted to a Lead Electric Operator position. In 2023, the Codes Enforcement Officer and Animal Control Officer positions were consolidated into a single Animal and Codes Services Officer Position. The GIS analyst was transferred from the Engineering/Public Works Department to IT Services/Administration Department.

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.

POSITION SUMMARY



Administration

	2021	2022	2023	2024
City Administrator	1	1	1	1
Deputy City Administrator	1	1	0	0
Sr. Management Analyst	0	0	1	1
Communications Manager	1	1	1	1
Recreation Specialist	1	1	1	1
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 II	2	2	2	2
Information Technology Specialist I	0	0	1	1
GIS Analyst	0	0	1	1
City Clerk	1	1	1	1
Building Maintenance Supervisor	1	1	1	1
Building Maintenance Technician	0	0	1	1
Grant Program Coordinator	0	1	1	1
Administrative Assistant	1	1	1	1
TOTAL	14	15	18	18

Community Development

	2021	2022	2023	2024
Community Development Director	1	1	1	1
Chief Planner	1	0	0	0
Customer Service Representative	0	0	0.5	0.5
Principal Planner	1	1	1	1
Planner I	0	1	1	1
Planning Technician	1	1	1	1
Administrative Assistant	1	1	1	1
Plans Examiner	1	1	1	1
Building Inspector	2	2	3	3
TOTAL	8	8	9.5	9.5

Finance

	2021	2022	2023	2024
Finance Director	1	1	1	1
Fiscal Services Manager	1	1	1	1
Sr. Accountant	2	2	2	2
Staff Accountant	0	1	1	1
Payroll Coordinator	1	1	1	1
Grant Program Coordinator	1	0	0	0
Business Services Manager	1	1	1	1
Utility Billing Specialist	2	2	2	2
Lead Utility Billing Specialist	0	1	1	1

POSITION SUMMARY



Customer Service Representative	2	2	2	2
Meter Technician I	2	2	0	0
Municipal Court Clerk	2.5	3	3	3
Accounting Clerk	0	0	1	1
Administrative Assistant	1	1	0	0
TOTAL	16.5	18	16	16

Parks and Recreation

	2021	2022	2023	2024
Parks and Recreation Director	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
Park Superintendent	0	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
TOTAL	13	14	14	14

Police

	2021	2022	2023	2024
Chief of Police	1	1	1	1
Code Enforcement Officer	1	1	0	0
Police Corporal	3	3	0	0
Police Detective	3	3	3	4
Police Records Clerk	1	1	1	1
Animal Control Officer	1	1	0	0
Animal and Code Services Officer	0	0	1	1
Administrative Assistant	1	1	1	1
Police Clerk	0	0	1	1
Police Captain	2	2	2	2
Police Officer/ School Resource Officer	22	24	25	25
Police Detective Sergeant	1	1	1	1
Police Sergeant	4	4	8	8
Property Evidence Technician	1	1	1	1
TOTAL	41	43	45	46

Utilities

	2021	2022	2023	2024
Utility Director	1	1	1	1
Utility Manager	1	1	1	1
Sr. Staff Engineer	1	1	1	1
Staff Engineer	1	0	0	0

POSITION SUMMARY



Plant Superintendent (Water/Wastewater)	2	2	2	2
Chief Operator (Water/Wastewater)	2	2	2	2
Plant Operator (Water/Wastewater)	7	7	7	7
Sr. Maintenance Worker (Water/Wastewater/Line Main.)	4	4	4	4
Maintenance Worker (Water/Wastewater/Line Main.)	6	6	6	6
Line Maintenance Superintendent	1	1	1	1
Journeyman Electric Operator	2	2	1	1
Lead Electric Operator	0	0	1	1
Engineering Technician II	2	2	2	2
Electric Generation/Substation Manager	0	1	1	1
Electric Distribution Manager	1	1	1	1
Lead Lineman	2	2	2	2
Journeyman Lineman	3	3	3	2
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	1	1	1	2
Asset Management Coordinator	0	1	1	1
Meter Technician I	0	0	2	2
Utilities Specialist	0	0	1	1
Administrative Assistant	1	1	0	0
TOTAL	42.5	43.5	45.5	45.5

Public Works

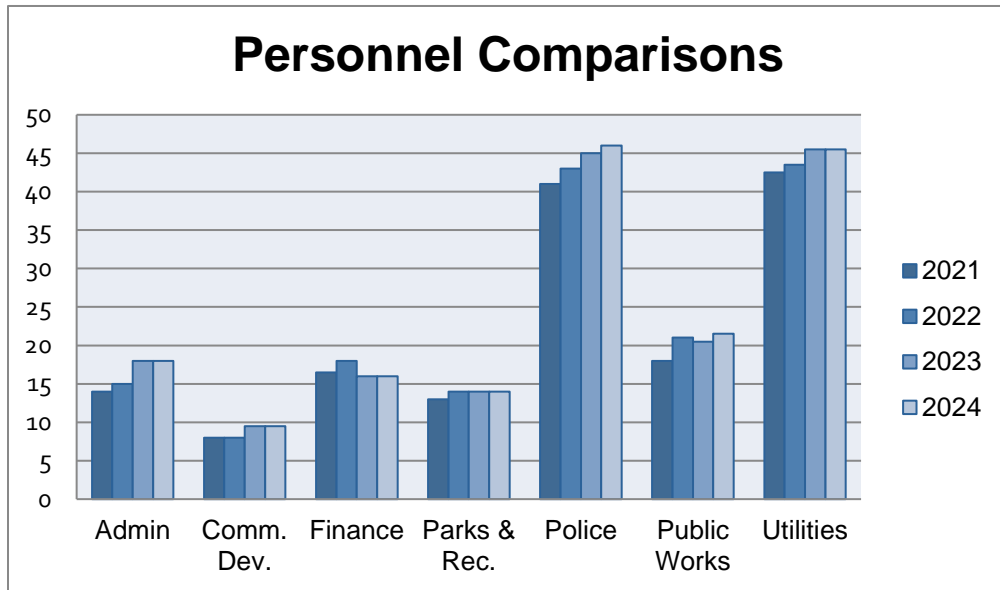
	2021	2022	2023	2024
Public Works Director	1	1	1	1
City Engineer	1	1	1	1
Sr. Staff Engineer	1	2	2	2
Staff Engineer	1	1	1	1
Engineering Technician II	2	2	2	3
Customer Service Representative	0	0	0.5	0.5
GIS Analyst	1	1	0	0
Public Works Superintendent	1	1	1	1
Airport Maintenance Worker	1	1	1	1
Mechanic	1	1	1	1
Crew Leader - Streets	1	1	1	1
Sr. Maintenance Worker - Streets	1	2	2	2
Maintenance Worker	5	6	6	6
Administrative Assistant	1	1	1	1
TOTAL	18	21	20.5	21.5

POSITION SUMMARY



Grand Total

	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
GRAND TOTAL	153	162.5	168.5	170.5



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 has two classifications of funds: Governmental and Proprietary Funds. Funds are further broken down into the following types: General Fund, Debt Service Fund, Special Revenue Funds, Capital Projects Funds, Enterprise Funds and Internal Service Funds.

Governmental Funds

General Fund (tax supported)

Debt Service Fund (tax-supported)

- Bond and Interest Fund

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
- Municipalities Fight Addiction Fund
- ARPA Grant

Capital Projects Funds

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

Proprietary Funds

Enterprise Funds (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
- Fleet Services

Description of Major Funds

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).

Major Governmental Funds:

General Fund – The City’s primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. This fund accounts for the general operating transactions of the City including police, public works, parks and recreation, community development, finance, and administration.

Debt Service Fund – The fund accounts for the resources accumulated and payments made for principal and interest on long-term debt of governmental funds.

Capital Improvement Reserve Fund – Accounts for the acquisition and construction of major capital facilities and the construction of infrastructure for special benefit districts other than those financed by enterprise funds.

Special Highway Fund – Accounts for the State’s motor fuel tax and special county sales and use tax revenues that are restricted to expenditures related to the construction and maintenance of streets, curbs and sidewalks.

Infrastructure Special Sales Tax Fund – Accounts for the sales tax revenues that are restricted to expenditures relating to the rehabilitation of streets, pedestrian trails and bridges.

Major Proprietary Funds:

Electric Fund – An enterprise fund that accounts for the planning, development, production, purchase, transmission and distribution of all electricity for the City.

Water Fund – An enterprise fund that accounts for the operation and maintenance activities of the City’s water treatment and distribution system.

Wastewater Fund – An enterprise fund that accounts for the operation and maintenance activities of the City’s wastewater collection and treatment system.

Appropriated and Non-appropriated Funds

Applicable Kansas statutes require that budgets be legally adopted/appropriated for the General Fund, Special Revenue Funds (unless exempted by a specific statute), Enterprise Funds, and the Debt Service Fund. Appropriation is also required for the Infrastructure Special Sales Tax, Special Highway, Park Improvement and Street Improvement capital project funds.

A legal operating budget is not required for some special revenue and capital projects funds. Non-appropriated funds include Capital Improvement Reserve Fund, the Vehicle and Equipment Replacement Fund, the American Rescue Plan Act Grant Fund, the Mayor's Christmas Tree Fund, the Special Olympics Fund, and the Law Enforcement Trust Fund.

The City's budget book presents both appropriated and non-appropriated funds to enhance transparency.

Presentation of Funds in Budget Document vs Audited Financial Statements

The budget book presents financial information for all major and nonmajor funds. The City's audited financial statements (in the Annual Comprehensive Financial Report or ACFR) presents financial information for all major funds and all nonmajor funds in aggregate. In the City's ACFR, the Special Olympics Fund, the Land Bank Fund, and the Municipalities Fight Addiction Fund are all combined with the General Fund for financial reporting purposes.

Fund Relationships



The matrix shown below illustrates the relationship between the City’s functional units, major funds, and nonmajor funds that directly impact a function’s operating budget. The matrix also shows other nonmajor funds that do not directly impact a function’s budget in aggregate. The Administration and Finance functions oversee the other nonmajor funds.

		Functions						
		Admin	Community Development	Finance	Parks & Recreation	Police	Public Works	Utilities
Fund	General	x	x	x	x	x	x	x
	Capital Improvement Reserve				x	x	x	
	Special Olympics				x			
	Special Parks				x	x		
	Law Enforcement Trust					x		
	Special Alcohol/Drug	x				x		
	Park Improvement				x			
	Infrastructure Special Sales Tax						x	
	Street Improvement						x	
	Special Highway						x	
	Electric							x
	Water							x
	Wastewater							x
	Airport						x	
	IT Services	x		x				
	Building Services	x		x				
	Risk Services	x		x				
	Utility Billing Services	x		x				x
	Vehicle and Equipment Replacement	x	x	x	x	x	x	x
	Fleet Services	x	x	x	x	x	x	x
	Other Nonmajor Funds	No direct impact on functional budgets.						
Bond and Interest	Governmental (non-utility) debt							

BUDGET POLICY:

- Governing Body endorsed the best practice of Priority Based Budgeting in 2013.
- The City must adopt a balanced budget. A balanced budget is defined as current resources (fund balance plus current revenues) equal current expenditures.
- Organizational strategic goals and the 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 and timeframes 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.

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.

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.

CAPITALIZATION THRESHOLD POLICY:

- Administrative Policy approved by the City Administrator in August 2023.
- The purpose of this policy is to determine how assets are reported in the City's financial statements. Capitalized assets are reported in a government's statement of net position and extend beyond a single reporting period. Items with short useful lives and/or small monetary value are reported as an expense/expenditure in the period in which they are acquired.
- All land with a value over \$25,000 will be capitalized.
- All vehicles, equipment, and machinery with a value of over \$25,000 and a useful life over 3 years will be capitalized.
- All intangible assets (right-to-use, utility service rights, etc.) with a value of over \$100,000 and a useful life of over 3 years will be capitalized.
- All buildings, building improvements, and infrastructure with a value of over \$250,000 and a useful life of over 10 years will be capitalized.
- Assets related to federal or state awards may be subject to federal or state capitalization thresholds.
- Upon approval of the Finance Director, the City may choose to capitalize assets that do not meet the minimum cost or useful life thresholds if they are of significant importance to the City.

FINANCIAL POLICY COMPLIANCE:

Financial Policy	Policy Authorization	Original Adoption	Last Revision	Review Methodology	Compliance Status
Budget Policy	Endorsed by the general consensus of the Governing Body	2013	2018	Budget Process and Council Agenda Items	In Compliance
Economic Development Incentive Policy	Formally Adopted by the Governing Body	4/20/2015	3/20/2017	“But for” analysis and cost-benefit analysis	In Compliance
Purchasing Policy	Formally Adopted by the Governing Body	10/16/1994	9/03/2019	Council Agenda Items and Purchase Requisition Process	In Compliance
Investment Policy	Formally Adopted by the Governing Body	11/16/1998	11/07/2016	Treasury and Cash Management Reports	In Compliance
Capitalization Threshold Policy	Approved by the City Administrator	8/21/2023	8/21/2023	Year-end Process	In Compliance

The financial policies and provisions above set forth the basic framework for the overall fiscal management of the City. These policies assist with the decision making process of the City Council and administration and they provide guidelines for evaluating both current activities and proposals for future programs and budgets. Some policies are covered by formally adopted City Council policies while others are covered by administrative policies.

Financial policies aid the City by improving financial management and the creditworthiness of the City. They also serve to ensure that all financial transactions conducted by or on behalf of the City, its agencies, departments, and officials shall be made in a matter and method which provides for the most efficient and effective management of the financial resources and funds of the City. These policies provide for the protection of the City taxpayer, in accordance with and utilizing established financial management practices, accounting standard and audit requirements.

It is the policy of the City to maintain sound financial practices and policies which are viable and current according to generally accepted accounting principles, auditing standards and best financial management practices, and which are consistent and comply with applicable state and federal laws. The City shall regularly review its policies and procedures and reserves its right to change and supplement them as necessary.

Basis of Budgeting

The City's budget is prepared on the modified accrual basis for all funds, including government and proprietary funds. The budgetary basis of modified accrual means revenues are recognized only when they are measurable and available. All budgets are prepared utilizing the modified accrual basis further modified by the encumbrance method of accounting – that is, commitments such as purchase orders and contracts in addition to disbursements and accounts payable, are recorded as expenditures.

Basis of Budgeting vs. Basis of Accounting

The basis of budgeting is not the same as the basis of accounting used in the City's audited financial statements. The difference between the two methods is that the budgetary basis uses modified accrual for all funds and uses the encumbrance method of accounting, while the basis of accounting used for the City's Annual Comprehensive Financial Report (ACFR) follows Generally Accepted Accounting Principles (GAAP) and uses a combination of modified accrual for governmental funds and accrual for proprietary funds. 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 basis of accounting. Also, under the basis for accounting 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.

Budget Process & Citizen Engagement

The City of Gardner uses Priority-Based Budgeting, a multi-year results-based planning process to achieve identified goals prioritized by the Governing Body to develop a biennial budget. Each year the City formally adopts the next year's budget and conditionally approves the budget for the following year. The budget process starts off with a financial year-end update from the prior year, which provides a snapshot of the City's recent financial performance and provides context for upcoming budget discussions. Departments are required to submit their operating budget requests for the biennial period and capital requests for the 5-year capital improvement planning period by the end of March. City Management meets with departments to discuss budget requests in April and May before making recommendations to the Governing Body. In June, the City Council reviews and provides direction on budget policy and initiatives. In July, the City Council has to determine if it intends to propose a mill levy that exceeds the revenue neutral rate. The City holds public hearings on the revenue neutral rate and budget in September. Additional citizen engagement is encouraged throughout the entire budgeting process through a series of public meetings: Financial Year-end Update, Outside Agency Requests, Capital Improvement Program, Budget Policy and Initiatives, Mill Rate Discussion, Revenue Neutral Rate Public Hearing, and Budget Public Hearing.

Budget Law, Transfers and Amendments

Kansas statutes permit transferring budgeted amounts from one object or purpose to another within the same fund; however, such statutes prohibit creating expenditures in excess of the total amount of the adopted budget of expenditures in an individual fund. The City Administrator is authorized to approve over-expenditures at the departmental level or transfers of budgeted appropriations between

departments. However, management may not amend a fund's total budgeted expenditures without Council approval.

The legal level of budgetary control is the fund level. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the City. All unencumbered appropriations lapse at the end of the year. Encumbered appropriations are not appropriated in the ensuing year's budget but are carried forward until liquidated or cancelled.

Kansas statutes permit original budgets to be increased for previously unbudgeted increases in revenue other than ad valorem property taxes. The City must first publish a notice of public hearing to amend the budget. Ten days after publication, a public hearing is held and the governing body may amend the budget at that time.

Revenue Neutral Rate Legislation / Budget Calendar

In March 2021, the Kansas Legislature passed Senate Bill (SB) 13 to establish limitations on ad valorem property tax levies by taxing subdivisions without an additional notice and hearing prior to budget adoption. This change in policy applied to the 2022 budget cycle. The bill repeals the tax lid law and computed tax limits imposed by KSA 79-2925b and KSA 79-2925c. Alternatively the bill introduces the use of a "revenue neutral rate" (RNR), defined as the amount of ad valorem tax revenue levied in the prior year over the current year assessed valuation estimates, expressed as a mill. County clerks are responsible for computing and providing the rate to taxing subdivisions with the budget information estimates.

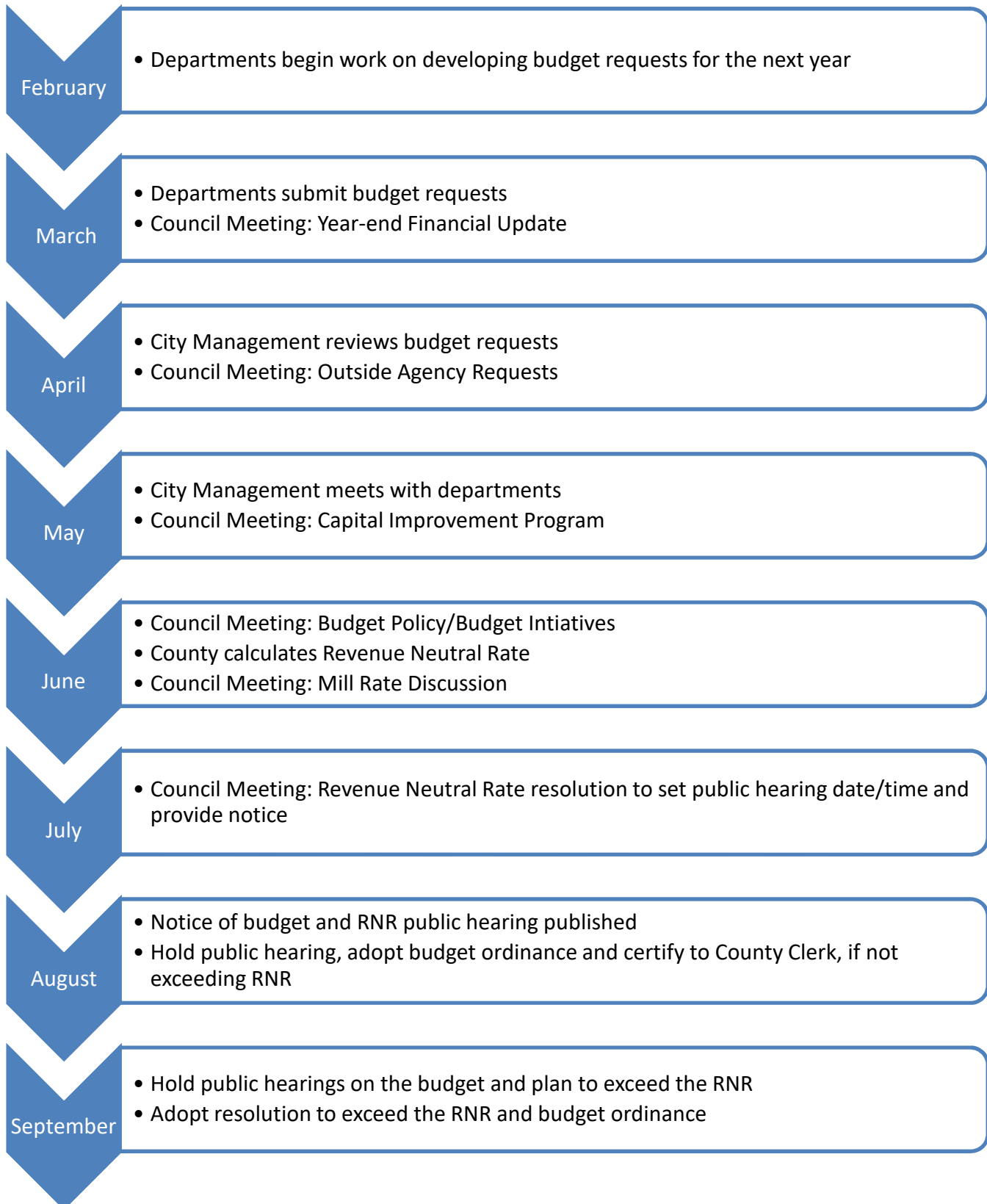
Timeline if exceeding the RNR:

- June 15th Assessed property valuation estimates distributed from County Clerks (will include Revenue Neutral Rate)
- July 20th Last day to notify County Clerk of intent to levy above RNR
- August 10th County Clerk notifies taxpayers via mail/email of all taxing subdivisions exceeding RNR
- August 10th - September 10th Publication of hearing 10 days prior to hearing for both the RNR hearing and the budget hearing. The RNR hearing must be done prior to or in conjunction with the budget hearing.
- August 20th - September 20th Hold RNR hearing and budget hearing
- August 20th - October 1st Governing Body passes resolution to exceed RNR and formally adopts budget. Governing body certifies budget to County Clerk.

Timeline if not exceeding the RNR:

- June 15th Assessed property valuation estimates distributed from County Clerks (will include Revenue Neutral Rate)
- August 4th Deadline to publish notice of budget hearing in newspaper
- August 15th Deadline to hold budget hearing
- August 15th - 25th Governing body formally adopts budget
- August 25th Governing body certifies budget to County Clerk

Gardner's Budget Calendar



CONSOLIDATED FINANCIAL SCHEDULE



2023 Estimated Budget Budget Summary - All Funds

	General Fund	Debt Service Fund	Economic Development	Special Alcohol & Drug	Special Parks
Funds Available January 1	\$ 8,818,092	\$ 1,930,143	\$ 333,176	\$ 160,462	\$ 129,489
Revenues					
Taxes	\$ 9,419,300	\$ 1,799,600	\$ 270,000	\$ -	\$ -
Intergovernmental	3,612,700	648,000	-	55,000	55,000
Special Assessments	-	1,230,800	-	-	-
License and Permits	352,000	-	-	-	-
Charges for services	2,828,900	-	-	-	-
Fines and Fees	741,000	-	-	-	-
Investment Earnings	443,000	102,000	10,000	5,800	4,000
Miscellaneous and Other	188,000	1,592,000	-	-	-
Total Revenue	17,584,900	5,372,400	280,000	60,800	59,000
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Special Highway	-	1,136,900	-	-	-
Transfer from Main St Marketplace CID	14,700	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from Electric	891,200	-	-	-	-
Transfer from Water	-	8,200	-	-	-
Transfer from Wastewater	-	16,400	-	-	-
Transfer from Plaza South	1,800	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-
Total Transfers from Other Funds	907,700	1,161,500	-	-	-
Total Sources	\$ 18,492,600	\$ 6,533,900	\$ 280,000	\$ 60,800	\$ 59,000
Expenditures					
Personnel Services	\$ 12,515,000	\$ -	\$ -	\$ -	\$ -
Operating	3,085,700	-	262,500	30,000	-
Capital Outlay	705,100	-	-	-	-
Capital Improvement	-	-	-	-	-
Cost Allocation	-	-	-	-	-
Internal Services	1,708,600	-	-	-	-
Debt Service	-	6,060,700	-	-	-
Total Expenditures	18,014,400	6,060,700	262,500	30,000	-
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	223,800	-	-	-	-
Transfer to Special Highway Fund	-	-	-	-	-
Transfer to Capital Improvement Reserve	925,000	-	-	-	-
Total Transfers to Other Funds	1,148,800	-	-	-	-
Total Uses	\$ 19,163,200	\$ 6,060,700	\$ 262,500	\$ 30,000	\$ -
Sources Over(Under) Uses	(670,600)	473,200	17,500	30,800	59,000
Funds Available December 31	\$ 8,147,492	\$ 2,403,343	\$ 350,676	\$ 191,262	\$ 188,489

CONSOLIDATED FINANCIAL SCHEDULE



2023 Estimated Budget Budget Summary - All Funds

	Special Olympics	Mayor's Christmas Tree	Plaza South CID	Waverly Plaza CID	Main St Marketplace CID
Funds Available January 1	\$ 18,162	\$ -	\$ -	\$ -	\$ 30,730
Revenues					
Taxes	\$ -	\$ -	\$ 60,000	\$ -	\$ 501,600
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and Fees	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Miscellaneous and Other	3,000	-	-	-	-
Total Revenue	3,000	-	60,000	-	501,600
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from Electric	-	-	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Plaza South	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-
Total Sources	\$ 3,000	\$ -	\$ 60,000	\$ -	\$ 501,600
Expenditures					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	6,100	-	56,200	-	512,200
Capital Outlay	-	-	-	-	-
Capital Improvement	-	-	-	-	-
Cost Allocation	-	-	-	-	-
Internal Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	6,100	-	56,200	-	512,200
Transfer to Other Funds					
Transfer to General Fund	-	-	1,800	-	14,700
Transfer to Debt Service	-	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-	-
Transfer to Special Highway Fund	-	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-	-
Total Transfers to Other Funds	-	-	1,800	-	14,700
Total Uses	\$ 6,100	\$ -	\$ 58,000	\$ -	\$ 526,900
Sources Over(Under) Uses	(3,100)	-	2,000	-	(25,300)
Funds Available December 31	\$ 15,062	\$ -	\$ 2,000	\$ -	\$ 5,430

CONSOLIDATED FINANCIAL SCHEDULE



2023 Estimated Budget Budget Summary - All Funds

	Main St Marketplace TIF	Land Bank	Law Enforcement	Municipalities Fight Addiction	ARPA Grant Fund
Funds Available January 1	\$ 9,411	\$ 5,097	\$ 34,151	\$ 5,497	\$ 3,362,726
Revenues					
Taxes	\$ 486,000	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	51,800	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and Fees	-	-	-	-	-
Investment Earnings	-	-	1,000	-	-
Miscellaneous and Other	-	-	-	-	-
Total Revenue	486,000	-	1,000	51,800	-
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from Electric	-	-	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Plaza South	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-
Total Sources	\$ 486,000	\$ -	\$ 1,000	\$ 51,800	\$ -
Expenditures					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	455,400	2,500	-	-	-
Capital Outlay	-	-	-	-	-
Capital Improvement	-	-	-	-	-
Cost Allocation	-	-	-	-	-
Internal Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	455,400	2,500	-	-	-
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-	-
Transfer to Special Highway Fund	37,200	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-	-
Total Transfers to Other Funds	37,200	-	-	-	-
Total Uses	\$ 492,600	\$ 2,500	\$ -	\$ -	\$ -
Sources Over(Under) Uses	(6,600)	(2,500)	1,000	51,800	-
Funds Available December 31	\$ 2,811	\$ 2,597	\$ 35,151	\$ 57,297	\$ 3,362,726

CONSOLIDATED FINANCIAL SCHEDULE



2023 Estimated Budget Budget Summary - All Funds

	Capital Improvement Reserve	Street Improvement	Special Highway	Park Improvement Reserve	BD Project Fund
Funds Available January 1	\$ 855,210	\$ 1,863,450	\$ 5,386,795	\$ 543,412	\$ 60,507
Revenues					
Taxes	\$ -	\$ 200,000	\$ -	\$ -	\$ -
Intergovernmental	494,100	-	1,813,000	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	-	-	-	242,000	-
Fines and Fees	-	-	-	-	-
Investment Earnings	50,000	2,000	108,000	10,000	-
Miscellaneous and Other	-	-	-	-	-
Total Revenue	544,100	202,000	1,921,000	252,000	-
Transfers from Other Funds					
Transfer from General Fund	925,000	-	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	37,200	-	-
Transfer from Electric	-	-	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Plaza South	-	-	-	-	-
Transfer from Park Improvement	245,000	-	-	-	-
Transfer from Building Services	-	-	-	-	-
Total Transfers from Other Funds	1,170,000	-	37,200	-	-
Total Sources	\$ 1,714,100	\$ 202,000	\$ 1,958,200	\$ 252,000	\$ -
Expenditures					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Capital Improvement	1,913,300	-	970,000	-	-
Cost Allocation	-	-	-	-	-
Internal Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	1,913,300	-	970,000	-	-
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	-
Transfer to Debt Service	-	-	1,136,900	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-	-
Transfer to Special Highway Fund	-	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	245,000	-
Total Transfers to Other Funds	-	-	1,136,900	245,000	-
Total Uses	\$ 1,913,300	\$ -	\$ 2,106,900	\$ 245,000	\$ -
Sources Over(Under) Uses	(199,200)	202,000	(148,700)	7,000	-
Funds Available December 31	\$ 656,010	\$ 2,065,450	\$ 5,238,095	\$ 550,412	\$ 60,507

CONSOLIDATED FINANCIAL SCHEDULE



2023 Estimated Budget Budget Summary - All Funds

	Infrastructure Special Sales Tax	VERF Fund	Electric	Electric Capital Replacement	Water
Funds Available January 1	\$ 1,654,299	\$ 396,519	\$ 12,725,435	\$ 3,187,564	\$ 3,836,311
Revenues					
Taxes	\$ 1,710,000	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	-	-	18,244,000	-	7,355,000
Fines and Fees	-	-	-	-	-
Investment Earnings	61,000	-	493,000	113,000	107,000
Miscellaneous and Other	-	-	35,200	-	3,500,000
Total Revenue	1,771,000	-	18,772,200	113,000	10,962,000
Transfers from Other Funds					
Transfer from General Fund	-	223,800	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from Electric	-	2,100	-	-	-
Transfer from Water	-	44,400	-	-	-
Transfer from Wastewater	-	102,200	-	-	-
Transfer from Plaza South	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Transfer from Building Services	-	3,600	-	-	-
Total Transfers from Other Funds	-	376,100	-	-	-
Total Sources	\$ 1,771,000	\$ 376,100	\$ 18,772,200	\$ 113,000	\$ 10,962,000
Expenditures					
Personnel Services	\$ -	\$ -	\$ 1,959,900	\$ -	\$ 1,398,800
Operating	-	-	11,480,900	-	2,789,900
Capital Outlay	-	719,200	115,000	-	19,000
Capital Improvement	800,000	-	6,800,000	-	5,700,000
Cost Allocation	-	-	461,200	-	595,400
Internal Services	-	-	881,400	-	616,800
Debt Service	628,800	-	417,800	-	2,299,900
Total Expenditures	1,428,800	719,200	22,116,200	-	13,419,800
Transfer to Other Funds					
Transfer to General Fund	-	-	891,200	-	-
Transfer to Debt Service	-	-	-	-	8,200
Transfer to Vehicle and Equipment Replacement Fund	-	-	2,100	-	44,400
Transfer to Special Highway Fund	-	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-	-
Total Transfers to Other Funds	-	-	893,300	-	52,600
Total Uses	\$ 1,428,800	\$ 719,200	\$ 23,009,500	\$ -	\$ 13,472,400
Sources Over(Under) Uses	342,200	(343,100)	(4,237,300)	113,000	(2,510,400)
Funds Available December 31	\$ 1,996,499	\$ 53,419	\$ 8,488,135	\$ 3,300,564	\$ 1,325,911

CONSOLIDATED FINANCIAL SCHEDULE



2023 Estimated Budget Budget Summary - All Funds

	Wastewater	Airport	Information Technology	Building Services	Risk Services
Funds Available January 1	\$ 8,639,036	\$ 397,776	\$ -	\$ -	\$ -
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	128,300	-	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	5,891,800	258,400	1,062,700	489,000	1,288,400
Fines and Fees	-	-	-	-	-
Investment Earnings	196,000	16,000	-	-	-
Miscellaneous and Other	2,731,300	-	-	-	-
Total Revenue	8,819,100	402,700	1,062,700	489,000	1,288,400
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from Electric	-	-	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Plaza South	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-
Total Sources	\$ 8,819,100	\$ 402,700	\$ 1,062,700	\$ 489,000	\$ 1,288,400
Expenditures					
Personnel Services	\$ 1,293,400	\$ 34,600	\$ 409,200	\$ 98,700	\$ 83,400
Operating	1,137,700	135,200	529,200	328,300	1,171,900
Capital Outlay	144,000	-	55,600	-	-
Capital Improvement	8,770,600	307,700	-	-	-
Cost Allocation	550,300	-	33,400	43,000	18,500
Internal Services	609,800	33,800	35,300	15,400	14,600
Debt Service	1,522,700	36,500	-	-	-
Total Expenditures	14,028,500	547,800	1,062,700	485,400	1,288,400
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	-
Transfer to Debt Service	16,400	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	102,200	-	-	3,600	-
Transfer to Special Highway Fund	-	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-	-
Total Transfers to Other Funds	118,600	-	-	3,600	-
Total Uses	\$ 14,147,100	\$ 547,800	\$ 1,062,700	\$ 489,000	\$ 1,288,400
Sources Over(Under) Uses	(5,328,000)	(145,100)	-	-	-
Funds Available December 31	\$ 3,311,036	\$ 252,676	\$ -	\$ -	\$ -

CONSOLIDATED FINANCIAL SCHEDULE



**2023 Estimated Budget
Budget Summary - All Funds**

	Utility Billing	Fleet	All Funds Total
Funds Available January 1	\$ -	\$ -	\$ 54,383,450
Revenues			
Taxes	\$ -	\$ -	\$ 14,446,500
Intergovernmental	-	-	6,857,900
Special Assessments	-	-	1,230,800
License and Permits	-	-	352,000
Charges for services	1,085,300	305,000	39,050,500
Fines and Fees	-	-	741,000
Investment Earnings	-	-	1,721,800
Miscellaneous and Other	-	-	8,049,500
Total Revenue	1,085,300	305,000	72,450,000
Transfers from Other Funds			
Transfer from General Fund	-	-	1,148,800
Transfer from Special Highway	-	-	1,136,900
Transfer from Main St Marketplace CID	-	-	14,700
Transfer from Main St Marketplace TIF	-	-	37,200
Transfer from Electric	-	-	893,300
Transfer from Water	-	-	52,600
Transfer from Wastewater	-	-	118,600
Transfer from Plaza South	-	-	1,800
Transfer from Park Improvement	-	-	245,000
Transfer from Building Services	-	-	3,600
Total Transfers from Other Funds	-	-	3,652,500
Total Sources	\$ 1,085,300	\$ 305,000	\$ 76,102,500
Expenditures			
Personnel Services	\$ 496,800	\$ 87,700	\$ 18,377,500
Operating	426,800	79,000	22,489,500
Capital Outlay	-	-	1,757,900
Capital Improvement	-	-	25,261,600
Cost Allocation	34,300	127,300	1,863,400
Internal Services	127,400	11,000	4,054,100
Debt Service	-	-	10,966,400
Total Expenditures	1,085,300	305,000	84,770,400
Transfer to Other Funds			
Transfer to General Fund	-	-	907,700
Transfer to Debt Service	-	-	1,161,500
Transfer to Vehicle and Equipment Replacement Fund	-	-	376,100
Transfer to Special Highway Fund	-	-	37,200
Transfer to Capital Improvement Reserve	-	-	1,170,000
Total Transfers to Other Funds	-	-	3,652,500
Total Uses	\$ 1,085,300	\$ 305,000	\$ 88,422,900
Sources Over(Under) Uses	-	-	(12,320,400)
Funds Available December 31	\$ -	\$ -	\$ 42,063,050

CONSOLIDATED FINANCIAL SCHEDULE



2024 Budget

Budget Summary - All Funds

	General Fund	Debt Service Fund	Economic Development	Special Alcohol & Drug	Special Parks
Funds Available January 1	\$ 8,147,492	\$ 2,403,343	\$ 350,676	\$ 191,262	\$ 188,489
Revenues					
Taxes	\$ 9,817,300	\$ 1,938,700	\$ 278,000	\$ -	\$ -
Intergovernmental	3,810,000	680,000	-	58,900	58,900
Special Assessments	-	1,241,300	-	-	-
License and Permits	349,000	-	-	-	-
Charges for services	3,117,600	-	-	-	-
Fines & Fees	765,000	-	-	-	-
Investment Earnings	246,000	57,000	6,000	3,000	2,000
Miscellaneous and Other	39,000	1,592,000	-	-	-
Total Revenue	18,143,900	5,509,000	284,000	61,900	60,900
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Special Highway	-	1,138,900	-	-	-
Transfer from Plaza South CID	3,600	-	-	-	-
Transfer from Main St Marketplace CID	15,000	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from Electric	945,700	-	-	-	-
Transfer from Water	-	8,200	-	-	-
Transfer from Wastewater	-	16,500	-	-	-
Transfer from Building Services Fund	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Total Transfers from Other Funds	964,300	1,163,600	-	-	-
Total Sources	\$ 19,108,200	\$ 6,672,600	\$ 284,000	\$ 61,900	\$ 60,900
Expenditures					
Personnel Services	\$ 13,999,300	\$ -	\$ -	\$ -	\$ -
Operating	3,121,600	-	250,000	30,000	-
Capital Outlay	317,500	-	-	-	70,000
Capital Improvement	-	-	-	-	-
Cost Allocation	-	-	-	-	-
Internal Services	1,963,000	-	-	-	-
Debt Service	-	6,075,600	-	-	-
Total Expenditures	19,401,400	6,075,600	250,000	30,000	70,000
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	280,500	-	-	-	-
Transfer to Special Highway	-	-	-	-	-
Transfer to Capital Improvement Reserve	55,000	-	-	-	-
Total Transfers to Other Funds	335,500	-	-	-	-
Total Uses	\$ 19,736,900	\$ 6,075,600	\$ 250,000	\$ 30,000	\$ 70,000
Sources Over(Under) Uses	(628,700)	597,000	34,000	31,900	(9,100)
Funds Available December 31	\$ 7,518,792	\$ 3,000,343	\$ 384,676	\$ 223,162	\$ 179,389

CONSOLIDATED FINANCIAL SCHEDULE



2024 Budget

Budget Summary - All Funds

	Special Olympics	Mayor's Christmas Tree	Plaza South CID	Waverly Plaza CID	Main St Marketplace CID
Funds Available January 1	\$ 15,062	\$ -	\$ 2,000	\$ -	\$ 5,430
Revenues					
Taxes	\$ -	\$ -	\$ 122,400	\$ -	\$ 509,100
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & Fees	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Miscellaneous and Other	3,000	-	-	-	-
Total Revenue	3,000	-	122,400	-	509,100
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Plaza South CID	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from Electric	-	-	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Building Services Fund	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-
Total Sources	\$ 3,000	\$ -	\$ 122,400	\$ -	\$ 509,100
Expenditures					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	4,000	-	118,800	-	494,100
Capital Outlay	-	-	-	-	-
Capital Improvement	-	-	-	-	-
Cost Allocation	-	-	-	-	-
Internal Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	4,000	-	118,800	-	494,100
Transfer to Other Funds					
Transfer to General Fund	-	-	3,600	-	15,000
Transfer to Debt Service	-	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-	-
Transfer to Special Highway	-	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-	-
Total Transfers to Other Funds	-	-	3,600	-	15,000
Total Uses	\$ 4,000	\$ -	\$ 122,400	\$ -	\$ 509,100
Sources Over(Under) Uses	(1,000)	-	-	-	-
Funds Available December 31	\$ 14,062	\$ -	\$ 2,000	\$ -	\$ 5,430

CONSOLIDATED FINANCIAL SCHEDULE



2024 Budget

Budget Summary - All Funds

	Main St Marketplace TIF	Land Bank	Law Enforcement	Municipalities Fight Addiction	ARPA Grant Fund
Funds Available January 1	\$ 2,811	\$ 2,597	\$ 35,151	\$ 57,297	\$ 3,362,726
Revenues					
Taxes	\$ 492,500	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines & Fees	-	-	-	-	-
Investment Earnings	-	-	100	-	-
Miscellaneous and Other	-	-	-	-	-
Total Revenue	492,500	-	100	-	-
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Plaza South CID	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from Electric	-	-	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Building Services Fund	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-
Total Sources	\$ 492,500	\$ -	\$ 100	\$ -	\$ -
Expenditures					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	450,000	2,500	-	57,297	-
Capital Outlay	-	-	-	-	-
Capital Improvement	-	-	-	-	3,362,726
Cost Allocation	-	-	-	-	-
Internal Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	450,000	2,500	-	57,297	3,362,726
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-	-
Transfer to Special Highway	42,500	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-	-
Total Transfers to Other Funds	42,500	-	-	-	-
Total Uses	\$ 492,500	\$ 2,500	\$ -	\$ 57,297	\$ 3,362,726
Sources Over(Under) Uses	-	(2,500)	100	(57,297)	(3,362,726)
Funds Available December 31	\$ 2,811	\$ 97	\$ 35,251	\$ -	\$ -

CONSOLIDATED FINANCIAL SCHEDULE



2024 Budget

Budget Summary - All Funds

	Capital Improvement Reserve	Street Improvement	Special Highway	Park Improvement Reserve	BD Project Fund
Funds Available January 1	\$ 656,010	\$ 2,065,450	\$ 5,238,095	\$ 550,412	\$ 60,507
Revenues					
Taxes	\$ -	\$ 100,000	\$ -	\$ -	\$ -
Intergovernmental	-	-	31,045,100	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	-	-	-	242,000	-
Fines & Fees	-	-	-	-	-
Investment Earnings	-	2,000	60,000	5,000	-
Miscellaneous and Other	-	-	4,750,000	-	-
Total Revenue	-	102,000	35,855,100	247,000	-
Transfers from Other Funds					
Transfer from General Fund	55,000	-	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Plaza South CID	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	42,500	-	-
Transfer from Electric	-	-	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Building Services Fund	-	-	-	-	-
Transfer from Park Improvement	500,000	-	-	-	-
Total Transfers from Other Funds	555,000	-	42,500	-	-
Total Sources	\$ 555,000	\$ 102,000	\$ 35,897,600	\$ 247,000	\$ -
Expenditures					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-	-
Capital Outlay	55,000	-	-	-	-
Capital Improvement	500,000	-	35,198,000	-	-
Cost Allocation	-	-	-	-	-
Internal Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	555,000	-	35,198,000	-	-
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	-
Transfer to Debt Service	-	-	1,138,900	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-	-
Transfer to Special Highway	-	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	500,000	-
Total Transfers to Other Funds	-	-	1,138,900	500,000	-
Total Uses	\$ 555,000	\$ -	\$ 36,336,900	\$ 500,000	\$ -
Sources Over(Under) Uses	-	102,000	(439,300)	(253,000)	-
Funds Available December 31	\$ 656,010	\$ 2,167,450	\$ 4,798,795	\$ 297,412	\$ 60,507

CONSOLIDATED FINANCIAL SCHEDULE



2024 Budget

Budget Summary - All Funds

	Infrastructure Special Sales Tax	VERF Fund	Electric	Electric Capital Replacement	Water
Funds Available January 1	\$ 1,996,499	\$ 53,419	\$ 8,488,135	\$ 3,300,564	\$ 1,325,911
Revenues					
Taxes	\$ 1,796,000	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	-	-	18,791,000	-	7,760,000
Fines & Fees	-	-	-	-	-
Investment Earnings	34,000	-	274,000	70,000	60,000
Miscellaneous and Other	-	-	35,200	-	5,350,000
Total Revenue	1,830,000	-	19,100,200	70,000	13,170,000
Transfers from Other Funds					
Transfer from General Fund	-	280,500	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Plaza South CID	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from Electric	-	3,600	-	-	-
Transfer from Water	-	72,500	-	-	-
Transfer from Wastewater	-	66,100	-	-	-
Transfer from Building Services Fund	-	5,500	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Total Transfers from Other Funds	-	428,200	-	-	-
Total Sources	\$ 1,830,000	\$ 428,200	\$ 19,100,200	\$ 70,000	\$ 13,170,000
Expenditures					
Personnel Services	\$ -	\$ -	\$ 2,179,100	\$ -	\$ 1,521,900
Operating	-	-	11,566,800	-	2,661,600
Capital Outlay	-	479,000	210,000	-	-
Capital Improvement	970,000	-	1,375,000	-	4,250,000
Cost Allocation	-	-	524,600	-	686,100
Internal Services	-	-	1,377,800	-	726,600
Debt Service	624,500	-	421,700	-	2,576,500
Total Expenditures	1,594,500	479,000	17,655,000	-	12,422,700
Transfer to Other Funds					
Transfer to General Fund	-	-	945,700	-	-
Transfer to Debt Service	-	-	-	-	8,200
Transfer to Vehicle and Equipment Replacement Fund	-	-	3,600	-	72,500
Transfer to Special Highway	-	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-	-
Total Transfers to Other Funds	-	-	949,300	-	80,700
Total Uses	\$ 1,594,500	\$ 479,000	\$ 18,604,300	\$ -	\$ 12,503,400
Sources Over(Under) Uses	235,500	(50,800)	495,900	70,000	666,600
Funds Available December 31	\$ 2,231,999	\$ 2,619	\$ 8,984,035	\$ 3,370,564	\$ 1,992,511

CONSOLIDATED FINANCIAL SCHEDULE



2024 Budget

Budget Summary - All Funds

	Wastewater	Airport	Information Technology	Building Services	Risk Services
Funds Available January 1	\$ 3,311,036	\$ 252,676	\$ -	\$ -	\$ -
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,000,000	443,200	-	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	6,675,000	293,400	1,343,700	666,000	1,518,000
Fines & Fees	-	-	-	-	-
Investment Earnings	109,000	9,000	-	-	-
Miscellaneous and Other	34,286,300	-	-	-	-
Total Revenue	44,070,300	745,600	1,343,700	666,000	1,518,000
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Plaza South CID	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from Electric	-	-	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Building Services Fund	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-
Total Sources	\$ 44,070,300	\$ 745,600	\$ 1,343,700	\$ 666,000	\$ 1,518,000
Expenditures					
Personnel Services	\$ 1,404,500	\$ 35,700	\$ 568,800	\$ 180,100	\$ 91,000
Operating	1,105,300	167,200	619,900	414,200	1,388,600
Capital Outlay	35,000	-	78,000	-	-
Capital Improvement	32,987,074	495,300	-	-	-
Cost Allocation	636,400	-	38,200	48,700	21,100
Internal Services	706,200	38,600	38,800	17,500	17,300
Debt Service	1,528,800	35,800	-	-	-
Total Expenditures	38,403,274	772,600	1,343,700	660,500	1,518,000
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	-
Transfer to Debt Service	16,500	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	66,100	-	-	5,500	-
Transfer to Special Highway	-	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-	-
Total Transfers to Other Funds	82,600	-	-	5,500	-
Total Uses	\$ 38,485,874	\$ 772,600	\$ 1,343,700	\$ 666,000	\$ 1,518,000
Sources Over(Under) Uses	5,584,426	(27,000)	-	-	-
Funds Available December 31	\$ 8,895,462	\$ 225,676	\$ -	\$ -	\$ -

CONSOLIDATED FINANCIAL SCHEDULE



2024 Budget

Budget Summary - All Funds

	Utility Billing	Fleet	All Funds Total
Funds Available January 1	\$ -	\$ -	\$ 42,063,050
Revenues			
Taxes	\$ -	\$ -	\$ 15,054,000
Intergovernmental	-	-	39,096,100
Special Assessments	-	-	1,241,300
License and Permits	-	-	349,000
Charges for services	1,196,700	320,400	41,923,800
Fines & Fees	-	-	765,000
Investment Earnings	-	-	937,100
Miscellaneous and Other	-	-	46,055,500
Total Revenue	1,196,700	320,400	145,421,800
Transfers from Other Funds			
Transfer from General Fund	-	-	335,500
Transfer from Special Highway	-	-	1,138,900
Transfer from Plaza South CID	-	-	3,600
Transfer from Main St Marketplace CID	-	-	15,000
Transfer from Main St Marketplace TIF	-	-	42,500
Transfer from Electric	-	-	949,300
Transfer from Water	-	-	80,700
Transfer from Wastewater	-	-	82,600
Transfer from Building Services Fund	-	-	5,500
Transfer from Park Improvement	-	-	500,000
Total Transfers from Other Funds	-	-	3,153,600
Total Sources	\$ 1,196,700	\$ 320,400	\$ 148,575,400
Expenditures			
Personnel Services	\$ 544,000	\$ 98,400	\$ 20,622,800
Operating	461,200	79,900	22,992,997
Capital Outlay	-	-	1,244,500
Capital Improvement	-	-	79,138,100
Cost Allocation	39,500	128,900	2,123,500
Internal Services	152,000	13,200	5,051,000
Debt Service	-	-	11,262,900
Total Expenditures	1,196,700	320,400	142,435,797
Transfer to Other Funds			
Transfer to General Fund	-	-	964,300
Transfer to Debt Service	-	-	1,163,600
Transfer to Vehicle and Equipment Replacement Fund	-	-	428,200
Transfer to Special Highway	-	-	42,500
Transfer to Capital Improvement Reserve	-	-	555,000
Total Transfers to Other Funds	-	-	3,153,600
Total Uses	\$ 1,196,700	\$ 320,400	\$ 145,589,397
Sources Over(Under) Uses	-	-	2,986,003
Funds Available December 31	\$ -	\$ -	\$ 45,049,053

CONSOLIDATED FINANCIAL SCHEDULE



2023-2024 Budget Budget Summary - All Funds

	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Funds Available January 1	\$ 35,157,870	\$ 50,166,014	\$ 54,383,450	\$ 42,063,050
Revenues				
Taxes	\$ 13,259,860	\$ 14,102,800	\$ 14,446,500	\$ 15,054,000
Intergovernmental	7,970,495	6,771,600	6,857,900	39,096,100
Special Assessments	1,280,106	1,230,800	1,230,800	1,241,300
License and Permits	664,523	349,000	352,000	349,000
Charges for services	43,705,061	38,507,100	39,050,500	41,923,800
Fines and Fees	820,379	735,000	741,000	765,000
Investment Earnings	451,048	68,200	1,721,800	937,100
Miscellaneous and Other	18,924,897	5,868,400	8,049,500	46,055,500
Total Revenue	87,076,369	67,632,900	72,450,000	145,421,800
Transfers from Other Funds				
Transfer from General Fund	1,230,900	1,148,800	1,148,800	335,500
Transfer from Special Highway	615,800	1,164,600	1,136,900	1,138,900
Transfer from Waverly Plaza CID	-	58,400	-	-
Transfer from Plaza South CID	1,139	1,800	1,800	3,600
Transfer from Main St Marketplace CID	11,637	14,700	14,700	15,000
Transfer from Main St Marketplace TIF	5	27,600	37,200	42,500
Transfer from Electric	873,600	893,300	893,300	949,300
Transfer from Water	574,100	52,600	52,600	80,700
Transfer from Wastewater	97,200	118,600	118,600	82,600
Transfer from ARPA Grant Fund	-	3,362,726	-	-
Transfer from Park Improvement	231,000	-	245,000	500,000
Transfer from Building Services	3,600	3,600	3,600	5,500
Transfer from Utility Billing	8,400	-	-	-
Transfer from BD Project Fund	864,325	-	-	-
Total Transfers from Other Funds	4,511,706	6,846,726	3,652,500	3,153,600
Total Sources	\$ 91,588,075	\$ 74,479,626	\$ 76,102,500	\$ 148,575,400
Expenditures				
Personnel Services	\$ 14,935,737	\$ 17,407,000	\$ 18,377,500	\$ 20,622,800
Operating	26,332,351	22,256,000	22,489,500	22,992,997
Capital Outlay	2,035,853	1,249,600	1,757,900	1,244,500
Capital Improvement	5,259,274	15,827,300	25,261,600	79,138,100
Cost Allocation	2,133,600	1,863,400	1,863,400	2,123,500
Internal Services	3,471,253	4,054,100	4,054,100	5,051,000
Debt Service	13,682,721	10,816,900	10,966,400	11,262,900
Total Expenditures	67,850,789	73,474,300	84,770,400	142,435,797
Transfer to Other Funds				
Transfer to General Fund	886,381	911,200	907,700	964,300
Transfer to Debt Service	1,504,925	1,244,100	1,263,700	1,163,600
Transfer to Vehicle and Equipment Replacement Fund	389,400	1,301,100	273,900	428,200
Transfer to Special Highway	-	27,600	37,200	42,500
Transfer to Wastewater	500,000	3,362,726	-	-
Transfer to Capital Imp Reserve	1,231,000	-	1,170,000	555,000
Total Transfers to Other Funds	4,511,706	6,846,726	3,652,500	3,153,600
Total Uses	\$ 72,362,495	\$ 80,321,026	\$ 88,422,900	\$ 145,589,397
Sources Over(Under) Uses	19,225,580	(5,841,400)	(12,320,400)	2,986,003
Funds Available December 31	\$ 54,383,450	\$ 44,324,614	\$ 42,063,050	\$ 45,049,053

General Fund

2024 Projected Beginning Fund Balance: \$8,147,492
2024 Projected End of Year Fund Balance: \$7,518,792

The decrease in fund balance is due to an intentional spend down of reserves in the General Fund. The projected fund balance at the end of 2024 is 38% of expenditures. The City has an informal General Fund balance target of 30% of expenditures. The City is deliberately reducing its fund balance over time primarily through one-time expenditures (transfers for 167th St. Corridor Study in 2022 and Veterans Park inclusive playground improvements in 2023). The 2024 decrease can be attributed to an increase in health insurance premiums and an increase in personnel.

Debt Service Fund

2024 Projected Beginning Fund Balance: \$2,403,343
2024 Projected End of Year Fund Balance: \$3,000,343

Projected fund balance at the end of 2024 for the Debt Service Fund is expected to increase due to increased sales tax and property tax revenues. The City is intentionally building fund balance and financial capacity in the Debt Service Fund to cover the possibility of delinquent special assessments and to have the capacity for economic development projects.

Economic Development Fund

2024 Projected Beginning Fund Balance: \$350,676
2024 Projected End of Year Fund Balance: \$384,676

The fund balance for the Economic Development Fund is anticipated to increase due to a slight increase in revenues from the transient guest tax and a decrease in expenditures for professional services from a one-time expenditure in 2023 for consulting services.

Expenditures will include planned funding to the Gardner Chamber of Commerce \$50,000, the SWEDC \$105,000, as well as the Gardner Historical Museum \$25,000. The City plans to continue funding small business assistance at \$25,000 and recreation event promotion at \$45,000.

Special Alcohol/Drug Fund

2024 Projected Beginning Fund Balance: \$191,262
2024 Projected End of Year Fund Balance: \$223,162

Projected expenditures typically match anticipated revenues in this fund, as they can only be used for specific alcohol and drug abuse programs. The anticipated increase in fund balance is due to higher anticipated revenues than the planned expenditures in this fund which will help to build funds for future programming.

Special Parks Fund

2024 Projected Beginning Fund Balance: \$188,489
2024 Projected End of Year Fund Balance: \$179,389

The projected decrease in the fund balance for Special Parks is due to anticipated expenditures for replacement programs for shelters, concession stands and trash cans in the City's parks.

Special Olympics Fund

2024 Projected Beginning Fund Balance: \$15,062
2024 Projected End of Year Fund Balance: \$14,062

Revenues in this fund are from donations that are restricted to supporting local events, such as the Special Olympics Program. Currently, expenditures are expected to exceed donations in 2024. This is a non-budgeted fund that is included here for enhanced transparency.

Mayor's Christmas Tree Fund

2024 Projected Beginning Fund Balance: \$0
2024 Projected End of Year Fund Balance: \$0

Revenues in this fund are donations that are restricted to supporting local charities. This program was closed out in 2022. This is a non-budgeted fund that is included here for enhanced transparency.

Plaza South CID Fund

2024 Projected Beginning Fund Balance: \$2,000
2024 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 equal expenditures from the fund for administrative fees and eligible costs for the project.

Waverly Plaza CID Fund

2024 Projected Beginning Fund Balance: \$0
2024 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). Due to a delay in the project, no revenues or expenditures are projected for 2024. Revenues will be from the 1% CID Sales Tax and will be used to offset expenditures from the fund for administrative fees, debt service, eligible costs for the project, as well as a transfer out to the debt service fund to help offset the financing costs of improvements made in the Waverly Plaza Benefit District.

Main St. Marketplace CID Fund

2024 Projected Beginning Fund Balance: \$5,430
2024 Projected End of Year Fund Balance: \$5,430

This fund was created in 2019 to account for the revenue and expenditures related to the Main Street Marketplace Community Improvement District (CID). Revenues are generated in the fund from the 1% CID Sales Tax. All anticipated revenues in this fund are to be used for reimbursement of eligible expenses for the Main Street Marketplace CID district. Therefore, no change in fund balance is anticipated.

Main St. Marketplace TIF Fund

2024 Projected Beginning Fund Balance: \$2,811
2024 Projected End of Year Fund Balance: \$2,811

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.

Land Bank

2024 Projected Beginning Fund Balance: \$2,597

2024 Projected End of Year Fund Balance: \$97

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 due to no additional revenues anticipated in the fund and additional expenditures related to the administration of the Land Bank.

Law Enforcement Trust Fund

2024 Projected Beginning Fund Balance: \$35,151

2024 Projected End of Year Fund Balance: \$35,251

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.

Municipalities Fight Addiction (MFA) Fund

2024 Projected Beginning Fund Balance: \$57,297

2024 Projected End of Year Fund Balance: \$0

Revenues in this fund are from opioid settlements received from the State of Kansas, pursuant to the Kansas Fights Addiction Act. Fund balance is projected to decrease due to outgoing expenditures that are allowed for projects and activities that prevent, reduce, treat, or mitigate the effects of substance abuse and addiction. Future revenue projections for distributions from the state from these settlements are not available at this time.

ARPA Grant Fund

2024 Projected Beginning Fund Balance: \$3,362,726

2024 Projected End of Year Fund Balance: \$0

Projected fund balance for the ARPA Grant Fund is zero at the end of 2024 due to costs related to the construction of the Cedar Niles Lift Station.

Capital Improvement Reserve Fund

2024 Projected Beginning Fund Balance: \$656,010

2024 Projected End of Year Fund Balance: \$656,010

Because revenues and transfers into this fund are intended to offset the costs of capital improvement projects constructed in this fund, there are no anticipated changes in the fund balance. This is a non-budgeted fund that is included here for enhanced transparency.

Street Improvement Fund

2024 Projected Beginning Fund Balance: \$2,065,450

2024 Projected End of Year Fund Balance: \$2,167,450

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 2024.

Special Highway Fund

2024 Projected Beginning Fund Balance: \$5,238,095
2024 Projected End of Year Fund Balance: \$4,798,795

The projected decrease in the fund balance is primarily due to expenditures for a CARS (County Assistance Road System) project for improvements to Center Street from Warren Street to 167th. The expenditures for this project will be offset by a grant from CARS for 50% of the cost.

Park Improvement Reserve Fund

2024 Projected Beginning Fund Balance: \$550,412
2024 Projected End of Year Fund Balance: \$297,412

The decrease in fund balance is due to a transfer out to the Capital Improvement Reserve Fund for the Winwood Park playground improvements. Revenues in the fund are from park impact fees.

BD Project Fund

2024 Projected Beginning Fund Balance: \$60,507
2024 Projected End of Year Fund Balance: \$60,507

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 2024. The balance carrying forward has been set aside for design of a future lift station. This is a non-budgeted fund that is included here for enhanced transparency.

Infrastructure Special Sales Tax Fund

2024 Projected Beginning Fund Balance: \$1,996,499
2024 Projected End of Year Fund Balance: \$2,231,999

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, interest earnings and debt proceeds.

Vehicle and Equipment Replacement Fund

2024 Projected Beginning Fund Balance: \$53,419
2024 Projected End of Year Fund Balance: \$2,619

Projected fund balance is expected to decrease in this fund due to the purchase of equipment and vehicles.

Electric Fund

2024 Projected Beginning Fund Balance: \$8,488,135
2024 Projected End of Year Fund Balance: \$8,984,035

The projected increase in the Electric Fund's ending fund balance is mostly due to increased revenues due to growth in residential development. Projected increases in revenues are outpacing projected increases in costs.

FUND BALANCES



Electric Capital Replacement Fund

2024 Projected Beginning Fund Balance: \$3,300,564
2024 Projected End of Year Fund Balance: \$3,370,564

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

Water Fund

2024 Projected Beginning Fund Balance: \$1,325,911
2024 Projected End of Year Fund Balance: \$1,992,511

The projected increase in the Water Fund's ending fund balance is mostly due to a rate increase of 3.7% for 2024 that will continue annually through 2029 combined with anticipated growth of 2.1%.

Wastewater Fund

2024 Projected Beginning Fund Balance: \$3,311,036
2024 Projected End of Year Fund Balance: \$8,895,462

The projected increase in the Wastewater Fund balance is primarily due to anticipated KDHE Loan proceeds in 2024 for the reimbursement of costs related to the Kill Creek Water Resource Recovery Facility Phase II Expansion Project which started in 2023.

Airport Fund

2024 Projected Beginning Fund Balance: \$252,676
2024 Projected End of Year Fund Balance: \$225,676

Fund balance is projected to decrease due to two capital projects in 2024. Expenses for property acquisition and construction costs related to a turf taxiway will occur in 2024. Project costs will be offset partially by grant funds.

Information Technology Fund

2024 Projected Beginning Fund Balance: \$0
2024 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

2024 Projected Beginning Fund Balance: \$0
2024 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

2024 Projected Beginning Fund Balance: \$0
2024 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

2024 Projected Beginning Fund Balance: \$0
2024 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.

Fleet Services Fund

2024 Projected Beginning Fund Balance: \$0
2024 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

Fund	2024 Projected Beginning Fund Balance	2024 Projected Ending Fund Balance	Increase/ (Decrease)
General Fund	\$ 8,147,492	\$ 7,518,792	\$ (628,700)
Debt Service Fund	2,403,343	3,000,343	597,000
Economic Development Fund	350,676	384,676	34,000
Special Alcohol/Drug Fund	191,262	223,162	31,900
Special Parks Fund	188,489	179,389	(9,100)
Special Olympics Fund	15,062	14,062	(1,000)
Mayor's Christmas Tree Fund	-	-	-
Plaza South CID Fund	2,000	2,000	-
Waverly Plaza CID Fund	-	-	-
Main St. Marketplace CID Fund	5,430	5,430	-
Main St. Marketplace TIF Fund	2,811	2,811	-
Land Bank	2,597	97	(2,500)
Law Enforcement Trust Fund	35,151	35,251	100
Municipalities Fight Addiction (MFA) Fund	57,297	-	(57,297)
ARPA Grant Fund	3,362,726	-	(3,362,726)
Capital Improvement Reserve Fund	656,010	656,010	-
Street Improvement Fund	2,065,450	2,167,450	102,000
Special Highway Fund	5,238,095	4,798,795	(439,300)
Park Improvement Reserve Fund	550,412	297,412	(253,000)
BD Project Fund	60,507	60,507	-
Infrastructure Special Sales Tax Fund	1,996,499	2,231,999	235,500
Vehicle and Equipment Replacement Fund	53,419	2,619	(50,800)
Electric Fund	8,488,135	8,984,035	495,900
Electric Capital Replacement Fund	3,300,564	3,370,564	70,000
Water Fund	1,325,911	1,992,511	666,600
Wastewater Fund	3,311,036	8,895,462	5,584,426
Airport Fund	252,676	225,676	(27,000)
Information Technology Fund	-	-	-
Building Services Fund	-	-	-
Risk Services Fund	-	-	-
Utility Billing Services Fund	-	-	-
Fleet Services Fund	-	-	-
Total	\$ 42,063,050	\$ 45,049,053	\$ 2,986,003

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.



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 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 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 5-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

This 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 and that progress is made on the City Council's strategic goals of promoting economic development, improving quality of life, increasing asset and infrastructure management, and financial stewardship. 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
- Understanding the impact of using financial incentives for development projects on the City's short-term health (defer revenues and may increase operating costs) and long-term financial health (expand and diversify the tax base)
- 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

LONG-RANGE FINANCIAL PLAN



Overall the City used the following assumptions to build the 5-year forecast:

Financial Model Assumptions	2023 Estimate	2024 Budget	2025 Projected	2026 Projected	2027 Projected
Revenues:					
Property Tax % annual change	n/a	10%	5%	5%	5%
City Sales Tax % change	8%	5%	5%	5%	4%
City Use Tax % change	11%	8%	8%	8%	4%
Sewer rate % change	4.2%	4.2%	4.2%	4.2%	4.2%
Water rate % change	3.7%	3.7%	3.7%	3.7%	3.7%
Electric rate % change*	-2.0%	0.0%	0.0%	0.0%	0.0%
County Sales Tax % change	17%	5%	5%	5%	4%
County Use Tax % change	15%	8%	8%	8%	6%
State Highway Aid % change	0%	-8%	2%	2%	2%
Expenditures:					
Personnel: % pay increases	6%	5%	4%	4%	4%
Health insurance	47%	41%	8%	8%	8%
Operating costs % increases**	6%	2%	3%	3%	3%

*The Electric Utility also temporarily suspended the Power Cost Adjustment

**Includes Contractual Services and Commodities

5 - YEAR FINANCIAL PLAN



5-Year Financial Plan		2023	2024	2025	2026	2027
<u>Revenues by Type</u>		<u>Estimate</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Property Tax	\$	5,744,500	\$ 6,302,100	\$ 6,617,200	\$ 6,948,100	\$ 7,295,500
Motor Vehicle Tax		583,900	511,400	521,600	532,000	542,600
Sales and Use Tax		7,253,600	7,507,500	7,909,200	8,332,300	8,778,100
Franchise Fees		394,500	355,000	355,000	355,000	355,000
Transient Guest Tax		270,000	278,000	286,300	294,900	303,700
Excise Tax		200,000	100,000	50,000	50,000	50,000
Special Assessments		1,230,800	1,241,300	757,200	771,600	761,600
Licenses and Permits		352,000	349,000	349,000	349,000	269,100
Intergovernmental*		6,857,900	39,096,100	7,246,100	7,173,700	7,227,900
Charges for Services		34,820,100	36,879,000	37,985,400	39,125,000	40,298,800
Fines and Fees		741,000	765,000	788,000	811,600	835,900
Investment Earnings		1,721,800	937,100	937,100	374,800	374,800
Miscellaneous		8,049,500	46,055,500	4,076,200	5,527,200	77,200
Internal Service Funds		-	-	-	-	-
Transfers		3,652,500	3,153,600	3,131,600	3,660,500	3,196,800
Total Revenues	\$	71,872,100	\$ 143,530,600	\$ 71,009,900	\$ 74,305,700	\$ 70,367,000
Total Revenues Without Transfers and Debt Proceeds	\$	60,396,300	\$ 94,398,700	\$ 63,878,300	\$ 65,195,200	\$ 67,170,200
Overall Revenue Growth (Total)		-19%	93%	-51%	5%	-5%
Overall Revenue Growth (Without Transfers/Debt Proceeds)		-13%	53%	-32%	2%	3%
<u>Expenditures by Type</u>						
Personal Services		18,377,500	20,622,800	21,447,700	22,305,600	23,197,800
Operating		22,489,500	22,992,997	23,682,800	24,393,300	25,125,100
Capital Outlay		1,757,900	1,244,500	911,000	931,800	953,200
Capital Improvement		25,261,600	79,138,100	9,480,000	6,585,000	1,257,700
Cost Allocation		1,863,400	2,123,500	2,187,200	2,252,800	2,320,400
Internal Service Funds		4,054,100	5,051,000	5,202,500	5,358,600	5,519,400
Debt Service		10,966,400	11,262,900	12,643,500	12,501,000	12,677,400
Transfers		3,652,500	3,153,600	3,131,600	3,660,500	3,196,800
Total Expenditures	\$	88,422,900	\$ 145,589,397	\$ 78,686,300	\$ 77,988,600	\$ 74,247,800
Total Expenditures Without Transfers	\$	84,770,400	\$ 142,435,797	\$ 75,554,700	\$ 74,328,100	\$ 71,051,000
Overall Expenditure Growth (Without Transfers)		23%	94%	-47%	-2%	-4%
Overall Expenditure Growth (Total)		20%	81%	-46%	-1%	-5%
Surplus/(Deficit)	\$	(16,550,800)	\$ (2,058,797)	\$ (7,676,400)	\$ (3,682,900)	\$ (3,880,800)
Existing Long-Term Debt Service (Excluding Debt Refunding Payoffs and Leases)	\$	9,142,900	\$ 9,170,400	\$ 8,804,600	\$ 8,347,200	\$ 8,055,100
Anticipated CIP Debt Service		-	269,100	3,607,200	3,921,400	4,466,100
Total Long-Term Debt Service (Including Anticipated Debt)	\$	9,142,900	\$ 9,439,500	\$ 12,411,800	\$ 12,268,600	\$ 12,521,200
Debt Service as a % of prior year expenditures		12%	11%	9%	16%	16%

*The 2024 Budget for Intergovernmental Revenues includes a large KDOT grant for a bridge project.

Property Tax (Ad Valorem)

Description: 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.

Estimating method: 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 \$309,645,640 (excludes TIF properties) and a mill levy rate of 18.699 in 2023. The estimated assessed valuation comes from Johnson County. The 5-year trend for growth in assessed valuation is 10.4%. The City anticipates setting a mill levy in 2025 and beyond that would capture at least 5% of the increase in order to offset inflation. The inflation factor is based on a 4-year historical trend.

Sales & Use Tax

- City Sales Tax

Description: A tax levied on the retail price of an item being purchased. The City receives this revenue from their own local sales tax. Currently, the sales tax in the City of Gardner is 9.475%, except in the CID (Community Improvement District) areas where it is 10.475%. That percentage breaks down as follows:

SALES TAX JURISDICTION	SALES TAX RATE
State of Kansas	6.500%
Johnson County	0.500%
Johnson Co. Law Enforcement	0.500%
Johnson Co. Stormwater	0.100%
Johnson Co. Public Safety	0.250%
Johnson Co. Research Triangle	0.125%
City of Gardner	1.000%
City of Gardner Infrastructure Special Sales Tax	0.500%
Total State and Local Sales Tax	9.475%

Estimating method: Forecasting of sales tax is based on historical trends. The 2023 Estimate was revised to show an 8% increase over 2022 Estimate which was a 5% increase over 2022 receipts in general City sales tax. For 2024 through 2026, the City included a conservative, anticipated increase of 5% and a drop to 4% in 2027 and beyond.

- City Use Tax

Description: 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 use tax.

Estimating method: Similar to sales tax, the City uses historical trends to forecast use tax. The City has seen large, double digit increases in use tax receipts for 2021 and 2022. Based on these trends, the City revised the 2023 Estimate to include an 11% increase over the 2022 Estimate which represents a 10% increase over 2022 receipts of use tax. The City included an anticipated increase of 8% for 2024 through 2026 and then dropping back to a more modest 4% in 2027 and beyond.

Intergovernmental Revenues

- County Sales and Use Tax

Description: The City's portion of the Johnson County sales and use tax. The County levies 5 different sales taxes: Local sales tax, Stormwater sales tax, two separate Public Safety sales tax, and a Research Triangle tax. The Local sales tax and the Public Safety sales taxes are shared between the County and the cities in Johnson County by state-mandated formulas that use population and ad valorem taxes levied.

Estimating method: The City uses historical trends to forecast county sales and use tax. Similar to the City sales and use tax forecasts, based on historical trends, the City revised the 2023 Estimate to include a 17% increase over the 2022 Estimate which is a 10% increase over 2022 receipts for the County Sales Tax. The City included an anticipated increase of 5% for 2024 through 2026 and 4% for 2027 for the County Sales Tax. For the County Use Tax, the City included a 15% increase over the 2022 Estimate which represents a 12% increase over 2022 receipts. The City included an anticipated increase of 8% for 2024 through 2026 and then dropping to a more modest 6% for 2027 and beyond.

- State Highway Aid (Motor Vehicle Fuel Tax)

Description: A tax per gallon or fraction thereof, assessed on the use, sale or delivery of motor vehicle fuels. Per the Kansas Department of Revenue 2022 Annual Report, the tax on regular motor fuel per gallon is currently \$0.24. For the full list of motor fuel taxes, visit the Kansas Department of Revenue website here: <https://www.ksrevenue.gov/> . The tax is levied for the purpose of producing revenue to mainly defray the cost of constructing, widening, purchasing of right-of-way, reconstructing, maintaining, surfacing, resurfacing and repairing the public highways and is distributed to cities based on certified population numbers.

Estimating method: Estimates are provided by the League of Kansas Municipalities (LKM) website for the next budget year. The City reviews the estimates and adjusts as needed based on current collections and historical trends. FY 2024 includes an 8% reduction in state highway aid while 2025 and beyond includes a modest 2% inflation factor.

- Grants

Description: An award, usually financial, given by one entity to another entity to facilitate a goal. The City can receive grants from various sources in a year, including federal, state, county, and private organizations. This revenue source can be volatile due to the nature and timing of grant-funded projects.

Estimating method: The City includes amounts for grants from known sources in years where grant-funded projects are anticipated.

- Local Alcohol Tax

Description: This tax is 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.

Estimating method: Estimates are provided by the League of Kansas Municipalities (LKM) website for the next budget year. The City reviews the estimates and adjusts as needed based on current collections and historical trends. FY 2024 includes a 7% anticipated increase and 2025 and beyond include a more modest 2% increase.

Charges for Services

Description: 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 charges for services.

Estimating method: 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 consumption growth estimate is 3% for wastewater, 2.1% for water, and 3% for electric. The growth assumptions are impacted by development patterns and utility services areas (some new development projects may not be served by the City's water utility). A rate increase of 3.7% was budgeted in the Water Fund for FY 2021 through FY 2029. A rate increase of 4.2% was included in the Wastewater Fund for 2023 through 2031. Cost allocation revenue is estimated based on

research and analysis of historical trends as well as expenditure projections for those departments being allocated. In 2023, electric residential rates were reduced by 2%, the monthly service fee on residential was reduced by \$4, and the power cost adjustment was temporarily suspended reducing electric revenue projections.

Non-major Revenues

- Special Assessments

Description: 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.

Estimating method: Special Assessments are estimated based on expected special assessment receipts for each of the forecasted years. The City maintains files detailing the assessments and their associated amortization schedules through to maturity. The current rate of delinquency for special assessments is 12%.

- Fines and Fees

Description: Fine and Fees include 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.

Estimating method: These revenues are estimated based on historical trends and a review of current year's collections to date. FY 2024 includes a 4% inflation factor while 2025 and beyond include a 3% inflation factor based on historical trends.

- Motor Vehicle Tax

Description: 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.

Estimating method: 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 for 2023 are provided by Johnson County and then adjusted by the City, if necessary, for known events such as mill reductions. The City used a conservative 2% inflation factor for future years, based on historical trends.

- Franchise Fees

Description: Fees assessed on gross receipts for electric and natural gas consumption, and sales of local telephone and cable service within the City of Gardner.

Estimating method: These fees are estimated based on historical trends and a review of current year's collections to date. Franchise fees are estimated to remain flat for FY 2024 and beyond.

- Transient Guest Tax

Description: A tax on room rental for hotels and motels within Gardner.

Estimating method: Historical trends, anticipated development, and a review of current year's collections to date are all used to estimate transient guest tax revenues. The City anticipates a modest 3% increase in FY 2024 and beyond.

- Licenses and Permits

Description: 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.

Estimating method: FY 2024 and beyond are projected to be relatively flat, except for building permits which are conservatively estimated to drop by 25% in the out years. The Community Development Department provides estimates on building permits based on anticipated growth. Historical trends are also reviewed when forecasting this revenue source.

- Excise Tax

Description: A tax on the platting of real property within Gardner.

Estimating method: Estimates are based on anticipated growth and estimates from the Community Development Department. FY 2024 and 2025 include an anticipated 50% decrease in excise tax while 2026 and beyond are estimated to remain flat.

- Investment Earnings

Description: These revenues include interest earned on investments, as well as any gains or losses on the sale of any investments.

Estimating method: Investment earnings will fluctuate from year to year based on the prevailing interest rates, market conditions, and idle cash available. FY 2023 Estimate includes a large anticipated increase in investment earnings due to higher interest rates. Investment earnings for FY 2024 are anticipated to decrease by almost 50% compared to the 2023 Estimate. FY 2025 is estimated to remain flat while FY 2026 includes another anticipated decrease of 60%. FY 2027 is estimated to remain flat before another big decrease in 2028 and projections beyond 2028 are anticipated to remain flat.

- Miscellaneous revenues

Description: Revenues of a miscellaneous nature, including royalties, reimbursements, and debt proceeds (unless noted otherwise) or revenues not accounted for somewhere else

Estimating method: Miscellaneous revenues are estimated based on historical trends and review of current year's collections to date.

Five Year Revenue Trend (excludes transfers and debt proceeds)



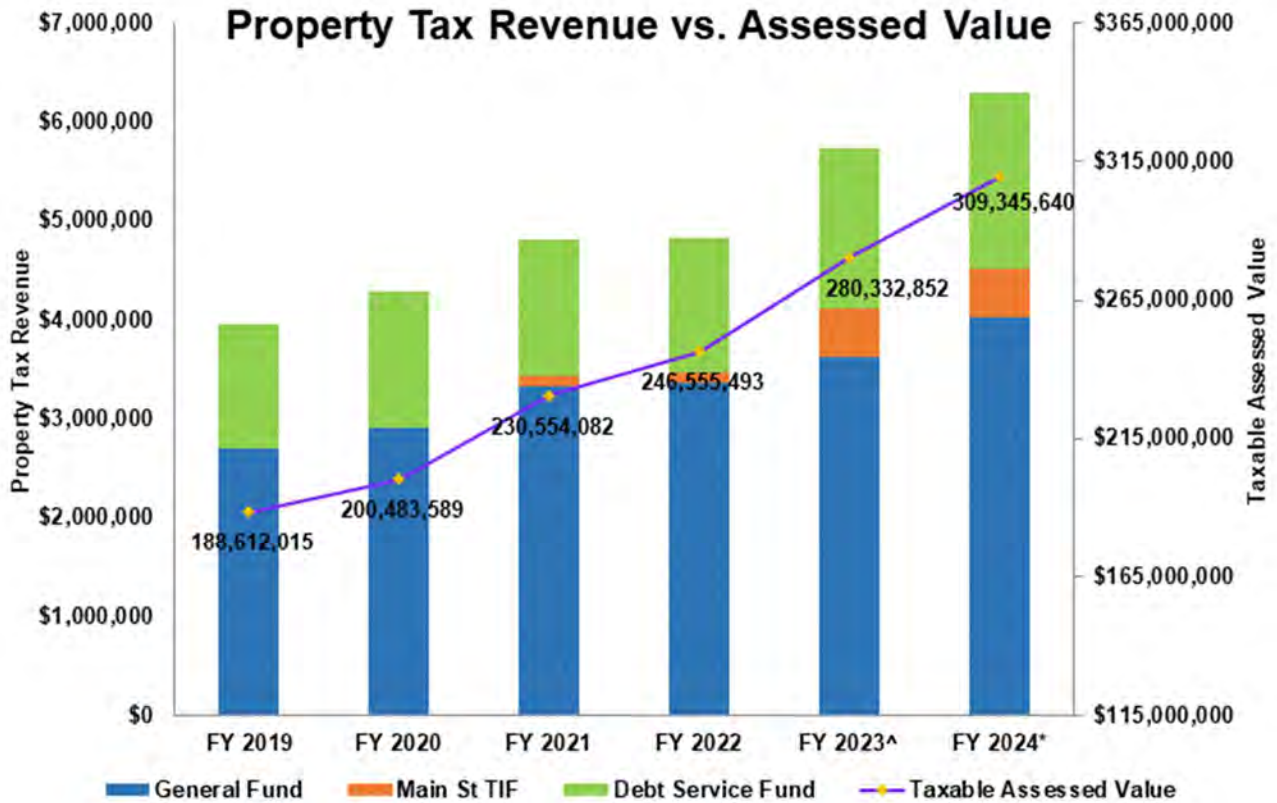
Charges for Services, Property Tax, Sales & Use Tax, and Intergovernmental revenues comprise the major revenue sources for the City. Overall revenue has trended up for the City.

- Charges for Services are typically the largest revenue source for the City and account for 58% and 39% of total revenues in 2023 and 2024, respectively. The upward trend reflects rate increases in water of 3.7% starting in FY 2021, continuing through FY 2029 and sewer rate increases of 4.2% starting in FY 2023, continuing through FY 2031. Electric and Water also include increases for an anticipated 3% growth rate while Water includes an anticipated 2.1% growth rate
- Sales & Use Tax is typically the next largest revenue source and accounts for 12% and 8% of total revenues in 2023 and 2024, respectively. Sales & Use Tax has been steadily

increasing each year and has increased nearly 50% from FY 2020 to 2024. FY 2024 includes an estimated increase of 5% in sales tax and 8% in use tax.

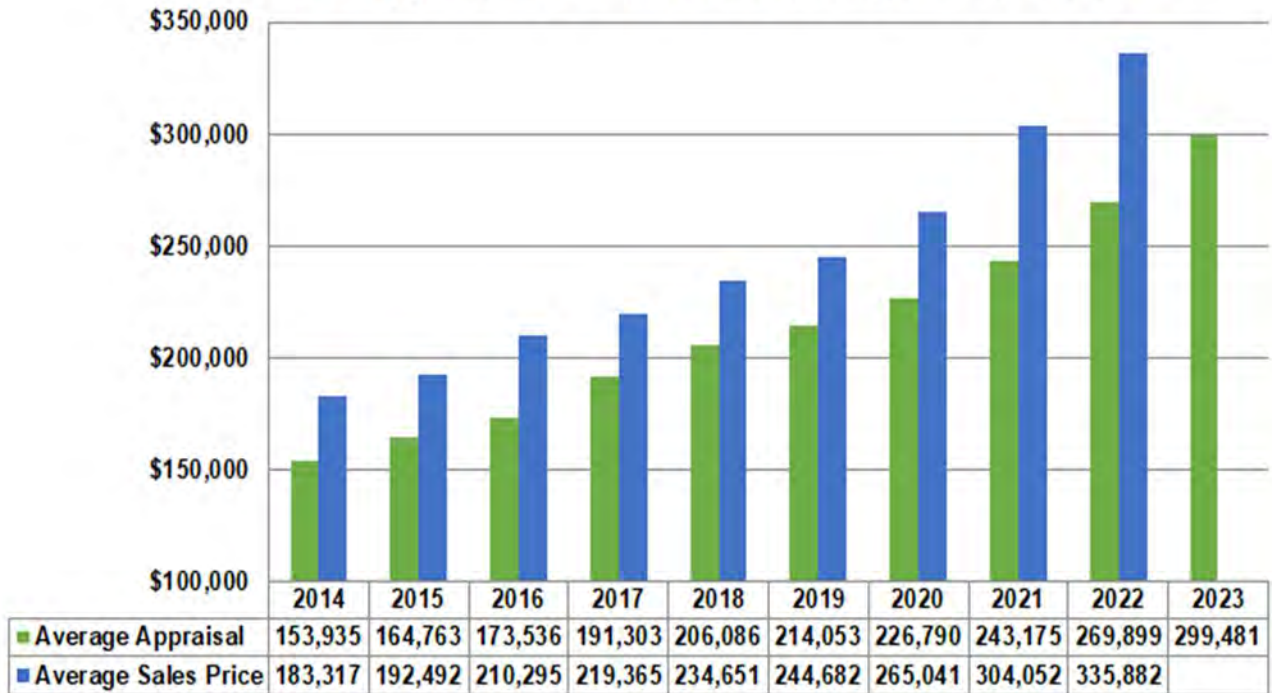
- Property Tax is the next largest revenue source for the City most years and represents 9.5% and 6.7% of the total revenues for the City in 2023 and 2024, respectively. Assessed values have increased every year from FY 2020 through the anticipated increase in 2024 with a total increase of 54% over those 5 years. The City lowered mills in 2022 by .811 and again in 2023 by 1.155 mills. FY 2024 includes an anticipated increase of 10.3% in assessed valuation with a flat mill levy.

- 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 11.4% and 41.4% of the total revenues for the City in 2023 and 2024, respectively. This revenue source can be volatile due to the nature and timing of grant-funded projects.
 - FY 2021 includes an increase of 36.7% due mostly to grants in the Special Highway Fund for large street projects from CARS (\$1.7 million), an increase in FAA grants in the Airport (\$712K), and a grant from the American Rescue Plan Act (\$1.7 million which represents the first half).
 - FY 2022 intergovernmental revenues include a decrease of 11.4% due to fewer grant funded projects. Grants in 2022 included KDOT (\$158K) and FAA (\$167K) grants in the Airport Fund and a CARS grant in the Special Highway Fund (\$721K) and the second half of the ARPA grant (\$1.7 million).
 - FY 2023 includes an anticipated decrease of 14% due to the large ARPA grant in 2022 that will not recur in 2023 and no new large street projects being anticipated. Grants anticipated in 2023 include a \$260K grant from CARS for street improvements for Moonlight Road from I-35 to Buffalo Trail, a \$252K grant from MARC for Center Street Sidewalks, a \$249K grant from Johnson County for Quail Meadows Trail, a \$245K KDOT grant for South Center Street Trail and a \$128K FAA grant in the Airport Fund for the acquisition of property (Tract E).
 - FY 2024 anticipates a 470% increase in intergovernmental revenues due to a very large increase in grants related to street projects. The Special Highway Fund anticipates grant funding from KDOT (\$23 million) and MARC (\$6 million) for the Gardner Road Bridge over I-35 project and CARS (\$672K) for Center Street improvements. The Airport Fund anticipates additional grant funding from FAA (\$299K) for the acquisition of property (Tract E) and KDOT (\$144K) for the construction of the Turf Taxiway.



The graph above illustrates that overall Gardner has seen increases in assessed values which actually began in 2014. FY 2019 reflects an increase of 8.3% and FY 2020 reflects a 6.3% increase. FY 2021 includes an increase of 15.0% due mostly to the return of an abated property to the tax rolls. FY 2022 includes a 6.9% increase in assessed values. FY 2023 includes an increase of 13.7% while FY 2024 anticipates an increase of 10.3%.

Average Appraised Value vs Average Sales Price



This graph illustrates that the City's average home sale prices have been increasing steadily since 2014 and have increased every year since then, without fail, through 2022. The graph was re-created using data from the Johnson County Appraisers' web page.

CAPITAL IMPROVEMENT PROGRAM



2024-2028 Capital Improvement Program

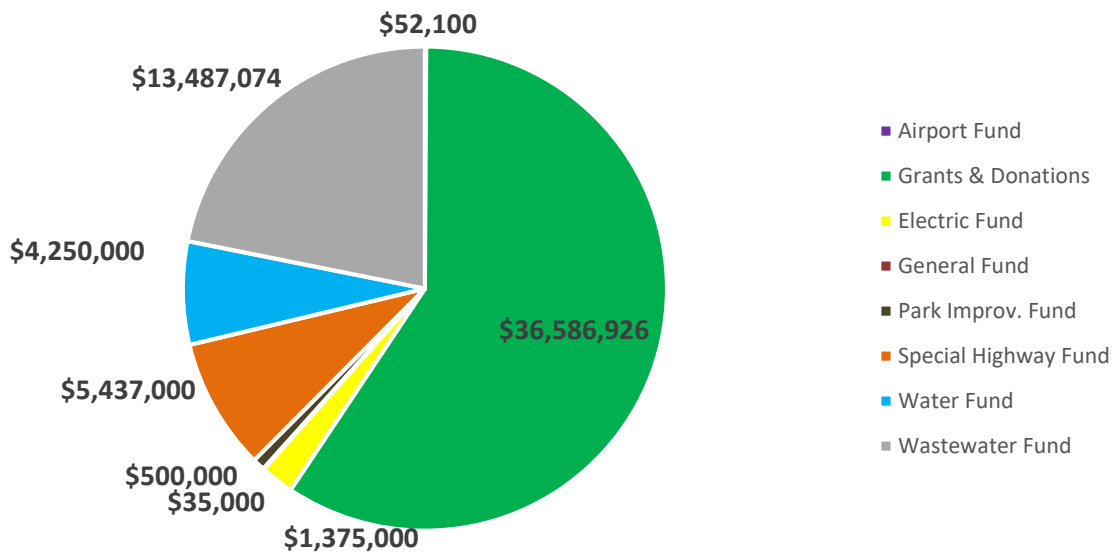
What is a Capital Improvement Program (CIP)?

The Capital Improvement Program is a 5-year plan for capital expenditures. It is a funding plan for public improvements such as infrastructure, parks, and facilities critical to the community's future.

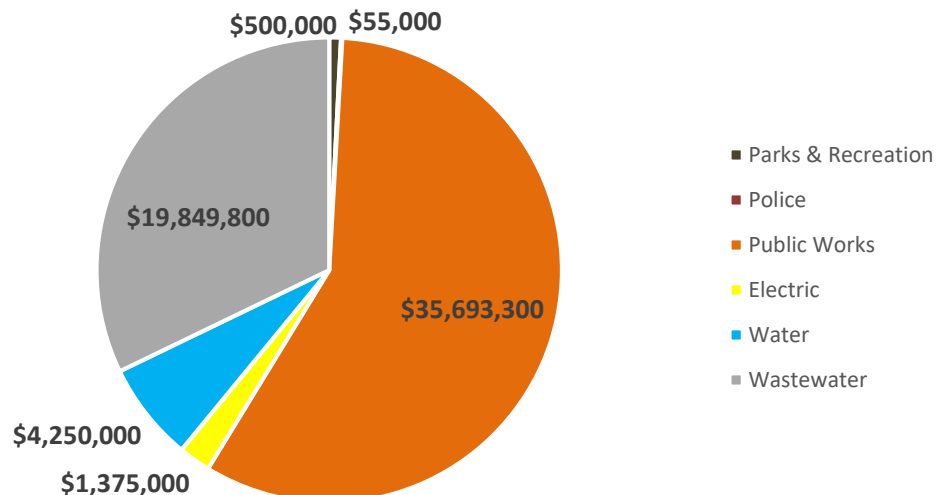
What is a Capital Expenditure?

A capital expenditure is defined as an expenditure that results in the acquisition of or addition to fixed assets (capital assets). Non-recurring capital expenditures over \$25,000 are included in the CIP.

2024 CIP Total Sources = \$61,723,100



2024 CIP Total Uses = \$61,723,100



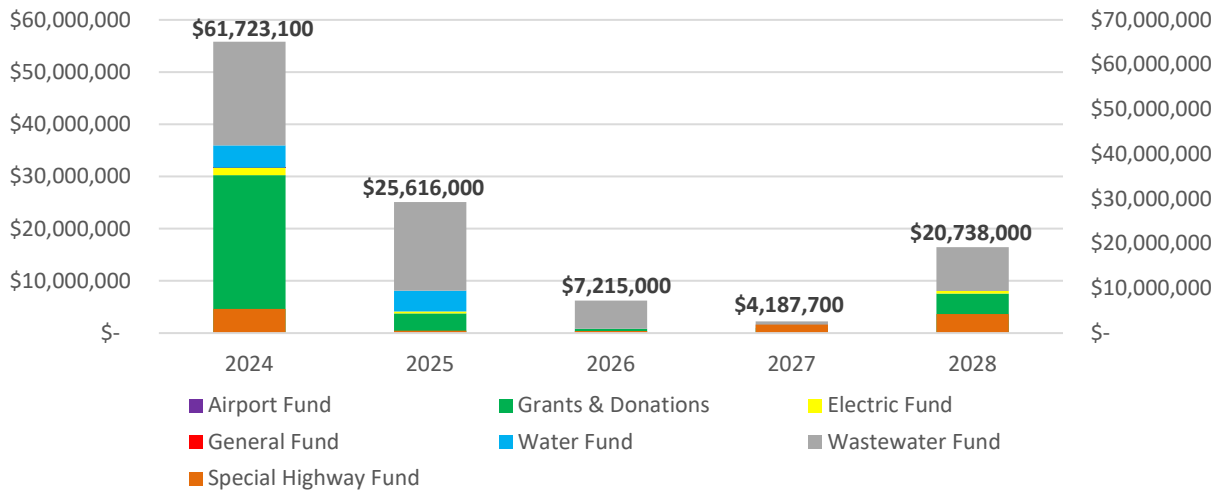
CAPITAL IMPROVEMENT PROGRAM



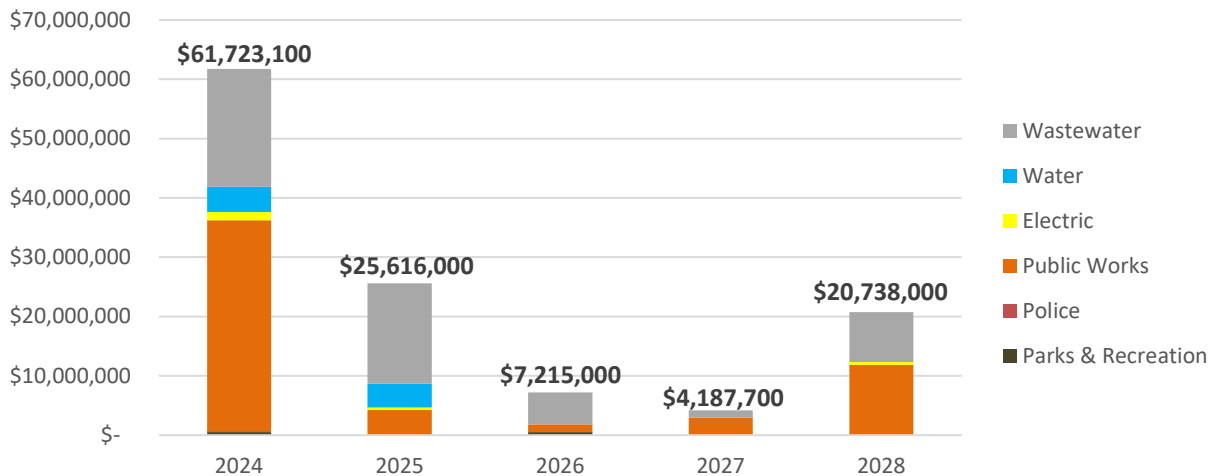
CIP Trends

There is a significant amount of capital investment planned for 2024 and 2025 related to the major infrastructure projects that help facilitate new economic development. This includes the Gardner Rd. Bridge at I-35, a new water transmission line, the expansion of the Kill Creek Water Resource Recovery Facility, and the construction of the Cedar Niles Lift Station and force main. Capital spending is expected to return to more “normal levels” in 2026 and 2027. Capital spending increases in 2028 due the reconstruction and expansion of 167th St. from Center to Moonlight and the next phase of extending the sewer conveyance system infrastructure.

CIP Sources by Year



CIP Uses by Year



2024 Significant Non-recurring Capital Expenditures

Gardner Rd. Bridge over I-35 (PW2203) – The project is the second phase of improvements to the I-35 and Gardner Rd. Interchange. It involves the replacement of the existing bridge over I-35, which is considered functionally obsolete and has no provision for pedestrians or bicycles. The total estimated cost of the project is \$33,700,000. The project leverages \$28,950,000 in MARC and KDOT grant funding. The local match of \$4,750,000 will be financed with General Obligation Bonds. The annual debt service payments will come from the Bond & Interest Fund, which will be supported by annual transfers from the Special Highway Fund.

Water Transmission Line – The current water transmission line is limited to 4 MGD. This additional transmission line will increase capacity and provide redundancy in the event the primary transmission line goes out of service. The estimated total project cost is \$8,250,000. This cost is spread over 2024 and 2025. The City plans to apply for a KDHE State Revolving Fund Loan to finance the project and the annual debt service will come from the Water Fund. The debt will be paid back with Water Utility revenues.

Kill Creek Water Resource Recovery Facility (KCWRRF) Phase II Expansion – The project will expand capacity at the current wastewater treatment plant by 2.5 MGD in order to accommodate anticipated growth in the community. The total project cost is estimated to be \$28,750,000. Design will start in 2023, construction will begin in 2024, and the project should be complete by 2025. The City plans to apply for a KDHE State Revolving Fund Loan to finance the project and the annual debt service will come from the Wastewater Fund. The debt will be paid back with Wastewater Utility revenues.

Cedar Niles LS and Forcemain – This project involves the construction of a new lift station and supporting sewer infrastructure that will open up recently annexed property in Gardner's southeast planning area. The total project cost is estimated to be \$8,607,600. Design will start in 2023, construction will begin in 2024, and the project should be complete by 2025. The project will be funded using a combination of ARPA funds (\$3,362,726), HUD appropriations (\$3,000,000) and cash from the Wastewater Utility (\$2,244,874).

Sewer Line B for Southeast Planning Area – This project involves the installation of a new sewer interceptor and supporting sewer infrastructure to the northeast upstream of Cedar Niles Lift Station. The total project cost is estimated to be \$2,805,000. Design will start in 2023 and cost approximately \$255,000. The City plans to issue General Obligation Bonds to finance the project and the annual debt service will come from the Wastewater Fund. Although the General Obligation Bonds are backed with the City's full faith and credit (taxes), the City intends to pay the debt service with Wastewater Utility revenues.

Substation #1 T2 Upgrade – This project will replace the transformer 2 at Substation #1 with a 30 MVA transformer. This improvement was identified in the 2017 Revised Electric Master Plan and is needed to meet anticipated load growth. The total project cost is estimated to be \$1,195,000. Design will start in 2023 and cost approximately \$100,000. The City plans to use cash from the Electric Utility to pay for this project.

What is the impact of these significant non-recurring projects on the current and future operating budget?

Project	Additional Staff	Operating Expenses (Savings)	Est. Annual Debt Service	Comments
Gardner Rd. Bridge over I-35	0	Minimal	\$403,000	Maintenance is not the responsibility of the City.
Water Transmission Line	0	Minimal	\$628,500	The annual debt service will have a significant impact on the Water Fund.
KCWRRF Phase II Expansion	1	\$306,500	\$1,932,500	The annual debt service will have a significant impact on the Wastewater Fund. There will be additional O&M costs for electric, chemicals, personnel, and SCADA.
Cedar Niles LS and Forcemain	0	\$15,000	-	1 hour of labor a day for staff rounds.
Sewer Line B for SE Planning Area	0	Minimal	\$354,500	Project will not have an impact on the annual operating budget.
Substation #1 T2 Upgrade	0	Minimal	-	Project will not have an impact on the annual operating budget.

What is the impact of the new debt service obligations on the operating budget?

The debt service associated with the Gardner Rd. Bridge can be supported by current revenues in the Special Highway Fund. The debt service for the 2024 utility projects contribute to the need to increase water and sewer rates. The City has already approved water rate increases of 3.7% annually to until 2029 and are planning to increase sewer rates by approximately 4.2% annually until 2031 to support planned wastewater infrastructure.

How is a Capital Project selected?

The process begins with the identification of community needs. The [Comprehensive Plan](#), master plans, input from citizens, staff expertise, and development activity all assist with the identification of community needs. Once community needs are identified, departments develop project proposals and cost estimates. Departments submit a prioritized list of their proposed projects to the CIP Committee, which consists of the City Administrator, Finance Director and Community Development Director. The CIP Committee reviews each department’s lists of proposed projects. The projects are reviewed for financial feasibility and alignment with the City Council’s strategic goals. The CIP Committee finalizes the draft CIP and the Finance Director presents it to the Governing Body at a City Council Meeting. The CIP is then adjusted based on direction from the Governing Body and presented to the Planning Commission. The Planning Commission reviews the CIP for conformance with the Comprehensive Plan. The CIP is then incorporated into the budget document. After a public hearing, the proposed budget and CIP are adopted by the Governing Body.

How are Capital Projects Financed?

Capital projects are financed using cash (pay-as-you-go) or issuing debt. For larger capital projects the City uses debt (such as General Obligation Bonds, General Obligation Temporary Notes, Lease Purchase Agreements, Certificates of Participation, Special Obligation Bonds or Revenue Bonds) to fund the initial project cost, and then pays the annual debt service from the appropriate fund. The City will only issue debt with a payment term that is less than the useful life of the asset. Capital improvements are typically funded by the General Fund, capital projects funds or enterprise funds. Revenue streams supporting CIP projects include: general operating revenues (includes property tax, local sales tax, etc.), airport revenues, utility revenues, grants, gasoline tax (Special Highway Fund), street excise tax, and special assessments.

For more information on the 2024 – 2028 Capital Improvement Program please check out the *CIP Reports* located on page 235 in the appendix of the budget book.

BOND RATING and DEBT MATURITY



Bond Rating

The City's most recent bond issues were rated AA- with a stable outlook by S&P Global Ratings (Standard & Poor's).

Debt to Maturity

Below is the City's schedule of debt payments. See the City's Annual Comprehensive Financial Report for detailed debt schedules

It can be found here: <http://www.gardnerkansas.gov/government/departments-and-divisions-/finance/fiscal-services>

	2023	2024	2025	2026	2027	2028-2032	2033-2037	2038-2042	2043-2047
<u>Debt Service</u>									
Principal	4,756,700	4,643,300	3,530,000	3,655,400	3,674,700	16,268,400	9,876,700	4,559,400	461,300
Interest	1,304,000	1,432,300	1,063,500	952,000	833,800	2,989,900	1,675,100	799,300	100,000
Total	6,060,700	6,075,600	4,593,500	4,607,400	4,508,500	19,258,300	11,551,800	5,358,700	561,300
<u>Infrastructure Special</u>									
<u>Sales Tax</u>									
Principal	530,000	545,000	565,000	590,000	445,000	190,000	-	-	-
Interest	98,800	79,500	59,800	40,100	19,700	5,700	-	-	-
Total	628,800	624,500	624,800	630,100	464,700	195,700	-	-	-
<u>Electric</u>									
Principal	330,000	345,000	360,000	365,000	280,000	905,000	-	-	-
Interest	87,800	76,700	64,800	52,500	39,900	59,600	-	-	-
Total	417,800	421,700	424,800	417,500	319,900	964,600	-	-	-
<u>Wastewater</u>									
Principal	1,140,566	1,194,824	3,218,959	3,249,487	3,668,610	19,584,884	16,251,262	12,488,500	3,623,200
Interest	382,134	333,976	893,341	858,713	980,290	5,028,616	4,348,338	3,841,800	1,139,600
Total	1,522,700	1,528,800	4,112,300	4,108,200	4,648,900	24,613,500	20,599,600	16,330,300	4,762,800
<u>Water</u>									
Principal	1,507,700	1,749,300	2,033,950	1,860,600	1,903,400	9,972,600	10,549,900	7,742,500	1,343,750
Interest	792,200	827,200	854,150	877,200	832,000	3,492,600	2,589,400	1,550,100	496,600
Total	2,299,900	2,576,500	2,888,100	2,737,800	2,735,400	13,465,200	13,139,300	9,292,600	1,840,350
<u>Airport</u>									
Principal	35,000	35,000	-	-	-	-	-	-	-
Interest	1,500	800	-	-	-	-	-	-	-
Total	36,500	35,800	-	-	-	-	-	-	-
<u>Totals</u>									
Principal	8,299,966	8,512,424	9,707,909	9,720,487	9,971,710	46,920,884	36,677,862	24,790,400	5,428,250
Interest	2,666,434	2,750,476	2,935,591	2,780,513	2,705,690	11,576,416	8,612,838	6,191,200	1,736,200
Total	10,966,400	11,262,900	12,643,500	12,501,000	12,677,400	58,497,300	45,290,700	30,981,600	7,164,450

The information above includes anticipated debt.

In 2023, the City anticipates issuing \$3,500,000 for water improvements and \$2,731,300 for sewer improvements.

In 2024, the City anticipates issuing \$5,350,000 for water improvements, \$34,286,300 for sewer improvements, \$4,750,000 for street improvements and \$1,592,000 for final benefit district debt.

In 2025, the City anticipates issuing \$4,000,000 for water improvements.

In 2026, the City anticipates issuing \$5,450,000 for sewer improvements.

In 2028, the City anticipates issuing \$9,641,700 for sewer improvements and \$4,714,000 for street improvements.

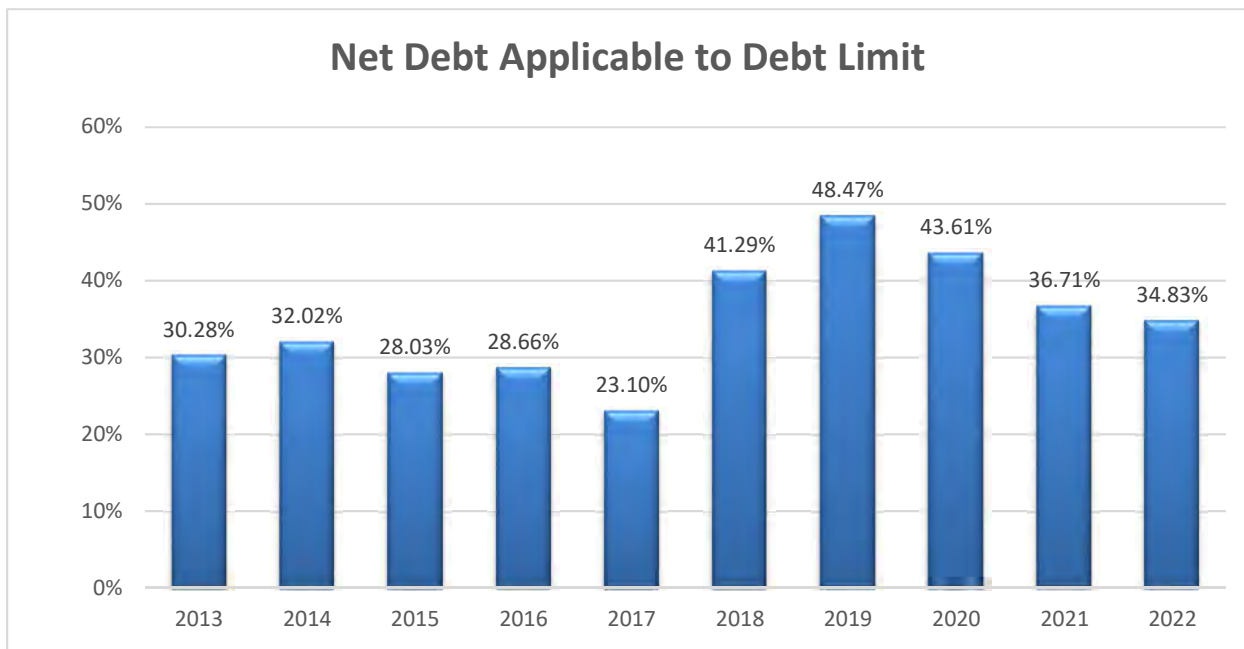
DEBT MARGIN



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 12/31/22)

Assessed Valuation (1)	\$310,751,916
Legal Debt Limit (30%) (2)	93,225,575
G.O. Bonds and Temporary Notes Outstanding	72,865,000
Less: Amount set aside for utilities, refunding and revenue-supported bonds	<u>(40,396,299)</u>
Total net debt applicable to limit	<u>\$32,468,701</u>
Legal Debt Margin	\$60,756,874



(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.

OUTSTANDING DEBT with PURPOSE



Type of Debt	Purpose	Issue Date	Maturity Date	Interest Rate %	Amount Issued	Amount Outstanding 1/1/2023
General Obligation:						
2013A	Refunded 2004D for interest savings; original purpose was airport hangar improvements	03/2013	10/2024	2.0-2.25	\$370,066	\$70,000
2014A	Street and utility improvements for USD 231 BD; White Drive sanitary sewer improvements	04/2014	10/2029	2.0-3.125	4,895,000	2,550,000
2014B	Refunded KDOT loans TR0101 and TR0106 for interest savings; original purpose was street improvements	12/2014	10/2029	2.0-3.0	4,140,000	1,855,000
2015A	Refunded KDHE 2006 Hillsdale state loan for interest savings; original purpose was sewer improvements	07/2015	10/2025	3.00	3,945,000	1,315,000
2016A	Streets Phase I Improvements; refunded 2008B for interest savings; original purpose was street, water, sewer and electric improvements for New Century BD	12/2016	10/2028	3.00	2,870,000	1,515,000
2016B	Replace electric transformer 1, circuit breaker and breaker controls; taxable debt	12/2016	10/2026	2.0-3.25	855,000	365,000
2017A	Streets Phase 2 Improvements; refunded 2009A for interest savings; original purpose was street, water, sewer and electric improvements for University Park and Kill Creek BDs	12/2017	10/2027	2.25-3.0	3,505,000	1,595,000
2018A	Construct and equip the new justice center; Aquatic Center improvements; street improvements	06/2018	10/2037	3.0-5.0	14,985,000	11,950,000
2019B	New overhead crane for Kill Creek lift station (sewer) and construct a storage tank for South lift station (sewer)	06/2019	10/2028	1.85-2.50	1,970,000	1,355,000
2019E	Streets Phase 4 Improvements; Santa Fe improvements	12/2019	10/2029	2.0-3.0	2,465,000	1,780,000
2020A	Expansion of existing water treatment plant; purchase and install new smart meters for the water and electric systems	05/2020	10/2040	2.0-3.5	27,450,000	25,305,000
2020B	191st St realignment; refunded 2010A for interest savings; original purpose was street improvements	12/2020	10/2030	2.0-3.0	4,825,000	3,960,000
2021A	Wastewater system improvements; refunded 2011A and 2012A for interest savings, original purposes were street and water improvements for Prairie Brooke and Kill Creek Water BDs; refunded 2019C temp notes for street and water improvements for Plaza South BD	08/2021	10/2032	1.0-3.0	4,710,000	4,340,000
2021B	Refunded 2019D temp notes for street and water improvements for Waverly Plaza BD	08/2021	10/2041	2.0-2.25	2,185,000	2,100,000
2022A	Water and sewer improvements for Prairie Trace; refunded 2020C temp notes for street, sewer, water, and electric improvements for Tuscan Farms BD; street improvements for Waverly Road and Main Street	08/2022	10/2042	3.0-5.0	11,425,000	11,425,000
2022B	Extension of temp notes 2020C to construct street and sewer improvements for the Hilltop BD	08/2022	10/2023	2.00	1,385,000	1,385,000
Total G.O. Bonds						\$ 72,865,000
Lease Purchase/Bank Placed Debt:						
2016C	Purchase land for new justice center	12/2016	10/2026	1.75-3.10	678,000	284,000
2018	Golf course improvements	06/2018	10/2028	4.69	1,218,000	809,000
2019	Purchase skid steer	04/2019	04/2024	3.64	45,000	18,987
2019	Purchase dump truck	12/2019	10/2023	1.85	135,000	34,548
Total Lease Purchase/Bank Placed Debt						\$ 1,146,535
Other:						
KDHE SRF	C20 1721 01 - Bull Creek Lift sewer improvements	11/2006	09/2027	2.40	3,483,009	864,467
KDHE SRF	C20 1956-01 - Big Bull Creek WWTP sewer improvements	08/2012	03/2034	2.05	10,167,808	6,400,026
Total Other						\$ 7,264,493
Total Indebtedness						\$ 80,129,493

GENERAL FUND



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.

Contact Information



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Gardner, KS 66030
(913) 856-7535

www.gardnerkansas.gov

CITY OF GARDNER BUDGET



General Fund	2022	2023	2023	2024
	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
Funds Available January 1	\$ 7,159,857	\$ 7,050,657	\$ 8,818,092	\$ 8,147,492
Revenue				
Taxes	\$ 8,745,355	\$ 9,159,400	\$ 9,419,300	\$ 9,817,300
Intergovernmental	3,299,873	3,139,000	3,612,700	3,810,000
Licenses and Permits	664,523	349,000	352,000	349,000
Charges for Service	3,143,369	2,669,400	2,828,900	3,117,600
Fines and fees	820,379	735,000	741,000	765,000
Investment earnings	98,393	10,000	443,000	246,000
Other	426,276	21,200	188,000	39,000
Transfers In	886,381	911,200	907,700	964,300
Sale of City Assets	43,688	-	-	-
Total Revenue	\$ 18,128,237	\$ 16,994,200	\$ 18,492,600	\$ 19,108,200
Expenditures				
Operations				
Administration	\$ 1,791,810	\$ 2,024,200	\$ 1,998,400	\$ 2,239,200
Finance	1,348,255	1,521,200	1,563,800	1,745,000
Community Development	876,913	1,067,200	1,104,200	1,357,400
Police	5,752,546	6,310,300	6,920,600	7,572,900
Public Works	2,548,011	2,878,600	2,917,300	3,235,500
Parks and Recreation	2,579,428	2,726,400	2,805,000	2,933,900
Total Operations	14,896,963	16,527,900	17,309,300	19,083,900
Capital Outlay				
Administration	-	-	96,600	-
Police	255,280	220,000	380,900	267,500
Public Works	76,689	205,000	195,000	50,000
Parks and Recreation	10,170	-	32,600	-
Total Capital Outlay	342,139	425,000	705,100	317,500
Transfers Out				
Transfers Out	1,230,900	1,148,800	1,148,800	335,500
Total Transfers Out	1,230,900	1,148,800	1,148,800	335,500
Total Expenditures	\$ 16,470,002	\$ 18,101,700	\$ 19,163,200	\$ 19,736,900
Surplus/(Shortfall)	1,658,235	(1,107,500)	(670,600)	(628,700)
Funds Available December 31	\$ 8,818,092	\$ 5,943,157	\$ 8,147,492	\$ 7,518,792

CITY OF GARDNER BUDGET



REVENUE SOURCE	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
TAXES				
Property Tax				
Ad Valorem Property Tax	\$ 3,412,847	\$ 3,660,300	\$ 3,629,700	\$ 4,003,400
Back Tax Collections	(47,102)	25,000	-	25,000
Motor Vehicle Tax	377,036	413,100	413,100	353,900
Subtotal Property Tax	3,742,781	4,098,400	4,042,800	4,382,300
City Tax				
City Sales Tax	3,256,413	3,319,000	3,419,000	3,485,000
City Use Tax	1,420,809	1,477,000	1,563,000	1,595,000
Subtotal City Tax	4,677,222	4,796,000	4,982,000	5,080,000
Franchise Tax				
Natural Gas Franchise	225,220	160,000	293,300	250,000
Telephone Franchise	2,749	5,000	10,000	5,000
Cable Television Franchise	80,888	87,000	77,200	87,000
Electric Franchise	16,495	13,000	14,000	13,000
Subtotal Franchise Tax	325,352	265,000	394,500	355,000
Total Taxes	\$ 8,745,355	\$ 9,159,400	\$ 9,419,300	\$ 9,817,300
INTERGOVERNMENTAL				
County Tax				
County Sales Tax	\$ 2,205,652	\$ 2,174,000	\$ 2,426,000	\$ 2,547,000
County Use Tax	741,646	761,000	831,000	897,000
Subtotal County Tax	2,947,298	2,935,000	3,257,000	3,444,000
Grants				
Operating Contributions	133,146	120,000	160,000	166,400
Grants	9,825	8,000	10,000	10,000
Federal Grants	153,141	21,000	130,700	130,700
Subtotal Grants	296,112	149,000	300,700	307,100
Liquor Tax				
Local Alcohol Liquor Tax	56,463	55,000	55,000	58,900
Subtotal Liquor Tax	56,463	55,000	55,000	58,900
Total Intergovernmental	\$ 3,299,873	\$ 3,139,000	\$ 3,612,700	\$ 3,810,000

CITY OF GARDNER BUDGET



REVENUE SOURCE	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
LICENSES AND PERMITS				
Licenses				
Business Licenses and Payments	\$ 9,565	\$ 11,000	\$ 10,000	\$ 11,000
Beer and Liquor License	2,875	2,000	4,000	2,000
Economic Development Application Fee	2,000	-	2,000	-
Subtotal Licenses	14,440	13,000	16,000	13,000
Permits				
Building and Construction Permits	632,922	320,000	320,000	320,000
Animal Licenses and Impoundment	9,576	8,000	8,000	8,000
Lake Dock Permits	7,585	8,000	8,000	8,000
Subtotal Permits	650,083	336,000	336,000	336,000
Total Licenses and Permits	\$ 664,523	\$ 349,000	\$ 352,000	\$ 349,000
CHARGES FOR SERVICES				
Cost Allocation				
GF Cost Allocation Revenue	\$ 2,424,300	\$ 2,247,000	\$ 2,247,000	\$ 2,557,800
GF Cost Allocation-Airport	(290,700)	(383,600)	(383,600)	(434,200)
Subtotal Cost Allocation	2,133,600	1,863,400	1,863,400	2,123,600
Recreation Charges				
Recreation Programs	229,760	195,000	234,000	243,000
Instructional Recreation Fees	11,790	2,000	12,000	12,000
Swimming Pool Fees	281,466	242,000	287,000	298,000
Swimming Lessons	29,803	30,000	35,000	36,000
Special Events	35,063	36,000	36,000	37,000
Concessions	32,485	57,000	33,000	34,000
Advertising	-	14,000	-	-
Tournaments	10,663	44,000	11,000	11,000
Donations and Sponsorships	23,367	5,000	11,500	12,000
Facility Rental	20,730	22,000	22,000	23,000
Aquatic Concessions	91,786	69,000	94,000	98,000
Subtotal Recreation Charges	766,913	716,000	775,500	804,000
Fees				
Inspection Fees	220,095	75,000	168,000	168,000
Zoning and Subdivision Fees	22,761	15,000	22,000	22,000
Subtotal Fees	242,856	90,000	190,000	190,000
Total Charges for Services	\$ 3,143,369	\$ 2,669,400	\$ 2,828,900	\$ 3,117,600

CITY OF GARDNER BUDGET



REVENUE SOURCE	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Fines and Fees				
Court Fines	\$ 612,364	\$ 541,000	\$ 541,000	\$ 563,000
Court Fees	108,898	100,000	100,000	104,000
Diversion	99,117	94,000	100,000	98,000
Total Fines and Fees	\$ 820,379	\$ 735,000	\$ 741,000	\$ 765,000
Investment Earnings				
Interest on Idle Funds	\$ 98,393	\$ 10,000	\$ 443,000	\$ 246,000
Total Investment Earnings	\$ 98,393	\$ 10,000	\$ 443,000	\$ 246,000
Miscellaneous Other				
Mowing Special Assessments	\$ 1,664	\$ 6,000	\$ 3,000	\$ 3,000
Copies/Plans/Codes	6,826	5,000	7,000	7,000
Miscellaneous	25,039	6,200	25,000	25,000
Returned Checks	2,239	3,000	2,000	3,000
Reimbursed Expense	33,732	-	-	-
Donations	16,776	-	18,000	-
Developer Reimbursements	25,000	-	-	-
Origination fee	315,000	-	133,000	-
Royalties	-	1,000	-	1,000
Total Miscellaneous Other	\$ 426,276	\$ 21,200	\$ 188,000	\$ 39,000
OTHER FINANCING SOURCES AND USES				
Transfers In				
Electric Fund Transfer	\$ 873,600	\$ 891,200	\$ 891,200	\$ 945,700
Main Street Marketplace CID Transfer	11,637	14,700	14,700	15,000
Main Street Marketplace TIF Transfer	5	-	-	-
Plaza South CID Transfer	1,139	1,800	1,800	3,600
Waverly Plaza CID Transfer	-	3,500	-	-
Total Transfers In	886,381	911,200	907,700	964,300
Proceeds from Sale of Capital Assets				
Sale of City Property	43,688	-	-	-
Total Proceeds from Sale of Capital Assets	43,688	-	-	-
Total Other Financing Sources and Uses	\$ 930,069	\$ 911,200	\$ 907,700	\$ 964,300
Total General Fund Revenues	\$ 18,128,237	\$ 16,994,200	\$ 18,492,600	\$ 19,108,200

ADMINISTRATION



Overview

The Administration Department is comprised of the following programs: City Administrator, Mayor and City Council, Public Information, Human Resources, Risk Management, Information Technology Services, Grant Administration, 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



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

www.gardnerkansas.gov/administration

www.facebook.com/CityofGardnerKSGovernment

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 Internal Service Fund.

Personnel (FTE)

Program	2021	2022	2023	2024
Administration	5.0	6.0	6.0	6.0
Human Resources / Risk Management	4.0	4.0	4.0	4.0
Information Technology (I.T.)	3.0	3.0	5.0	5.0
Building Services	1.0	1.0	2.0	2.0
City Clerk	1.0	1.0	1.0	1.0
TOTAL	14.0	15.0	18.0	18.0

ADMINISTRATION

2022-2023 Accomplishments

- Partnered with the Chamber of Commerce to hold the State of the City Address
- Completed 2022 annual report website
- Completed Annual Media Training to all employees
- Partnered with the Kansas Department of Transportation on coordinating the event to announce the 2023 Cost Share Projects with Governor Laura Kelly
- Coordinated several community events for special holidays and city economic development projects (groundbreakings, ribbon-cuttings, etc.)
- Completed major communications campaigns to inform and educate the public about community initiatives
- Introduced the Hometown Heroes Banner Program to honor City of Gardner Veterans
- Partnered with Walmart to provide noise cancelling headphones to individuals with sensory issues during the Fourth of July holiday
- Obtained a grant from the U.S. Department of Justice for a de-escalation simulator
- Prepared City Council meeting agenda packets and accompanying materials for 52 City Council Meetings and Work Sessions in 2022 and 2023
- Prepared and attested to 83 ordinances and resolutions in 2022 through 2023 (as of August 7)

DID YOU KNOW?

The Grant Coordinator worked with departments to obtain \$3,646,287 in grant awards in 2023.

Strategic Priorities

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

2023-2024 Goals and Objectives

Department Goal A: Create a high performing organization

Objective A1: Attract and retain a productive workforce (ongoing)

Objective A2: Provide an Annual Report on progress towards achieving the City's strategic priorities (April 2023)

Department Goal B: Support community growth and expand the tax base

Objective B1: Continue to make Gardner a desirable place to live and raise a family (ongoing)

Objective B2: Increase the City's assessed valuation (ongoing)

Objective B3: Voluntarily annex property in accordance with the City's Growth Management Strategy (ongoing)

Performance Measures

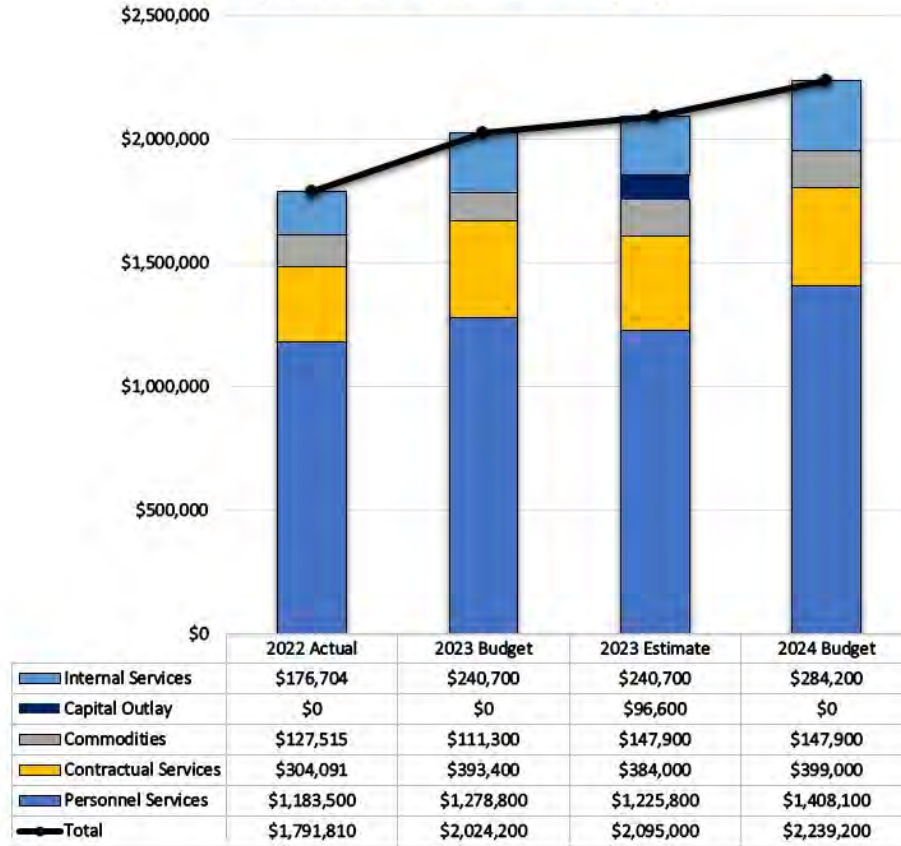
Strategic Priority	Goal / Objective	Performance Measure	Benchmark	2021 Actual	2022 Actual	2023 Estimate	2024 Target
3	A1	Turnover Rate	10%	16.30%	20.74%	15.00%	14.00%
4	A1	Expenditures for workers' compensation per \$100 of salary and benefits	\$1	\$1.49	\$1.35	\$1.50	\$1.50
1	B1	Population growth	> 1%	2.7%	9.9%	3%	3%
1	B2	City assessed valuation growth	> 1%	6.9%	13.7%	11.1%	8%

ADMINISTRATION

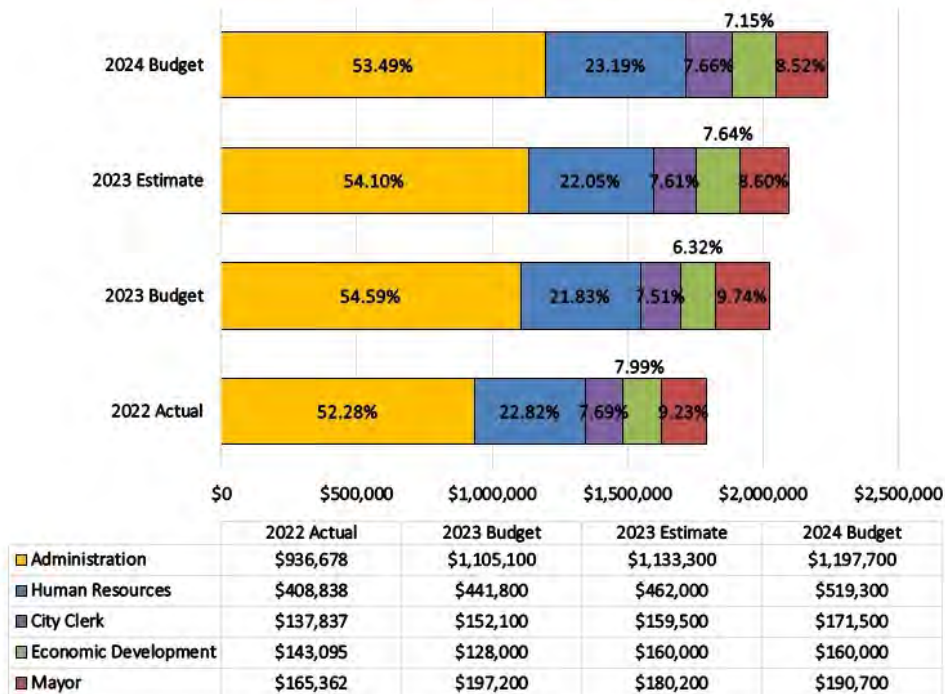


Department Financial Summaries

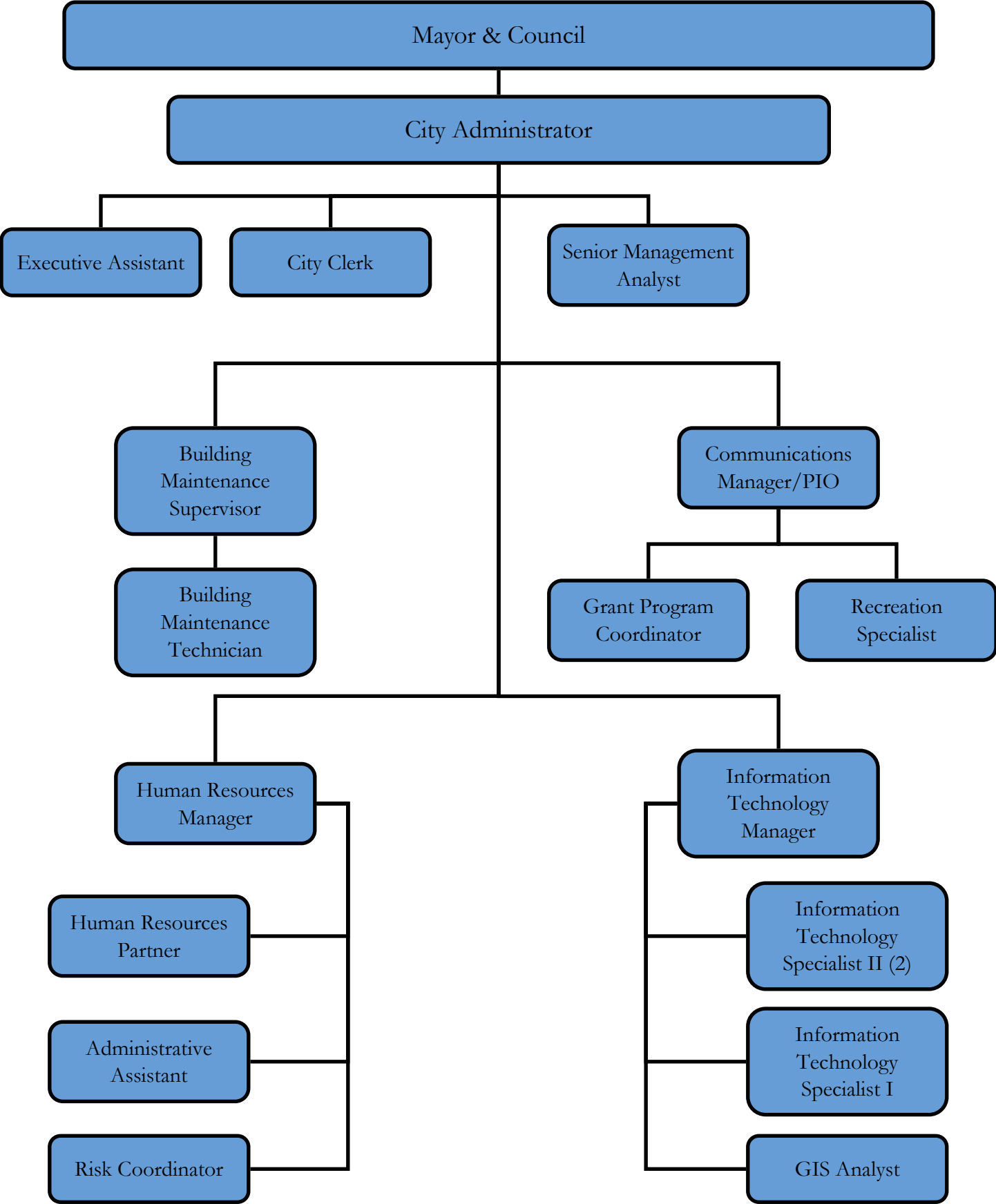
Department Expenditures by Type



Department Expenditures by Program



Administration



CITY OF GARDNER BUDGET



Program: All
Department: Administration 411
Fund: General Fund 001

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 841,607	\$ 906,800	\$ 826,300	\$ 905,900
Overtime	7,916	12,800	12,800	13,500
Part-Time	27,515	28,700	28,700	28,700
Seasonal	-	6,000	6,000	6,000
Health and Dental Insurance	135,689	132,100	179,000	257,800
Life Insurance	674	1,000	1,000	1,000
Social Security	63,596	73,000	66,800	73,000
Unemployment Compensation	6,115	7,000	900	900
KPERS Retirement	80,598	88,900	81,300	96,800
Deferred Compensation	19,790	22,500	23,000	24,500
Total Personnel Services	1,183,500	1,278,800	1,225,800	1,408,100
Contractual Services				
Legal Services	54,192	101,000	101,000	106,000
Outsourced Services	173,522	192,400	178,000	182,400
Telephone	1,848	1,900	2,000	2,000
Meetings/Training/Travel/Continuing Education	11,978	29,000	29,400	34,100
Dues and Subscriptions	35,383	36,600	37,700	38,600
Recruitment	5,831	10,000	10,000	10,000
Advertising and Legal Notices	530	2,200	1,400	1,400
Printing	10,542	12,800	12,800	12,800
Postage	9,890	7,100	11,200	11,200
Taxes and Assesments	375	400	500	500
Total Contractual Services	304,091	393,400	384,000	399,000
Commodities				
Furniture and Equipment	2,500	-	-	-
Operating Supplies	17,285	10,700	12,300	12,300
Special Events	14,086	22,800	25,800	25,800
Donations and Sympathy	46,780	49,800	49,800	49,800
Grants	46,864	28,000	60,000	60,000
Total Commodities	127,515	111,300	147,900	147,900
Capital Outlay				
Equipment	-	-	96,600	-
Total Capital Outlay	-	-	96,600	-
Internal Services				
Building Services	43,992	101,900	101,900	113,000
IT Services	95,943	100,000	100,000	130,000
Risk Services	36,769	38,800	38,800	41,200
Total Internal Services	176,704	240,700	240,700	284,200
Total Expenditures	\$ 1,791,810	\$ 2,024,200	\$ 2,095,000	\$ 2,239,200

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Part-Time	\$ 27,515	\$ 28,700	\$ 28,700	\$ 28,700
Social Security	2,105	2,200	2,200	2,200
Total Personnel Services	29,620	30,900	30,900	30,900
Contractual Services				
Outsourced Services	-	18,000	-	-
Meetings/Training/Travel/Continuing Education	203	3,000	3,000	3,000
Dues and Subscriptions	31,747	31,400	32,200	33,100
Advertising and Legal Notices	-	1,000	200	200
Postage	30	-	-	-
Total Contractual Services	31,980	53,400	35,400	36,300
Commodities				
Operating Supplies	2,633	1,000	2,000	2,000
Special Events	7,020	15,800	15,800	15,800
Donations and Sympathy	46,780	49,800	49,800	49,800
Total Commodities	56,433	66,600	67,600	67,600
Internal Services				
Building Services	14,400	24,300	24,300	26,900
IT Services	24,915	16,400	16,400	22,900
Risk Services	8,014	5,600	5,600	6,100
Total Internal Services	47,329	46,300	46,300	55,900
Total Expenditures	\$ 165,362	\$ 197,200	\$ 180,200	\$ 190,700

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 573,918	\$ 628,900	\$ 550,300	\$ 616,100
Overtime	1,850	4,700	4,700	5,000
Seasonal	-	6,000	6,000	6,000
Health and Dental Insurance	88,291	88,200	108,500	163,400
Life Insurance	417	600	600	600
Social Security	41,019	48,900	42,900	48,000
Unemployment Compensation	4,119	4,800	600	600
KPERS Retirement	56,009	61,800	54,400	66,100
Deferred Compensation	19,333	21,400	21,900	23,300
Total Personnel Services	784,956	865,300	789,900	929,100
Contractual Services				
Legal Services	54,192	95,000	95,000	100,000
Outsourced Services	9,619	5,000	5,000	5,000
Telephone	1,308	1,400	1,400	1,400
Meetings/Training/Travel/Continuing Education	144	9,200	9,200	9,200
Dues and Subscriptions	3,261	3,900	3,900	3,900
Printing	10,382	12,100	12,100	12,100
Postage	9,533	6,800	10,800	10,800
Total Contractual Services	88,439	133,400	137,400	142,400
Commodities				
Operating Supplies	11,733	4,600	4,600	4,600
Special Events	7,066	7,000	10,000	10,000
Total Commodities	18,799	11,600	14,600	14,600
Capital Outlay				
Equipment	-	-	96,600	-
Total Capital Outlay	-	-	96,600	-
Internal Services				
Building Services	12,600	49,800	49,800	55,200
IT Services	16,572	26,200	26,200	36,400
Risk Services	15,312	18,800	18,800	20,000
Total Internal Services	44,484	94,800	94,800	111,600
Total Expenditures	\$ 936,678	\$ 1,105,100	\$ 1,133,300	\$ 1,197,700

CITY OF GARDNER BUDGET



Program: Economic Development 1130
Department: Administration 411
Fund: General Fund 001

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Contractual Services				
Outsourced Services	\$ 96,231	\$ 100,000	\$ 100,000	\$ 100,000
Total Contractual Services	96,231	100,000	100,000	100,000
Commodities				
Grants	46,864	28,000	60,000	60,000
Total Commodities	46,864	28,000	60,000	60,000
Total Expenditures	\$ 143,095	\$ 128,000	\$ 160,000	\$ 160,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 198,585	\$ 204,300	\$ 202,000	\$ 212,100
Overtime	1,984	3,200	3,200	3,300
Health and Dental Insurance	38,964	34,900	59,300	79,600
Life Insurance	202	300	300	300
Social Security	14,987	15,900	15,700	16,500
Unemployment Compensation	1,459	1,600	200	200
KPERS Retirement	17,704	19,700	19,500	22,200
Deferred Compensation	457	1,100	1,100	1,200
Total Personnel Services	274,342	281,000	301,300	335,400
Contractual Services				
Legal Services	-	6,000	6,000	6,000
Outsourced Services	43,517	45,400	44,000	48,400
Telephone	540	500	600	600
Meetings/Training/Travel/Continuing Education	10,734	14,700	15,100	19,800
Dues and Subscriptions	25	1,000	1,200	1,200
Recruitment	5,831	10,000	10,000	10,000
Printing	160	600	600	600
Postage	92	200	200	200
Total Contractual Services	60,899	78,400	77,700	86,800
Commodities				
Furniture and Equipment	2,500	-	-	-
Operating Supplies	2,743	4,700	5,300	5,300
Total Commodities	5,243	4,700	5,300	5,300
Internal Services				
Building Services	12,396	19,500	19,500	21,700
IT Services	45,272	46,800	46,800	58,100
Risk Services	10,686	11,400	11,400	12,000
Total Internal Services	68,354	77,700	77,700	91,800
Total Expenditures	\$ 408,838	\$ 441,800	\$ 462,000	\$ 519,300

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 69,104	\$ 73,600	\$ 74,000	\$ 77,700
Overtime	4,082	4,900	4,900	5,200
Health and Dental Insurance	8,434	9,000	11,200	14,800
Life Insurance	55	100	100	100
Social Security	5,485	6,000	6,000	6,300
Unemployment Compensation	537	600	100	100
KPERS Retirement	6,885	7,400	7,400	8,500
Total Personnel Services	94,582	101,600	103,700	112,700
Contractual Services				
Outsourced Services	24,155	24,000	29,000	29,000
Meetings/Training/Travel/Continuing Education	897	2,100	2,100	2,100
Dues and Subscriptions	350	300	400	400
Advertising and Legal Notice	530	1,200	1,200	1,200
Printing	-	100	100	100
Postage	235	100	200	200
Taxes and Assessments	375	400	500	500
Total Contractual Services	26,542	28,200	33,500	33,500
Commodities				
Operating Supplies	176	400	400	400
Total Commodities	176	400	400	400
Internal Services				
Building Services	4,596	8,300	8,300	9,200
IT Services	9,184	10,600	10,600	12,600
Risk Services	2,757	3,000	3,000	3,100
Total Internal Services	16,537	21,900	21,900	24,900
Total Expenditures	\$ 137,837	\$ 152,100	\$ 159,500	\$ 171,500

COMMUNITY DEVELOPMENT



Overview

The Community Development Department is a partner in maintaining, enhancing and developing the Gardner community by participating in every phase of the physical development cycle. The department is comprised of the Planning and Zoning Division and Building and Inspection Division. The staff is charged with planning for future growth and development in Gardner, while assuring our citizens' safety and facilitating quality development in Gardner through the adopted building and development standards.

Contact Information



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

www.gardnerkansas.gov/community_development

www.facebook.com/CityofGardnerKSGovernment

www.twitter.com/GardnerKansas



COMMUNITY DEVELOPMENT

Services

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)

Program	2021	2022	2023	2024
Planning & Zoning	5.0	5.0	5.5	5.5
Building & Inspections	3.0	3.0	4.0	4.0
TOTAL	8.0	8.0	9.5	9.5

COMMUNITY DEVELOPMENT



2022–2023 Accomplishments

- Cleaned up the Building Permit Module of Central Square ERP system in preparation for Click to Gov on-line permit applications in the future
- Developed base components for the Planning and Engineering Module for Central Square ERP system to track planning and engineering permit and process review
- Developed Land Development Code amendments related to off-site advertising (billboards) and food and beverage mobile uses
- Through July 31, 2023:
 - Issued 533 total building and improvement project permits reflecting \$24,171,757 million valuation in private investment:
 - 60 new single family units / \$18,926,564 million valuation
 - Approved preliminary development plans or residential projects totaling 95 single family detached housing units, 158 single family attached housing units, and 606 multi-family units
 - Approved 7 planning cases associated with 5 commercial projects
- Conducted 3,208 inspections through July 31, 2023

DID YOU KNOW?

That in 1990 the City of Gardner population was 3,191 people and the estimated population in 2022 was 25,602 people. The result being an annual average growth rate of almost 700 people per year for the 32 year period and a community that is 8 times larger than it was in 1990.



Strategic Priorities

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

2023-2024 Goals and Objectives

Department Goal A: Facilitate growth in the community.

Objective A1: Review and update the Comprehensive Plan (Dec. 2023)

Objective A2: Assist the Finance Department with revising the Economic Development Incentive Policy (June 2024)

Objective A3: Assist developers through the planning and development process to support projects from concept to construction (ongoing)

Objective A4: Review and update the land development code (Dec. 2024)

Department Goal B: Ensure that new development meets quality and safety standards

Objective B1: Inspect all new development to ensure compliance with building standards (ongoing)

Objective B2: Enhance the community by encouraging planning, design and development practices that exceed the minimum standards set by the City Code (ongoing)

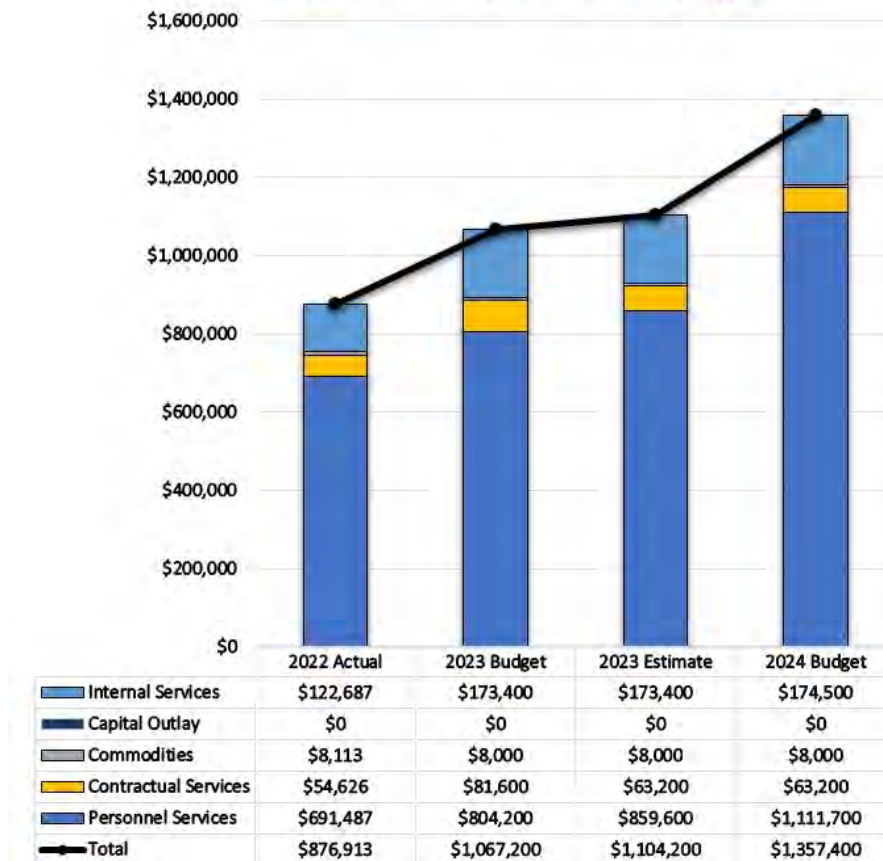
Performance Measures

Strategic Priority	Goal/Objective	Performance Measure	Benchmark	2021 Actual	2022 Actual	2023 Estimate	2024 Target
1	A3	Percent of planning applications reviewed / processed within applicable timeframes	90%	95%	90%	100%	100%
1	A3	Percent of building plan 1st reviews conducted within 10 working days of application	90%	100%	95%	100%	100%
2	B1	Percent of inspections conducted same day or next business day after inspection request	95%	96%	98%	100%	100%

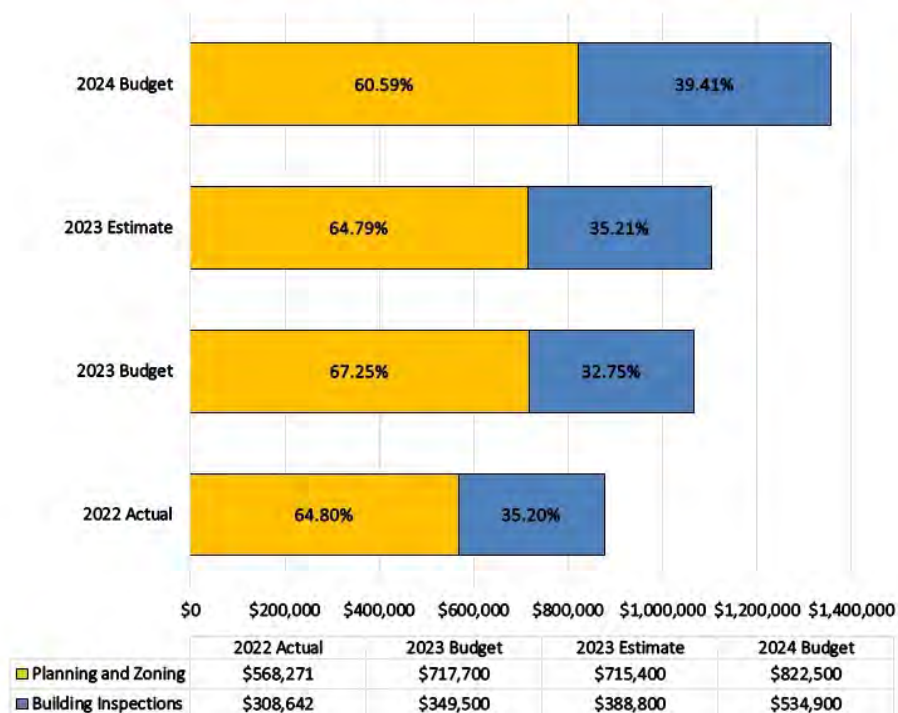
Factors influencing the ability to meet the identified benchmarks may include: failure of the applicants to provide adequate information/review materials causing an application/request to be put on hold; volume of applications/requests consistently exceeding capacity of existing staffing levels; or internal staff under performance.

Department Financial Summaries

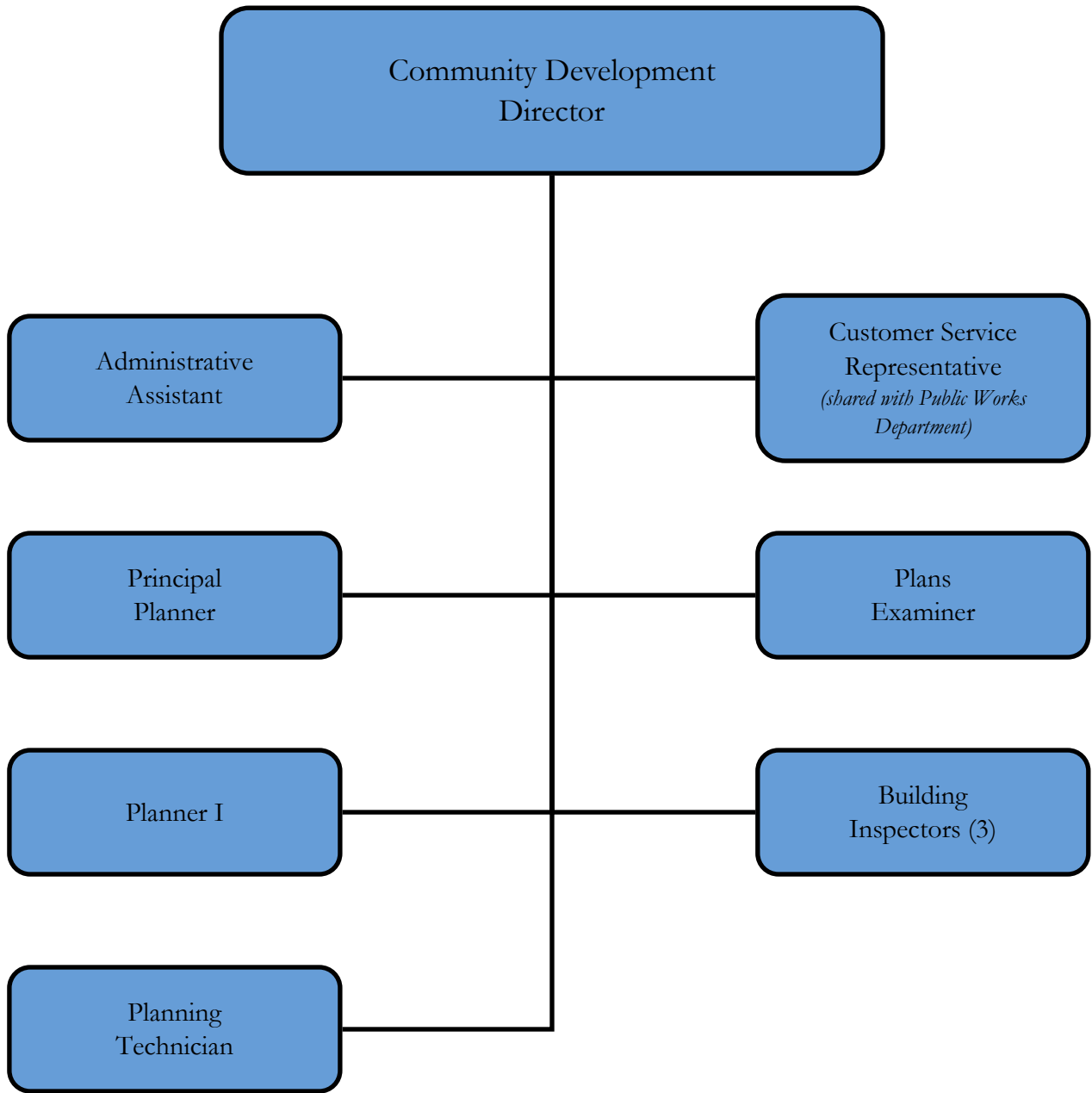
Department Expenditures by Type



Department Expenditures by Program



Community Development



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 496,439	\$ 575,300	\$ 583,200	\$ 711,300
Overtime	8,631	4,000	4,000	5,600
Seasonal	4,778	13,500	13,500	13,500
Health and Dental Insurance	88,354	101,600	151,300	269,700
Life Insurance	488	800	800	1,000
Social Security	37,852	45,300	46,000	55,800
Unemployment Compensation	3,652	4,400	600	800
KPERS Retirement	48,128	55,000	55,800	74,100
Deferred Compensation	3,165	4,300	4,400	5,600
Contra Expense and Reclass	-	-	-	(25,700)
Total Personnel Services	691,487	804,200	859,600	1,111,700
Contractual Services				
Outsourced Services	30,925	47,000	27,000	27,000
Telephone	1,846	1,400	2,200	2,200
Meetings/Training/Travel/Continuing Education	7,814	15,400	16,800	16,800
Dues and Subscriptions	1,011	4,000	3,300	3,300
Advertising and Legal Notices	423	700	700	700
Printing	290	700	700	700
Postage	317	400	500	500
Home Repair Program	12,000	12,000	12,000	12,000
Total Contractual Services	54,626	81,600	63,200	63,200
Commodities				
Small tools	-	400	400	400
Vehicle Supplies	570	-	-	-
Furniture and Equipment	1,743	-	-	-
Fuel and Fluids	3,226	4,000	4,000	4,000
Operating Supplies	2,465	2,700	2,700	2,700
Clothing and Uniforms	109	900	900	900
Total Commodities	8,113	8,000	8,000	8,000
Internal Services				
Building Services	44,400	74,500	74,500	82,600
IT Services	25,574	29,100	29,100	40,700
Risk Services	52,713	53,900	53,900	34,200
Fleet Services	-	15,900	15,900	17,000
Total Internal Services	122,687	173,400	173,400	174,500
Total Expenditures	\$ 876,913	\$ 1,067,200	\$ 1,104,200	\$ 1,357,400

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 336,079	\$ 376,400	\$ 380,200	\$ 441,500
Overtime	733	1,100	1,100	1,700
Seasonal	4,778	13,500	13,500	13,500
Health and Dental Insurance	60,931	66,800	85,400	145,300
Life Insurance	334	500	500	600
Social Security	25,267	29,900	30,200	34,900
Unemployment Compensation	2,444	2,900	400	500
KPERS Retirement	32,070	35,900	36,200	45,800
Deferred Compensation	2,280	3,000	3,000	3,600
Contra Expense and Reclass	-	-	-	(25,700)
Total Personnel Services	464,916	530,000	550,500	661,700
Contractual Services				
Outsourced Services	30,925	45,000	25,000	25,000
Telephone	229	-	600	600
Meetings/Training/Travel/Continuing Education	543	10,200	7,700	7,700
Dues and Subscriptions	686	2,200	1,200	1,200
Advertising and Legal Notice	423	700	700	700
Printing	100	200	200	200
Postage	306	200	300	300
Total Contractual Services	33,212	58,500	35,700	35,700
Commodities				
Operating Supplies	44	1,500	1,500	1,500
Total Commodities	44	1,500	1,500	1,500
Internal Services				
Building Services	21,696	63,200	63,200	69,900
IT Services	14,208	21,800	21,800	30,500
Risk Services	34,195	37,400	37,400	17,500
Fleet Services	-	5,300	5,300	5,700
Total Internal Services	70,099	127,700	127,700	123,600
Total Expenditures	\$ 568,271	\$ 717,700	\$ 715,400	\$ 822,500

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 160,360	\$ 198,900	\$ 203,000	\$ 269,800
Overtime	7,898	2,900	2,900	3,900
Health and Dental Insurance	27,423	34,800	65,900	124,400
Life Insurance	154	300	300	400
Social Security	12,585	15,400	15,800	20,900
Unemployment Compensation	1,208	1,500	200	300
KPERS Retirement	16,058	19,100	19,600	28,300
Deferred Compensation	885	1,300	1,400	2,000
Total Personnel Services	226,571	274,200	309,100	450,000
Contractual Services				
Outsourced Services	-	2,000	2,000	2,000
Telephone	1,617	1,400	1,600	1,600
Meetings/Training/Travel/Continuing Education	7,271	5,200	9,100	9,100
Dues and Subscriptions	325	1,800	2,100	2,100
Printing	190	500	500	500
Postage	11	200	200	200
Home Repair Program	12,000	12,000	12,000	12,000
Total Contractual Services	21,414	23,100	27,500	27,500
Commodities				
Small tools	-	400	400	400
Vehicle Supplies	570	-	-	-
Furniture and Equipment	1,743	-	-	-
Fuel and Fluids	3,226	4,000	4,000	4,000
Operating Supplies	2,421	1,200	1,200	1,200
Clothing and Uniforms	109	900	900	900
Total Commodities	8,069	6,500	6,500	6,500
Internal Services				
Building Services	22,704	11,300	11,300	12,700
IT Services	11,366	7,300	7,300	10,200
Risk Services	18,518	16,500	16,500	16,700
Fleet Services	-	10,600	10,600	11,300
Total Internal Services	52,588	45,700	45,700	50,900
Total Expenditures	\$ 308,642	\$ 349,500	\$ 388,800	\$ 534,900

FINANCE



Overview

The Finance Department includes four divisions: Finance Administration, Fiscal Services, Municipal Court and Utility Billing Services. The Finance Department is responsible for budgeting, long-term financial planning, coordinating the Capital Improvement Program, maintaining all financial records, financial reporting, collections, safekeeping of funds, investing, debt management, utility billing services, and municipal court services.

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



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

www.gardnerkansas.gov/finance

www.facebook.com/CityofGardnerKSGovernment

www.twitter.com/GardnerKansas



FINANCE

Services

Finance 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 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 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)

Program	2021	2022	2023	2024
Finance Administration	3.0	3.0	2.0	2.0
Fiscal Services	4.0	5.0	5.0	5.0
Utility Billing	7.0	7.0	6.0	6.0
Municipal Court	2.5	3.0	3.0	3.0
TOTAL	16.5	18	16	16

FINANCE



2022-2023 Accomplishments

- Earned 2023 GFOA Distinguished Budget Presentation Award
- Earned GFOA Certificate of Achievement for Excellence in Financial Reporting for the 2022 Annual Financial Report
- Earned “unmodified” (highest) opinion for the FY 2022 Audit
- Coordinated the development of the 2024-2028 Capital Improvement Program
- Assisted with the implementation of the Planning Module for Central Square and coordinated training for other departments (2022)
- Coordinated the issuance of Series 2022A, 2022B, and 2023A debt obligations in order to support infrastructure improvements and refund previous debt obligations
- Implemented Debt Book and GASB 87, improving accounting and financial reporting for leases (2023)
- Updated the City’s purchasing policy (2023)
- Implemented a new Capitalization Threshold Policy (2023)
- Worked with departments to review and improve cash handling processes (2023)
- Developed a new Economic Development Report (2023)

DID YOU KNOW?

The City now offers utility customers the option to sign up for text notifications regarding the status of their account.

For more information please send your questions to:

utilitybilling@gardnerkansas.gov

Strategic Priorities

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

2023-2024 Goals and Objectives

Department Goal A: Improve the fiscal health of the organization.

Objective A1: Review and update financial policies (September 2023)

Objective A2: Maintain General Fund target fund balance of 30% of expenditures (ongoing)

Objective A3: Maintain AA- Bond Rating (ongoing)

Department Goal B: Provide the community with high quality reports.

Objective B1: Earn the 2024 GFOA Distinguished Budget Presentation Award (May 2024)

Objective B2: Earn the 2023 GFOA Certificate of Achievement for Excellence in Financial Reporting (May 2024)

Objective B3: Earn “unmodified” (highest) audit opinion on 2023 financial statements (June 2024)

Performance Measures

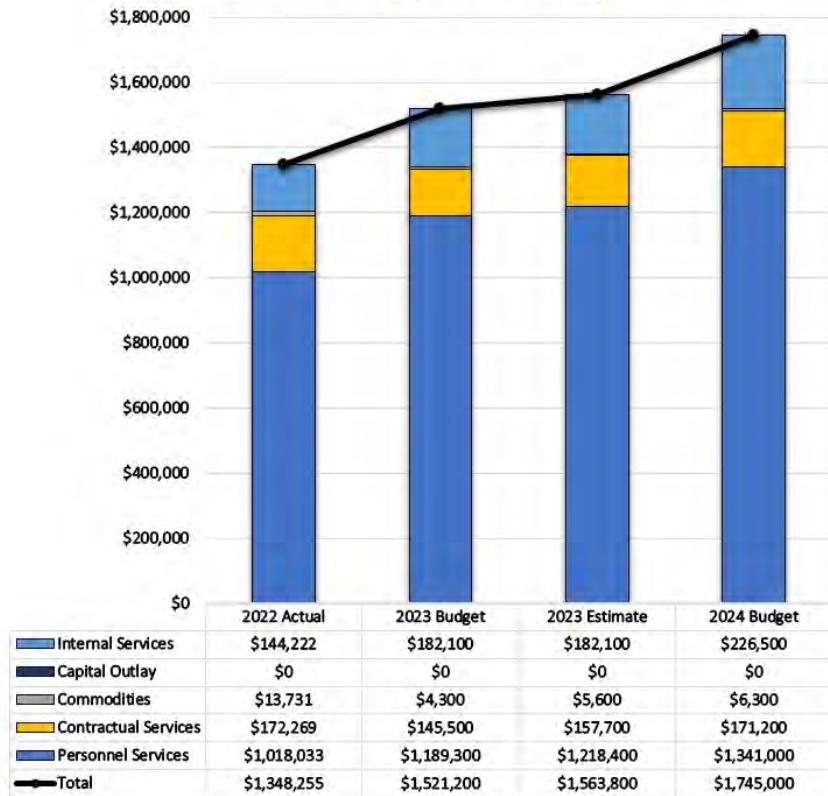
Strategic Priority	Goal / Objective	Performance Measure	Benchmark	2021 Actual	2022 Actual	2023 Estimate	2024 Target
4	A2	End of Year General Fund Balance	30%	50%	54%	43%	38%
4	A3	Bond Rating	Aa-	Aa-	Aa-	Aa-	Aa-
4	B1	Consecutive GFOA Distinguished Budget Presentation Awards	----	7	8	9	10
4	B2	Consecutive GFOA Certificates of Achievement for Excellence in Financial Reporting	—	16	17	18	19
4	B3	“Unmodified” opinion on annual external audit	—	Yes	Yes	Yes	Yes

FINANCE

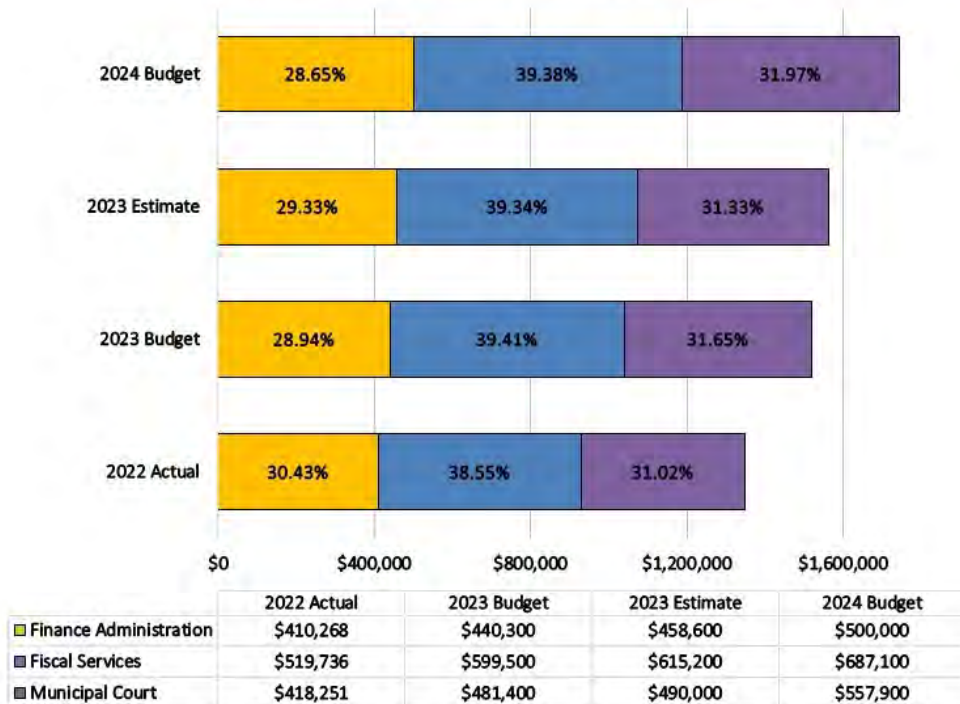


Department Financial Summaries

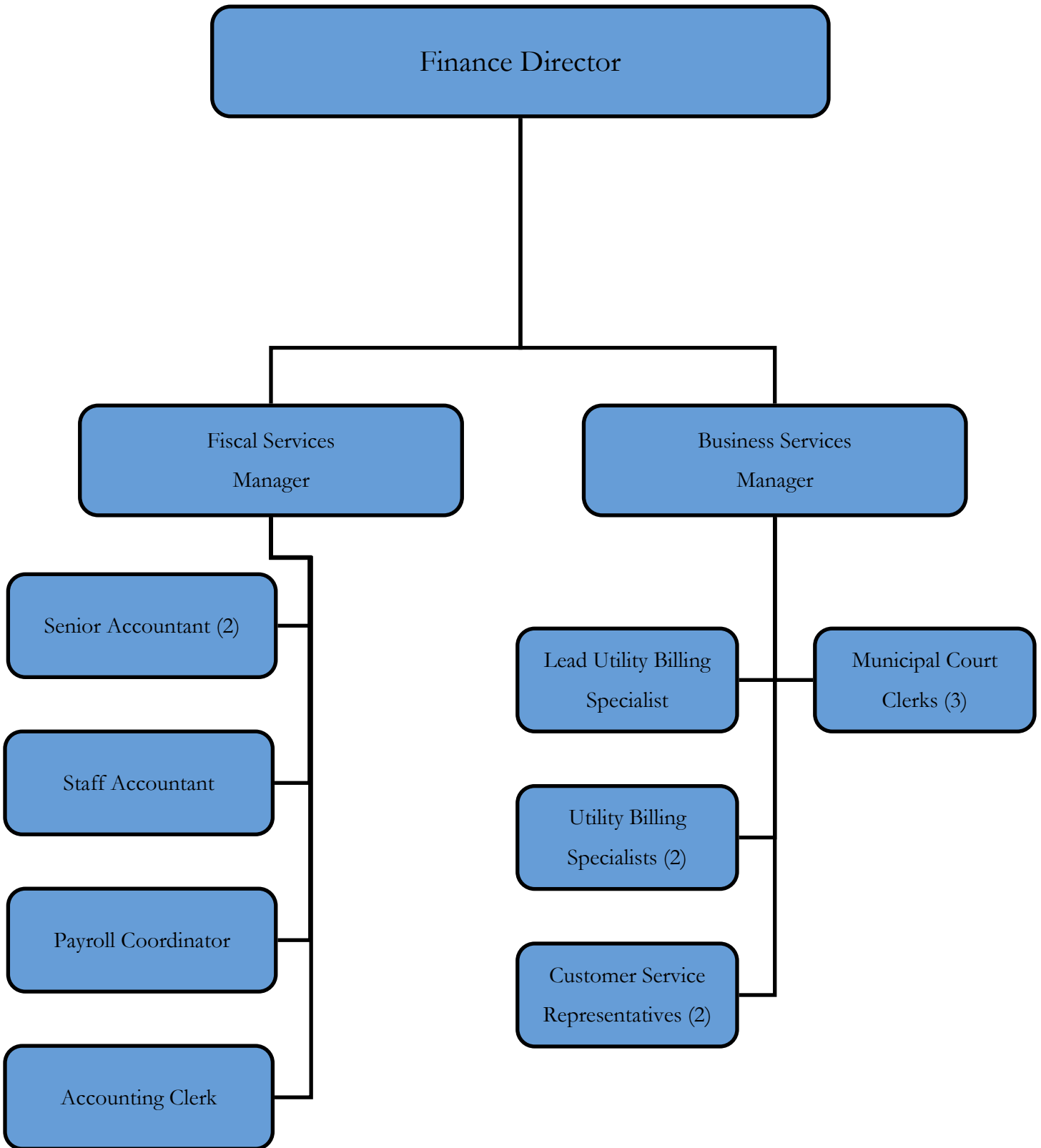
Department Expenditures by Type



Department Expenditures by Program



Finance



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Personnel Services				
Full-Time	\$ 651,217	\$ 729,400	\$ 728,800	\$ 764,900
Overtime	13,452	27,300	26,900	28,300
Part-Time	96,382	126,800	122,200	128,400
Seasonal	-	13,500	13,500	13,500
Health and Dental Insurance	126,878	138,400	179,400	244,300
Life Insurance	597	900	900	900
Social Security	55,972	68,600	68,100	71,600
Unemployment Compensation	5,427	6,700	1,000	1,000
KPERS Retirement	62,885	71,900	71,800	82,000
Deferred Compensation	5,223	5,800	5,800	6,100
Total Personnel Services	1,018,033	1,189,300	1,218,400	1,341,000
Contractual Services				
Audit and Financial	66,792	72,900	76,800	85,600
Legal Services	15,544	3,000	3,000	3,000
Outsourced Services	77,479	48,600	58,500	60,500
Telephone	491	600	600	600
Repair and Maintenance of Office Equipment	750	1,900	1,900	1,900
Meetings/Training/Travel/Continuing Education	5,147	12,400	11,100	12,600
Dues and Subscriptions	1,682	2,000	2,200	2,400
Printing	2,329	2,100	1,600	2,500
Postage	2,055	2,000	2,000	2,100
Total Contractual Services	172,269	145,500	157,700	171,200
Commodities				
Furniture and Equipment	8,360	-	-	-
Operating Supplies	5,371	4,300	5,600	6,300
Total Commodities	13,731	4,300	5,600	6,300
Internal Services				
Building Services	36,300	45,000	45,000	59,000
IT Services	81,645	106,700	106,700	135,500
Risk Services	26,277	30,400	30,400	32,000
Total Internal Services	144,222	182,100	182,100	226,500
Total Expenditures	\$ 1,348,255	\$ 1,521,200	\$ 1,563,800	\$ 1,745,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 237,170	\$ 252,500	\$ 254,100	\$ 266,600
Health and Dental Insurance	24,742	26,100	33,400	44,200
Life Insurance	147	200	200	200
Social Security	17,621	19,300	19,400	20,400
Unemployment Compensation	1,700	1,900	300	300
KPERS Retirement	22,627	24,100	24,200	27,600
Deferred Compensation	2,377	2,500	2,500	2,700
Total Personnel Services	306,384	326,600	334,100	362,000
Contractual Services				
Audit and Financial	66,792	72,900	76,800	85,600
Outsourced Services	16,649	7,500	14,000	14,000
Telephone	491	600	600	600
Meetings/Training/Travel/Continuing Education	1,009	5,700	5,700	5,900
Dues and Subscriptions	450	700	700	700
Printing	882	600	1,000	1,000
Total Contractual Services	86,273	88,000	98,800	107,800
Internal Services				
Building Services	4,800	11,200	11,200	12,400
IT Services	5,683	7,300	7,300	10,200
Risk Services	7,128	7,200	7,200	7,600
Total Internal Services	17,611	25,700	25,700	30,200
Total Expenditures	\$ 410,268	\$ 440,300	\$ 458,600	\$ 500,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 286,940	\$ 335,400	\$ 336,300	\$ 353,000
Overtime	4,540	11,600	11,600	12,200
Seasonal	-	13,500	13,500	13,500
Health and Dental Insurance	57,756	66,400	83,400	114,400
Life Insurance	278	400	400	400
Social Security	21,243	27,600	27,600	29,000
Unemployment Compensation	2,057	2,700	400	400
KPERS Retirement	27,636	32,900	33,100	37,800
Deferred Compensation	2,072	2,300	2,800	2,900
Total Personnel Services	402,522	492,800	509,100	563,600
Contractual Services				
Outsourced Services	46,474	25,900	26,500	27,800
Meetings/Training/Travel/Continuing Education	3,748	5,900	4,600	5,900
Dues and Subscriptions	525	1,100	1,100	1,100
Printing	1,148	1,300	400	1,300
Postage	1,034	900	900	1,000
Total Contractual Services	52,929	35,100	33,500	37,100
Commodities				
Furniture and Equipment	8,360	-	-	-
Operating Supplies	4,308	2,000	3,000	3,000
Total Commodities	12,668	2,000	3,000	3,000
Internal Services				
Building Services	8,304	19,800	19,800	22,100
IT Services	31,826	36,100	36,100	46,900
Risk Services	11,487	13,700	13,700	14,400
Total Internal Services	51,617	69,600	69,600	83,400
Total Expenditures	\$ 519,736	\$ 599,500	\$ 615,200	\$ 687,100

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 127,107	\$ 141,500	\$ 138,400	\$ 145,300
Overtime	8,912	15,700	15,300	16,100
Part-Time	96,382	126,800	122,200	128,400
Health and Dental Insurance	44,380	45,900	62,600	85,700
Life Insurance	172	300	300	300
Social Security	17,108	21,700	21,100	22,200
Unemployment Compensation	1,670	2,100	300	300
KPERS Retirement	12,622	14,900	14,500	16,600
Deferred Compensation	774	1,000	500	500
Total Personnel Services	309,127	369,900	375,200	415,400
Contractual Services				
Legal Services	15,544	3,000	3,000	3,000
Outsourced Services	14,356	15,200	18,000	18,700
Repair and Maintenance of Office Equipment	750	1,900	1,900	1,900
Meetings/Training/Travel/Continuing Education	390	800	800	800
Dues and Subscriptions	707	200	400	600
Printing	299	200	200	200
Postage	1,021	1,100	1,100	1,100
Total Contractual Services	33,067	22,400	25,400	26,300
Commodities				
Operating Supplies	1,063	2,300	2,600	3,300
Total Commodities	1,063	2,300	2,600	3,300
Internal Services				
Building Services	23,196	14,000	14,000	24,500
IT Services	44,136	63,300	63,300	78,400
Risk Services	7,662	9,500	9,500	10,000
Total Internal Services	74,994	86,800	86,800	112,900
Total Expenditures	\$ 418,251	\$ 481,400	\$ 490,000	\$ 557,900

PARKS AND RECREATION



Overview

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



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

www.gardnerkansas.gov/parks

www.facebook.com/GardnerParksandRecreation

www.twitter.com/gardnerparkrec

[www.instagram/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, Special Olympics, 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 recreational potential, safety and visual appeal. The division is also responsible for the maintenance and removal of all public trees. Additionally, staff assistance is provided for special events such as the City's annual Independence Day Festival, Christmas in the Park, Smoke on the Trails BBQ competition, Boo Bash, athletic tournaments, etc.

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)

Program	2021	2022	2023	2024
Parks & Rec. Administration	6.0	6.0	6.0	6.0
Parks Maintenance	7.0	8.0	8.0	8.0
TOTAL	13.0	14.0	14.0	14.0

PARKS AND RECREATION

2022 -2023 Accomplishments

- Designed and completed Quail Meadows Trail as part of the Kill Creek Master Plan
- Upgraded security camera system at Celebration Park and the Gardner Aquatics Center
- 2022 Spring Soccer had a record number of participants
- Hosted first ever soccer tournament in 2022
- Added several new programs in 2022 such as Adult Cornhole, Adult Charcuterie workshop, and dance classes
- Brought back Gardner Gold in 2022 for the first time since the COVID-19 pandemic and participated in several sports, activities, and special events

DID YOU KNOW?

The City of Gardner will have its first inclusive playground at Veteran's Park in the summer/fall of 2023.



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

2023-2024 Goals and Objectives

Department Goal A: Increase accessibility to parks and recreational amenities

- Objective A1: Complete Parks and Recreation Master Plan (Spring 2024)
- Objective A2: Construct inclusive-play playground at Veterans Park (Fall 2023)
- Objective A3: Update playground equipment and shelters in parks (ongoing)
- Objective A4: Connect neighborhoods to the City’s trail system (ongoing)

Department Goal B: Provide high quality recreational programming and public spaces

- Objective B1: Increase number of recreation program participants (ongoing)
- Objective B2: Increase number of athletic league participants (ongoing)
- Objective B3: Increase attendance at the Gardner Aquatic Center (ongoing)

Performance Measures

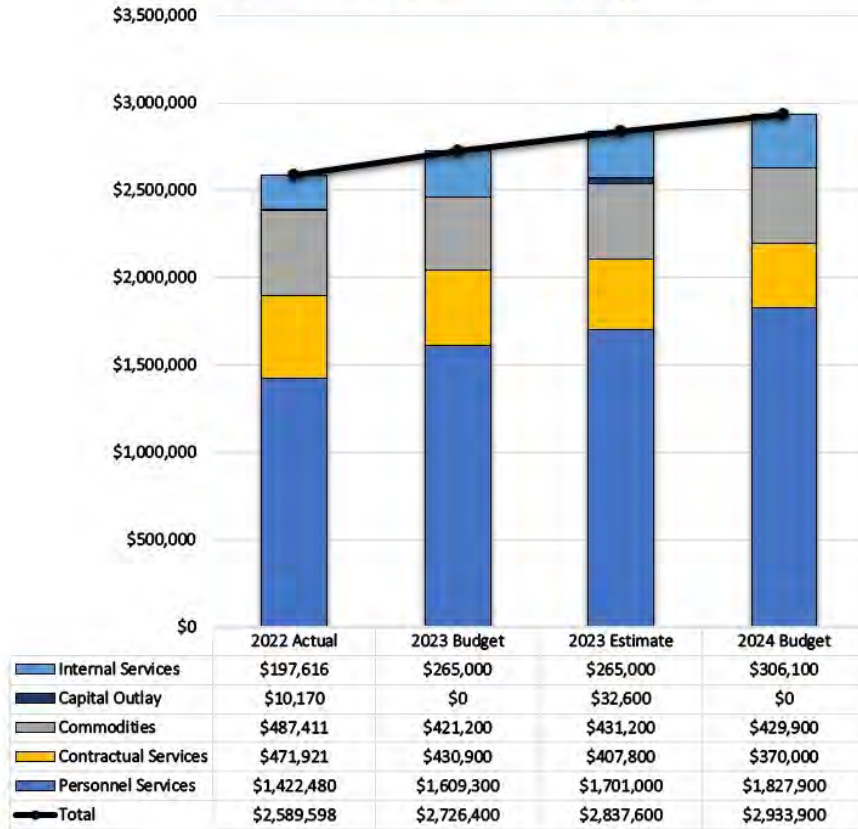
Strategic Priority	Goal / Objective	Performance Measure	Benchmark	2021 Actual	2022 Actual	2023 Estimate	2024 Target
2	A4	% of neighborhoods connected to City trail system	2% increase per year	70%	71%	72%	74%
2	B1	# of recreation program participants	5% increase per year	750	940	987	1,036
2	B2	# of athletic league participants	5% increase per year	3,018	3,056	3,208	3,368
2	B3	# of Gardner Aquatic Center visitors	3% increase per year	42,680	59,014	59,000	60,000

PARKS AND RECREATION

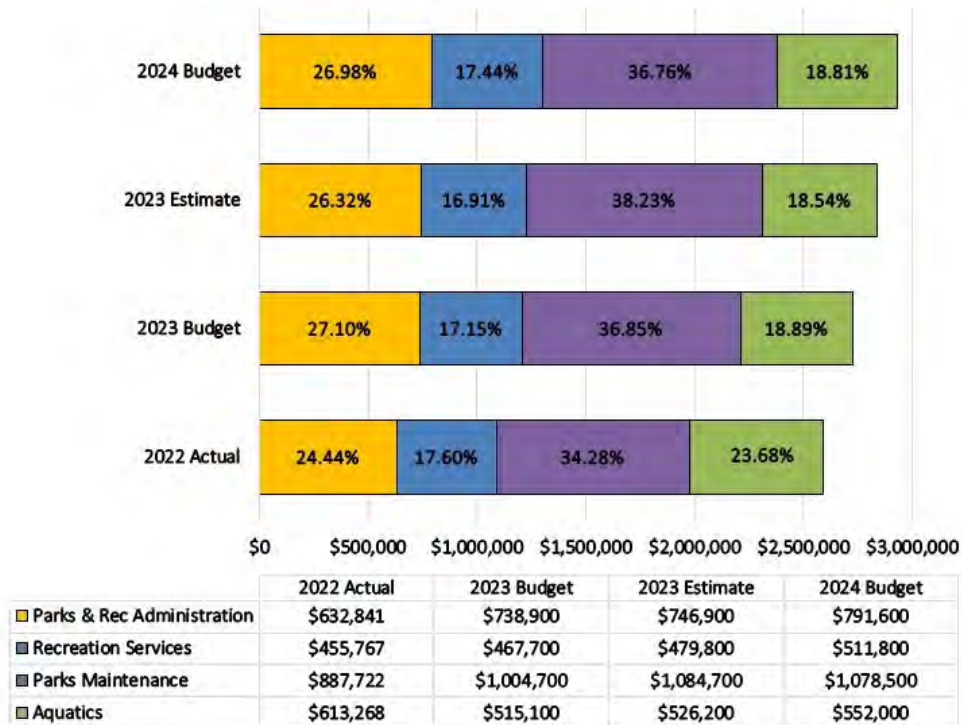
Department Financial Summaries



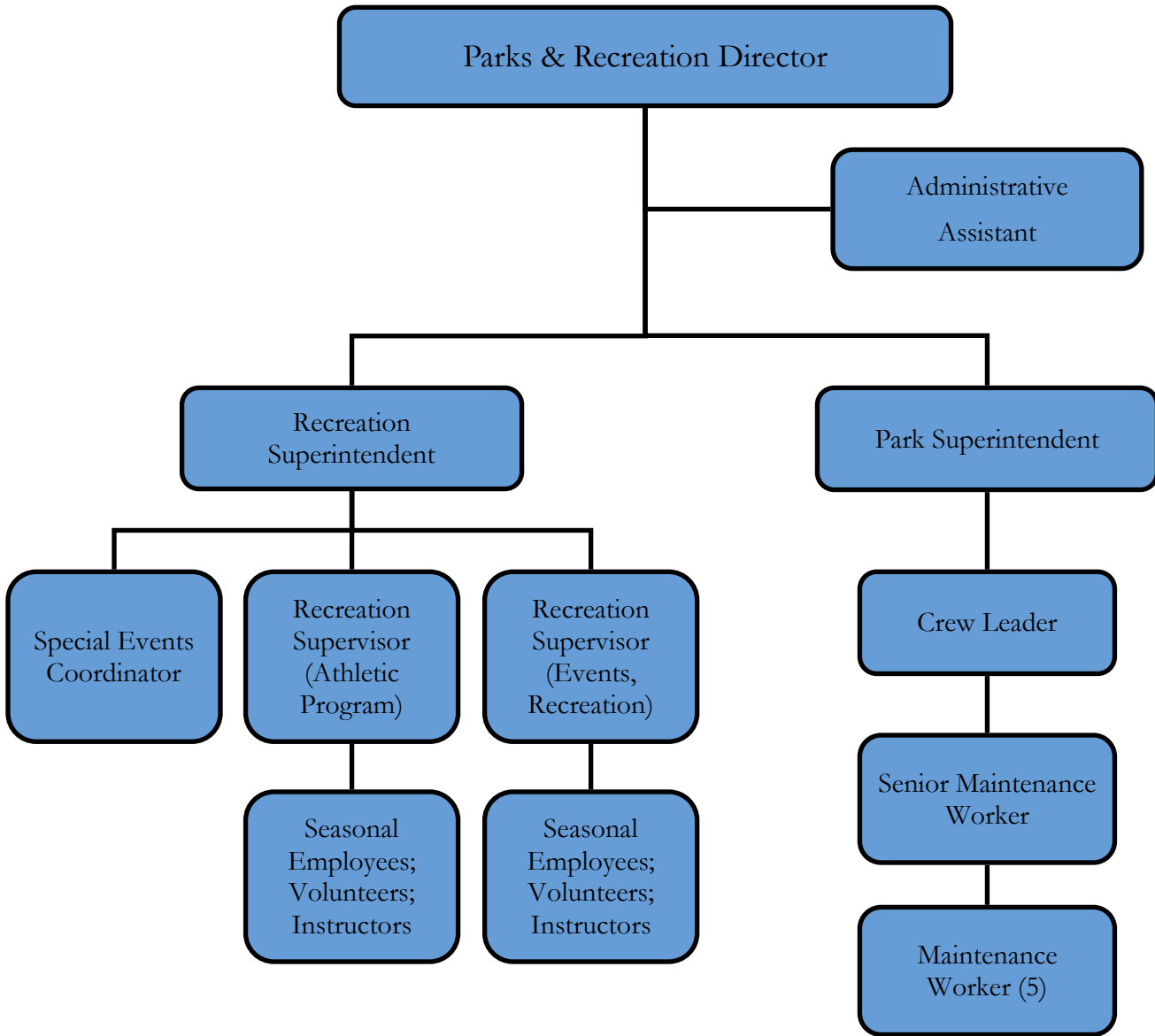
Department Expenditures by Type



Department Expenditures by Program



Parks & Recreation



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 686,079	\$ 794,200	\$ 818,200	\$ 839,500
Overtime	29,276	38,500	38,800	38,900
Seasonal	400,750	431,500	437,500	463,900
Health and Dental Insurance	147,154	158,500	222,100	287,900
Life Insurance	908	1,300	1,300	1,300
Social Security	82,816	96,800	99,000	102,700
Unemployment Compensation	8,111	9,500	1,300	1,400
KPERS Retirement	67,241	79,000	81,000	90,400
Deferred Compensation	145	-	1,800	1,900
Total Personnel Services	1,422,480	1,609,300	1,701,000	1,827,900
Contractual Services				
Outsourced Services	149,390	84,100	86,100	86,900
Water	7,242	7,000	1,500	7,000
Trash Services	5,697	4,600	5,600	5,600
Telephone	7,194	9,600	8,600	6,900
Natural Gas	3,819	2,600	4,000	4,000
Electricity	41,371	59,000	50,000	55,000
Wastewater	2,310	2,600	2,600	2,600
Repair and Maintenance Building	25,814	62,000	44,400	15,500
Repair and Maintenance Equipment	40,541	17,000	17,000	17,000
Repair and Maintenance Vehicles	5,939	-	-	-
Equipment and Vehicle Rentals	17,086	18,500	18,500	19,100
General Insurance and Claims	(648)	-	-	-
Meetings/Training/Travel/Continuing Education	9,924	8,900	8,900	8,900
Dues and Subscriptions	4,073	3,100	3,700	3,900
Advertising and Legal Notices	9	-	-	700
Printing	1,315	600	600	600
Postage	452	300	300	300
Construction Debris	-	100	100	100
Athletics	107,865	118,800	123,800	122,500
Instructional Recreation	10,120	3,700	3,700	13,400
Special Assessments	32,408	28,400	28,400	-
Total Contractual Services	471,921	430,900	407,800	370,000
Commodities				
Building and Grounds	143,339	112,000	118,000	98,000
Small Tools	13,853	-	-	-
Fuel	20,616	16,000	20,000	20,000
Chemicals	38,089	22,500	22,500	22,500
Concession Supplies	68,943	62,200	62,200	69,800
Operating Supplies	7,036	5,700	5,700	5,700
Clothing and Uniforms	9,949	10,100	10,100	10,100
Special Events	185,586	192,700	192,700	203,800
Total Commodities	487,411	421,200	431,200	429,900
Capital Outlay				
Building and Structure Improvements	-	-	32,600	-

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Equipment	10,170	-	-	-
Total Capital Outlay	10,170	-	32,600	-
Internal Services				
Building Services	36,996	47,400	47,400	53,600
IT Services	73,871	80,900	80,900	106,300
Risk Services	86,749	89,000	89,000	95,200
Fleet Services	-	47,700	47,700	51,000
Total Internal Services	197,616	265,000	265,000	306,100
Total Expenditures	\$ 2,589,598	\$ 2,726,400	\$ 2,837,600	\$ 2,933,900

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 366,717	\$ 410,100	\$ 412,700	\$ 432,800
Overtime	1,458	3,700	3,700	3,900
Seasonal	-	13,500	13,500	13,500
Health and Dental Insurance	69,271	75,500	81,800	110,000
Life Insurance	423	600	600	600
Social Security	27,015	32,700	32,900	34,400
Unemployment Compensation	2,644	3,200	400	500
KPERS Retirement	34,509	39,000	39,400	45,000
Deferred Compensation	145	-	1,300	1,400
Total Personnel Services	502,182	578,300	586,300	642,100
Contractual Services				
Outsourced Services	17,138	-	-	-
Telephone	2,571	3,100	3,100	3,100
Meetings/Training/Travel/Continuing Education	2,839	4,700	4,700	4,700
Dues and Subscriptions	2,750	2,300	2,300	2,800
Printing	315	100	100	100
Postage	452	300	300	300
Special Assessments	32,408	28,400	28,400	-
Total Contractual Services	58,473	38,900	38,900	11,000
Commodities				
Operating Supplies	554	1,300	1,300	1,300
Total Commodities	554	1,300	1,300	1,300
Capital Outlay				
Equipment	10,170	-	-	-
Total Capital Outlay	10,170	-	-	-
Internal Services				
Building Services	23,496	35,900	35,900	39,800
IT Services	22,824	21,800	21,800	30,500
Risk Services	15,142	15,000	15,000	15,900
Fleet Services	-	47,700	47,700	51,000
Total Internal Services	61,462	120,400	120,400	137,200
Total Expenditures	\$ 632,841	\$ 738,900	\$ 746,900	\$ 791,600

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Seasonal	\$ 59,144	\$ 60,000	\$ 66,000	\$ 71,400
Social Security	4,477	4,600	5,000	5,500
Unemployment Compensation	439	500	100	100
KPERS Retirement	-	500	-	-
Total Personnel Services	64,060	65,600	71,100	77,000
Contractual Services				
Outsourced Services	12,435	12,000	13,000	13,800
Telephone	1,769	2,500	2,500	800
Equipment and Vehicle Rentals	10,860	11,000	11,000	12,100
Meetings/Training/Travel/Continuing Education	726	-	-	-
Dues and Subscriptions	1,288	400	1,000	1,000
Advertising and Legal Notices	9	-	-	700
Athletics	107,865	118,800	123,800	122,500
Instructional Recreation	10,120	3,700	3,700	13,400
Total Contractual Services	145,072	148,400	155,000	164,300
Commodities				
Concession Supplies	22,772	24,500	24,500	22,400
Operating Supplies	245	-	-	-
Special Events	180,167	186,100	186,100	197,200
Total Commodities	203,184	210,600	210,600	219,600
Internal Services				
Building Services	8,100	3,800	3,800	4,700
IT Services	28,223	33,600	33,600	40,200
Risk Services	7,128	5,700	5,700	6,000
Total Internal Services	43,451	43,100	43,100	50,900
Total Expenditures	\$ 455,767	\$ 467,700	\$ 479,800	\$ 511,800

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Personnel Services				
Full-Time	\$ 319,362	\$ 384,100	\$ 405,500	\$ 406,700
Overtime	27,818	34,800	35,100	35,000
Seasonal	40,178	54,000	54,000	54,000
Health and Dental Insurance	77,883	83,000	140,300	177,900
Life Insurance	485	700	700	700
Social Security	28,266	36,200	37,800	37,900
Unemployment Compensation	2,767	3,500	500	500
KPERS Retirement	32,732	39,500	41,600	45,400
Deferred Compensation	-	-	500	500
Total Personnel Services	529,491	635,800	716,000	758,600
Contractual Services				
Outsourced Services	37,550	41,400	41,400	41,400
Water	1,059	1,500	1,500	1,500
Trash Services	5,697	4,600	5,600	5,600
Telephone	2,786	4,000	3,000	3,000
Natural Gas	3,819	2,600	4,000	4,000
Electricity	22,960	32,000	23,000	28,000
Wastewater	2,084	2,300	2,300	2,300
Repair and Maintenance Buildings	6,157	60,000	42,400	10,000
Repair and Maintenance Equipment	21,376	12,000	12,000	12,000
Repair and Maintenance Vehicles	5,939	-	-	-
Equipment and Vehicle Rentals	6,226	7,500	7,500	7,000
General Insurance and Claims	(648)	-	-	-
Meetings/Training/Travel/Continuing Education	-	1,200	1,200	1,200
Dues and Subscriptions	35	100	100	100
Construction Debris	-	100	100	100
Total Contractual Services	115,040	169,300	144,100	116,200
Commodities				
Building and Grounds	135,910	101,300	107,300	87,300
Small Tools	13,853	-	-	-
Fuel	20,616	16,000	20,000	20,000
Operating Supplies	1,415	1,000	1,000	1,000
Clothing and Uniforms	3,657	3,400	3,400	3,400
Total Commodities	175,451	121,700	131,700	111,700
Capital Outlay				
Building and Structural Improvements	-	-	15,000	-
Total Capital Outlay	-	-	15,000	-

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Internal Services				
Building Services	5,196	7,500	7,500	8,900
IT Services	22,824	25,500	25,500	35,600
Risk Services	39,720	44,900	44,900	47,500
Total Internal Services	67,740	77,900	77,900	92,000
Total Expenditures	\$ 887,722	\$ 1,004,700	\$ 1,084,700	\$ 1,078,500

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Seasonal	\$ 301,428	\$ 304,000	\$ 304,000	\$ 325,000
Social Security	23,058	23,300	23,300	24,900
Unemployment Compensation	2,261	2,300	300	300
Total Personnel Services	326,747	329,600	327,600	350,200
Contractual Services				
Outsourced Services	82,267	30,700	31,700	31,700
Water	6,183	5,500	5,500	5,500
Telephone	68	-	-	-
Electricity	18,411	27,000	21,500	27,000
Wastewater	226	300	300	300
Repair and Maintenance Buildings	19,657	2,000	2,000	5,500
Repair and Maintenance Equipment	19,165	5,000	5,000	5,000
Meetings/Training/Travel/Continuing Education	6,359	3,000	3,000	3,000
Dues and Subscriptions	-	300	300	-
Printing and Forms	1,000	500	500	500
Total Contractual Services	153,336	74,300	69,800	78,500
Commodities				
Building and Grounds	7,429	10,700	10,700	10,700
Chemicals	38,089	22,500	22,500	22,500
Concessions	46,171	37,700	37,700	47,400
Operating Supplies	4,822	3,400	3,400	3,400
Clothing and Uniforms	6,292	6,700	6,700	6,700
Special Events	5,419	6,600	6,600	6,600
Total Commodities	108,222	87,600	87,600	97,300
Capital Outlay				
Building and Structural Improvements	-	-	17,600	-
Total Capital Outlay	-	-	17,600	-
Internal Services				
Building Services	204	200	200	200
Risk Services	24,759	23,400	23,400	25,800
Total Internal Services	24,963	23,600	23,600	26,000
Total Expenditures	\$ 613,268	\$ 515,100	\$ 526,200	\$ 552,000

POLICE



Overview

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



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

www.gardnerkansas.gov/police_department

www.facebook.com/GardnerPoliceDepartment

www.twitter.com/GardnerKansas



POLICE

Services

Administration Division

The Police Department’s Administration Division oversees investigations, records, community policing, and school resource officers. The Investigations Section processes crime scenes, completes follow-up investigations and crime analysis. The Administrative Sergeant oversees the records division and school resource officers. The Administration Division is also tasked with 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. 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.

Animal Control and Code Enforcement Services Division

This division handles all calls for service involving domestic and wild animal concerns and completes follow-up investigations on animal bite cases. It also handles all code enforcement cases and works with residents and businesses to ensure compliance with local codes and regulations.

Personnel (FTE)

Program	2021	2022	2023	2024
Administration	6.0	7.0	8.0	8.0
Patrol Operations	25.0	26.0	27.0	27.0
Investigations	4.0	4.0	4.0	5.0
School Resource Officers	4.0	4.0	4.0	4.0
Community Policing Officer	1.0	1.0	1.0	1.0
Animal and Code Services Officer	1.0	1.0	1.0	1.0
TOTAL	41.0	43.0	45.0	46.0

2022-2023 Accomplishments

- Increased safety to citizens and officers through the implementation of the Narcan (naloxone HCl) program. Narcan has been deployed on one occasion with a positive result.
- Increased officer safety through the implementation of a field drug test kit that will require less contact and manipulation of the suspected substances when field testing.
- Continued to provide increased services to victims through the renewal of the STOP VAWA grant funded Detective position.
- Dedicated a Detective to concentrate solely on the investigation of drug crimes in response to increased overdose investigations and overdose deaths.
- Implemented a certified Drug Recognition Expert Officer to assist with Driving Under the Influence (DUI) Investigations. The officer is certified through the Kansas Highway Patrol and the International Association of Chiefs of Police (IACP) as a Drug Recognition Expert (DRE).
- Obtained a Virtual Reality training solution which is a platform that will train officers using virtual reality scenarios creating situations where Officers will be required to manage scenarios involving de-escalation skills and decision-making challenges.
- Stabilized staffing through the implementation of competitive pay and increased recruiting efforts.
- Expanded our Peer Support Program through the implementation of a mobile application for the Gardner Police Department (GPD), designed specifically to promote wellness.
- Partnered with the Johnson County Sheriff's Office and USD 231 to provide active threat training at Gardner Edgerton High School.
- Increased the average number of training hours per officer from 96 in 2022 to 122 hours per officer in 2023, which is well beyond the 40-hour state requirement. This allows our officers to be better trained to provide excellent service to the citizens of Gardner.
- Hired and added a Police Clerk to support services. This position allows us to provide even better customer service to anyone needing assistance.
- Responded to 19,527 calls for service and made 1,146 arrests. Officers used force on 9 occasions. Officers used force to make an arrest in less than 1% of the arrest contacts.
- There were 6 citizen formal complaints made against officers in 2022. Less than 1% of our citizen contacts resulted in a complaint against the Officers.

DID YOU KNOW?

The Justice Center public parking lot has a dedicated location for internet commerce exchange that is under video surveillance.

Strategic Goals

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

2023-2024 Goals and Objectives

Department Goal A: Provide quality law enforcement services to the community

Objective A: Increase the number of community engagement events and safety, educational and awareness programs by 20%.

Department Goal B: Improve traffic safety for the citizens and road compliance

Objective B: Increase the number of CVSA vehicle inspections by 15% per year

Department Goal C: Hold criminals accountable for the crimes they commit

Objective C: Increase our clearance rate of felony crimes by 2.5%

Performance Measures

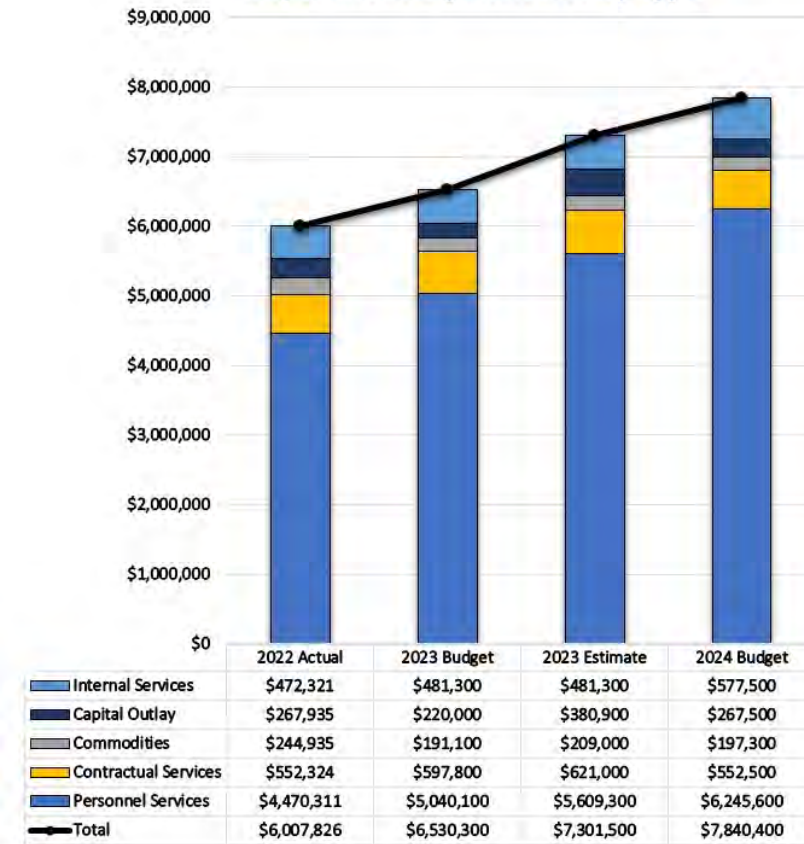
Strategic Priority	Department / Objective	Performance Measure	Benchmark	2021 Actual	2022 Actual	2023 Estimate	2024 Target
2	A	# of community engagement events & safety awareness programs & presentations	36	21	21	25	30
3	B	# of CVSA inspections completed	165	104	124	135	150
2	C	% clearance rate of felony crimes	71.5%	63%	64%	66.5%	69%

POLICE

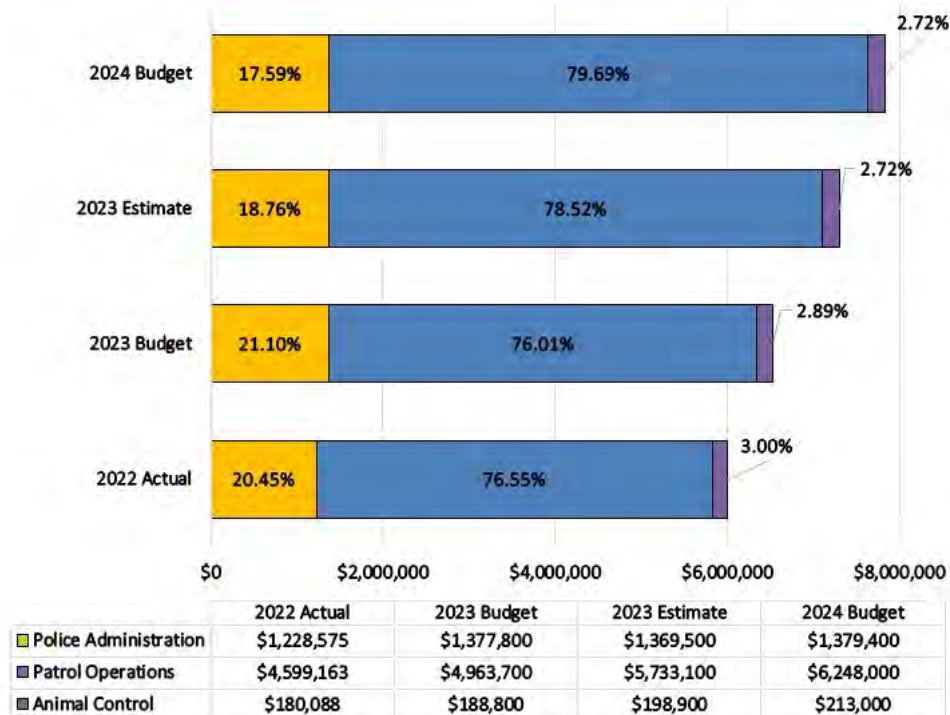
Department Financial Summaries



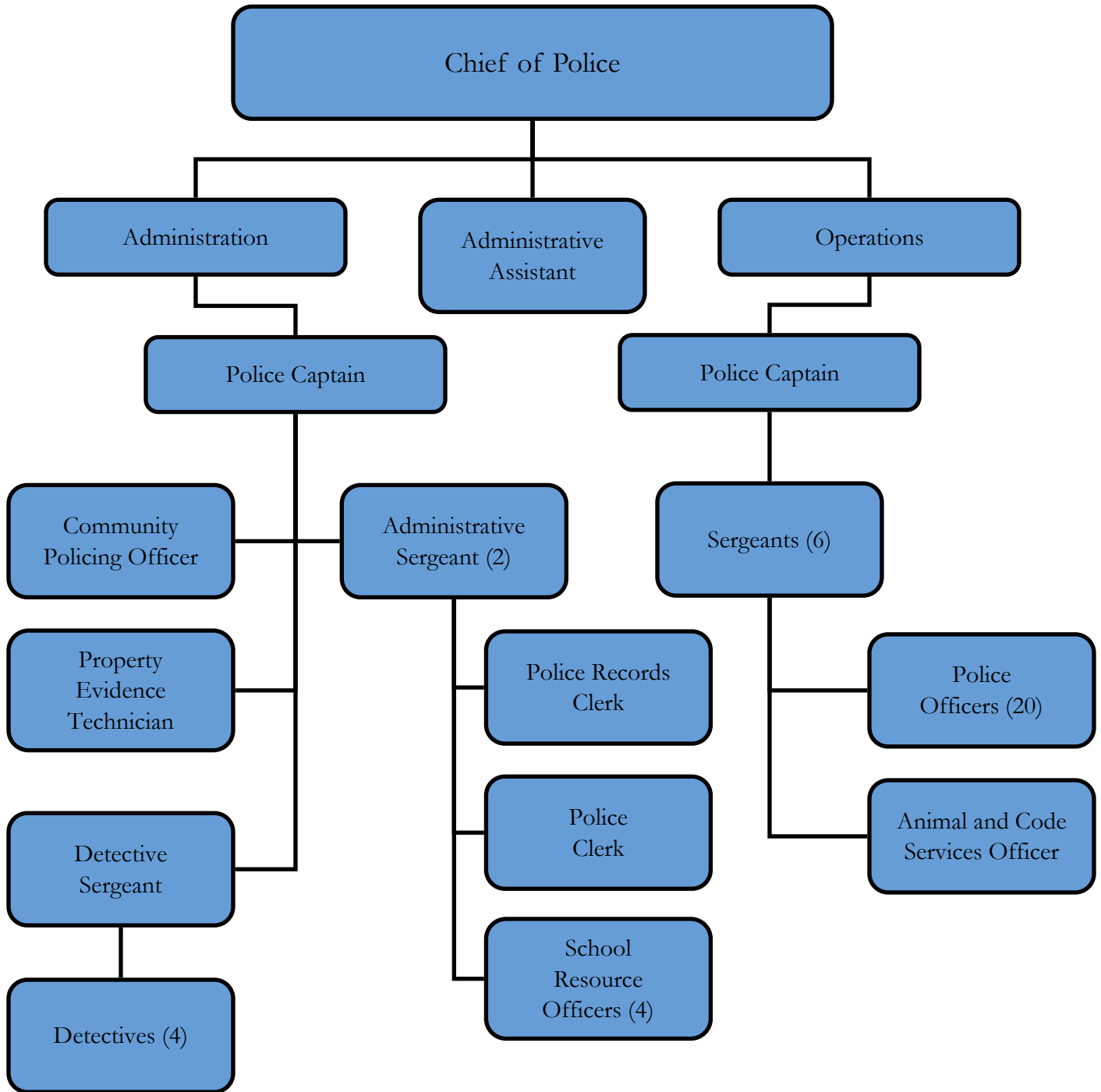
Department Expenditures by Type



Department Expenditures by Program



Police



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 2,543,393	\$ 2,949,900	\$ 3,211,600	\$ 3,429,300
Overtime	577,905	561,100	627,200	675,800
Health and Dental Insurance	417,685	480,200	639,800	918,700
Life Insurance	2,626	4,100	4,000	4,100
Social Security	231,604	268,600	293,700	314,100
Unemployment Compensation	22,646	26,300	3,800	4,100
KPERS Retirement	23,503	30,100	25,000	28,500
KPF Retirement	646,433	714,000	799,100	864,800
Deferred Compensation	4,516	5,800	5,100	6,200
Total Personnel Services	4,470,311	5,040,100	5,609,300	6,245,600
Contractual Services				
Prisoner Care	45,675	60,000	60,000	60,000
Outsourced Services	146,832	160,400	190,900	177,000
Veterinary Services	104,395	109,700	109,700	115,200
Water	4,105	2,000	4,100	4,100
Telephone	24,360	23,000	25,000	25,000
Electricity	41,360	57,000	45,000	45,000
Wastewater	1,666	2,400	2,000	2,000
Laundry and Dry Cleaning Service	5,497	7,500	7,500	7,500
Repair and Maintenance Buildings	13,828	-	-	-
Repair and Maintenance Equipment	14,743	20,000	20,500	14,100
Repair and Maintenance Vehicle	46,466	45,400	45,400	45,400
General Insurance and Claims	(3,452)	-	-	-
Meetings/Training/Travel/Continuing Education	37,640	38,800	39,200	39,200
Memberships and Dues	1,290	2,300	2,400	2,300
Recruitment	4,000	2,000	2,000	2,000
Advertising and Legal Notices	-	500	500	500
Printing	4,118	3,700	3,700	3,700
Postage	3,378	3,500	3,500	3,500
Nuisance Mowing	3,073	5,000	5,000	5,000
Nuisance Debris	-	1,000	1,000	1,000
Special Assessments	53,350	53,600	53,600	-
Total Contractual Services	552,324	597,800	621,000	552,500
Commodities				
Small Tools	-	500	500	500
Fuel and Fluids	88,936	75,200	90,500	90,500
Operating Supplies	119,456	76,800	78,900	77,700
Clothing and Uniforms	36,543	38,600	39,100	28,600
Total Commodities	244,935	191,100	209,000	197,300

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Capital Outlay				
Equipment	77,418	-	62,500	7,500
Vehicles	177,862	220,000	318,400	260,000
Total Capital Outlay	255,280	220,000	380,900	267,500
Internal Services				
Building Services	115,249	70,900	70,900	122,900
IT Services	173,725	200,300	200,300	233,100
Risk Services	183,347	210,100	210,100	221,500
Total Internal Services	472,321	481,300	481,300	577,500
Total Expenditures	\$ 5,995,171	\$ 6,530,300	\$ 7,301,500	\$ 7,840,400

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 529,502	\$ 600,300	\$ 565,500	\$ 580,200
Overtime	18,819	21,800	18,200	19,100
Health and Dental Insurance	106,027	99,600	116,000	153,800
Life Insurance	496	700	600	600
Social Security	40,093	47,600	44,700	45,900
Unemployment Compensation	3,913	4,600	500	500
KPERS Retirement	19,375	25,600	20,100	22,900
KPF Retirement	75,907	79,100	83,500	85,500
Deferred Compensation	518	1,000	600	600
Total Personnel Services	794,650	880,300	849,700	909,100
Contractual Services				
Prisoner Care	45,675	60,000	60,000	60,000
Outsourced Services	133,832	160,400	190,900	177,000
Water	4,105	2,000	4,100	4,100
Telephone	24,360	23,000	25,000	25,000
Electricity	41,360	57,000	45,000	45,000
Wastewater	1,666	2,400	2,000	2,000
Repair and Maintenance Equipment	5,368	4,000	4,000	4,000
Repair and Maintenance Vehicles	499	3,000	3,000	3,000
Meetings/Training/Travel/Continuing Education	8,577	8,400	8,400	8,400
Dues and Subscriptions	1,290	2,300	2,400	2,300
Recruitment	4,000	2,000	2,000	2,000
Advertising and Legal Notices	-	500	500	500
Printing	4,118	3,700	3,700	3,700
Postage	3,378	3,500	3,500	3,500
Nuisance Mowing	3,073	5,000	5,000	5,000
Nuisance Debris	-	1,000	1,000	1,000
Special Assessments	53,350	53,600	53,600	-
Total Contractual Services	334,651	391,800	414,100	346,500
Commodities				
Fuel	3,137	3,000	3,000	3,000
Operating Supplies	16,558	15,000	15,000	15,000
Clothing and Uniforms	2,235	1,900	1,900	1,900
Total Commodities	21,930	19,900	19,900	19,900
Internal Services				
Building Services	20,400	13,100	13,100	22,600
IT Services	28,894	40,700	40,700	48,400
Risk Services	28,050	32,000	32,000	32,900
Total Internal Services	77,344	85,800	85,800	103,900
Total Expenditures	\$ 1,228,575	\$ 1,377,800	\$ 1,369,500	\$ 1,379,400

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 1,972,146	\$ 2,304,200	\$ 2,596,800	\$ 2,797,400
Overtime	555,635	536,900	606,300	653,900
Health and Dental Insurance	303,786	371,600	512,600	750,100
Life Insurance	2,063	3,300	3,300	3,400
Social Security	188,010	217,300	245,000	264,000
Unemployment Compensation	18,390	21,300	3,200	3,500
KPF Retirement	570,526	634,900	715,600	779,300
Deferred Compensation	3,998	4,800	4,500	5,600
Total Personnel Services	3,614,554	4,094,300	4,687,300	5,257,200
Contractual Services				
Outsourced Services	13,000	-	-	-
Laundry and Dry Cleaning Service	5,497	7,500	7,500	7,500
Repair and Maintenance Buildings	13,828	-	-	-
Repair and Maintenance Equipment	9,375	16,000	16,500	10,100
Repair and Maintenance Vehicles	45,967	42,200	42,200	42,200
General Insurance and Claims	(3,452)	-	-	-
Meetings/Training/Travel/Continuing Education	28,308	30,000	30,000	30,000
Total Contractual Services	112,523	95,700	96,200	89,800
Commodities				
Small Tools	-	500	500	500
Fuel	83,362	70,000	85,000	85,000
Operating Supplies	101,976	60,900	60,900	59,700
Clothing and Uniforms	34,203	36,500	36,500	26,500
Total Commodities	219,541	167,900	182,900	171,700
Capital Outlay				
Equipment	77,418	-	62,500	7,500
Vehicles	177,862	220,000	318,400	260,000
Total Capital Outlay	255,280	220,000	380,900	267,500
Internal Services				
Building Services	91,945	56,200	56,200	97,500
IT Services	140,659	155,000	155,000	179,300
Risk Services	152,006	174,600	174,600	185,000
Total Internal Services	384,610	385,800	385,800	461,800
Total Expenditures	\$ 4,586,508	\$ 4,963,700	\$ 5,733,100	\$ 6,248,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 41,745	\$ 45,400	\$ 49,300	\$ 51,700
Overtime	3,451	2,400	2,700	2,800
Health and Dental Insurance	7,872	9,000	11,200	14,800
Life Insurance	67	100	100	100
Social Security	3,501	3,700	4,000	4,200
Unemployment Compensation	343	400	100	100
KPERS Retirement	4,128	4,500	4,900	5,600
Total Personnel Services	61,107	65,500	72,300	79,300
Contractual Services				
Veterinary Services	104,395	109,700	109,700	115,200
Repair and Maintenance Vehicles	-	200	200	200
Meetings/Training/Travel/Continuing Education	755	400	800	800
Total Contractual Services	105,150	110,300	110,700	116,200
Commodities				
Fuel	2,437	2,200	2,500	2,500
Operating Supplies	922	900	3,000	3,000
Clothing and Uniforms	105	200	700	200
Total Commodities	3,464	3,300	6,200	5,700
Internal Services				
Building Services	2,904	1,600	1,600	2,800
IT Services	4,172	4,600	4,600	5,400
Risk Services	3,291	3,500	3,500	3,600
Total Internal Services	10,367	9,700	9,700	11,800
Total Expenditures	\$ 180,088	\$ 188,800	\$ 198,900	\$ 213,000

PUBLIC WORKS



Overview

The Public Works Department includes the following divisions: Administration, Airport, Engineering, and Operations. The Operations Division is comprised of Street Maintenance and Fleet Services. 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



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

www.gardnerkansas.gov/public_works

www.facebook.com/CityofGardnerKSGovernment

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 enable City engineering, public rights-of-way, streets, stormwater, 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 stormwater 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 three areas: street/stormwater maintenance, fleet maintenance, and airport maintenance.

Personnel (FTE)

Program	2021	2022	2023	2024
Public Works Administration	2.0	2.0	2.5	2.5
Airport	1.0	1.0	1.0	1.0
Engineering	6.0	7.0	6.0	7.0
Operations	9.0	11.0	11.0	11.0
TOTAL	18.0	21.0	20.5	21.5

PUBLIC WORKS



2022-2023 Accomplishments

- Completed construction of the Waverly Road improvements project, including a multi-use path along 175th Street from Kill Creek Road to Waverly Road
- Completed construction of the 167th Street, Center to Moonlight overlay project
- Completed construction of the 167th Street, Kill Creek Road to Center Street resurfacing project
- Completed construction of the first phase of the I-35 and Gardner Road interchange project (191st relocation)
- Completed construction of the US-56 and Cedar Niles intersection project
- Completed construction of the Madison and Moonlight signal project
- Completed construction of the Moonlight Road Safe Routes to Schools project
- Completed construction of the Kill Creek Road and 167th Street intersection project
- Completed construction of the Quail Meadows Trail project
- Completed design of the Center Street Sidewalks project
- Completed construction of the Moonlight Road, I-35 to Buffalo Trail overlay project
- Began construction of the US-56, Sycamore to Old 56 reconstruction project
- Began preliminary design with KDOT for the second phase of the I-35 and Gardner Road interchange project
- Began preliminary design with KDOT for the replacement of the Moonlight Road bridge over I-35
- Began a Preliminary Engineering Study of the 167th Street corridor from Four Corners Road to Moonlight Road
- Began design to interconnect traffic signals on Moonlight Road north of US-56 and on US-56 west of Moonlight Road
- Updated traffic counts at major intersections
- Processed all right-of-way permit applications
- Completed the 2022 Pavement Management Program
- Provided traffic and stormwater reviews on all private development projects

DID YOU KNOW?

The Street Maintenance division is responsible for maintaining approximately 235 lane miles of street pavement, including curb & gutter, pavement markings, street signs, traffic signals, stormwater system maintenance, and snow removal.

Strategic Goals

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

Goals and Objectives

Department Goal A: Maintain a safe and efficient transportation network

Objective A1: Maintain the Pavement Condition Index (PCI) of streets above 70 (ongoing)

Objective A2: Complete 95% of emergency repair requests within 2 hours (normal business hours) or 4 hours (after hours) (ongoing)

Department Goal B: Manage the Vehicle and Equipment Fleet

Objective B1: Maintain fleet vehicles to ensure the number of vehicles that exceed replacement criteria is less than 10% (ongoing)

Performance Measures

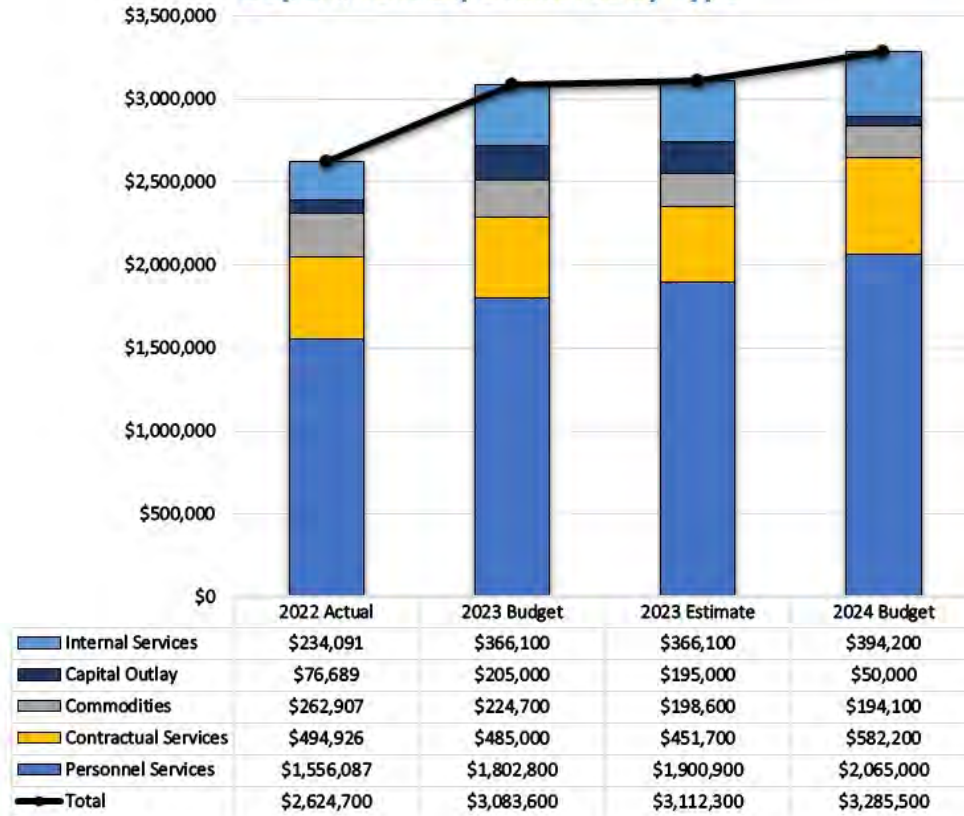
Strategic Priority	Department / Objective	Performance Measure	Benchmark	2021 Actual	2022 Actual	2023 Estimate	2024 Target
3	A1	Average PCI of neighborhood and collector streets	70	72.5	72	73	70
3	A1	Average PCI of arterial streets	70	56	61	60	71
2	A2	Emergency repair request completion within time standard	95% < 2 hours (BH) or < 4 hours (AH)	98%	98%	99%	100%
3	B1	% of vehicles exceeding replacement criteria	< 10%	41%	26%	10%	9%

PUBLIC WORKS

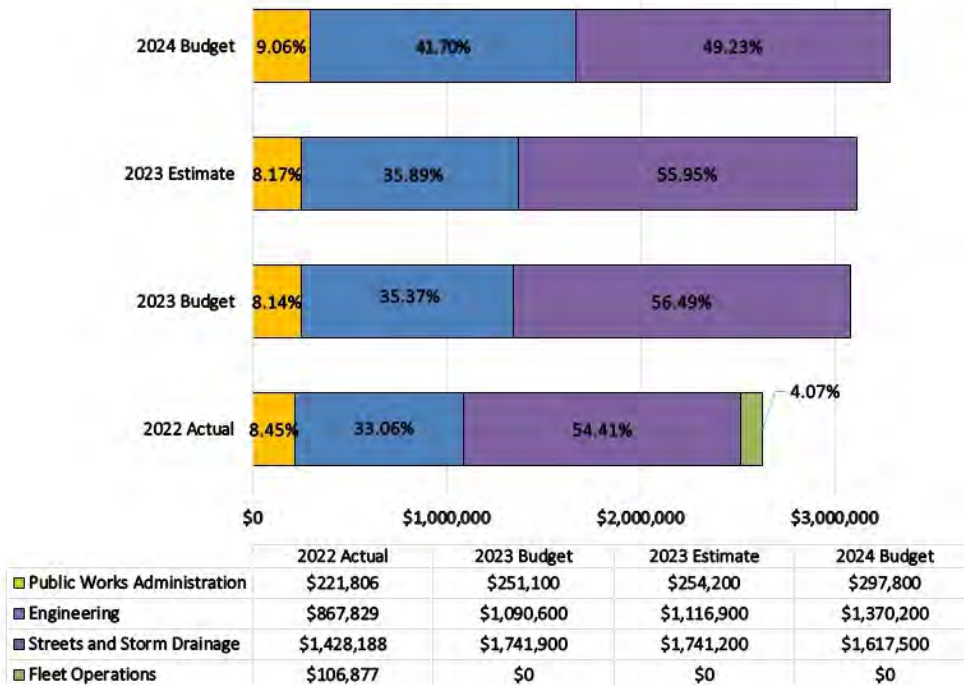
Department Financial Summaries



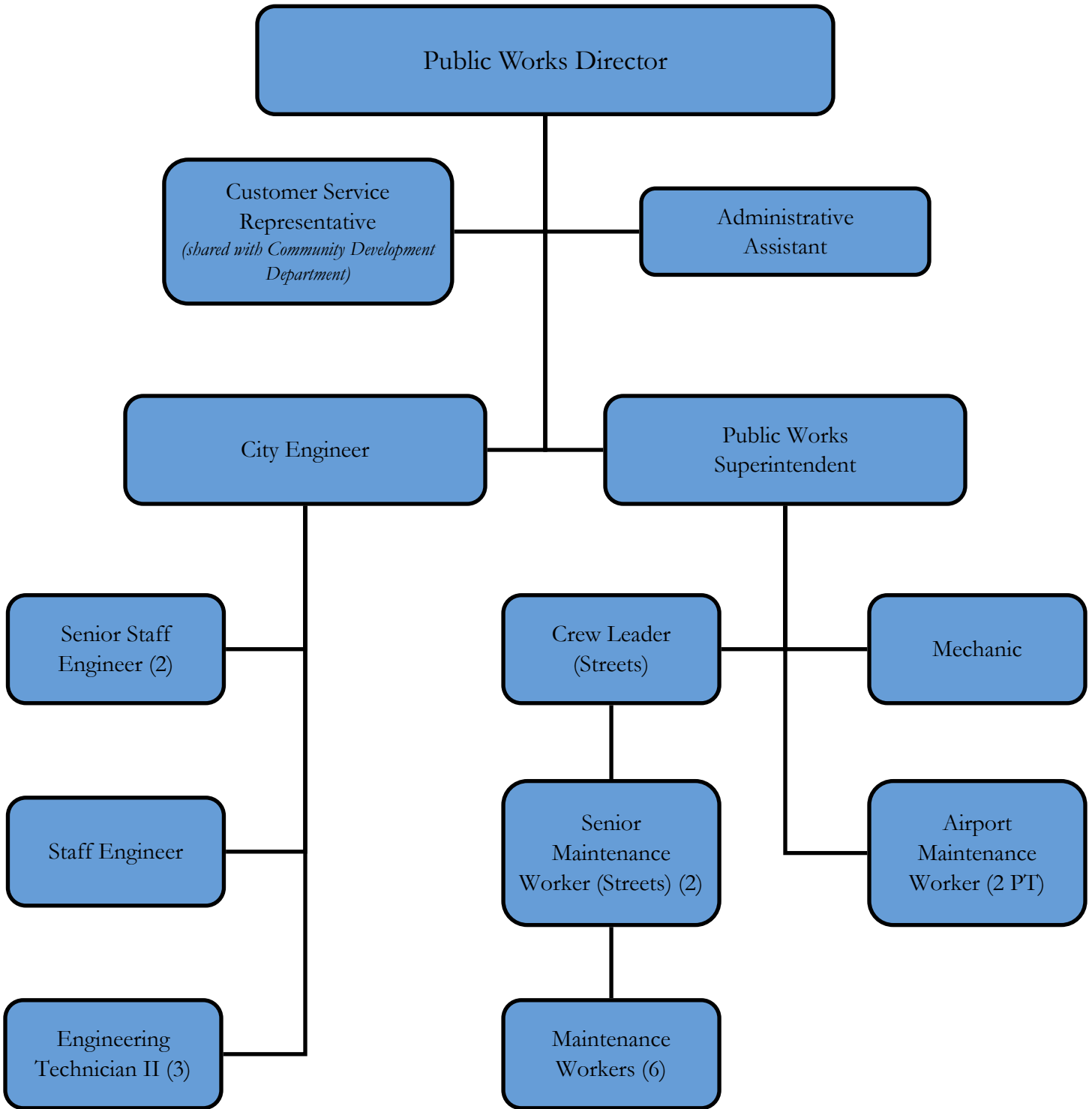
Department Expenditures by Type



Department Expenditures by Program



Public Works



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 1,110,171	\$ 1,290,900	\$ 1,304,600	\$ 1,324,200
Overtime	38,139	46,300	47,100	51,100
Seasonal	12,538	27,800	27,800	27,800
Health and Dental Insurance	184,643	188,100	277,200	375,100
Life Insurance	1,232	1,700	1,700	1,700
Social Security	86,428	104,400	105,500	107,400
Unemployment Compensation	8,400	10,200	1,400	1,400
KPERS Retirement	108,735	126,700	128,100	142,000
Deferred Compensation	5,801	6,700	7,500	8,600
Contra Expense and Reclass	-	-	-	25,700
Total Personnel Services	1,556,087	1,802,800	1,900,900	2,065,000
Contractual Services				
Engineering and Architectural	33,537	77,000	75,000	205,000
Outsourced Services	120,172	110,700	67,000	67,000
Water	403	500	500	500
Trash Services	30,373	-	-	-
Telephone	5,392	4,800	4,800	4,300
Electricity	244,633	240,000	240,000	240,000
Wastewater	586	-	-	-
Repair and Maintenance Equipment	22,108	20,000	20,000	20,000
Repair and Maintenance Vehicles	11,855	-	-	-
General Insurance and Claims	(1,427)	-	-	-
Equipment and Vehicle Rentals	6,942	-	3,000	3,000
Meetings/Training/Travel/Continuing Education	7,524	19,300	26,700	27,700
Dues and Subscriptions	6,619	5,500	7,300	7,300
Postage	445	200	400	400
Construction Debris	5,764	7,000	7,000	7,000
Total Contractual Services	494,926	485,000	451,700	582,200
Commodities				
Small Tools	5,035	4,500	9,500	5,000
Vehicle Supplies	9,487	-	-	-
Street Maintenance Supplies	49,039	55,000	25,000	25,000
Fuel and Fluids	43,069	56,000	46,000	46,000
Traffic Control Supplies-Existing	43,851	24,000	24,000	24,000
Traffic Control Supplies-New Development	-	600	5,000	5,000
Chemicals	855	3,100	3,500	3,500
Snow Removal Supplies	73,607	67,000	70,000	70,000
Operating Supplies	31,434	6,000	7,000	7,000
Clothing and Uniforms	6,530	8,500	8,600	8,600
Total Commodities	262,907	224,700	198,600	194,100
Capital Outlay				
Equipment	41,661	10,000	10,000	10,000
Vehicles	35,028	195,000	185,000	40,000
Total Capital Outlay	76,689	205,000	195,000	50,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Internal Services				
Building Services	58,104	65,200	65,200	73,900
IT Services	82,304	103,300	103,300	114,400
Risk Services	93,683	107,500	107,500	109,600
Fleet Services	-	90,100	90,100	96,300
Total Internal Services	234,091	366,100	366,100	394,200
Total Expenditures	\$ 2,624,700	\$ 3,083,600	\$ 3,112,300	\$ 3,285,500

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 158,784	\$ 174,500	\$ 177,700	\$ 186,300
Overtime	69	300	300	300
Health and Dental Insurance	467	200	200	200
Life Insurance	147	200	200	200
Social Security	12,166	13,400	13,600	14,300
Unemployment Compensation	1,182	1,300	200	200
KPERS Retirement	14,953	16,600	16,900	19,300
Deferred Compensation	1,243	1,300	1,300	1,400
Contra Expense and Reclass	-	-	-	25,700
Total Personnel Services	189,011	207,800	210,400	247,900
Contractual Services				
Telephone	535	700	600	600
Meetings/Training/Travel/Continuing Education	59	3,000	3,400	3,400
Dues and Subscriptions	372	500	500	500
Postage	378	200	400	400
Total Contractual Services	1,344	4,400	4,900	4,900
Commodities				
Operating Supplies	6,454	1,000	1,000	1,000
Total Commodities	6,454	1,000	1,000	1,000
Internal Services				
Building Services	13,704	24,700	24,700	27,400
IT Services	5,683	7,300	7,300	10,200
Risk Services	5,610	5,900	5,900	6,400
Total Internal Sources	24,997	37,900	37,900	44,000
Total Expenditures	\$ 221,806	\$ 251,100	\$ 254,200	\$ 297,800

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 401,948	\$ 496,000	\$ 514,600	\$ 516,500
Overtime	27,308	37,800	39,500	39,200
Seasonal	3,958	14,300	14,300	14,300
Health and Dental Insurance	91,880	105,700	155,300	191,300
Life Insurance	584	900	900	900
Social Security	32,021	41,900	43,500	43,600
Unemployment Compensation	3,112	4,100	600	600
KPERS Retirement	40,786	50,600	52,500	57,400
Deferred Compensation	2,467	3,000	3,100	3,300
Total Personnel Services	604,064	754,300	824,300	867,100
Contractual Services				
Outsourced Services	109,713	105,700	62,000	62,000
Water	403	500	500	500
Trash Services	30,105	-	-	-
Telephone	3,627	3,600	3,700	3,200
Electricity	243,198	240,000	240,000	240,000
Repair and Maintenance Equipment	22,108	20,000	20,000	20,000
Repair and Maintenance Vehicle	11,371	-	-	-
Equipment and Vehicle Rentals	2,918	-	3,000	3,000
General Insurance and Claims	(1,427)	-	-	-
Meetings/Training/Travel/Continuing Education	4,712	6,000	13,000	14,000
Memberships and Dues	950	800	1,400	1,400
Construction Debris	5,764	7,000	7,000	7,000
Total Contractual Services	433,442	383,600	350,600	351,100
Commodities				
Small tools	4,530	4,500	9,500	5,000
Vehicle Supplies	8,803	-	-	-
Street Maintenance Supplies	49,039	55,000	25,000	25,000
Fuel	37,903	53,000	42,000	42,000
Traffic Control Supplies-Existing	43,851	24,000	24,000	24,000
Traffic Control Supplies-New Development	-	600	5,000	5,000
Chemicals	855	3,100	3,500	3,500
Snow Removal Supplies	73,607	67,000	70,000	70,000
Operating Supplies	3,497	2,500	3,000	3,000
Clothing and Uniforms	5,389	8,000	8,000	8,000
Total Commodities	227,474	217,700	190,000	185,500
Capital Outlay				
Equipment	41,661	10,000	10,000	10,000
Vehicles	35,028	195,000	185,000	-
Total Capital Outlay	76,689	205,000	195,000	10,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Internal Services				
Building Services	18,900	17,700	17,700	20,900
IT Services	22,824	32,700	32,700	45,800
Risk Services	44,795	56,700	56,700	57,800
Fleet Services	-	74,200	74,200	79,300
Total Internal Services	86,519	181,300	181,300	203,800
Total Expenditures	\$ 1,428,188	\$ 1,741,900	\$ 1,741,200	\$ 1,617,500

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 500,385	\$ 620,400	\$ 612,300	\$ 621,400
Overtime	9,193	8,200	7,300	11,600
Seasonal	8,580	13,500	13,500	13,500
Health and Dental Insurance	76,607	82,200	121,700	183,600
Life Insurance	428	600	600	600
Social Security	38,497	49,100	48,400	49,500
Unemployment Compensation	3,744	4,800	600	600
KPERS Retirement	48,161	59,500	58,700	65,300
Deferred Compensation	1,584	2,400	3,100	3,900
Total Personnel Services	687,179	840,700	866,200	950,000
Contractual Services				
Engineering and Architectural	33,537	77,000	75,000	205,000
Outsourced Services	9,850	5,000	5,000	5,000
Telephone	361	500	500	500
Repair and Maintenance Vehicles	484	-	-	-
Meetings/Training/Travel/Continuing Education	2,753	10,300	10,300	10,300
Dues and Subscriptions	5,097	4,200	5,400	5,400
Postage	67	-	-	-
Total Contractual Services	52,149	97,000	96,200	226,200
Commodities				
Vehicle Supplies	506	-	-	-
Fuel	4,101	3,000	4,000	4,000
Operating Supplies	10,499	2,500	3,000	3,000
Clothing and Uniforms	746	500	600	600
Total Commodities	15,852	6,000	7,600	7,600
Capital Outlay				
Vehicles	-	-	-	40,000
Total Capital Outlay	-	-	-	40,000
Internal Services				
Building Services	21,804	22,800	22,800	25,600
IT Services	50,955	63,300	63,300	58,400
Risk Services	39,890	44,900	44,900	45,400
Fleet Services	-	15,900	15,900	17,000
Total Internal Services	112,649	146,900	146,900	146,400
Total Expenditures	\$ 867,829	\$ 1,090,600	\$ 1,116,900	\$ 1,370,200

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 BUDGET



Capital Improvement Reserve Fund Fund 401

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 125,450	\$ 55,550	\$ 855,210	\$ 656,010
Revenue				
Intergovernmental				
Johnson County	-	-	249,100	-
KDOT	-	-	245,000	-
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>494,100</u>	<u>-</u>
Use of Money				
Interest on Investments	7,423	-	50,000	-
Total Use of Money	<u>7,423</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Transfers In				
Park Improvement Reserve	231,000	-	245,000	500,000
General Fund	1,000,000	925,000	925,000	55,000
Total Transfers In	<u>1,231,000</u>	<u>925,000</u>	<u>1,170,000</u>	<u>555,000</u>
Total Revenue	<u>1,238,423</u>	<u>925,000</u>	<u>1,714,100</u>	<u>555,000</u>
Expenditures				
Capital Improvement				
K9 Kennel PD2401	-	-	-	55,000
KDOT - South Center St. Trail Replacement PR5003	-	-	490,000	-
Quail Meadows Trail PK2001	-	-	498,300	-
167th St Corridor Prelim Design and Final Design PW6006	508,663	-	-	-
Veterans Park Playground Improvements PR5000	-	925,000	925,000	-
Windwood Park Playground PR5002	-	-	-	500,000
Total Capital Improvement	<u>508,663</u>	<u>925,000</u>	<u>1,913,300</u>	<u>555,000</u>
Total Expenditures	<u>\$ 508,663</u>	<u>\$ 925,000</u>	<u>\$ 1,913,300</u>	<u>\$ 555,000</u>
Surplus/(Shortfall)	729,760	-	(199,200)	-
Funds Available December 31	<u>\$ 855,210</u>	<u>\$ 55,550</u>	<u>\$ 656,010</u>	<u>\$ 656,010</u>

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 investment income.

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



Overview

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



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

www.gardnerkansas.gov/utilities

www.facebook.com/CityofGardnerKSGovernment

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:

- Over 140 miles of water main lines
- Over 1,200 fire hydrants
- Over 2,400 water main valves

Wastewater Collection System:

- 15 miles of sanitary sewer force main
- Over 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)

Program	2021	2022	2023	2024
Utilities Administration	5.0	6.0	9.0	9.0
Electric Substation/Transmission	5.0	5.0	4.0	4.0
Electric Distribution	10.5	10.5	10.5	10.5
Line Maintenance	10.0	10.0	10.0	10.0
Water Treatment	6.0	6.0	6.0	6.0
Wastewater Treatment	6.0	6.0	6.0	6.0
TOTAL	42.5	43.5	45.5	45.5

2022-2023 Accomplishments

- Received the 2022 Water Environment Federation George W. Burke, Jr. Facility, Safety and Best in Class IV Awards for the Kill Creek Water Resource Recovery Facility
- Upgraded Brittany Manor water distribution main
- 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
- Extended utilities (electric, water and wastewater) to Prairie Trace Development
- Received 2022 American Public Power Association Reliability Award

DID YOU KNOW?

The City's Electric Utility was founded in 1918 providing more than 100 years of reliable electric service to customers.

Strategic Priorities

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

2023-2024 Goals and Objectives

Department Goal A: Maintain the communities utility systems

Objective A1: Review and update utilities infrastructure projects in the 5-year Capital Improvement Program (March 2024)

Objective A2: Report progress on capital projects and maintenance programs for the City's Annual Report (December 2023)

Objective A3: Provide drinking water that meets Federal and State standards

Objective A4: Provide treatment of wastewater that meets Federal and State standards

Objective A5: Maintain adequacy of water/wastewater system infrastructure (December 2024)

Department Goal B: Respond quickly to service disruptions

Objective B1: Reduce average electric outage times below 1.5 hour (December 2023)

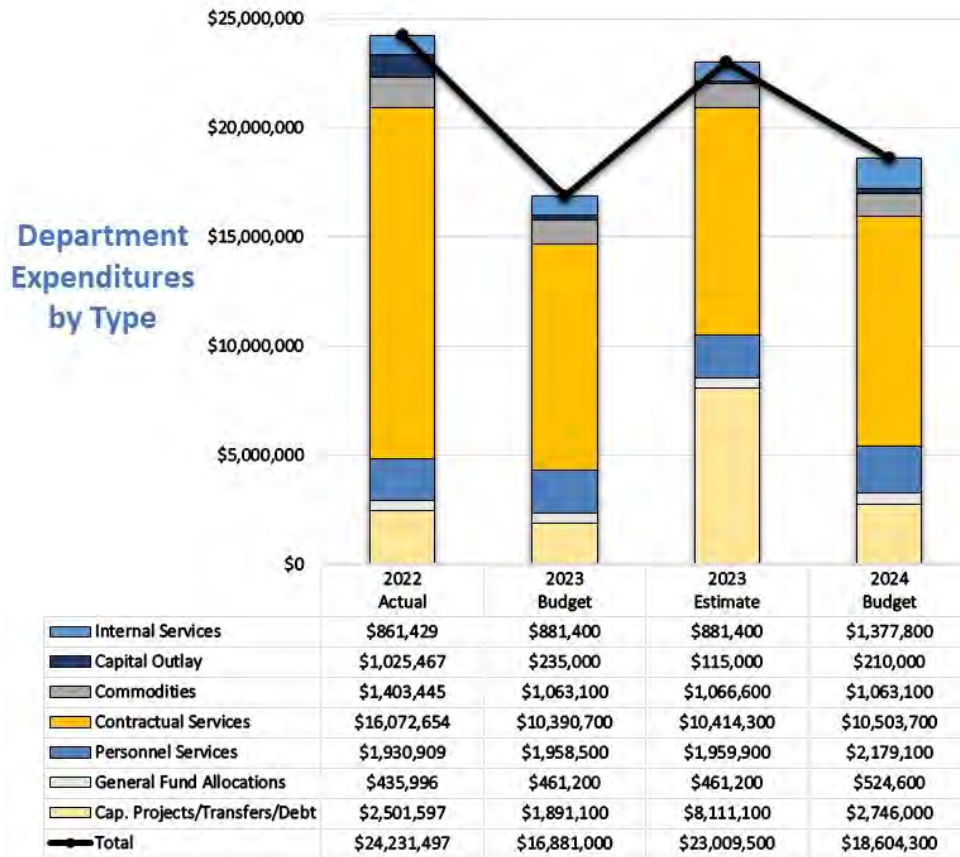
Performance Measures

Strategic Priority	Department / Objective	Performance Measure	Benchmark	2021 Actual	2022 Actual	2023 Estiamte	2024 Target
3	A3	Number of non compliance per year	0	0	0	0	0
3	A4	Number of non compliance per year	0	0	0	0	0
2	B1	Customer Average Interruption Duration Index —CAIDI	1.5	1.51	0.98	1.20	1.20
3	A5	Number of line breaks per 100 miles of primary water distribution	20	19	12	20	20
3	A5	Number of sewer backups	5	1	0	5	5

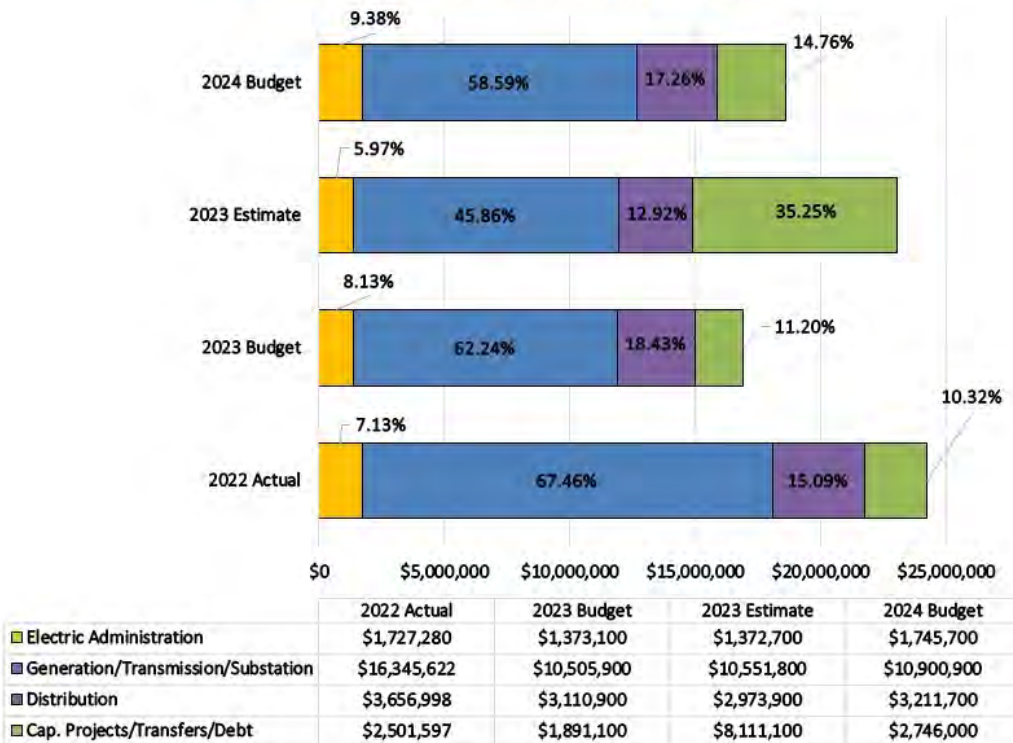
Utilities



Department Financial Summaries - Electric



Department Expenditures by Program

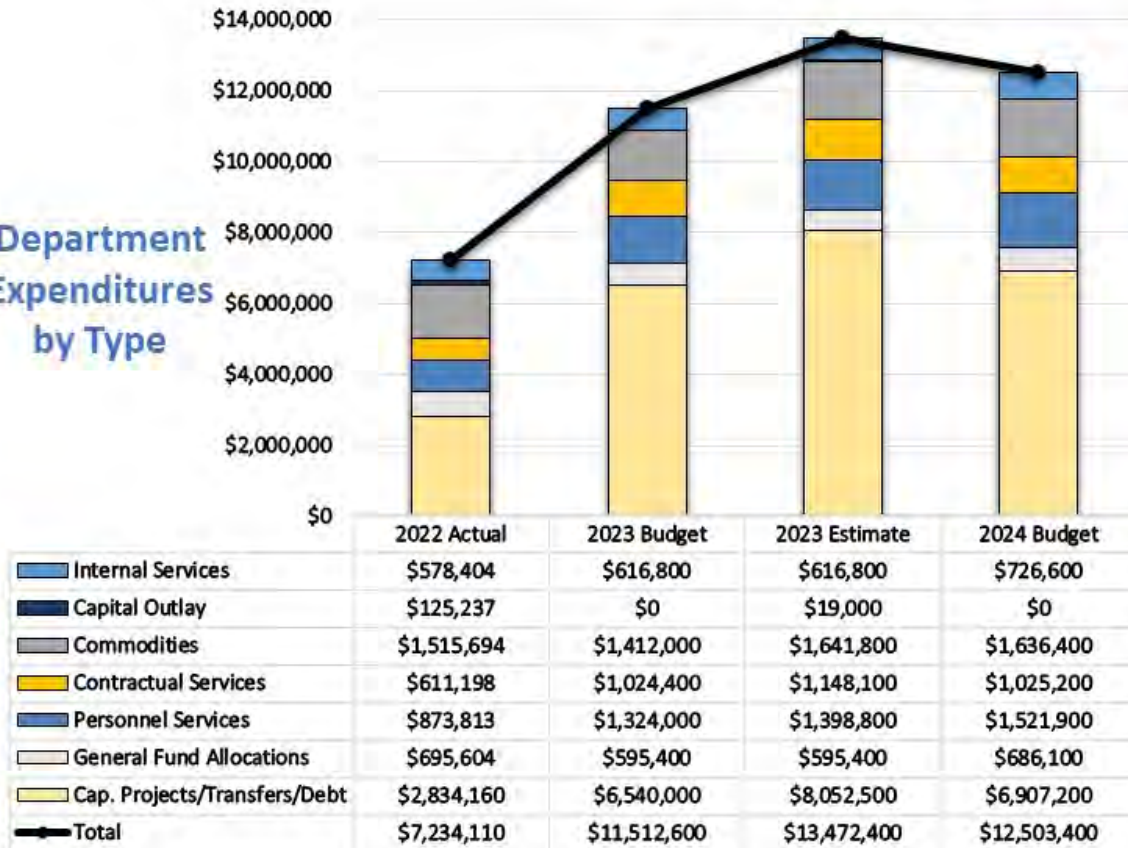


Utilities

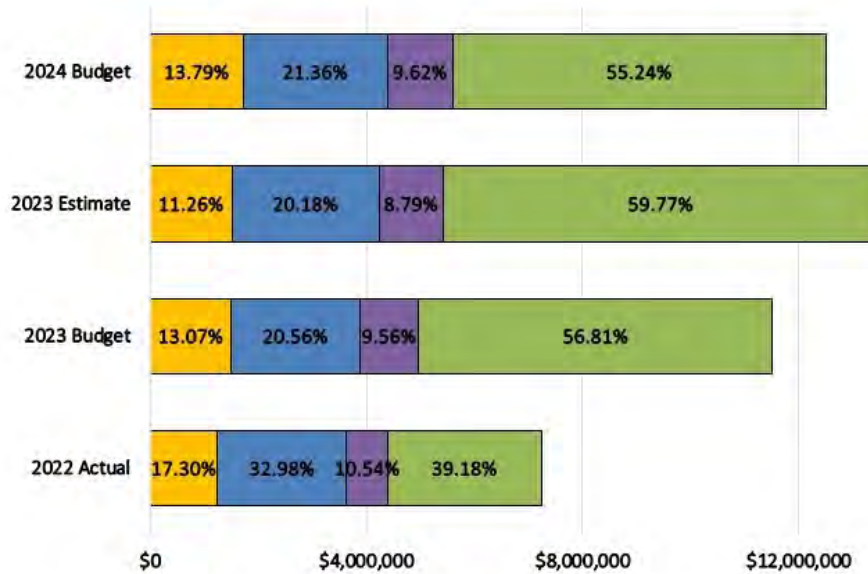


Department Financial Summaries - Water

Department Expenditures by Type



Department Expenditures by Program

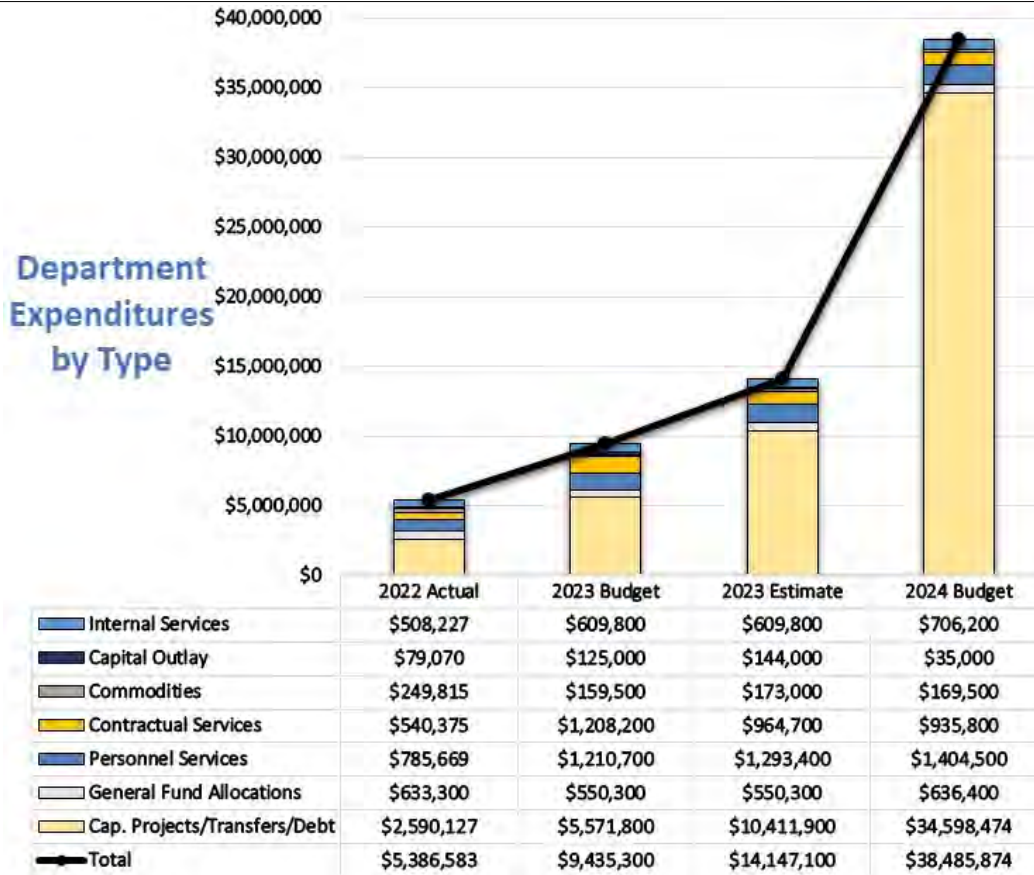


	2022 Actual	2023 Budget	2023 Estimate	2024 Budget
Water Administration	\$1,251,350	\$1,505,100	\$1,517,200	\$1,723,600
Water Treatment	\$2,385,892	\$2,366,800	\$2,718,200	\$2,670,200
Water Distribution	\$762,708	\$1,100,700	\$1,184,500	\$1,202,400
Cap. Projects/Transfers/Debt	\$2,834,160	\$6,540,000	\$8,052,500	\$6,907,200

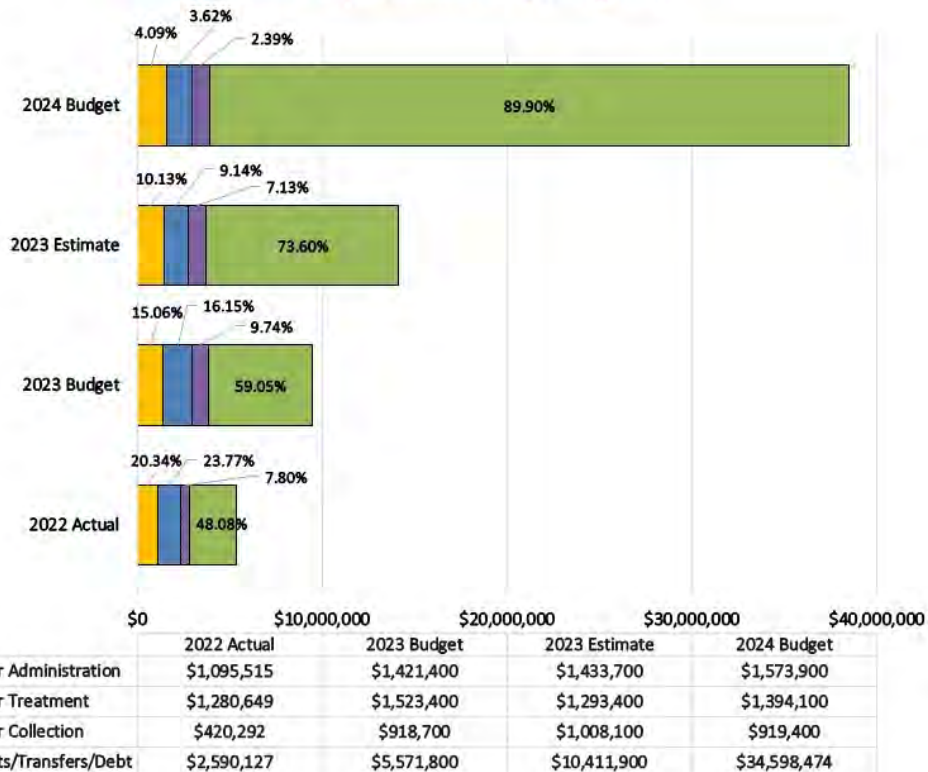
Utilities



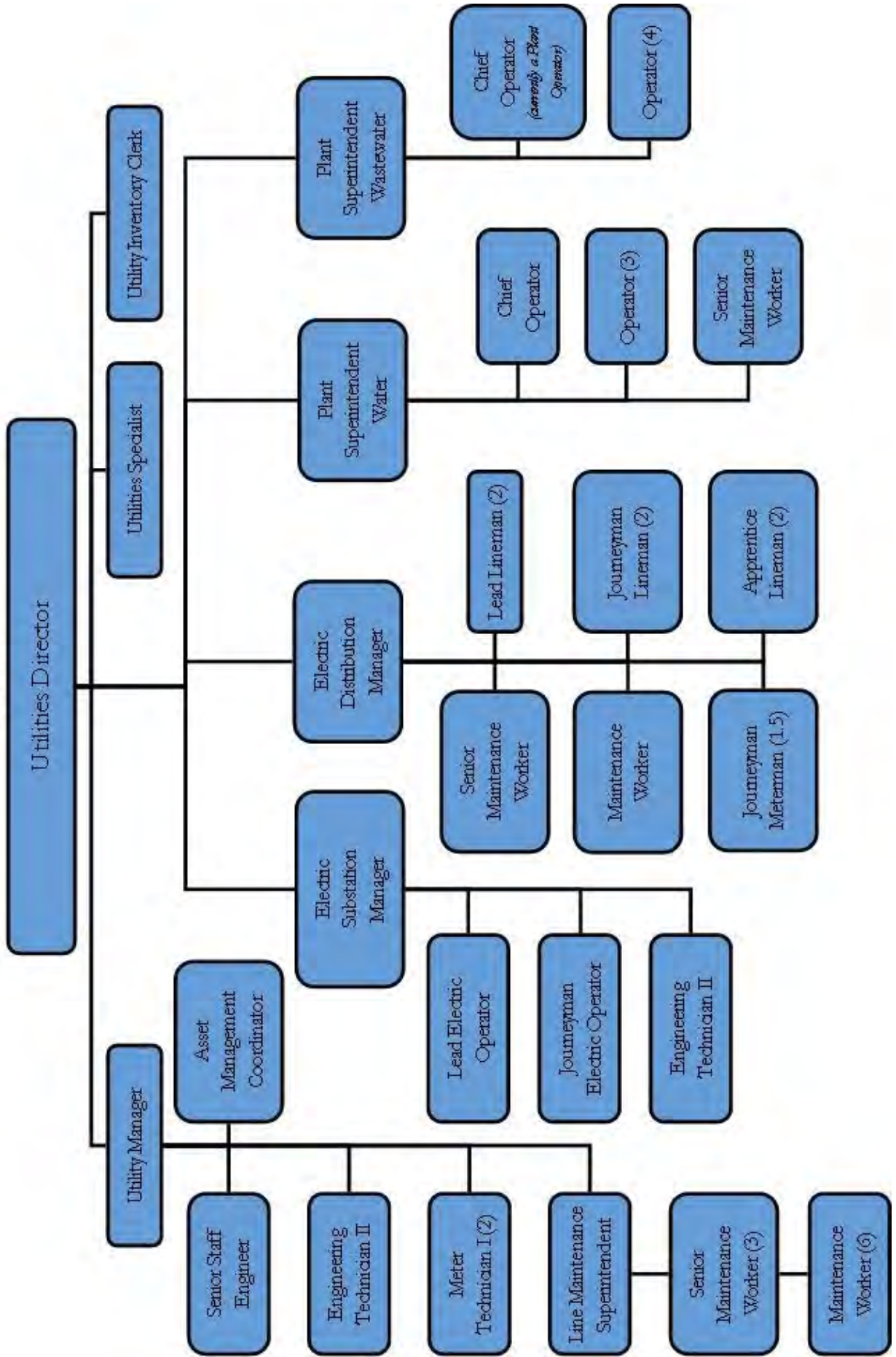
Department Financial Summaries - Wastewater



Department Expenditures by Program



Utilities



CITY OF GARDNER BUDGET



Electric Fund Fund 501

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 13,588,163	\$ 16,581,763	\$ 12,725,435	\$ 8,488,135
Revenue				
Charges for Services				
Operations				
Electric Retail Sales	\$ 17,123,142	\$ 15,281,000	\$ 13,482,000	\$ 13,886,000
Government Sales-Sewer Fund	235,929	233,000	233,000	240,000
Government Sales-General Fund and Building Maintenance	147,610	120,000	120,000	124,000
Government Sales-Water Fund	15,413	27,000	27,000	28,000
Bad Checks	(11,194)	(3,000)	(3,000)	(3,000)
Penalties	156,971	21,000	162,000	167,000
Reconnection Fee	18,385	12,000	19,000	20,000
Dogwood Generation	4,449,191	1,722,000	3,675,000	3,785,000
Development				
Meter Install and Line Extension	-	40,000	-	-
Electric Residential Distribution System Installation	369,838	1,000	200,000	206,000
Electric Non-Residential Distribution System Installation	286,263	46,000	46,000	47,000
Street Lights and Yard Lights	244,187	237,000	237,000	244,000
Interconnection Fee	2,600	-	-	-
Temporary Service Fee	34,562	46,000	46,000	47,000
Total Charges for Services	23,072,897	17,783,000	18,244,000	18,791,000
Use of Money				
Interest on Investments	109,563	20,000	493,000	274,000
Total Use of Money	109,563	20,000	493,000	274,000
Miscellaneous				
Reimbursed Expenses	-	200	200	200
Miscellaneous	186,309	35,000	35,000	35,000
Total Miscellaneous	186,309	35,200	35,200	35,200
Total Revenue	\$ 23,368,769	\$ 17,838,200	\$ 18,772,200	\$ 19,100,200
Expenditures				
Operations				
Administration	\$ 1,727,280	\$ 1,373,100	\$ 1,372,700	\$ 1,745,700
Substation Transmission	16,345,622	10,505,900	10,551,800	10,900,900
Distribution (See Detail on Distribution Department Worksheet)	3,656,998	3,110,900	2,973,900	3,211,700
Total Operations	21,729,900	14,989,900	14,898,400	15,858,300

CITY OF GARDNER BUDGET



Electric Fund Fund 501

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Capital Improvement				
Maintenance				
Prairie Trace ED2001	\$ 237,720	\$ -	\$ -	\$ -
Smart Meter Implementation EL2002	(444,835)	-	-	-
Circuit Overhead Rebuild EL2101	-	-	-	200,000
Upgrade Combustion Turbine Controls 1 & 2 EL2202	1,260,417	-	-	-
Substation #1 T2 Upgrade EL2502/EL4004	-	-	100,000	1,095,000
SCADA Upgrade - Substation 2 & 3 EL4002	-	50,000	50,000	-
Resurface Parking Lot EL4006	-	-	-	80,000
New Utilities Building WW8002	-	-	1,300,000	-
34-45 Automated Padmount Switchgear Cabinet EL4001	-	80,000	100,000	-
Development				
E 1-35 Sub 4 Land Acquisition EL2204	150,970	450,000	450,000	-
Cedar Niles Substation EL 4005	-	-	4,800,000	-
Total Capital Improvement	1,204,272	580,000	6,800,000	1,375,000
Debt Service				
2020A Smart Meter	324,525	321,100	321,100	322,600
2016B Taxable GO Elec transformer (\$855K)	99,200	96,700	96,700	99,100
Total Debt Service	423,725	417,800	417,800	421,700
Transfers Out to Other Funds				
General Fund Franchise	873,600	891,200	891,200	945,700
Vehicle and Equipment Replacement Fund	-	2,100	2,100	3,600
Total Transfers Out to Other Funds	873,600	893,300	893,300	949,300
Total Debt Service and Transfers	1,297,325	1,311,100	1,311,100	1,371,000
Total Expenditures	\$ 24,231,497	\$ 16,881,000	\$ 23,009,500	\$ 18,604,300
Surplus/(Shortfall)	(862,728)	957,200	(4,237,300)	495,900
Funds Available December 31	\$ 12,725,435	\$ 17,538,963	\$ 8,488,135	\$ 8,984,035

CITY OF GARDNER BUDGET



Program: All
Department: Electric 441
Fund: Electric 501

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 1,367,573	\$ 1,594,700	\$ 1,534,900	\$ 1,621,500
Overtime	53,880	40,300	38,000	40,100
Part-Time	17,510	29,000	29,000	29,600
Seasonal	12,293	27,000	27,000	27,000
Health and Dental Insurance	221,417	263,900	355,700	489,200
Life Insurance	1,208	1,800	1,800	1,800
Social Security	107,997	129,300	124,600	131,400
Unemployment Compensation	10,486	12,700	1,600	1,700
KPERS Retirement	131,893	155,000	149,000	171,300
Deferred Compensation	6,652	9,100	6,800	7,300
Contra Expense and Reclass	-	(304,300)	(308,500)	(341,800)
Total Personnel Services	1,930,909	1,958,500	1,959,900	2,179,100
Contractual Services				
Outsourced Services	203,587	299,100	228,900	424,100
Water and Sewer	1,733	2,000	1,900	2,000
Telephone	7,799	9,500	8,400	9,500
Natural Gas	6,627	4,200	4,200	4,200
Utility Locates	21,231	23,000	23,000	23,000
Wholesale Electric Purchases	15,418,679	9,604,500	9,604,500	9,604,500
Gas Purchases	12,748	10,000	5,000	10,000
Repair and Maintenance Buildings	4,688	4,500	52,500	4,500
Repair and Maintenance Equipment	71,029	36,000	91,000	24,000
Repair and Maintenance Vehicle	13,262	8,000	8,000	8,000
Equipment and Vehicle Rentals	259,212	317,800	317,300	317,800
Meetings/Training/Travel/Continuing Education	11,878	23,300	20,900	23,300
Dues and Subscriptions	24,302	23,100	23,100	23,100
Advertising and Legal Notices	-	100	100	100
Printing	-	900	900	900
Postage	2,016	1,000	900	1,000
State Compensating Use Tax	13,745	22,200	22,200	22,200
Interest Expense and Fees	118	1,500	1,500	1,500
Total Contractual Services	16,072,654	10,390,700	10,414,300	10,503,700
Commodities				
Building and Grounds	510	4,000	4,000	4,000
Small Tools	17,743	27,000	27,000	27,000
Vehicle Supplies	20,999	25,600	25,600	25,600
Furniture and Equipment	24	1,500	1,500	1,500
Maintenance Materials and Computers	-	1,000	1,000	1,000
Fuel and Fluids	34,656	31,800	29,600	31,800
Utility System Supplies	55,332	19,300	24,300	19,300
Chemicals	-	1,400	1,400	1,400
Operating Supplies	9,791	8,200	8,200	8,200

CITY OF GARDNER BUDGET



Program: All
Department: Electric 441
Fund: Electric 501

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Street Lighting Supplies - Existing System	2,616	27,000	27,000	27,000
Meters and Materials - New Development	1,247,348	900,000	900,000	900,000
Meters and Materials - Existing	140	-	-	-
Clothing and Uniforms	14,286	16,300	17,000	16,300
Total Commodities	1,403,445	1,063,100	1,066,600	1,063,100
Capital Outlay				
Land	260,010	-	-	-
Building and Structural Improvements	10,798	-	-	-
Equipment	-	115,000	115,000	90,000
Vehicles	754,659	120,000	-	120,000
Total Capital Outlay	1,025,467	235,000	115,000	210,000
GF Allocation	435,996	461,200	461,200	524,600
Internal Services				
Building Services	40,800	38,900	38,900	49,100
IT Services	166,984	213,800	213,800	303,300
Risk Services	229,660	248,800	248,800	585,800
Utility Billing	423,985	374,600	374,600	433,900
Fleet Services	-	5,300	5,300	5,700
Total Internal Services	861,429	881,400	881,400	1,377,800
Total Expenditures	\$ 21,729,900	\$ 14,989,900	\$ 14,898,400	\$ 15,858,300

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Personnel Services				
Full-Time	\$ 265,488	\$ 425,700	\$ 411,400	\$ 437,300
Overtime	826	1,000	1,000	1,100
Health and Dental Insurance	38,200	55,200	81,200	109,000
Life Insurance	209	500	500	500
Social Security	20,152	32,600	31,500	33,500
Unemployment Compensation	1,947	3,200	400	400
KPERS Retirement	25,211	40,400	39,100	45,200
Deferred Compensation	953	2,000	1,700	1,800
Contra Expense and Reclass	-	(304,300)	(308,500)	(341,800)
Total Personnel Services	352,986	256,300	258,300	287,000
Contractual Services				
Outsourced Services	40,108	44,500	44,500	194,500
Water and Sewer	199	-	-	-
Telephone	4,460	4,800	4,800	4,800
Repair and Maintenance Buildings	1,456	-	-	-
Repair and Maintenance Equipment	420	1,000	1,000	1,000
Repair and Maintenance Vehicle	2,243	-	-	-
Meetings/Training/Travel/Continuing Education	2,981	3,900	1,500	3,900
Dues and Subscriptions	23,851	21,900	21,900	21,900
Advertising and Legal Notices	-	100	100	100
Printing	-	900	900	900
Postage	768	200	200	200
Compensating Use Tax	891	3,200	3,200	3,200
Interest Expense and Fees	118	1,500	1,500	1,500
Total Contractual Services	77,495	82,000	79,600	232,000
Commodities				
Vehicle Supplies	37	100	100	100
Furniture and Equipment	24	1,000	1,000	1,000
Fuel and Fluids	63	100	100	100
Operating Supplies	2,990	3,300	3,300	3,300
Total Commodities	3,114	4,500	4,500	4,500
Capital Outlay				
Land and Easements	260,010	-	-	-
Building and Structural Improvements	10,798	-	-	-
Total Capital Outlay	270,808	-	-	-
GF Allocation	435,996	461,200	461,200	524,600
Internal Services				
Building Services	7,104	6,000	6,000	7,600
IT Services	124,269	155,600	155,600	222,000
Risk Services	31,523	27,600	27,600	28,400
Utility Billing	423,985	374,600	374,600	433,900
Fleet Services	-	5,300	5,300	5,700
Total Internal Services	586,881	569,100	569,100	697,600
Total Expenditures	\$ 1,727,280	\$ 1,373,100	\$ 1,372,700	\$ 1,745,700

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 352,099	\$ 331,900	\$ 331,100	\$ 352,400
Overtime	23,793	3,200	3,200	3,500
Health and Dental Insurance	56,057	55,600	75,200	104,900
Life Insurance	312	400	400	400
Social Security	28,497	25,600	25,600	27,200
Unemployment Compensation	2,757	2,500	300	400
KPERS Retirement	34,489	31,900	31,800	36,900
Deferred Compensation and ICMA	3,417	3,400	3,300	3,600
Total Personnel Services	501,421	454,500	470,900	529,300
Contractual Services				
Outsourced Services	89,710	174,200	104,000	149,200
Water and Sewer	199	300	200	300
Telephone	1,439	2,300	1,200	2,300
Wholesale Electric Purchases	15,418,679	9,604,500	9,604,500	9,604,500
Gas Purchases	12,748	10,000	5,000	10,000
Repair and Maintenance Buildings	403	4,000	52,000	4,000
Repair and Maintenance Equipment	68,679	11,000	66,000	11,000
Equipment and Vehicle Rentals	8,241	3,000	2,500	3,000
Meetings/Training/Travel/Continuing Education	1,939	10,400	10,400	10,400
Dues and Subscriptions	100	100	100	100
Postage	597	300	200	300
State Compensating Use Tax	2,327	4,000	4,000	4,000
Total Contractual Services	15,605,061	9,824,100	9,850,100	9,799,100
Commodities				
Building and Grounds	52	1,000	1,000	1,000
Small Tools	339	2,000	2,000	2,000
Vehicle Supplies	3,037	500	500	500
Computer Supplies	-	1,000	1,000	1,000
Fuel and Fluids	3,830	4,700	2,500	4,700
Utility System Supplies	46,217	12,000	17,000	12,000
Chemicals	-	1,400	1,400	1,400
Operating Supplies	1,797	1,100	1,100	1,100
Clothing and Uniforms	2,884	2,800	3,500	2,800
Total Commodities	58,156	26,500	30,000	26,500
Internal Services				
Building Services	12,900	11,100	11,100	14,000
IT Services	14,208	18,200	18,200	25,400
Risk Services	153,876	171,500	171,500	506,600
Total Internal Services	180,984	200,800	200,800	546,000
Total Expenditures	\$ 16,345,622	\$ 10,505,900	\$ 10,551,800	\$ 10,900,900

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 749,986	\$ 837,100	\$ 792,400	\$ 831,800
Overtime	29,261	36,100	33,800	35,500
Part-Time	17,510	29,000	29,000	29,600
Seasonal	12,293	27,000	27,000	27,000
Health and Dental Insurance	127,160	153,100	199,300	275,300
Life Insurance	687	900	900	900
Social Security	59,348	71,100	67,500	70,700
Unemployment Compensation	5,782	7,000	900	900
KPERS Retirement	72,193	82,700	78,100	89,200
Deferred Compensation	2,282	3,700	1,800	1,900
Total Personnel Services	1,076,502	1,247,700	1,230,700	1,362,800
Contractual Services				
Outsourced Services	73,769	80,400	80,400	80,400
Water and Sewer	1,335	1,700	1,700	1,700
Telephone	1,900	2,400	2,400	2,400
Natural Gas	6,627	4,200	4,200	4,200
Utility Locates	21,231	23,000	23,000	23,000
Repair and Maintenance Building	2,829	500	500	500
Repair and Maintenance Equipment	1,930	24,000	24,000	12,000
Repair and Maintenance Vehicle	11,019	8,000	8,000	8,000
Equipment and Vehicle Rentals	250,971	314,800	314,800	314,800
Meetings/Training/Travel/Continuing Education	6,958	9,000	9,000	9,000
Dues and Subscriptions	351	1,100	1,100	1,100
Postage	651	500	500	500
State Compensating Use Tax	10,527	15,000	15,000	15,000
Total Contractual Services	390,098	484,600	484,600	472,600
Commodities				
Building and Grounds	458	3,000	3,000	3,000
Small Tools	17,404	25,000	25,000	25,000
Vehicle Supplies	17,925	25,000	25,000	25,000
Furniture and Equipment	-	500	500	500
Fuel and Fluids	30,763	27,000	27,000	27,000
Utility System Supplies	9,115	7,300	7,300	7,300
Operating Supplies	5,004	3,800	3,800	3,800
Street Lighting Supplies - Existing System	2,616	27,000	27,000	27,000
Meters and Materials - New	1,247,348	900,000	900,000	900,000
Meters and Materials - Existing	140	-	-	-
Clothing and Uniforms	11,402	13,500	13,500	13,500
Total Commodities	1,342,175	1,032,100	1,032,100	1,032,100
Capital Outlay				
Equipment	-	115,000	115,000	90,000
Vehicles	754,659	120,000	-	120,000
Total Capital Outlay	754,659	235,000	115,000	210,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Internal Services				
Building Services	20,796	21,800	21,800	27,500
IT Services	28,507	40,000	40,000	55,900
Risk Services	44,261	49,700	49,700	50,800
Total Internal Services	93,564	111,500	111,500	134,200
Total Expenditures	\$ 3,656,998	\$ 3,110,900	\$ 2,973,900	\$ 3,211,700

CITY OF GARDNER BUDGET



Electric Capital Replacement Reserve Fund Fund 502

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 3,159,391	\$ 3,163,891	\$ 3,187,564	\$ 3,300,564
Revenue				
Use of Money				
Interest on Investments	\$ 28,173	\$ 4,500	\$ 113,000	\$ 70,000
Total Use of Money	<u>28,173</u>	<u>4,500</u>	<u>113,000</u>	<u>70,000</u>
Total Revenue	<u>\$ 28,173</u>	<u>\$ 4,500</u>	<u>\$ 113,000</u>	<u>\$ 70,000</u>
Expenses				
Total Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Surplus/(Shortfall)	28,173	4,500	113,000	70,000
Funds Available December 31	<u>\$ 3,187,564</u>	<u>\$ 3,168,391</u>	<u>\$ 3,300,564</u>	<u>\$ 3,370,564</u>

CITY OF GARDNER BUDGET



Water Fund Fund 521

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 2,361,191	\$ 2,501,891	\$ 3,836,311	\$ 1,325,911
Revenue				
Charges for Services				
AirCenter Water Sales	\$ 668,125	\$ 756,000	\$ 707,000	\$ 748,000
Water Sales	5,671,936	5,747,000	6,001,000	6,349,000
Bulk Water Sales	8,336	15,000	9,000	10,000
Government Sales - Sewer Fund	2,539	2,000	3,000	3,000
Government Sales - Electric Fund	596	1,000	1,000	1,000
Government Sales - General Fund	11,768	6,000	12,000	13,000
Government Sales - Bldg Maint Fund	323	-	-	-
Meter Installation Fee	44,000	55,000	55,000	58,000
Service Connection Fee	15,600	-	-	-
Penalties	156,965	150,000	166,000	176,000
Reconnection Fee	18,385	21,000	19,000	20,000
Water System Development Charge	613,500	382,000	382,000	382,000
Total Charges for Services	7,212,073	7,135,000	7,355,000	7,760,000
Use of Money				
Interest on Investments	23,802	5,000	107,000	60,000
Interest on Project Funds	1,182	-	-	-
Total Use of Money	24,984	5,000	107,000	60,000
Miscellaneous				
Bond Proceeds	1,460,512	3,937,500	3,500,000	5,350,000
Miscellaneous	11,661	-	-	-
Total Miscellaneous	1,472,173	3,937,500	3,500,000	5,350,000
Total Revenue	\$ 8,709,230	\$ 11,077,500	\$ 10,962,000	\$ 13,170,000
Expenses				
Operations				
Administration	\$ 1,251,350	\$ 1,505,100	\$ 1,517,200	\$ 1,723,600
Treatment	2,385,892	2,366,800	2,718,200	2,670,200
Distribution	762,708	1,100,700	1,184,500	1,202,400
Total Operations	4,399,950	4,972,600	5,419,900	5,596,200
Capital Improvement Projects				
183rd Street Tower Rehab WA7001	-	200,000	250,000	-
Clearwell Improvements WA7002	-	250,000	250,000	-
Prairie Trace ED2001	(1,004)	-	-	-
Water Transmission Line Design WA2202	-	-	1,100,000	-
New Water Transmission Line WA7003	-	-	-	4,250,000
New Intake Structure at Hillsdale Lake WA2203	-	3,300,000	3,300,000	-
183rd Street Water Interconnection with W7 WA2204	58,702	-	-	-
Water Intake for Golf Course	-	-	150,000	-
New Utilities Building WW2302/WW8002 (DEBT) (Split with WW and EL)	-	437,500	650,000	-
Total Capital Improvement Projects	57,698	4,187,500	5,700,000	4,250,000

CITY OF GARDNER BUDGET



**Water Fund
Fund 521**

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Debt Service				
2015A refi Hillsdale KDHE 2446	\$ 466,900	\$ 464,500	\$ 464,500	\$ 466,700
2020A Hillsdale Water Treatment Plant Expansion	1,604,462	1,602,400	1,602,400	1,604,400
2020A Water Smart Meters	108,176	105,400	105,400	107,600
2022A Prairie Trace Waterline	22,824	127,600	127,600	128,700
Estimated Debt Service for Planned 2023 Bond Issuance - CIP	-	-	-	269,100
Total Debt Service	2,202,362	2,299,900	2,299,900	2,576,500
Transfers Out to Other Funds				
Wastewater Fund	500,000	-	-	-
Bond and Interest Fund 14 GO USD BD (5% of 50% city share)	8,300	8,200	8,200	8,200
Vehicle and Equipment Replacement Fund	65,800	44,400	44,400	72,500
Total Transfers Out to Other Funds	574,100	52,600	52,600	80,700
Total Expenses	\$ 7,234,110	\$ 11,512,600	\$ 13,472,400	\$ 12,503,400
Surplus/(Shortfall)	1,475,120	(435,100)	(2,510,400)	666,600
Funds Available December 31	\$ 3,836,311	\$ 2,066,791	\$ 1,325,911	\$ 1,992,511

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 814,096	\$ 907,200	\$ 930,900	\$ 933,500
Overtime	77,021	100,700	102,200	103,200
Seasonal	-	27,800	27,800	27,800
Health and Dental Insurance	179,716	211,200	305,300	396,500
Life Insurance	1,020	1,700	1,700	1,600
Social Security	65,980	79,300	81,100	81,500
Unemployment Compensation	6,421	7,800	1,000	1,000
KPERS Retirement	84,245	95,400	97,700	106,700
Deferred Compensation	4,490	3,800	3,300	3,500
Contra Expense and Reclass	(359,176)	(110,900)	(152,200)	(133,400)
Total Personnel Services	873,813	1,324,000	1,398,800	1,521,900
Contractual Services				
Outsourced Services	164,735	214,800	221,800	214,800
Telephone	25,698	7,600	7,800	7,600
Electricity	251,618	276,400	276,400	276,400
Utility locates	20,507	25,000	25,000	28,000
Repair and Maintenance Building	-	4,000	4,000	4,000
Repair and Maintenance Equipment	84,209	50,000	160,000	50,000
Repair and Maintenance Vehicle	2,565	-	-	-
Repair and Maintenance Water System	1,969	350,000	350,000	350,000
Equipment and Vehicle Rentals	1,904	7,000	7,000	7,000
General Insurance and Claims	(614)	-	-	-
Meetings/Training/Travel/Continuing Education	8,992	20,300	26,300	18,100
Dues and Subscriptions	11,281	6,300	6,300	6,300
Advertising and Legal Notices	107	2,600	2,600	2,600
Postage	2,277	3,400	3,400	3,400
Construction Debris	1,251	2,000	2,500	2,000
Water Protection Fee	34,671	55,000	55,000	55,000
Interest Expense and Fees	28	-	-	-
Total Contractual Services	611,198	1,024,400	1,148,100	1,025,200
Commodities				
Buildings and Grounds	4,615	8,000	15,000	8,000
Small Tools	4,829	5,200	6,700	8,200
Vehicles Supplies	4,802	-	-	-
Furniture and Equipment	35	3,000	3,000	5,000
Fuel and Fluids	31,810	27,300	27,300	29,300
Utility System Supplies	174,479	160,000	220,000	170,000
Chemicals	451,028	372,800	473,600	497,200
Operating Supplies	13,406	14,500	14,500	14,500
Bulk Water	706,367	710,000	759,200	782,000
Meters and Supplies - New Developmt	69,794	81,000	-	-
Meters and Supplies - Existing	47,640	24,000	112,000	112,000
Clothing and Uniform	6,889	6,200	10,500	10,200
Total Commodities	1,515,694	1,412,000	1,641,800	1,636,400

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Capital Outlay				
Equipment	20,724	-	19,000	-
Water Line	104,513	-	-	-
Total Capital Outlay	125,237	-	19,000	-
GF Allocation	695,604	595,400	595,400	686,100
Internal Services				
Building Services	13,800	12,400	12,400	16,800
IT Services	65,835	81,600	81,600	117,700
Risk Services	119,414	130,500	130,500	142,800
Utility Billing	379,355	336,600	336,600	389,800
Fleet Services	-	55,700	55,700	59,500
Total Internal Services	578,404	616,800	616,800	726,600
Total Expenses	\$ 4,399,950	\$ 4,972,600	\$ 5,419,900	\$ 5,596,200

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 103,989	\$ 91,000	\$ 93,600	\$ 98,300
Overtime	-	3,000	3,100	3,200
Health and Dental Insurance	18,685	27,900	25,100	34,800
Life Insurance	73	200	200	200
Social Security	7,539	7,200	7,400	7,800
Unemployment Compensation	730	700	100	100
KPERS Retirement	9,991	8,900	9,100	10,400
Deferred Compensation	1,050	-	-	-
Contra Expense and Reclass	(71,029)	241,400	253,800	279,500
Total Personnel Services	71,028	380,300	392,400	434,300
Contractual Services				
Outsourced Services	20,092	60,000	60,000	60,000
Meetings/Training/Travel/Continuing Education	701	3,300	3,300	1,100
Dues and Subscriptions	-	600	600	600
Advertising and Legal Notices	-	2,500	2,500	2,500
Postage	152	400	400	400
Water Protection Fee	34,671	55,000	55,000	55,000
Interest Expense and Fees	28	-	-	-
Total Contractual Services	55,644	121,800	121,800	119,600
Commodities				
Operating Supplies	-	2,000	2,000	2,000
Total Commodities	-	2,000	2,000	2,000
GF Allocation	695,604	595,400	595,400	686,100
Internal Services				
Building Services	-	300	300	500
IT Services	31,735	45,300	45,300	66,900
Risk Services	17,984	18,100	18,100	18,700
Utility Billing	379,355	336,600	336,600	389,800
Fleet Services	-	5,300	5,300	5,700
Total Internal Services	429,074	405,600	405,600	481,600
Total Expenses	\$ 1,251,350	\$ 1,505,100	\$ 1,517,200	\$ 1,723,600

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Personnel Services				
Full-Time	\$ 331,983	\$ 357,900	\$ 354,400	\$ 372,000
Overtime	39,808	55,900	55,000	57,700
Seasonal	-	13,500	13,500	13,500
Health and Dental Insurance	75,776	86,300	104,100	151,000
Life Insurance	398	600	600	600
Social Security	27,309	32,700	32,300	33,900
Unemployment Compensation	2,657	3,200	400	400
KPERS Retirement	35,000	39,200	38,700	44,200
Deferred Compensation	1,705	2,000	1,400	1,500
Total Personnel Services	514,636	591,300	600,400	674,800
Contractual Services				
Outsourced Services	120,594	119,800	126,800	119,800
Telephone	23,959	7,000	7,000	7,000
Electricity	250,156	275,000	275,000	275,000
Repair and Maintenance Building	-	4,000	4,000	4,000
Repair and Maintenance Equipment	82,049	45,000	150,000	45,000
Repair and Maintenance Vehicle	479	-	-	-
Equipment Rental	-	2,000	2,000	2,000
Meetings/Training/Travel/Continuing Education	2,892	9,000	13,000	9,000
Dues and Subscriptions	10,945	5,000	5,000	5,000
Advertising and Legal Notices	107	100	100	100
Postage	2,125	3,000	3,000	3,000
Total Contractual Services	493,306	469,900	585,900	469,900
Commodities				
Building and Grounds	4,615	8,000	15,000	8,000
Small Tools	1,293	2,200	2,200	2,200
Vehicle Supplies	808	-	-	-
Fuel and Fluids	7,839	9,000	9,000	9,000
Utility System Supplies	66,262	50,000	100,000	50,000
Chemicals	449,983	372,800	473,600	497,200
Operating Supplies	8,998	6,500	6,500	6,500
Bulk Water	706,367	710,000	759,200	782,000
Clothing and Uniform	3,296	2,200	2,500	2,200
Total Commodities	1,249,461	1,160,700	1,368,000	1,357,100
Capital Outlay				
Equipment	20,724	-	19,000	-
Total Capital Outlay	20,724	-	19,000	-
Internal Services				
Building Services	5,496	4,700	4,700	6,100
IT Services	17,050	21,800	21,800	30,500
Risk Services	85,219	86,600	86,600	97,800
Fleet Services	-	31,800	31,800	34,000
Total Internal Services	107,765	144,900	144,900	168,400
Total Expenses	\$ 2,385,892	\$ 2,366,800	\$ 2,718,200	\$ 2,670,200

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Personnel Services				
Full-Time	\$ 378,124	\$ 458,300	\$ 482,900	\$ 463,200
Overtime	37,213	41,800	44,100	42,300
Seasonal	-	14,300	14,300	14,300
Health and Dental Insurance	85,255	97,000	176,100	210,700
Life Insurance	549	900	900	800
Social Security	31,132	39,400	41,400	39,800
Unemployment Compensation	3,034	3,900	500	500
KPERS Retirement	39,254	47,300	49,900	52,100
Deferred Compensation	1,735	1,800	1,900	2,000
Contra Expense and Reclass	(288,147)	(352,300)	(406,000)	(412,900)
Total Personnel Services	288,149	352,400	406,000	412,800
Contractual Services				
Outsourced Services	24,049	35,000	35,000	35,000
Telephone	1,739	600	800	600
Electricity	1,462	1,400	1,400	1,400
Utility locates	20,507	25,000	25,000	28,000
Repair and Maintenance Equipment	2,160	5,000	10,000	5,000
Repair and Maintenance Vehicle	2,086	-	-	-
Repair and Maintenance Water System	1,969	350,000	350,000	350,000
Equipment and Vehicle Rentals	1,904	5,000	5,000	5,000
General Insurance and Claims	(614)	-	-	-
Meeting/Training/Travel/Continuing Education	5,399	8,000	10,000	8,000
Dues and Subscriptions	336	700	700	700
Construction Debris	1,251	2,000	2,500	2,000
Total Contractual Services	62,248	432,700	440,400	435,700
Commodities				
Small Tools	3,536	3,000	4,500	6,000
Vehicle Supplies	3,994	-	-	-
Furniture and Equipment	35	3,000	3,000	5,000
Fuel and Fluids	23,971	18,300	18,300	20,300
Utility System Supplies	108,217	110,000	120,000	120,000
Chemicals	1,045	-	-	-
Operating Supplies	4,408	6,000	6,000	6,000
Meters and Materials - New	69,794	81,000	-	-
Meters and Materials - Existing	47,640	24,000	112,000	112,000
Clothing and Uniform	3,593	4,000	8,000	8,000
Total Commodities	266,233	249,300	271,800	277,300
Capital Outlay				
Water Line	104,513	-	-	-
Total Capital Outlay	104,513	-	-	-

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Internal Services				
Building Services	8,304	7,400	7,400	10,200
IT Services	17,050	14,500	14,500	20,300
Risk Services	16,211	25,800	25,800	26,300
Fleet Services	-	18,600	18,600	19,800
Total Internal Services	41,565	66,300	66,300	76,600
Total Expenses	\$ 762,708	\$ 1,100,700	\$ 1,184,500	\$ 1,202,400

CITY OF GARDNER BUDGET



Wastewater Fund Fund 531

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ (384,693)	\$ 7,587,207	\$ 8,639,036	\$ 3,311,036
Revenue				
Intergovernmental				
Federal Grants	\$ -	\$ -	\$ -	\$ 3,000,000
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000,000</u>
Charges for Services				
Wastewater-Public	4,892,577	5,213,300	5,245,000	5,623,000
Wastewater - Electric Fund	1,190	1,000	1,000	1,000
Wastewater - General Fund	3,976	4,000	4,000	4,000
Wastewater - Building Maintenance	1,794	2,000	2,000	2,000
Penalties	156,965	149,000	168,000	180,000
Reconnection Fee	7,839	3,000	8,000	9,000
Connection Fee	2,800	3,000	3,000	3,000
Sewer System Development Fee	1,074,100	910,000	447,800	839,000
FOG Revenue	11,700	12,000	13,000	14,000
Total Charges for Services	<u>6,152,941</u>	<u>6,297,300</u>	<u>5,891,800</u>	<u>6,675,000</u>
Use of Money				
Interest on Investments	43,447	6,000	196,000	109,000
Interest on Project Funds	4,504	-	-	-
Total Use of Money	<u>47,951</u>	<u>6,000</u>	<u>196,000</u>	<u>109,000</u>
Transfers In from Other Funds				
ARPA Fund	-	3,362,726	-	-
Water Fund	500,000	-	-	-
Total Transfers In from Other Funds	<u>500,000</u>	<u>3,362,726</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Gain/Loss on Sale of Asset	4,389,549	-	-	-
Debt Proceeds	3,319,871	437,500	2,731,300	34,286,300
Total Miscellaneous	<u>7,709,420</u>	<u>437,500</u>	<u>2,731,300</u>	<u>34,286,300</u>
Total Revenue	<u>\$ 14,410,312</u>	<u>\$ 10,103,526</u>	<u>\$ 8,819,100</u>	<u>\$ 44,070,300</u>
Expenses				
Operations				
Administration	\$ 1,095,515	\$ 1,421,400	\$ 1,433,700	\$ 1,573,900
Treatment	1,280,649	1,523,400	1,293,400	1,394,100
Collection	420,292	918,700	1,008,100	919,400
Total Operations	<u>2,796,456</u>	<u>3,863,500</u>	<u>3,735,200</u>	<u>3,887,400</u>

CITY OF GARDNER BUDGET



Wastewater Fund Fund 531

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Capital Improvement Projects				
Prairie Trace Development ED2001	882,649	-	-	-
Nike Lift Station and Force Main Improvements WW8000	-	-	-	500,000
Line Maintenance Building WW8002	-	437,500	650,000	-
Winwood Park Relief Sewer WW8010	-	2,731,300	2,731,300	-
167th Temporary Lift Station Removal WW2101 (Bid with Winwood)	-	30,000	30,000	170,000
H2S Manhole Replacement Project WW8003	-	350,000	350,000	-
Variable Frequency Drive Kill Creek Lift Station WW8004	-	75,000	75,000	-
Oxidation Ditch Mixers WW8005	11,125	52,000	52,000	-
Oxidation Ditch Rotors WW8006	-	85,000	-	85,000
Overhead Crane North Lift Station WW8008	-	83,000	83,000	-
Storage Garage Building WW8009	-	65,000	65,000	-
KCWRRF Phase II Expansion WW8012	-	-	3,750,000	25,000,000
East Lift Station Improvements I WW8014	-	21,700	21,700	144,800
Strong LS/Line B - SE Planning Area, Gardner WW Infra Project WW8017	317,511	-	255,000	2,550,000
Cedar Niles Lift Station and Force Main WW8013	-	-	707,600	4,537,274
Total Capital Improvements Projects	1,211,285	3,930,500	8,770,600	32,987,074
Debt Service				
KDHE Revolving Loan Bull Creek Lift Station C20 1721-01	185,742	185,700	185,700	185,700
2014A GO capacity expansion for USD campus	80,643	78,700	78,700	76,700
2019B GO South Lift Station and Overhead Crane	243,280	244,100	244,100	244,800
KDHE Revolving Loan Big Bull Creek WWTP C20 1956-01	636,540	636,500	636,500	636,500
2021A GO Belt Press and UV System	85,055	86,300	86,300	89,200
2022A Prairie Trace Sewer	50,382	291,400	291,400	295,900
Total Debt Service	1,281,642	1,522,700	1,522,700	1,528,800
Transfers Out to Other Funds				
Bond and Interest (14A GO/USD BD (10% of city 50% share))	16,500	16,400	16,400	16,500
Vehicle and Equipment Replacement Fund	80,700	102,200	102,200	66,100
Total Transfers Out to Other Funds	97,200	118,600	118,600	82,600
Total Expenses	\$ 5,386,583	\$ 9,435,300	\$ 14,147,100	\$ 38,485,874
Surplus/(Shortfall)	9,023,729	668,226	(5,328,000)	5,584,426
Funds Available December 31	\$ 8,639,036	\$ 8,255,433	\$ 3,311,036	\$ 8,895,462

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 284,287	\$ 531,200	\$ 523,400	\$ 547,500
Overtime	16,784	18,600	18,000	18,800
Seasonal	-	27,000	27,000	27,000
Health and Dental Insurance	70,193	112,800	163,700	226,100
Life Insurance	362	800	800	800
Social Security	21,801	44,100	43,500	45,400
Unemployment Compensation	2,113	4,300	600	600
KPERS Retirement	28,380	52,300	51,400	58,600
Deferred Compensation	2,573	4,400	4,300	4,500
Contra Expense and Reclass	359,176	415,200	460,700	475,200
Total Personnel Services	785,669	1,210,700	1,293,400	1,404,500
Contractual Services				
Outsourced Services	172,150	458,800	228,800	228,800
Water	2,539	1,800	1,800	1,800
Telephone	7,365	8,600	6,900	5,100
Electricity	240,322	276,500	276,500	276,500
Utility Locates	20,595	25,000	25,000	28,000
Repair and Maintenance Buildings	185	6,000	6,000	6,000
Repair and Maintenance Equipment	38,372	27,700	26,700	27,700
Repair and Maintenance Vehicle	4,312	-	-	-
Repair and Maintenance Sewer System	(20,259)	300,000	300,000	300,000
Equipment and Vehicle Rentals	786	1,300	1,500	1,300
Meetings/Training/Travel/Continuing Education	10,344	17,200	21,200	21,200
Dues and Subscriptions	1,370	1,800	1,800	1,800
Postage	21	-	-	-
Construction Debris	1,037	2,000	2,000	2,000
Sludge Removal	19,742	40,000	25,000	25,000
Special Assessments	41,494	41,500	41,500	10,600
Total Contractual Services	540,375	1,208,200	964,700	935,800
Commodities				
Building and Grounds	3,114	6,000	6,000	6,000
Small Tools	6,782	8,500	9,000	8,500
Vehicle Supplies	15,674	2,000	2,000	2,000
Furniture and Equipment	85,720	12,000	12,000	12,000
Fuel and Fluids	27,393	27,000	30,000	27,000
Utility System Supplies	60,989	52,000	60,000	60,000
Chemicals	33,686	34,000	34,000	34,000
Operating Supplies	7,643	7,300	7,300	7,300
Clothing and Uniforms	8,814	10,700	12,700	12,700
Total Commodities	249,815	159,500	173,000	169,500
Capital Outlay				
Equipment	79,070	125,000	144,000	35,000
Total Capital Outlay	79,070	125,000	144,000	35,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
GF Allocation	633,300	550,300	550,300	636,400
Internal Services				
Building Services	12,300	12,000	12,000	16,500
IT Services	35,701	36,400	36,400	50,800
Risk Services	147,816	166,500	166,500	188,500
Utility Billing	312,410	317,900	317,900	368,300
Fleet Services	-	77,000	77,000	82,100
Total Internal Services	508,227	609,800	609,800	706,200
Total Expenses	\$ 2,796,456	\$ 3,863,500	\$ 3,735,200	\$ 3,887,400

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 2,058	\$ 172,700	\$ 173,400	\$ 180,100
Overtime	-	900	900	900
Seasonal	-	13,500	13,500	13,500
Health and Dental Insurance	-	27,300	48,200	64,900
Life Insurance	-	200	200	200
Social Security	-	14,300	14,400	14,900
Unemployment Compensation	-	1,400	200	200
KPERS Retirement	-	16,500	16,500	18,700
Deferred Compensation	-	1,100	1,100	1,200
Contra Expense and Reclass	71,029	62,900	54,700	62,300
Total Personnel Services	73,087	310,800	323,100	356,900
Contractual Services				
Outsourced Services	18,758	180,000	180,000	180,000
Meetings/Training/Travel/Continuing Education	-	3,200	3,200	3,200
Dues and Subscriptions	-	200	200	200
Special Assessments	41,494	41,500	41,500	10,600
Total Contractual Services	60,252	224,900	224,900	194,000
GF Allocation	633,300	550,300	550,300	636,400
Internal Services				
Building Services	-	300	300	500
IT Services	1,421	-	-	-
Risk Services	15,045	17,200	17,200	17,800
Utility Billing	312,410	317,900	317,900	368,300
Total Internal Services	328,876	335,400	335,400	386,600
Total Expenses	\$ 1,095,515	\$ 1,421,400	\$ 1,433,700	\$ 1,573,900

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 282,229	\$ 358,500	\$ 350,000	\$ 367,400
Overtime	16,784	17,700	17,100	17,900
Seasonal	-	13,500	13,500	13,500
Health and Dental Insurance	70,193	85,500	115,500	161,200
Life Insurance	362	600	600	600
Social Security	21,801	29,800	29,100	30,500
Unemployment Compensation	2,113	2,900	400	400
KPERS Retirement	28,380	35,800	34,900	39,900
Deferred Compensation	2,573	3,300	3,200	3,300
Total Personnel Services	424,435	547,600	564,300	634,700
Contractual Services				
Outsourced Services	149,647	258,800	28,800	28,800
Water	2,539	1,800	1,800	1,800
Telephone	5,310	6,600	4,900	3,100
Electricity	238,860	275,000	275,000	275,000
Repair and Maintenance Buildings	185	5,000	5,000	5,000
Repair and Maintenance Equipment	35,010	25,000	25,000	25,000
Repair and Maintenance Vehicle	639	-	-	-
Meetings/Training/Travel/Continuing Education	4,528	8,000	8,000	8,000
Dues and Subscriptions	310	1,100	1,100	1,100
Postage	21	-	-	-
Sludge Removal	19,742	40,000	25,000	25,000
Total Contractual Services	456,791	621,300	374,600	372,800
Commodities				
Buildings and Grounds	3,114	6,000	6,000	6,000
Small Tools	3,070	3,500	3,500	3,500
Vehicle Supplies	547	2,000	2,000	2,000
Furniture and Equipment	85,720	12,000	12,000	12,000
Fuel and Fluids	17,663	15,000	15,000	12,000
Utility System Supplies	35,308	35,000	35,000	35,000
Chemicals	26,047	25,000	25,000	25,000
Operating Supplies	4,415	4,300	4,300	4,300
Clothing and Uniforms	5,789	6,700	6,700	6,700
Total Commodities	181,673	109,500	109,500	106,500
Capital Outlay				
Equipment	79,070	35,000	35,000	35,000
Total Capital Outlay	79,070	35,000	35,000	35,000
Internal Services				
Building Services	3,996	4,300	4,300	5,800
IT Services	17,140	21,800	21,800	30,500
Risk Services	117,544	125,500	125,500	146,500
Fleet Services	-	58,400	58,400	62,300
Total Internal Services	138,680	210,000	210,000	245,100
Total Expenses	\$ 1,280,649	\$ 1,523,400	\$ 1,293,400	\$ 1,394,100

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Contra Expense and Reclass	\$ 288,147	\$ 352,300	\$ 406,000	\$ 412,900
Total Personnel Services	288,147	352,300	406,000	412,900
Contractual Services				
Outsourced Services	3,745	20,000	20,000	20,000
Telephone	2,055	2,000	2,000	2,000
Electricity	1,462	1,500	1,500	1,500
Utility Locates	20,595	25,000	25,000	28,000
Repair and Maintenance Building	-	1,000	1,000	1,000
Repair and Maintenance Equipment	3,362	2,700	1,700	2,700
Repair and Maintenance Vehicle	3,673	-	-	-
Repair and Maintenance Sewer System	(20,259)	300,000	300,000	300,000
Equipment and vehicle rental	786	1,300	1,500	1,300
Meetings/Training/Travel/Continuing Education	5,816	6,000	10,000	10,000
Dues and Subscriptions	1,060	500	500	500
Construction Debris	1,037	2,000	2,000	2,000
Total Contractual Services	23,332	362,000	365,200	369,000
Commodities				
Small Tools	3,712	5,000	5,500	5,000
Vehicle Supplies	15,127	-	-	-
Fuel and Fluids	9,730	12,000	15,000	15,000
Utility System Supplies	25,681	17,000	25,000	25,000
Chemicals	7,639	9,000	9,000	9,000
Operating Supplies	3,228	3,000	3,000	3,000
Clothing and Uniforms	3,025	4,000	6,000	6,000
Total Commodities	68,142	50,000	63,500	63,000
Capital Outlay				
Equipment	-	90,000	109,000	-
Total Capital Outlay	-	90,000	109,000	-
Internal Services				
Building Services	8,304	7,400	7,400	10,200
IT Services	17,140	14,600	14,600	20,300
Risk Services	15,227	23,800	23,800	24,200
Fleet Services	-	18,600	18,600	19,800
Total Internal Services	40,671	64,400	64,400	74,500
Total Expenses	\$ 420,292	\$ 918,700	\$ 1,008,100	\$ 919,400

AIRPORT



Overview

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



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

www.gardnerkansas.gov/municipal_airport

www.facebook.com/CityofGardnerKSGovernment

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CITY OF GARDNER BUDGET



Airport Fund Fund 551

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 170,053	\$ 397,353	\$ 397,776	\$ 252,676
Revenue				
Charges for Services				
Operations				
Hangar Rental	\$ 183,498	\$ 185,000	\$ 185,000	\$ 217,000
Fuel Sales	78,389	65,000	72,000	72,000
Penalties	444	400	400	400
Miscellaneous	920	4,000	1,000	4,000
Total Charges for Services	263,251	254,400	258,400	293,400
Use of Money				
Interest on Investments	3,645	500	16,000	9,000
Total Use of Money	3,645	500	16,000	9,000
Transfers In				
General Fund	266,475	383,600	383,600	434,200
General Fund Transfer Offset	(266,475)	(383,600)	(383,600)	(434,200)
Total Transfers In	-	-	-	-
Intergovernmental				
FAA Entitlement Grant	166,666	150,000	128,300	299,200
KDOT Grant	157,525	282,500	-	144,000
Bipartisan Infrastructure Law Grant	-	299,200	-	-
Total Intergovernmental	324,191	731,700	128,300	443,200
Total Revenue	\$ 591,087	\$ 986,600	\$ 402,700	\$ 745,600
Expenses				
Operations				
Airport Operations	\$ 449,367	\$ 574,800	\$ 587,200	\$ 675,700
General Fund Allocation Charges	(290,700)	(383,600)	(383,600)	(434,200)
Total Operations	158,667	191,200	203,600	241,500
Capital Improvement				
Development				
Property Acquisition AP3000	60,000	475,000	79,700	335,300
Construct Turf Taxiway AP3011	-	92,200	-	160,000
Economic Development Planning GR2007	9	-	-	-
Terminal Building AP2301	107,500	180,000	228,000	-
Total Capital Improvement	167,509	747,200	307,700	495,300

CITY OF GARDNER BUDGET



**Airport Fund
Fund 551**

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Debt Service				
2004D Airport Hangar (refi by 2013A)	37,188	36,500	36,500	35,800
Total Debt Service	<u>37,188</u>	<u>36,500</u>	<u>36,500</u>	<u>35,800</u>
Total Expenses	<u>\$ 363,364</u>	<u>\$ 974,900</u>	<u>\$ 547,800</u>	<u>\$ 772,600</u>
Surplus/(Shortfall)	227,723	11,700	(145,100)	(27,000)
Funds Available December 31	<u>\$ 397,776</u>	<u>\$ 409,053</u>	<u>\$ 252,676</u>	<u>\$ 225,676</u>

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Part-Time	\$ 14,924	\$ 31,000	\$ 32,100	\$ 33,200
Seasonal	1,645	-	-	-
Life Insurance	20	-	-	-
Social Security	1,217	2,400	2,500	2,500
Unemployment Compensation	119	200	-	-
Total Personnel Services	17,925	33,600	34,600	35,700
Contractual Services				
Outsourced Services	9,648	20,600	22,000	22,000
Water	35	100	100	100
Telephone	2,597	2,600	2,600	2,600
Natural Gas	2,680	3,500	3,000	3,000
Electricity	6,405	8,000	6,500	6,500
Wastewater	296	300	300	300
Repairs and Maintenance Terminal (Buildings)	1,424	5,000	5,000	5,000
Repairs and Maintenance Equipment	8,597	5,000	5,000	5,000
Repairs and Maintenance Hangar	2,682	11,000	11,000	43,000
Repairs and Maintenance Runway	2,600	5,000	5,000	5,000
R&M - Vehicles	1,013	-	-	-
Dues and Subscriptions	-	100	100	100
Postage	24	100	100	100
Total Contractual Services	38,001	61,300	60,700	92,700
Commodities				
Fuel and Fluids	76,647	60,000	72,000	72,000
Operating Supplies	651	2,500	2,500	2,500
Total Commodities	77,298	62,500	74,500	74,500
GF Allocations				
GF Allocations	290,700	383,600	383,600	434,200
Total GF Allocations	290,700	383,600	383,600	434,200
Internal Services				
Building Services	1,404	2,100	2,100	2,600
IT Services	2,842	3,600	3,600	5,100
Risk Services	17,097	18,800	18,800	20,500
Utility Billing	4,100	4,000	4,000	4,700
Fleet Services	-	5,300	5,300	5,700
Total Internal Services	25,443	33,800	33,800	38,600
Total Expenses	\$ 449,367	\$ 574,800	\$ 587,200	\$ 675,700

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 Fund

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.

Municipalities Fight Addiction Fund

This fund accounts for the revenues and expenditures incurred from the receipt of opioid litigation settlement funds. Funds shall be used for projects and activities that prevent, reduce, treat, or mitigate the effects of substance abuse and addiction.

American Recovery Plan Act (ARPA) Fund

This fund is used to account for the receipt of coronavirus grant funds that may be used for responding to a public health emergency, employee premium pay, providing government services to the extent of reduction in revenue, and to make necessary investments in water, sewer, or broadband infrastructure.

CITY OF GARDNER BUDGET



Economic Development Reserve Fund Fund 105

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 218,415	\$ 224,815	\$ 333,176	\$ 350,676
Revenue				
Taxes				
Transient Guest	\$ 299,861	\$ 233,000	\$ 270,000	\$ 278,000
Total Taxes	299,861	233,000	270,000	278,000
Use of Money				
Interest on Investments	2,326	-	10,000	6,000
Total Use of Money	2,326	-	10,000	6,000
Total Revenue	\$ 302,187	\$ 233,000	\$ 280,000	\$ 284,000
Expenditures				
Contractual Services				
Outsourced Services	\$ 167,426	\$ 217,500	\$ 237,500	\$ 225,000
Grants and Projects	20,000	25,000	25,000	25,000
Contractual Services Total	187,426	242,500	262,500	250,000
Expenditures Total	\$ 187,426	\$ 242,500	\$ 262,500	\$ 250,000
Surplus/(Shortfall)	114,761	(9,500)	17,500	34,000
Funds Available December 31	\$ 333,176	\$ 215,315	\$ 350,676	\$ 384,676

CITY OF GARDNER BUDGET



Special Alcohol and Drug Fund Fund 125

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimate</u>	2024 <u>Budget</u>
Funds Available January 1	\$ 127,048	\$ 159,048	\$ 160,462	\$ 191,262
Revenue				
Intergovernmental				
Special Alcohol Tax	\$ 56,463	\$ 55,000	\$ 55,000	\$ 58,900
Total Intergovernmental	<u>56,463</u>	<u>55,000</u>	<u>55,000</u>	<u>58,900</u>
Use of Money				
Interest on Investments	1,284	200	5,800	3,000
Total Use of Money	<u>1,284</u>	<u>200</u>	<u>5,800</u>	<u>3,000</u>
Total Revenue	<u>\$ 57,747</u>	<u>\$ 55,200</u>	<u>\$ 60,800</u>	<u>\$ 61,900</u>
Expenditures				
Contractual Services				
Substance Abuse and Prevention	\$ 22,286	\$ 30,000	\$ 30,000	\$ 30,000
Total Contractual Services	<u>22,286</u>	<u>30,000</u>	<u>30,000</u>	<u>30,000</u>
Commodities				
Furniture and Equipment	2,047	-	-	-
Total Commodities	<u>2,047</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 24,333</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>
Surplus/(Shortfall)	33,414	25,200	30,800	31,900
Funds Available December 31	<u>\$ 160,462</u>	<u>\$ 184,248</u>	<u>\$ 191,262</u>	<u>\$ 223,162</u>

CITY OF GARDNER BUDGET



Special Parks and Recreation Fund Fund 135

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 72,054	\$ 123,254	\$ 129,489	\$ 188,489
Revenue				
Intergovernmental				
Special Alcohol Tax	\$ 56,463	\$ 55,000	\$ 55,000	\$ 58,900
Total Ingovernmental	<u>56,463</u>	<u>55,000</u>	<u>55,000</u>	<u>58,900</u>
Use of Money				
Interest on Investments	972	200	4,000	2,000
Total Use of Money	<u>972</u>	<u>200</u>	<u>4,000</u>	<u>2,000</u>
Total Revenue	<u>\$ 57,435</u>	<u>\$ 55,200</u>	<u>\$ 59,000</u>	<u>\$ 60,900</u>
Expenditures				
Capital Outlay				
Equipment	\$ -	\$ -	\$ -	\$ 20,000
Facilities	-	-	-	50,000
Communications Equipment				
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,000</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,000</u>
Surplus/(Shortfall)	57,435	55,200	59,000	(9,100)
Funds Available December 31	<u>\$ 129,489</u>	<u>\$ 178,454</u>	<u>\$ 188,489</u>	<u>\$ 179,389</u>

CITY OF GARDNER BUDGET



Special Olympics Fund Fund 702

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 13,495	\$ 12,495	\$ 18,162	\$ 15,062
Revenue				
Use of Money				
Interest on Investments	\$ 147	\$ -	\$ -	\$ -
Total Use of Money	<u>147</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Donations and Contributions	13,270	2,800	3,000	3,000
Total Miscellaneous	<u>13,270</u>	<u>2,800</u>	<u>3,000</u>	<u>3,000</u>
Total Revenue	<u>\$ 13,417</u>	<u>\$ 2,800</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
Expenditures				
Commodities				
Miscellaneous Commodities	\$ 8,750	\$ 3,800	\$ 6,100	\$ 4,000
Total Commodities	<u>8,750</u>	<u>3,800</u>	<u>6,100</u>	<u>4,000</u>
Total Expenditures	<u>\$ 8,750</u>	<u>\$ 3,800</u>	<u>\$ 6,100</u>	<u>\$ 4,000</u>
Surplus/(Shortfall)	4,667	(1,000)	(3,100)	(1,000)
Funds Available December 31	<u>\$ 18,162</u>	<u>\$ 11,495</u>	<u>\$ 15,062</u>	<u>\$ 14,062</u>

CITY OF GARDNER BUDGET



Mayor's Christmas Tree Fund Fund 703

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 1,485	\$ 2,685	\$ -	\$ -
Revenue				
Use of Money				
Interest on Investments	\$ 7	\$ -	\$ -	\$ -
Total Use of Money	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Donations and Contributions	-	4,200	-	-
Total Miscellaneous	<u>-</u>	<u>4,200</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 7</u>	<u>\$ 4,200</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Commodities				
Miscellaneous Commodities	\$ 1,492	\$ 3,000	\$ -	\$ -
Total Commodities	<u>1,492</u>	<u>3,000</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 1,492</u>	<u>\$ 3,000</u>	<u>\$ -</u>	<u>\$ -</u>
Surplus/(Shortfall)	(1,485)	1,200	-	-
Funds Available December 31	<u>\$ -</u>	<u>\$ 3,885</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF GARDNER BUDGET



Plaza South CID Fund Fund 112

	<u>2022</u> <u>Actual</u>		<u>2023</u> <u>Budget</u>		<u>2023</u> <u>Estimate</u>		<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ -		\$ 2,000		\$ -		\$ 2,000
Revenue							
Taxes							
CID Sales tax	\$ 1,162		\$ 60,000		\$ 60,000		\$ 122,400
Total Taxes	1,162		60,000		60,000		122,400
Total Revenue	\$ 1,162		\$ 60,000		\$ 60,000		\$ 122,400
Expenditures							
Contractual Services							
State Administrative Fee	\$ 23		\$ 1,200		\$ 1,200		\$ 2,400
Project Reimbursement	-		55,000		55,000		116,400
Total Contractual Services	23		56,200		56,200		118,800
Transfers Out							
General Fund (City Administration fee)	1,139		1,800		1,800		3,600
Total Transfers Out	1,139		1,800		1,800		3,600
Total Expenditures	\$ 1,162		\$ 58,000		\$ 58,000		\$ 122,400
Surplus/(Shortfall)	-		2,000		2,000		-
Funds Available December 31	\$ -		\$ 4,000		\$ 2,000		\$ 2,000

CITY OF GARDNER BUDGET



**Waverly Plaza CID Fund
Fund 109**

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Funds Available January 1	\$ -	\$ -	\$ -	\$ -
Revenue				
Taxes				
CID Sales tax	\$ -	\$ 120,000	\$ -	\$ -
Total Taxes	<u>-</u>	<u>120,000</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ -</u>	<u>\$ 120,000</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Contractual Services				
State Administrative Fee	\$ -	\$ 2,400	\$ -	\$ -
Project reimbursement	-	59,200	-	-
Total Contractual Services	<u>-</u>	<u>61,600</u>	<u>-</u>	<u>-</u>
Transfers Out				
General Fund (City Administration Fee)	-	3,500	-	-
Bond and Interest	-	54,900	-	-
Total Transfers Out	<u>-</u>	<u>58,400</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 120,000</u>	<u>\$ -</u>	<u>\$ -</u>
Surplus/(Shortfall)	-	-	-	-
Funds Available December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF GARDNER BUDGET



Main Street Marketplace CID Fund Fund 108

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 25,364	\$ 25,364	\$ 30,730	\$ 5,430
Revenue				
Taxes				
CID Sales tax	\$ 395,709	\$ 501,600	\$ 501,600	\$ 509,100
Total Taxes	<u>395,709</u>	<u>501,600</u>	<u>501,600</u>	<u>509,100</u>
Total Revenue	<u>\$ 395,709</u>	<u>\$ 501,600</u>	<u>\$ 501,600</u>	<u>\$ 509,100</u>
Expenditures				
Contractual Services				
Legal Services	\$ 3,807	-	-	-
State Administrative Fee	7,795	\$ 10,000	\$ 10,000	\$ 10,200
CID payment	367,104	476,900	502,200	483,900
Total Contractual Services	<u>378,706</u>	<u>486,900</u>	<u>512,200</u>	<u>494,100</u>
Transfers Out				
General Fund (City Administration fee)	11,637	14,700	14,700	15,000
Total Transfers Out	<u>11,637</u>	<u>14,700</u>	<u>14,700</u>	<u>15,000</u>
Total Expenditures	<u>\$ 390,343</u>	<u>\$ 501,600</u>	<u>\$ 526,900</u>	<u>\$ 509,100</u>
Surplus/(Shortfall)	5,366	-	(25,300)	-
Funds Available December 31	<u>\$ 30,730</u>	<u>\$ 25,364</u>	<u>\$ 5,430</u>	<u>\$ 5,430</u>

CITY OF GARDNER BUDGET



Main Street Marketplace TIF Fund Fund 107

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 6,626	\$ 6,626	\$ 9,411	\$ 2,811
Revenue				
Taxes				
Property tax Increment	\$ 93,991	\$ 486,000	\$ 486,000	\$ 492,500
Total Taxes	<u>93,991</u>	<u>486,000</u>	<u>486,000</u>	<u>492,500</u>
Total Revenue	<u>\$ 93,991</u>	<u>\$ 486,000</u>	<u>\$ 486,000</u>	<u>\$ 492,500</u>
Expenditures				
Contractual Services				
Advertising and Legal Notice	\$ -	\$ 200	\$ 200	\$ -
Postage	-	100	100	-
TIF Incremental Payments	91,201	458,100	455,100	450,000
Total Contractual Services	<u>91,201</u>	<u>458,400</u>	<u>455,400</u>	<u>450,000</u>
Transfers Out				
Special Highway	-	27,600	37,200	42,500
General Fund	5	-	-	-
Total Transfers Out	<u>5</u>	<u>27,600</u>	<u>37,200</u>	<u>42,500</u>
Total Expenditures	<u>\$ 91,206</u>	<u>\$ 486,000</u>	<u>\$ 492,600</u>	<u>\$ 492,500</u>
Surplus/(Shortfall)	2,785	-	(6,600)	-
Funds Available December 31	<u>\$ 9,411</u>	<u>\$ 6,626</u>	<u>\$ 2,811</u>	<u>\$ 2,811</u>

CITY OF GARDNER BUDGET



**Land Bank Fund
Fund 111**

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Funds Available January 1	\$ 5,052	\$ 5,052	\$ 5,097	\$ 2,597
Revenue				
Use of Money				
Interest on Investments	\$ 45	\$ -	\$ -	\$ -
Total Use of Money	<u>45</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Contractual Services				
Outsourced Services	\$ -	\$ 2,500	\$ 2,500	\$ 2,500
Total Contractual Services	<u>-</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ 2,500</u>
Surplus/(Shortfall)	45	(2,500)	(2,500)	(2,500)
Funds Available December 31	<u>\$ 5,097</u>	<u>\$ 2,552</u>	<u>\$ 2,597</u>	<u>\$ 97</u>

CITY OF GARDNER BUDGET



Law Enforcement Trust Fund Fund 110

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 57,198	\$ 57,298	\$ 34,151	\$ 35,151
Revenue				
Intergovernmental				
Drug Tax Distribution	\$ 6,253	\$ -	\$ -	\$ -
Total Intergovernmental	<u>6,253</u>	<u>-</u>	<u>-</u>	<u>-</u>
Use of Money				
Interest on Investments	328	100	1,000	100
Total Use of Money	<u>328</u>	<u>100</u>	<u>1,000</u>	<u>100</u>
Total Revenue	<u>\$ 6,581</u>	<u>\$ 100</u>	<u>\$ 1,000</u>	<u>\$ 100</u>
Expenditures				
Commodities				
Miscellaneous Commodities	\$ 780	\$ -	\$ -	\$ -
Total Commodities	<u>780</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay				
Equipment	28,848	-	-	-
Total Capital Outlay	<u>28,848</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 29,628</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Surplus/(Shortfall)	(23,047)	100	1,000	100
Funds Available December 31	<u>\$ 34,151</u>	<u>\$ 57,398</u>	<u>\$ 35,151</u>	<u>\$ 35,251</u>

CITY OF GARDNER BUDGET



Municipalities Fight Addiction Fund Fund 114

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ -	\$ -	\$ 5,497	\$ 57,297
Revenue				
Intergovernmental				
Operating Contributions	\$ 5,497	\$ -	\$ 51,800	\$ -
Total Intergovernmental	<u>5,497</u>	<u>-</u>	<u>51,800</u>	<u>-</u>
Total Revenue	<u>\$ 5,497</u>	<u>\$ -</u>	<u>\$ 51,800</u>	<u>\$ -</u>
Expenditures				
Commodities				
Operating Supplies	\$ -	\$ -	\$ -	\$ 57,297
Total Commodities	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,297</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 57,297</u>
Surplus/(Shortfall)	5,497	-	51,800	(57,297)
Funds Available December 31	<u>\$ 5,497</u>	<u>\$ -</u>	<u>\$ 57,297</u>	<u>\$ -</u>

CITY OF GARDNER BUDGET



**ARPA Grant Fund
Fund 113**

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 1,681,660	\$ 3,362,726	\$ 3,362,726	\$ 3,362,726
Revenue				
Intergovernmental				
Federal Grant	\$ 1,681,066	\$ -	\$ -	\$ -
Total Intergovernmental	<u>1,681,066</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 1,681,066</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Capital Improvements				
Cedar Niles Lift Station and Force Main (WW8013)	\$ -	\$ -	\$ -	\$ 3,362,726
Total Capital Improvement	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,362,726</u>
Transfers Out to Other Funds				
Transfer to Wastewater Fund	-	3,362,726	-	-
Total Transfers Out to Other Funds	<u>-</u>	<u>3,362,726</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 3,362,726</u>	<u>\$ -</u>	<u>\$ 3,362,726</u>
Surplus/(Shortfall)	<u>1,681,066</u>	<u>(3,362,726)</u>	<u>-</u>	<u>(3,362,726)</u>
Funds Available December 31	<u>\$ 3,362,726</u>	<u>\$ -</u>	<u>\$ 3,362,726</u>	<u>\$ -</u>

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.

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.

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 BUDGET



Street Improvement Fund Fund 140

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimate</u>	2024 <u>Budget</u>
Funds Available January 1	\$ 1,857,235	\$ 1,409,235	\$ 1,863,450	\$ 2,065,450
Revenue				
Taxes				
Excise Tax	\$ 559,109	\$ 200,000	\$ 200,000	\$ 100,000
Total Taxes	559,109	200,000	200,000	100,000
Use of Money				
Interest on Investments	18,762	2,000	2,000	2,000
Total Use of Money	18,762	2,000	2,000	2,000
Total Revenue	\$ 577,871	\$ 202,000	\$ 202,000	\$ 102,000
Expenditures				
Capital Improvement				
167th St - Westside Street Rehab	\$ 571,656	\$ -	\$ -	\$ -
Total Capital Improvement	571,656	-	-	-
Total Expenditures	\$ 571,656	\$ -	\$ -	\$ -
Surplus/(Shortfall)	6,215	202,000	202,000	102,000
Funds Available December 31	\$ 1,863,450	\$ 1,611,235	\$ 2,065,450	\$ 2,167,450

CITY OF GARDNER BUDGET



Special Highway Fund Fund 130

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimate</u>	2024 <u>Budget</u>
Funds Available January 1	\$ (79,547)	\$ 4,138,553	\$ 5,386,795	\$ 5,238,095
Revenue				
Intergovernmental				
CARS	\$ 721,139	\$ 210,000	\$ 260,000	\$ 671,500
KDOT	-	748,900	-	23,089,500
MARC	-	-	252,000	6,000,000
State Highway Aid	640,631	685,000	650,000	596,100
Special County Sales Tax	441,131	435,000	485,000	509,000
Special County Use Tax	148,330	139,000	166,000	179,000
Total Intergovernmental	1,951,231	2,217,900	1,813,000	31,045,100
Use of Money				
Interest on Investments	23,989	12,300	108,000	60,000
Interest on Project Funds	18,226	-	-	-
Total Use of Money	42,215	12,300	108,000	60,000
Transfers In from Other Funds				
Transfer from Main St TIF	-	27,600	37,200	42,500
Total Transfers In from Other Funds	-	27,600	37,200	42,500
Miscellaneous				
Anticipated Reimbursement from Bond Proceeds	4,592,438	-	-	4,750,000
Total Miscellaneous	4,592,438	-	-	4,750,000
Total Revenue	\$ 6,585,884	\$ 2,257,800	\$ 1,958,200	\$ 35,897,600
Expenditures				
Capital Improvement				
CARS - Santa Fe (Waverly to Poplar) PW1802/1702	\$ 5,231	\$ -	\$ -	\$ -
CARS - Waverly Road (175th to Madison) PW2001	(100,983)	-	-	-
I-35 and Gardner Road Interchange PW1701	54,348	-	-	-
CARS - Moonlight (I35-Buffalo Tr) PW2101	-	820,000	530,000	-
CARS - Center Street Rehab (Warren to 167th) PW2201/PW6014	-	205,000	-	1,343,000
CARS - Moonlight and Madison Signals PW1901	6,938	-	-	-
Center Street Sidewalks PW2301	44,981	-	440,000	-
CARS - Gardner Rd Bridge over I-35 PW2202	-	2,800,000	-	33,700,000
I-35 and US 56 Interchange PW6019	-	832,100	-	155,000
CARS - 167th Street (Center to Moonlight) PW2404	401,145	-	-	-
Main St (Sycamore to Tracks 3 phases) PW2103	22,218	-	-	-
Total Capital Improvement	433,878	4,657,100	970,000	35,198,000

CITY OF GARDNER BUDGET



**Special Highway Fund
Fund 130**

	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Debt Service				
2022 GO Debt	69,864	-	-	-
Total Debt Service	<u>69,864</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out to Other Funds				
Bond and Interest (2014B Refi TR0101)	55,900	55,000	55,000	59,000
Bond and Interest (2019E Santa Fe Improvements)	184,100	184,500	184,500	179,900
Bond and Interest (2020B I-35 & Gardner Rd Improv)	375,800	371,800	371,800	372,700
Bond and Interest (22A Waverly US-56 to Fountain/Main St.)	-	553,300	525,600	527,300
Total Transfers Out to Other Funds	<u>615,800</u>	<u>1,164,600</u>	<u>1,136,900</u>	<u>1,138,900</u>
Total Expenditures	<u>\$ 1,119,542</u>	<u>\$ 5,821,700</u>	<u>\$ 2,106,900</u>	<u>\$ 36,336,900</u>
Surplus/(Shortfall)	5,466,342	(3,563,900)	(148,700)	(439,300)
Funds Available December 31	<u>\$ 5,386,795</u>	<u>\$ 574,653</u>	<u>\$ 5,238,095</u>	<u>\$ 4,798,795</u>

CITY OF GARDNER BUDGET



Park Improvement Fund Fund 115

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 394,744	\$ 477,944	\$ 543,412	\$ 550,412
Revenue				
Charges for Services				
Park Impact Fees	\$ 374,698	\$ 313,900	\$ 242,000	\$ 242,000
Total Charges for Services	<u>374,698</u>	<u>313,900</u>	<u>242,000</u>	<u>242,000</u>
Use of Money				
Interest on Investments	4,970	400	10,000	5,000
Total Use of Money	<u>4,970</u>	<u>400</u>	<u>10,000</u>	<u>5,000</u>
Total Revenue	<u>\$ 379,668</u>	<u>\$ 314,300</u>	<u>\$ 252,000</u>	<u>\$ 247,000</u>
Expenditures				
Transfers Out				
Transfer to Capital Improvement Reserve	\$ 231,000	\$ -	\$ 245,000	\$ 500,000
Total Transfers Out	<u>231,000</u>	<u>-</u>	<u>245,000</u>	<u>500,000</u>
Total Expenditures	<u>\$ 231,000</u>	<u>\$ -</u>	<u>\$ 245,000</u>	<u>\$ 500,000</u>
Surplus/(Shortfall)	148,668	314,300	7,000	(253,000)
Funds Available December 31	<u>\$ 543,412</u>	<u>\$ 792,244</u>	<u>\$ 550,412</u>	<u>\$ 297,412</u>

CITY OF GARDNER BUDGET



Benefit District Project Fund Fund 403

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimate</u>	2024 <u>Budget</u>
Funds Available January 1	\$ 1,285,022	\$ -	\$ 60,507	\$ 60,507
Revenue				
Use of Money				
Interest on Project Funds	\$ 16,578	\$ -	\$ -	\$ -
Total Use of Money	<u>16,578</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Debt Sale Proceeds	56,843	-	-	-
Total Miscellaneous	<u>56,843</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 73,421</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Capital Improvement				
Tuscan Farms Phase 1 Improvements PW1904	\$ 8,467	\$ -	\$ -	\$ -
Tuscan Farms Area Wide WW1905	19,720	-	-	-
Hilltop Ridge Offsite Sewer and 167th St PW2005	392,771	-	-	-
Hilltop Ridge Plat 1 PW2006	12,653	-	-	-
Total Capital Improvement	<u>433,611</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out to Other Funds				
Transfer out to Bond and Interest Fund	864,325	-	-	-
Total Transfers Out to Other Funds	<u>864,325</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 1,297,936</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Surplus/(Shortfall)	(1,224,515)	-	-	-
Funds Available December 31	<u>\$ 60,507</u>	<u>\$ -</u>	<u>\$ 60,507</u>	<u>\$ 60,507</u>

CITY OF GARDNER BUDGET



Infrastructure Special Sales Tax Fund Fund 117

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 1,310,447	\$ 1,022,147	\$ 1,654,299	\$ 1,996,499
Revenue				
Taxes				
City Sales Tax (.5 cent)	\$ 1,628,207	\$ 1,539,000	\$ 1,710,000	\$ 1,796,000
Total Taxes	<u>1,628,207</u>	<u>1,539,000</u>	<u>1,710,000</u>	<u>1,796,000</u>
Use of Money				
Interest on Idle Funds	13,635	2,000	61,000	34,000
Total Use of Money	<u>13,635</u>	<u>2,000</u>	<u>61,000</u>	<u>34,000</u>
Total Revenue	<u>\$ 1,641,842</u>	<u>\$ 1,541,000</u>	<u>\$ 1,771,000</u>	<u>\$ 1,830,000</u>
Expenditures				
Capital Projects				
Sidewalk	\$ (30,908)	\$ -	\$ -	\$ -
Streets	708,918	800,000	800,000	970,000
Streets	(7,308)	-	-	-
Total Capital Projects	<u>670,702</u>	<u>800,000</u>	<u>800,000</u>	<u>970,000</u>
Debt Service				
2016A GO	162,050	162,900	162,900	158,500
2017 GO	152,538	153,600	153,600	154,600
2018A GO	214,500	216,500	216,500	213,000
2019E GO	98,200	95,800	95,800	98,400
Total Debt Service	<u>627,288</u>	<u>628,800</u>	<u>628,800</u>	<u>624,500</u>
Total Expenditures	<u>\$ 1,297,990</u>	<u>\$ 1,428,800</u>	<u>\$ 1,428,800</u>	<u>\$ 1,594,500</u>
Surplus/(Shortfall)	<u>343,852</u>	<u>112,200</u>	<u>342,200</u>	<u>235,500</u>
Funds Available December 31	<u>\$ 1,654,299</u>	<u>\$ 1,134,347</u>	<u>\$ 1,996,499</u>	<u>\$ 2,231,999</u>

CITY OF GARDNER BUDGET



Vehicle and Equipment Replacement Fund Fund 404

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 389,502	\$ 230,302	\$ 396,519	\$ 53,419
Revenue				
Use of Money				
Interest on Investments	\$ 6,945	\$ -	\$ -	\$ -
Total Use of Money	6,945	-	-	-
Transfers In from Other Funds				
General Fund	230,900	223,800	223,800	280,500
Electric Fund	-	2,100	2,100	3,600
Water Fund	65,800	44,400	44,400	72,500
Wastewater Fund	80,700	102,200	102,200	66,100
Building Services Fund	3,600	3,600	3,600	5,500
Utility Billing Fund	8,400	-	-	-
Total Transfers In from Other Funds	389,400	376,100	376,100	428,200
Total Revenue	\$ 396,345	\$ 376,100	\$ 376,100	\$ 428,200
Expenditures				
Capital Outlay				
Equipment	\$ 32,780	\$ 40,000	\$ 130,300	\$ 65,000
Vehicles	356,548	424,600	588,900	414,000
Total Capital Outlay	389,328	464,600	719,200	479,000
Total Expenditures	\$ 389,328	\$ 464,600	\$ 719,200	\$ 479,000
Surplus/(Shortfall)	7,017	(88,500)	(343,100)	(50,800)
Funds Available December 31	\$ 396,519	\$ 141,802	\$ 53,419	\$ 2,619

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 BUDGET



**Bond & Interest Fund
All Divisions**

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ 1,612,658	\$ 1,568,158	\$ 1,930,143	\$ 2,403,343
Revenue				
Tax Supported	\$ 2,789,226	\$ 3,571,000	\$ 3,711,100	\$ 3,839,300
Benefit District	6,568,911	2,715,700	2,822,800	2,833,300
Total Revenue	<u>\$ 9,358,137</u>	<u>\$ 6,286,700</u>	<u>\$ 6,533,900</u>	<u>\$ 6,672,600</u>
Expenditures				
Tax Supported	\$ 2,482,754	\$ 2,954,000	\$ 2,941,500	\$ 2,948,900
Benefit District	6,557,898	2,957,200	3,119,200	3,126,700
Total Expenditures	<u>\$ 9,040,652</u>	<u>\$ 5,911,200</u>	<u>\$ 6,060,700</u>	<u>\$ 6,075,600</u>
Surplus/(shortfall)	317,485	375,500	473,200	597,000
Funds Available December 31	<u>\$ 1,930,143</u>	<u>\$ 1,943,658</u>	<u>\$ 2,403,343</u>	<u>\$ 3,000,343</u>

CITY OF GARDNER BUDGET



Bond & Interest Fund Tax Supported

	2022 <u>Actual</u>	2023 <u>Budget</u>	2023 <u>Estimate</u>	2024 <u>Budget</u>
Funds Available January 1	\$ 2,725,559	\$ 2,747,459	\$ 3,032,031	\$ 3,801,631
Revenue				
Taxes				
Property Tax	\$ 1,401,518	\$ 1,628,800	\$ 1,628,800	\$ 1,781,200
Back Tax Collections	(25,060)	10,000	-	-
Motor Vehicle Tax	160,008	165,000	170,800	157,500
Total Taxes	1,536,466	1,803,800	1,799,600	1,938,700
Intergovernmental				
.25% Public Safety County Sales Tax for Justice Center	589,458	573,000	648,000	680,000
Total Intergovernmental	589,458	573,000	648,000	680,000
Use of Money				
Interest on Investments	22,702	5,000	102,000	57,000
Total Use of Money	22,702	5,000	102,000	57,000
Transfers In				
Special Highway - 2014B Refi TR 0101	55,900	55,000	55,000	59,000
Special Highway - 2019E Santa Fe Improvements	184,100	184,500	184,500	179,900
Special Highway - 2020B I-35 & Gardner Road	375,800	371,800	371,800	372,700
Special Highway - 2022 GO Debt	-	553,300	525,600	527,300
Water - 2014A USD 231 Campus	8,300	8,200	8,200	8,200
Sewer - 2014A USD 231 Campus	16,500	16,400	16,400	16,500
Total Transfers In	640,600	1,189,200	1,161,500	1,163,600
Total Revenue	\$ 2,789,226	\$ 3,571,000	\$ 3,711,100	\$ 3,839,300
Expenditures				
Debt Service				
2014A USD BD (50% city; 85% B&I)	\$ 165,260	\$ 163,800	\$ 163,800	\$ 164,700
2014B Pool Rehab (.54 M)	71,400	-	-	-
2014B (Refinance TR 0106)	240,200	241,300	241,300	236,800
2014B (Special Highway Refinance TR 0101)	55,862	55,000	55,000	59,000
2016C Lease/Purchase Land (.678 M)	75,028	74,900	74,900	75,500
2018A Justice Center (13.085 M)	943,350	942,900	942,900	946,100
2018A Pool Filter Replacement (.175k)	20,500	19,800	19,800	24,000
2018 Lease/Purchase Golf Course	156,999	156,600	156,600	155,900
2019E Santa Fe Improvements	184,050	184,500	184,500	179,900
2020B I-35 & Gardner Rd Improvements	375,800	371,800	371,800	372,700
2020B Refunding 10A	160,000	171,300	171,300	172,100
2021B City Share (25.6%) - Waverly Plaza	34,305	34,000	34,000	34,900
2022 Special Highway GO Debt	-	538,100	525,600	527,300
Total Debt Service	2,482,754	2,954,000	2,941,500	2,948,900
Total Expenditures	\$ 2,482,754	\$ 2,954,000	\$ 2,941,500	\$ 2,948,900
Surplus/(Shortfall)	306,472	617,000	769,600	890,400
Funds Available December 31	\$ 3,032,031	\$ 3,364,459	\$ 3,801,631	\$ 4,692,031

CITY OF GARDNER BUDGET



Bond & Interest Fund Benefit District

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Funds Available January 1	\$ (1,112,901)	\$ (1,179,301)	\$ (1,101,888)	\$ (1,398,288)
Revenue				
Special Assessments				
Moonlight Benefit District	\$ 80,745	\$ -	\$ -	\$ -
2009A Kill Creek Dr/wtr BD (Symphony Farms)	224,600	221,800	221,800	223,600
2008B New Century BD - Stone Creek (Per)	18,850	72,000	72,000	74,600
2008B New Century BD - Lincoln Lane	19,357	51,800	51,800	50,100
2008B New Century BD - Sewer	8,282	19,900	19,900	19,300
2008B New Century BD - Water and Electric	13,470	32,400	32,400	31,300
2009A University Park BD - Streets, Water and Electric	213,409	211,000	211,000	213,200
2009A University Park BD - Sewer	44,761	43,200	43,200	41,600
2014A USD BD (50% school)	165,260	163,800	163,800	164,700
2022A Refunded 19A/20C Tuscan Farms Areawide BD	-	150,200	150,200	148,000
2022A Refunded 19A/20C Tuscan Farms Phase 1A BD	-	79,800	79,800	78,300
2021A Prairie Brooke BD	43,720	80,200	80,200	83,300
2021A Kill Creek Sewer BD	255,932	237,800	237,800	237,100
2021A Refunded 2019C Plaza South BD	91,432	92,500	92,500	95,300
2021B Refunded 2019D Waverly Plaza BD	100,288	99,000	99,000	101,300
Delinquent Specials	-	(324,600)	(324,600)	(320,400)
Total Special Assessment	1,280,106	1,230,800	1,230,800	1,241,300
Transfers In				
Waverly Plaza CID Fund	-	54,900	-	-
Benefit District Fund	855,632	-	-	-
Other Project Transfers	8,693	-	-	-
Total Transfers In	864,325	54,900	-	-
Miscellaneous				
2020C Hilltop renew in 2022/renew in 2023/payoff 2024	-	1,430,000	1,592,000	1,592,000
2022A Final Tuscan Farms	3,068,860	-	-	-
2022B Temp Notes	1,355,620	-	-	-
Total Miscellaneous	4,424,480	1,430,000	1,592,000	1,592,000
Total Revenue	\$ 6,568,911	\$ 2,715,700	\$ 2,822,800	\$ 2,833,300
Expenditures				
Debt Service				
2014A USD BD (50% school)	\$ 165,260	\$ 163,800	\$ 163,800	\$ 164,700
2016A Partial Net Cash Refunding (08B NCBD)	166,650	167,600	167,600	168,400
2017A Partial Net Cash Refunding (09A UP)	464,000	456,300	456,300	458,300
2022A Refunded 19A/20C Tuscan Farms Areawide BD	-	150,200	150,200	148,000
2022A Refunded 19A/20C Tuscan Farms Ph 1A BD	3,793,618	79,800	79,800	78,300
2020C Hilltop Special BD	1,465,280	1,430,000	1,592,000	1,592,000
2021A Refunded 2011A Prairie Brooke BD	78,675	80,200	80,200	83,300

CITY OF GARDNER BUDGET



**Bond & Interest Fund
Benefit District**

	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
2021A Refunded 2012A Kill Creek San Sewer BD	233,172	237,800	237,800	237,100
2021A Refunded 2019C Plaza South BD	91,544	92,500	92,500	95,300
2021B Refunded 2019D Waverly Plaza BD	99,699	99,000	99,000	101,300
Total Debt Service	6,557,898	2,957,200	3,119,200	3,126,700
Total Expenditures	\$ 6,557,898	\$ 2,957,200	\$ 3,119,200	\$ 3,126,700
Surplus/(Shortfall)	11,013	(241,500)	(296,400)	(293,400)
Funds Available December 31	\$ (1,101,888)	\$ (1,420,801)	\$ (1,398,288)	\$ (1,691,688)

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.

Fleet Services Fund

This fund is used to account for the accumulation and allocation of costs associated with fleet services which includes the repair and maintenance of all City vehicles, except Police Department vehicles and specialized Electric Department vehicles.

CITY OF GARDNER BUDGET



Program: Information Services 1340
Department: Administration 413
Fund: Information Technology Services 602

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 206,418	\$ 268,600	\$ 271,200	\$ 366,300
Overtime	2,068	4,500	4,600	4,800
Health and Dental Insurance	56,098	68,300	84,800	129,400
Life Insurance	220	400	400	500
Social Security	14,823	20,900	21,100	28,400
Unemployment Compensation	1,446	2,000	300	400
KPERS Retirement	19,672	25,800	26,100	38,200
Deferred Compensations	683	700	700	800
Total Personnel Services	301,428	391,200	409,200	568,800
Contractual Services				
Outsourced Services	2,280	24,500	12,000	12,000
Telephone	28,150	38,000	31,000	31,000
Electricity	1,189	2,100	1,200	1,200
Repair and Maintenance Equipment	13,528	15,000	16,000	16,000
Equipment and Vehicle Rentals	3,260	3,500	8,000	4,000
Meetings/Training /Travel/Continuing Education	5,520	9,200	10,400	9,000
Information Technology Services	372,925	413,100	419,200	515,700
Taxes and Assessments	6,880	-	10,000	10,000
Total Contractual Services	433,732	505,400	507,800	598,900
Commodities				
Computer Supplies	14,885	72,000	20,000	20,000
Operating Supplies	5,359	1,000	1,400	1,000
Total Commodities	20,244	73,000	21,400	21,000
Capital Outlay				
Computer	33,047	-	55,600	78,000
Total Capital Outlay	33,047	-	55,600	78,000
GF Allocations	68,400	33,400	33,400	38,200
Internal Services				
Building Services	7,296	18,200	18,200	20,700
Risk Services	13,977	17,100	17,100	18,100
Total Internal Services	21,273	35,300	35,300	38,800
Total Expenses	\$ 878,124	\$ 1,038,300	\$ 1,062,700	\$ 1,343,700

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 95,114	\$ 58,400	\$ 71,900	\$ 112,900
Overtime	1,648	800	1,100	1,600
Health and Dental Insurance	2,356	100	12,900	44,200
Life Insurance	81	100	100	200
Social Security	7,483	4,500	5,600	8,800
Unemployment Compensation	726	400	100	100
KPERS Retirement	6,996	5,600	6,900	11,800
Deferred Compensation	777	600	100	500
Total Personnel Services	115,181	70,500	98,700	180,100
Contractual Services				
Outsourced Services	21,633	168,600	86,000	123,100
Water	323	300	300	300
Trash Services	5,492	5,800	5,800	5,800
Telephone	796	500	800	500
Electric	53,985	60,000	55,000	60,000
Wastewater	911	1,100	1,100	1,100
Janitorial	115,228	137,700	136,900	143,700
Repair and Maintenance Building	6,192	8,800	14,800	53,300
Land and Building Rentals	4,056	2,000	2,600	3,000
Equipment and Vehicle Rentals	164	300	300	300
Taxes and Assessments	2,019	500	2,000	500
Total Contractual Services	210,799	385,600	305,600	391,600
Commodities				
Building and Grounds	21,552	14,000	14,000	14,000
Small Tools	577	500	3,000	3,000
Vehicle Supplies	506	-	-	-
Fuel and Fluids	2,670	2,600	2,700	2,600
Clothing and Uniforms	654	1,200	3,000	3,000
Total Commodities	25,959	18,300	22,700	22,600
GF Allocations	68,604	43,000	43,000	48,700
Internal Services				
IT Services	2,842	3,600	3,600	5,100
Risk Services	9,350	9,000	9,000	9,300
Fleet Services	-	2,800	2,800	3,100
Total Internal Services	12,192	15,400	15,400	17,500
Transfers Out to Other Funds				
Transfer to Vehicle Equipment Replacement Fund	3,600	3,600	3,600	5,500
Total Transfers Out to Other Funds	3,600	3,600	3,600	5,500
Total Expenses	\$ 436,335	\$ 536,400	\$ 489,000	\$ 666,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 55,744	\$ 59,600	\$ 60,000	\$ 63,000
Overtime	795	1,100	1,100	1,100
Health and Dental Insurance	8,280	8,800	11,000	14,600
Life Insurance	73	100	100	100
Social Security	4,253	4,600	4,700	4,900
Unemployment Compensation	412	500	100	100
KPERS Retirement	5,379	5,800	5,800	6,600
Deferred Compensation	564	600	600	600
Total Personnel Services	75,500	81,100	83,400	91,000
Contractual Services				
Outsourced Services	56,729	96,600	98,200	99,200
Telephone	358	500	500	500
Workers Compensation	144,765	170,000	170,000	170,000
General Liability	685,810	734,500	872,500	1,081,900
Work Comp Dividend	(18,493)	-	-	-
Meetings/Training/Travel/Continuing Education	19,078	29,100	29,100	30,600
Dues and Subscriptions	390	400	400	700
Total Contractual Services	888,637	1,031,100	1,170,700	1,382,900
Commodities				
Operating Supplies	331	1,200	1,200	5,700
Total Commodities	331	1,200	1,200	5,700
GF Allocations	68,400	18,500	18,500	21,100
Internal Services				
Building Services	6,096	11,000	11,000	12,200
IT Services	2,842	3,600	3,600	5,100
Total Internal Services	8,938	14,600	14,600	17,300
Total Expenses	\$ 1,041,806	\$ 1,146,500	\$ 1,288,400	\$ 1,518,000

CITY OF GARDNER BUDGET



Program: Utility Billing 1320
Department: Finance 413
Fund: Utility Billing 604

<u>Classification</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2023 Estimate</u>	<u>2024 Budget</u>
Personnel Services				
Full-Time	\$ 349,722	\$ 349,800	\$ 356,800	\$ 374,500
Overtime	11,663	8,300	8,500	8,900
Health and Dental Insurance	67,393	50,900	65,600	88,300
Life Insurance	429	600	600	600
Social Security	26,857	27,400	27,900	29,300
Unemployment Compensation	2,621	2,700	400	400
KPERS Retirement	34,105	33,800	34,700	39,600
Deferred Compensation	624	700	2,300	2,400
Total Personnel Services	493,414	474,200	496,800	544,000
Contractual Services				
Outsourced Services	297,367	344,000	377,000	409,000
Telephone	1,699	2,100	2,100	2,100
Repair and Maintenance Vehicles	1,877	-	-	-
Equipment and Vehicle Rentals	1,248	1,300	1,300	1,300
Meetings/Training/Travel/Continuing Education	-	3,200	1,000	3,200
Printing	-	400	400	400
Postage	1,851	2,700	2,700	2,700
Taxes and Assessments	9,118	8,000	8,000	8,000
Utility Assistance	25,000	25,000	25,000	30,000
Total Contractual Services	338,160	386,700	417,500	456,700
Commodities				
Furniture and Equipment	-	-	4,600	-
Fuel and Fluids	4,381	5,000	200	-
Operating Supplies	3,099	4,500	4,500	4,500
Clothing and Uniforms	604	1,000	-	-
Total Commodities	8,084	10,500	9,300	4,500
Capital Outlay				
Office Furniture and Equip	12,717	-	-	-
Total Capital Outlay	12,717	-	-	-
GF Allocations	163,296	34,300	34,300	39,500
Internal Services				
Building Services	20,904	33,500	33,500	37,300
IT Services	59,480	71,800	71,800	91,500
Risk Services	25,112	22,100	22,100	23,200
Total Internal Services	105,496	127,400	127,400	152,000
Transfers Out				
Vehicle and Equipment Replacement Fund	8,400	-	-	-
Total Transfers Out	8,400	-	-	-
Total Expenses	\$ 1,129,567	\$ 1,033,100	\$ 1,085,300	\$ 1,196,700

CITY OF GARDNER BUDGET



Program: Fleet Services 3116
Department: Public Works 431
Fund: Fleet Services 605

<u>Classification</u>	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Budget</u>	<u>2023</u> <u>Estimate</u>	<u>2024</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ -	\$ 52,300	\$ 52,600	\$ 55,200
Overtime	-	3,000	3,000	3,200
Health and Dental Insurance	-	16,600	21,700	28,600
Life Insurance	-	100	100	100
Social Security	-	4,200	4,300	4,500
Unemployment Compensation	-	400	100	100
KPERS Retirement	-	5,300	5,300	6,100
Deferred Compensation	-	600	600	600
Total Personnel Services	-	82,500	87,700	98,400
Contractual Services				
Outsourced Services	-	2,000	2,000	2,000
Water	-	400	400	400
Telephone	-	800	800	500
Electricity	-	3,300	3,300	3,300
Wastewater	-	700	700	700
Repair and Maintenance Vehicle	-	42,700	42,700	42,700
Equipment and Vehicle Rentals	-	5,100	5,100	5,100
Meetings/Training/Travel/Continuing Education	-	1,800	1,800	1,800
Dues and Subscriptions	-	200	200	200
Total Contractual Services	-	57,000	57,000	56,700
Commodities				
Small Tools	-	2,000	2,000	2,000
Vehicle Supplies	-	13,500	13,500	14,000
Fuel	-	1,000	1,000	1,000
Operating Supplies	-	5,000	5,000	5,700
Clothing and Uniforms	-	500	500	500
Total Commodities	-	22,000	22,000	23,200
GF Allocations	-	127,300	127,300	128,900
Internal Services				
Building Services	-	3,400	3,400	4,000
IT Services	-	3,600	3,600	5,100
Risk Services	-	4,000	4,000	4,100
Total Internal Services	-	11,000	11,000	13,200
Total Expenses	\$ -	\$ 299,800	\$ 305,000	\$ 320,400

SALARY SCHEDULES - 2023



City of Gardner Base Salary Structure Revised Fiscal Year 2023

Range	Position	Monthly Minimum	Monthly Maximum
1	Airport Maintenance Worker Assistant Court Clerk Customer Service Representative Police Clerk	\$2,514	\$3,884
2	Accounting Clerk Administrative Assistant Animal Control Officer Building Maintenance Technician Maintenance Worker - Streets/Line/Parks/Plant Mechanic Meter Technician I Municipal Court Clerk Police Records Clerk Utility Inventory Clerk	\$2,900	\$4,483
3	Code Enforcement Officer Engineering Tech I Information Technology Specialist I Maintenance Worker - Electric Meter Technician II Planning Technician Plant Operator - Water/Wastewater Property Evidence Technician Recreation Specialist Senior Maintenance Worker - Streets/Line/Parks/Plant Utility Billing Specialist Utilities Specialist	\$3,348	\$5,152
4	Apprentice Electric Lineman Apprentice Electric Operator Building Inspector Chief Operator-Water/Wastewater Crew Leader - Parks/Streets/Line Engineering Technician II - Public Works/Utilities Lead Utility Billing Specialist Payroll Coordinator Plans Examiner Recreation Supervisor Risk Coordinator Senior Maintenance Worker - Electric Special Events Coordinator	\$3,865	\$5,969
5	Accountant Building Maintenance Supervisor Executive Assistant GIS Analyst Human Resources Partner Information Technology Specialist II Planner I	\$4,459	\$6,889

SALARY SCHEDULES - 2023



Range	Position	Monthly Minimum	Monthly Maximum
6	Asset Management Coordinator City Clerk Grant Program Coordinator Journeyman Electric Operator Journeyman Lineman Journeyman Meterman Management Analyst Parks Superintendent Principal Planner Recreation Superintendent Senior Accountant	\$5,129	\$7,923
7	Chief Planner Lead Electric Operator Lead Lineman Line Maintenance Superintendent Plant Superintendent - Water/Wastewater Public Works Superintendent Senior Management Analyst Staff Engineer - Public Works/Utility	\$5,879	\$9,111
8	Business Services Manager Communications Manager Electric Generation/Substation Manager Electric Distribution Manager Fiscal Services Manager Human Resources Manager Information Technology Manager Senior Staff Engineer	\$6,783	\$10,478
9	City Engineer Community Development Director Parks and Recreation Director Utility Manager	\$7,799	\$12,050
10	Finance Director Public Works Director Utility Director Deputy City Administrator	\$8,969	\$13,858

* Does not include the City Administrator, Municipal Judge, Public Defenders, Lead Prosecutor, or Prosecutor

City of Gardner Sworn Officer Salary Structure (monthly salary) Revised Fiscal Year 2023

Position Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Police Officer	\$ 4,767	\$ 4,940	\$ 5,138	\$ 5,343	\$ 5,557	\$ 5,779	\$ 6,010	\$ 6,251	\$ 6,501	\$ 6,761	\$ 7,031	\$ 7,312
Detective / Corporal	\$ 5,515	\$ 5,727	\$ 5,956	\$ 6,194	\$ 6,442	\$ 6,699	\$ 6,967	\$ 7,246	\$ 7,536	\$ 7,837	\$ -	\$ -
Sergeant	\$ 6,263	\$ 6,513	\$ 6,774	\$ 7,045	\$ 7,326	\$ 7,619	\$ 7,924	\$ 8,241	\$ 8,571	\$ -	\$ -	\$ -
Captain	\$ 8,241	\$ 8,571	\$ 8,913	\$ 9,270	\$ 9,641	\$ 10,026	\$ 10,427	\$ -	\$ -	\$ -	\$ -	\$ -
Police Chief	\$ 10,428	\$ 10,845	\$ 11,278	\$ 11,730	\$ 12,199	\$ 12,687	\$ 13,194	\$ -	\$ -	\$ -	\$ -	\$ -

Note: The City of Gardner retains the ability to implement a wage freeze in the event of financial difficulty.

SALARY SCHEDULES - 2024



City of Gardner Base Salary Structure Fiscal Year 2024

Range	Position	Monthly Minimum	Monthly Maximum
1	Airport Maintenance Worker Assistant Court Clerk Customer Service Representative Police Clerk	\$2,564	\$3,962
2	Accounting Clerk Administrative Assistant Animal Control Officer Building Maintenance Technician Maintenance Worker - Streets/Line/Parks/Plant Mechanic Meter Technician I Municipal Court Clerk Police Records Clerk Utility Inventory Clerk	\$2,958	\$4,573
3	Code Enforcement Officer Engineering Tech I Information Technology Specialist I Maintenance Worker - Electric Meter Technician II Planning Technician Plant Operator - Water/Wastewater Property Evidence Technician Recreation Specialist Senior Maintenance Worker - Streets/Line/Parks/Plant Utility Billing Specialist Utilities Specialist	\$3,415	\$5,255
4	Apprentice Electric Lineman Apprentice Electric Operator Building Inspector Chief Operator-Water/Wastewater Crew Leader - Parks/Streets/Line Engineering Technician II - Public Works/Utilities Lead Utility Billing Specialist Payroll Coordinator Plans Examiner Recreation Supervisor Risk Coordinator Senior Maintenance Worker - Electric Special Events Coordinator	\$3,942	\$6,088
5	Accountant Building Maintenance Supervisor Executive Assistant GIS Analyst Human Resources Partner Information Technology Specialist II Planner I	\$4,548	\$7,027

SALARY SCHEDULES - 2024



Range	Position	Monthly Minimum	Monthly Maximum
6	Asset Management Coordinator City Clerk Grant Program Coordinator Journeyman Electric Operator Journeyman Lineman Journeyman Meterman Management Analyst Parks Superintendent Principal Planner Recreation Superintendent Senior Accountant	\$5,232	\$8,081
7	Chief Planner Lead Electric Operator Lead Lineman Line Maintenance Superintendent Plant Superintendent - Water/Wastewater Public Works Superintendent Senior Management Analyst Staff Engineer - Public Works/Utility	\$5,997	\$9,293
8	Business Services Manager Communications Manager Electric Generation/Substation Manager Electric Distribution Manager Fiscal Services Manager Human Resources Manager Information Technology Manager Senior Staff Engineer	\$6,919	\$10,688
9	City Engineer Community Development Director Parks and Recreation Director Utility Manager	\$7,955	\$12,291
10	Finance Director Public Works Director Utility Director Deputy City Administrator	\$9,148	\$14,135

* Does not include the City Administrator, Municipal Judge, Public Defenders, Lead Prosecutor, or Prosecutor

City of Gardner Sworn Officer Salary Structure (monthly salary) Revised Fiscal Year

Position Title	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Police Officer	\$ 4,862	\$ 5,039	\$ 5,240	\$ 5,450	\$ 5,668	\$ 5,895	\$ 6,130	\$ 6,376	\$ 6,631	\$ 6,896	\$ 7,172	\$ 7,459
Detective / Corporal	\$ 5,625	\$ 5,841	\$ 6,075	\$ 6,318	\$ 6,570	\$ 6,833	\$ 7,107	\$ 7,391	\$ 7,686	\$ 7,994	\$ -	\$ -
Sergeant	\$ 6,388	\$ 6,643	\$ 6,909	\$ 7,185	\$ 7,473	\$ 7,772	\$ 8,083	\$ 8,406	\$ 8,742	\$ -	\$ -	\$ -
Captain	\$ 8,406	\$ 8,742	\$ 9,092	\$ 9,455	\$ 9,834	\$ 10,227	\$ 10,636	\$ -	\$ -	\$ -	\$ -	\$ -
Police Chief	\$ 10,636	\$ 11,062	\$ 11,504	\$ 11,964	\$ 12,443	\$ 12,940	\$ 13,458	\$ -	\$ -	\$ -	\$ -	\$ -

Note: The City of Gardner retains the ability to implement a wage freeze in the event of financial difficulty.

City of Gardner, Kansas
Capital Improvement Program
 2024 thru 2028

PROJECTS BY DEPARTMENT

Department	Project #	Priority	2024	2025	2026	2027	2028	Total
Parks and Recreation								
Winwood Park Playground Replacement	PR5002	1	500,000					500,000
Stone Creek Park Playground Replacement	PR5001	1			500,000			500,000
Parks and Recreation Total			500,000		500,000			1,000,000
Police								
K9 Kennel	PD2401	4	55,000					55,000
Police Total			55,000					55,000
Public Works								
Construct Turf Taxiway	AP3011	1	160,000					160,000
Cherokee Rehab, West City Limits to Center St	PW6018	3		606,000				606,000
Gardner Rd, 188th to BNSF	PW6017	3					2,280,000	2,280,000
175th, Osage to Waverly	PW6016	3				684,000		684,000
Old 56	PW6015	3			1,010,000			1,010,000
Center Street Rehab (Warren to 167th)	PW6014	2	1,343,000					1,343,000
Gardner Rd. Bridge over I-35	PW2202	1	33,700,000					33,700,000
I-35 and US-56 Interchange Improvements	PW6019	2	155,000	966,000				1,121,000
Reconstruct East Apron	AP3002	3					46,000	46,000
Reconstruct West Apron	AP3001	2			190,000	660,000		850,000
Land Acquisition, Tract E	AP3000	1	335,300					335,300
Terminal Building Replacement	AP2301	3		2,694,000	115,000			2,809,000
167th Street, Center to Moonlight Reconstruction	PW6004	2				1,586,000	9,528,000	11,114,000
Public Works Total			35,693,300	4,266,000	1,315,000	2,930,000	11,854,000	56,058,300
Utilities								
Nike L.S. and Forcemain Improvements	WW8000	3	500,000					500,000
Strong LS/Line B - Southeast Planning Area	WW8017	5	2,550,000					2,550,000
Line C - Southeast Planning Area	WW8016	5				256,500	1,710,000	1,966,500
Line A Phase I - Southeast Planning Area	WW8015	5				859,700	5,731,000	6,590,700
East Lift Station Improvements I	WW8014	4	144,800					144,800
Cedar Niles Lift Station and Force Main	WW8013	2	3,900,000	4,000,000				7,900,000
KCWRRF Phase II Expansion	WW8012	2	12,500,000	12,500,000				25,000,000
Circuit 31 Overhead Power Line Rebuild	EL2101	2	200,000					200,000
WWTP Advanced Nutrient Removal	WW8001	5		450,000	5,400,000			5,850,000
S. Clare Rd. to 191sr St. Overhead Power Line	EL4003	3		400,000				400,000
167th Temp. Lift Station Removal (Bid w/Winwood)	WW2101	2	170,000					170,000
New Water Transmission Line	WA7003	1	4,250,000	4,000,000				8,250,000
New 30 MW Generation Capacity	EL4007	5					500,000	500,000
Resurface Parking Lot	EL4006	2	80,000					80,000
Substation #1 T2 Upgrade	EL4004	5	1,095,000					1,095,000
Line D - Southeast Planning Area	WW8018	5				141,500	943,000	1,084,500
Oxidation Ditch Rotors	WW8006	1	85,000					85,000

Department	Project #	Priority	2024	2025	2026	2027	2028	Total
			25,474,800	21,350,000	5,400,000	1,257,700	8,884,000	62,366,500
			61,723,100	25,616,000	7,215,000	4,187,700	20,738,000	119,479,800

City of Gardner, Kansas
Capital Improvement Program
 2024 thru 2028

PROJECTS BY FUNDING SOURCE

Source	Project #	Priority	2024	2025	2026	2027	2028	Total
Airport Fund								
Terminal Building Replacement	AP2301	3		64,200	115,000			179,200
Land Acquisition, Tract E	AP3000	1	36,100					36,100
Reconstruct West Apron	AP3001	2			19,000	66,000		85,000
Reconstruct East Apron	AP3002	3					46,000	46,000
Construct Turf Taxiway	AP3011	1	16,000					16,000
Airport Fund Total			52,100	64,200	134,000	66,000	46,000	362,300
CARS								
Center Street Rehab (Warren to 167th)	PW6014	2	671,500					671,500
Old 56	PW6015	3			505,000			505,000
175th, Osage to Waverly	PW6016	3				342,000		342,000
Gardner Rd, 188th to BNSF	PW6017	3					1,140,000	1,140,000
Cherokee Rehab, West City Limits to Center St	PW6018	3		303,000				303,000
CARS Total			671,500	303,000	505,000	342,000	1,140,000	2,961,500
Electric Fund								
Circuit 31 Overhead Power Line Rebuild	EL2101	2	200,000					200,000
S. Clare Rd. to 191sr St. Overhead Power Line	EL4003	3		400,000				400,000
Substation #1 T2 Upgrade	EL4004	5	1,095,000					1,095,000
Resurface Parking Lot	EL4006	2	80,000					80,000
New 30 MW Generation Capacity	EL4007	5					500,000	500,000
Electric Fund Total			1,375,000	400,000			500,000	2,275,000
Federal Aviation Administration								
Terminal Building Replacement	AP2301	3		2,629,800				2,629,800
Land Acquisition, Tract E	AP3000	1	299,200					299,200
Reconstruct West Apron	AP3001	2			171,000	594,000		765,000
Federal Aviation Administration Total			299,200	2,629,800	171,000	594,000		3,694,000
General Fund								
K9 Kennel	PD2401	4	35,000					35,000
General Fund Total			35,000					35,000
Grants								
Cedar Niles Lift Station and Force Main	WW8013	2	2,362,726	4,000,000				6,362,726
Grants Total			2,362,726	4,000,000				6,362,726

Source	Project #	Priority	2024	2025	2026	2027	2028	Total
K-9 Fundraisers								
K9 Kennel	PD2401	4	20,000					20,000
K-9 Fundraisers Total			20,000					20,000
KDOT								
Construct Turf Taxiway	AP3011	1	144,000					144,000
Gardner Rd. Bridge over I-35	PW2202	1	22,950,000					22,950,000
I-35 and US-56 Interchange Improvements	PW6019	2	139,500	757,300				896,800
KDOT Total			23,233,500	757,300				23,990,800
MARC								
Gardner Rd. Bridge over I-35	PW2202	1	6,000,000					6,000,000
167th Street, Center to Moonlight Reconstruction	PW6004	2				6,400,000		6,400,000
MARC Total			6,000,000			6,400,000		12,400,000
Park Improvement Fund								
Stone Creek Park Playground Replacement	PR5001	1			500,000			500,000
Winwood Park Playground Replacement	PR5002	1	500,000					500,000
Park Improvement Fund Total			500,000		500,000			1,000,000
Special Highway Fund								
Gardner Rd. Bridge over I-35	PW2202	1	4,750,000					4,750,000
167th Street, Center to Moonlight Reconstruction	PW6004	2				1,586,000	3,128,000	4,714,000
Center Street Rehab (Warren to 167th)	PW6014	2	671,500					671,500
Old 56	PW6015	3			505,000			505,000
175th, Osage to Waverly	PW6016	3				342,000		342,000
Gardner Rd, 188th to BNSF	PW6017	3					1,140,000	1,140,000
Cherokee Rehab, West City Limits to Center St	PW6018	3		303,000				303,000
I-35 and US-56 Interchange Improvements	PW6019	2	15,500	208,700				224,200
Special Highway Fund Total			5,437,000	511,700	505,000	1,928,000	4,268,000	12,649,700
Wastewater Fund								
167th Temp. Lift Station Removal (Bid w/Winwood)	WW2101	2	170,000					170,000
Nike L.S. and Forcemain Improvements	WW8000	3	500,000					500,000
WWTP Advanced Nutrient Removal	WW8001	5		450,000	5,400,000			5,850,000
Oxidation Ditch Rotors	WW8006	1	85,000					85,000
KCWRRF Phase II Expansion	WW8012	2	12,500,000	12,500,000				25,000,000
Cedar Niles Lift Station and Force Main	WW8013	2	1,537,274					1,537,274
East Lift Station Improvements I	WW8014	4	144,800					144,800
Line A Phase I - Southeast Planning Area	WW8015	5				859,700	5,731,000	6,590,700
Line C - Southeast Planning Area	WW8016	5				256,500	1,710,000	1,966,500
Strong LS/Line B - Southeast Planning Area	WW8017	5	2,550,000					2,550,000
Line D - Southeast Planning Area	WW8018	5				141,500	943,000	1,084,500
Wastewater Fund Total			17,487,074	12,950,000	5,400,000	1,257,700	8,384,000	45,478,774
Water Fund								

Source	Project #	Priority	2024	2025	2026	2027	2028	Total
New Water Transmission Line	WA7003	1	4,250,000	4,000,000				8,250,000
Water Fund Total			4,250,000	4,000,000				8,250,000
GRAND TOTAL			61,723,100	25,616,000	7,215,000	4,187,700	20,738,000	119,479,800

Capital Improvement Program

2024 *thru* 2028

Department Parks and Recreation

City of Gardner, Kansas

Contact Park and Recreation Director

Project #	PR5001
Project Name	Stone Creek Park Playground Replacement

Type Improvement

Useful Life 15 years

Category Park Improvements

Priority 1 Critical

Status Active

Cash or Debt: Cash

Total Project Cost: \$500,000

Description
Replacement of the Stone Creek Park playground structure.

Justification
The playground unit at Stone Creek Park is 20 years old. When sections of the playground fail, replacement parts are not available due to the age of the structure.

Expenditures	2024	2025	2026	2027	2028	Total
Construction			500,000			500,000
Total			500,000			500,000

Funding Sources	2024	2025	2026	2027	2028	Total
Park Improvement Fund			500,000			500,000
Total			500,000			500,000

Budget Impact/Other
None/Minimal.

Capital Improvement Program

2024 *thru* 2028

Department Parks and Recreation

City of Gardner, Kansas

Contact Park and Recreation Director

Project #	PR5002
Project Name	Winwood Park Playground Replacement

Type Improvement

Useful Life 15 years

Category Park: Winwood Park

Priority 1 Critical

Status Active

Cash or Debt: Cash

Total Project Cost: \$500,000

Description
Replacing the playground equipment at Winwood Park.

Justification
The playground units at Winwood Park are approaching 20 years of age. When sections of the playground fail, replacement parts are not available due to the age of the structure.

Expenditures	2024	2025	2026	2027	2028	Total
Construction	500,000					500,000
Total	500,000					500,000

Funding Sources	2024	2025	2026	2027	2028	Total
Park Improvement Fund	500,000					500,000
Total	500,000					500,000

Budget Impact/Other
None/Minimal.

Capital Improvement Program

2024 *thru* 2028

Department Police
Contact Police Chief

City of Gardner, Kansas

Project # PD2401
Project Name K9 Kennel

Type Improvement
Useful Life 20 years
Category Buildings
Priority 4 Less Important
Status Active

Cash or Debt: Cash

Total Project Cost: \$55,000

Description
 Build free standing kennel with capacity for two canines.

Justification
 Currently the Police K9 has to be left in a running vehicle anytime the K9 handler is out at the station for any time.
 When K9 handler is on vacation or out of town for any time the Police K9 has to be lodged at a business out of town, or another officer has to stay at the handlers residence.
 The construction of this kennel would allow the Police K9 to be lodged on site at the Police building when the handler is out of town or away from his patrol vehicle for an extended time.
 This kennel would also have room to lodge a second K9 allowing for future growth of the Department K9 program.

Expenditures	2024	2025	2026	2027	2028	Total
Construction	55,000					55,000
Total	55,000					55,000

Funding Sources	2024	2025	2026	2027	2028	Total
General Fund	35,000					35,000
K-9 Fundraisers	20,000					20,000
Total	55,000					55,000

Budget Impact/Other
 Currently we are paying a professional kennel to lodge our K9 or we are paying another officer overtime to stay at the handlers residence while they are gone.

Capital Improvement Program

2024 *thru* 2028

Department Public Works

City of Gardner, Kansas

Contact Public Works Director

Project # AP2301
Project Name Terminal Building Replacement

Type Improvement

Useful Life 40 years

Category Airport

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$3,145,000

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.
 Scope of the project and construction were recently completed and estimated at \$3.1M.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
336,000	Construction/Maintenance		2,611,000				2,611,000
	Equip/Vehicles/Furnishings			115,000			115,000
Total	Construction Engineering		83,000				83,000
	Total		2,694,000	115,000			2,809,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
336,000	Airport Fund		64,200	115,000			179,200
	Federal Aviation Administration		2,629,800				2,629,800
Total	Total		2,694,000	115,000			2,809,000

Budget Impact/Other
 Potential revenue increase with additional tenants with improved space. May attract new business.
 Potential decrease in utility and maintenance costs.
 Project is estimated with 95% KAIP and 90% ATP matching funds.

Capital Improvement Program

2024 *thru* 2028

Department Public Works

City of Gardner, Kansas

Contact Public Works Director

Project # AP3000
Project Name Land Acquisition, Tract E

Type Land Acquisition

Useful Life Unlimited

Category Airport

Priority 1 Critical

Status Active

Cash or Debt: Cash

Total Project Cost: \$475,000

Description
 Land Acquisition, Relocation Advisory Services, Demolition and Clearing in Runway 35 approach, Tract E. Funded with 90% FAA NPE and BIL 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 (NPE) and Bipartisan Infrastructure Law (BIL) funding.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
139,700	Demolition/Removal	335,300					335,300
Total	Total	335,300					335,300

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
139,700	Airport Fund	36,100					36,100
	Federal Aviation Administration	299,200					299,200
Total	Total	335,300					335,300

Budget Impact/Other
 Requires upfront costs that will be reimbursed at a 90/10 rate. The reimbursements may not occur until the next year.

Capital Improvement Program

2024 *thru* 2028

Department Public Works

City of Gardner, Kansas

Contact Public Works Director

Project # AP3001
Project Name Reconstruct West Apron

Type Improvement

Useful Life 30 years

Category Airport

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$850,000

Description

This project will fund the reconstruction of the west portion of the transient aircraft parking apron and connection to Runway 8-26. The pavement has exceeded its useful life. 2018 PCI values were reported as 34 and 55.

Justification

The terminal area apron is congested and needs to be repaired. It has been recently seal coated but has shallow ponds. A connector taxiway is needed to access the north T-hanger area to avoid taxiing on the runway to access the fueling station and the terminal apron.

Expenditures	2024	2025	2026	2027	2028	Total
Engineering			190,000			190,000
Construction				660,000		660,000
Total			190,000	660,000		850,000

Funding Sources	2024	2025	2026	2027	2028	Total
Airport Fund			19,000	66,000		85,000
Federal Aviation Administration			171,000	594,000		765,000
Total			190,000	660,000		850,000

Budget Impact/Other

Requires upfront costs that will be reimbursed at a 90/10 rate. The reimbursements may not occur until the next year.

Capital Improvement Program

2024 *thru* 2028

Department Public Works

City of Gardner, Kansas

Contact Public Works Director

Project # AP3002
Project Name Reconstruct East Apron

Type Improvement

Useful Life 30 years

Category Airport

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$460,000

Description
 This project will fund the reconstruction of the east portion of the transient aircraft parking apron. The pavement has exceeded its useful life. 2018 PCI value was reported as 68.

Justification
 The terminal area apron is congested and needs to be repaired. It has been recently seal coated but has shallow ponds. A connector taxiway is needed to access the north T-hanger area to avoid taxiing on the runway to access the fueling station and the terminal apron.

Expenditures	2024	2025	2026	2027	2028	Total	Future
Engineering					46,000	46,000	414,000
Total					46,000	46,000	Total

Funding Sources	2024	2025	2026	2027	2028	Total	Future
Airport Fund					46,000	46,000	414,000
Total					46,000	46,000	Total

Budget Impact/Other
 Requires upfront costs that will be reimbursed at a 90/10 rate. The reimbursements may not occur until the next year.

Capital Improvement Program

2024 *thru* 2028

Department Public Works

City of Gardner, Kansas

Contact Public Works Director

Project # AP3011
Project Name Construct Turf Taxiway

Type Improvement

Useful Life 30 years

Category Airport

Priority 1 Critical

Status Active

Cash or Debt: Cash

Total Project Cost: \$160,000

Description
 This project will fund the construction of a turf taxiway from the existing paved runway 8-26 to the existing turf runway 17-35.

Justification
 Currently, there is not an appropriate way to access turf Runway 17-35, as aircraft would have to cross through runway markings on asphalt Runway 8-26. A turf connecting taxiway would also eliminate the overlapping runway safety areas which has been identified as an issue by the FAA. The proposed improvements will bring K34 in compliance with their ultimate conditions shown on the ALP and would also create a safe environment for users operating at the airport.

Expenditures	2024	2025	2026	2027	2028	Total
Engineering	50,000					50,000
Construction	110,000					110,000
Total	160,000					160,000

Funding Sources	2024	2025	2026	2027	2028	Total
Airport Fund	16,000					16,000
KDOT	144,000					144,000
Total	160,000					160,000

Budget Impact/Other
 Requires upfront costs that will be reimbursed at a 90/10 rate. The reimbursements may not occur until the next year.

Capital Improvement Program

2024 *thru* 2028

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: \$33,700,000

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	2024	2025	2026	2027	2028	Total
Land Acquisition	2,000,000					2,000,000
Engineering	2,500,000					2,500,000
Construction	25,200,000					25,200,000
Utility Relocation	1,500,000					1,500,000
Construction Engineering	2,500,000					2,500,000
Total	33,700,000					33,700,000

Funding Sources	2024	2025	2026	2027	2028	Total
KDOT	22,950,000					22,950,000
MARC	6,000,000					6,000,000
Special Highway Fund	4,750,000					4,750,000
Total	33,700,000					33,700,000

Budget Impact/Other

The Special Highway Fund will transfer funds over to the Bond and Interest Fund on an annual basis to cover the debt service payments. Funding for future principal and interest payments will be come from the the Bond and Interest Fund.

Capital Improvement Program

2024 *thru* 2028

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW6004
Project Name 167th Street, Center to Moonlight Reconstruction

Type Maintenance

Useful Life 30 years

Category Street Reconstruction

Priority 2 Very Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$11,114,000

Description
 Widen to 3 lanes with multi-use path, sidewalk, and on-street bike lanes.

Justification
 The existing road is a rural two-lane section with open ditches and narrow pavement.

Expenditures	2024	2025	2026	2027	2028	Total
Land Acquisition				220,000		220,000
Engineering				866,000		866,000
Construction					8,662,000	8,662,000
Inspection					866,000	866,000
Utility Relocation				500,000		500,000
Total				1,586,000	9,528,000	11,114,000

Funding Sources	2024	2025	2026	2027	2028	Total
MARC					6,400,000	6,400,000
Special Highway Fund				1,586,000	3,128,000	4,714,000
Total				1,586,000	9,528,000	11,114,000

Budget Impact/Other
 The Special Highway Fund will transfer funds over to the Bond and Interest Fund on an annual basis to cover the debt service payments. Funding for future principal and interest payments will be come from the the Bond and Interest Fund.

Capital Improvement Program

2024 *thru* 2028

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW6014

Type Maintenance

Project Name Center Street Rehab (Warren to 167th)

Useful Life 15 years

Category Street and Concrete Rehabilitat

Cash or Debt: Cash

Priority 2 Very Important

Status Active

Total Project Cost: \$1,343,000

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 (mill and overlay) is needed. Previously PW2201.

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	2024	2025	2026	2027	2028	Total
Construction	1,330,000					1,330,000
Construction Engineering	13,000					13,000
Total	1,343,000					1,343,000

Funding Sources	2024	2025	2026	2027	2028	Total
CARS	671,500					671,500
Special Highway Fund	671,500					671,500
Total	1,343,000					1,343,000

Budget Impact/Other

None/minimal.

Capital Improvement Program

2024 *thru* 2028

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW6015

Type Maintenance

Project Name Old 56

Useful Life 30 years

Category Street Maintenance

Cash or Debt: Cash

Priority 3 Important

Status Active

Total Project Cost: \$1,010,000

Description

Mill and overlay Old 56 within the city limits.

Justification

The PCI is the lowest of any arterial in the city.

Expenditures	2024	2025	2026	2027	2028	Total
Construction			1,000,000			1,000,000
Inspection			10,000			10,000
Total			1,010,000			1,010,000

Funding Sources	2024	2025	2026	2027	2028	Total
CARS			505,000			505,000
Special Highway Fund			505,000			505,000
Total			1,010,000			1,010,000

Budget Impact/Other

None/minimal.

Capital Improvement Program

2024 *thru* 2028

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project #	PW6016
Project Name	175th, Osage to Waverly

Type Maintenance

Useful Life 30 years

Category Street Maintenance

Priority 3 Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$684,000

Description
Mill and overlay.

Justification
This section of road has one of the lowest PCI's in the city.

Expenditures	2024	2025	2026	2027	2028	Total
Construction				674,000		674,000
Inspection				10,000		10,000
Total				684,000		684,000

Funding Sources	2024	2025	2026	2027	2028	Total
CARS				342,000		342,000
Special Highway Fund				342,000		342,000
Total				684,000		684,000

Budget Impact/Other
None/minimal.

Capital Improvement Program

2024 *thru* 2028

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW6017
Project Name Gardner Rd, 188th to BNSF

Type Maintenance

Useful Life 30 years

Category Street Maintenance

Priority 3 Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$2,280,000

Description
 Mill and overlay the existing asphalt pavement.

Justification
 This section of roadway has a PCI in the low 60's and will need a mill and overlay to extend the life of the pavement and delay total reconstruction.

Expenditures	2024	2025	2026	2027	2028	Total
Construction					2,260,000	2,260,000
Inspection					20,000	20,000
Total					2,280,000	2,280,000

Funding Sources	2024	2025	2026	2027	2028	Total
CARS					1,140,000	1,140,000
Special Highway Fund					1,140,000	1,140,000
Total					2,280,000	2,280,000

Budget Impact/Other
 The Special Highway Fund will transfer funds over to the Bond and Interest Fund on an annual basis to cover the debt service payments. Funding for future principal and interest payments will be come from the the Bond and Interest Fund.

Capital Improvement Program

2024 *thru* 2028

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW6018

Type Maintenance

Project Name Cherokee Rehab, West City Limits to Center St

Useful Life 15 years

Category Street and Concrete Rehabilitat

Cash or Debt: Cash

Priority 3 Important

Status Active

Total Project Cost: \$606,000

Description

Cherokee (183rd) west of Gardner Road is a three-lane roadway with curb and gutter. The roadway periodically requires mill and overlay of the asphalt surface. Previously PW2402.

Justification

The existing road needs major maintenance to extend the life of the pavement and prevent much more extensive reconstruction in the future.

Expenditures	2024	2025	2026	2027	2028	Total
Construction		600,000				600,000
Inspection		6,000				6,000
Total		606,000				606,000

Funding Sources	2024	2025	2026	2027	2028	Total
CARS		303,000				303,000
Special Highway Fund		303,000				303,000
Total		606,000				606,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2024 *thru* 2028

Department Public Works

City of Gardner, Kansas

Contact City Engineer

Project # PW6019
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: \$1,121,000

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. Previously PW2304.

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

Expenditures	2024	2025	2026	2027	2028	Total
Land Acquisition	50,000					50,000
Engineering	105,000					105,000
Construction		878,000				878,000
Inspection		88,000				88,000
Total	155,000	966,000				1,121,000

Funding Sources	2024	2025	2026	2027	2028	Total
KDOT	139,500	757,300				896,800
Special Highway Fund	15,500	208,700				224,200
Total	155,000	966,000				1,121,000

Budget Impact/Other
 None/Minimal.

Capital Improvement Program

2024 *thru* 2028

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # EL2101
Project Name Circuit 31 Overhead Power Line Rebuild

Type Improvement

Useful Life 40 years

Category Electric Distribution

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$200,000

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 were the existing power line is located. 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.

Expenditures	2024	2025	2026	2027	2028	Total
Materials	200,000					200,000
Total	200,000					200,000

Funding Sources	2024	2025	2026	2027	2028	Total
Electric Fund	200,000					200,000
Total	200,000					200,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2024 *thru* 2028

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Improvement
Useful Life 40 years
Category Electric Distribution
Priority 3 Important
Status Active

Project # EL4003
Project Name S. Clare Rd. to 191sr St. Overhead Power Line

Cash or Debt: Cash

Description
 Install 2.5 miles of 3-phase overhead electric line from future Substation 4 that is located on S. Clare Rd. to 191st St.

Justification
 To serve electric customers in this area.

Expenditures	2024	2025	2026	2027	2028	Total
Materials		400,000				400,000
Total		400,000				400,000

Funding Sources	2024	2025	2026	2027	2028	Total
Electric Fund		400,000				400,000
Total		400,000				400,000

Budget Impact/Other
 None/Minimal.

Capital Improvement Program

2024 *thru* 2028

City of Gardner, Kansas

Department Utilities

Contact Utility Director

Type Improvement

Useful Life 30 years

Category Electric Generation

Priority 5 Future Consideration

Status Active

Project # EL4004

Project Name Substation #1 T2 Upgrade

Cash or Debt: Cash

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.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
100,000	Materials	675,000					675,000
	Installation	420,000					420,000
Total	Total	1,095,000					1,095,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
100,000	Electric Fund	1,095,000					1,095,000
Total	Total	1,095,000					1,095,000

Budget Impact/Other

None/Minimal.

Capital Improvement Program

2024 *thru* 2028

City of Gardner, Kansas

Department Utilities
Contact Utility Director
Type Maintenance
Useful Life 15 years
Category Electric Administration
Priority 2 Very Important
Status Active

Project # EL4006
Project Name Resurface Parking Lot

Cash or Debt: Cash

Total Project Cost: \$80,000

Description
 Mill and overlay parking lot at Utilities Administration Building.

Justification
 The surface has deteriorated over the past several years (cracks, potholes, etc.) and needs resurfacing. Street Maintenance have performed minor repairs through the years but due to heavy traffic a permanent fix is needed.

Expenditures	2024	2025	2026	2027	2028	Total
Construction/Maintenance	80,000					80,000
Total	80,000					80,000

Funding Sources	2024	2025	2026	2027	2028	Total
Electric Fund	80,000					80,000
Total	80,000					80,000

Budget Impact/Other
 No impact to budget.

Capital Improvement Program

2024 *thru* 2028

City of Gardner, Kansas

Department Utilities

Contact Utility Director

Type Improvement

Useful Life 40 years

Category Electric Generation

Priority 5 Future Consideration

Status Active

Total Project Cost: \$30,000,000

Project #	EL4007
Project Name	New 30 MW Generation Capacity

Cash or Debt: Debt

Description
Install one 30 MW gas turbine.

Justification
By 2028, the existing gas turbines will be obsolete and need to be replaced with new generator.

Expenditures	2024	2025	2026	2027	2028	Total	Future
Planning/Design					500,000	500,000	29,500,000
Total					500,000	500,000	Total

Funding Sources	2024	2025	2026	2027	2028	Total	Future
Electric Fund					500,000	500,000	29,500,000
Total					500,000	500,000	Total

Budget Impact/Other
None/Minimal.

Capital Improvement Program

2024 *thru* 2028

City of Gardner, Kansas

Department Utilities
Contact Water/Wastewater Manager
Type Improvement
Useful Life 40 years
Category Water
Priority 1 Critical
Status Active

Project # WA7003
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	2024	2025	2026	2027	2028	Total
Construction	4,250,000	4,000,000				8,250,000
Total	4,250,000	4,000,000				8,250,000

Funding Sources	2024	2025	2026	2027	2028	Total
Water Fund	4,250,000	4,000,000				8,250,000
Total	4,250,000	4,000,000				8,250,000

Budget Impact/Other
 Future principal and interest payments will come from the Water Fund.

Capital Improvement Program

2024 *thru* 2028

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	WW2101
Project Name	167th Temp. Lift Station Removal (Bid w/Winwood)

Type Improvement

Useful Life 20 years

Category Wastewater

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$200,000

Description
Upsize sewer line to accommodate future flow.

Justification
Due to new development (Tall Grass) the line needs to be upsized to handle future flows.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
30,000	Construction	170,000					170,000
Total	Total	170,000					170,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
30,000	Wastewater Fund	170,000					170,000
Total	Total	170,000					170,000

Budget Impact/Other
None/Minimal.

Capital Improvement Program

2024 *thru* 2028

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	WW8000
Project Name	Nike L.S. and Forcemain Improvements

Type Improvement

Useful Life 20 years

Category Wastewater

Priority 3 Important

Status Active

Cash or Debt: Cash

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.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
150,000	Construction	500,000					500,000
Total	Total	500,000					500,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
150,000	Wastewater Fund	500,000					500,000
Total	Total	500,000					500,000

Budget Impact/Other
TBD.

Capital Improvement Program

2024 *thru* 2028

City of Gardner, Kansas

Department Utilities

Contact Utility Director

Type Improvement

Useful Life 20 years

Category Wastewater

Priority 5 Future Consideration

Status Active

Total Project Cost: \$5,850,000

Project #	WW8001
Project Name	WWTP Advanced Nutrient Removal

Cash or Debt: Debt

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.

Expenditures	2024	2025	2026	2027	2028	Total
Engineering		450,000				450,000
Construction			5,400,000			5,400,000
Total		450,000	5,400,000			5,850,000

Funding Sources	2024	2025	2026	2027	2028	Total
Wastewater Fund		450,000	5,400,000			5,850,000
Total		450,000	5,400,000			5,850,000

Budget Impact/Other
Future principal and interest payments will come from the Wastewater Fund.

Capital Improvement Program

2024 *thru* 2028

Department Utilities
Contact Water/Wastewater Manager
Type Equipment
Useful Life 20 years
Category Wastewater
Priority 1 Critical
Status Active

City of Gardner, Kansas

Project # WW8006
Project Name Oxidation Ditch Rotors

Cash or Debt: Cash

Total Project Cost: \$85,000

Description

Replacement fins for rotors in oxidation ditch at Kill Creek WRRF.

Justification

Need to disassemble and replace many of the broken and missing rotor fins that provide Dissolved oxygen to oxidation ditch.
 Replacement will be completed in house by staff. The rotors are 20 years old and we have replaced the end bearings and gearboxes on all four rotors within the last 5 years.

Expenditures	2024	2025	2026	2027	2028	Total
Materials	85,000					85,000
Total	85,000					85,000

Funding Sources	2024	2025	2026	2027	2028	Total
Wastewater Fund	85,000					85,000
Total	85,000					85,000

Budget Impact/Other

None / Minimal

Capital Improvement Program

2024 *thru* 2028

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW8012
Project Name KCWRRF Phase II Expansion

Type Improvement

Useful Life 30 years

Category Wastewater

Priority 2 Very Important

Status Active

Cash or Debt: Debt

Total Project Cost: \$28,750,000

Description
 Expand Kill Creek WRRF for an additional 2.5 MGD.

Justification
 Expansion is needed to increase plant capacity in order to serve future growth over the next 10-15 years.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
3,750,000	Construction	12,500,000	12,500,000				25,000,000
Total	Total	12,500,000	12,500,000				25,000,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
3,750,000	Wastewater Fund	12,500,000	12,500,000				25,000,000
Total	Total	12,500,000	12,500,000				25,000,000

Budget Impact/Other
 Future debt service payments will come from the Wastewater Fund.

Capital Improvement Program

2024 *thru* 2028

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project #	WW8013
Project Name	Cedar Niles Lift Station and Force Main

Type Improvement

Useful Life 40 years

Category Wastewater

Priority 2 Very Important

Status Active

Cash or Debt: Cash

Total Project Cost: \$8,607,600

Description
This project is for the design and construction of a wastewater lift station and supporting infrastructure for Gardner’s southeast development, a geographically large section of the community which is projected to experience considerable near term residential and commercial growth. In order to service this area, a new wastewater conveyance system is required. This project includes a lift station (a pumping station that moves wastewater from a lower elevation to a higher elevation) at Cedar Niles Road and 191th Street, as well as a force main (a pressurized sewer pipe that conveys wastewater) to connect the new lift station to the existing sanitary sewer infrastructure at the South Lift Station. It will also add an East, West and South Interceptors (major sewer lines that receives wastewater flows from collector sewers), all of which will connect to the proposed Cedar Niles Lift Station.

Justification
This project is for the design and construction of a wastewater lift station to move wastewater from a lower elevation to a higher elevation) at Cedar Niles Road and 191th Street, as well as a force main (a pressurized sewer pipe that conveys wastewater) to connect the new lift station to the existing sanitary sewer infrastructure at the South Lift Station.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
707,600	Construction	3,900,000	4,000,000				7,900,000
Total	Total	3,900,000	4,000,000				7,900,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
707,600	Grants	2,362,726	4,000,000				6,362,726
	Wastewater Fund	1,537,274					1,537,274
Total	Total	3,900,000	4,000,000				7,900,000

Budget Impact/Other
TBD.

Capital Improvement Program

2024 *thru* 2028

Department Utilities
Contact Water/Wastewater Manager
Type Improvement
Useful Life 40 years
Category Wastewater
Priority 4 Less Important
Status Active

City of Gardner, Kansas

Project # WW8014
Project Name East Lift Station Improvements I

Cash or Debt: Cash

Total Project Cost: \$166,500

Description
 Install a third dry weather pump to handle additional flow from Prarie Trace and adjacent areas.

Justification
 The East LS becomes overloaded between 25% and 50% of ultimate growth. This should be the first improvement project completed at the East LS.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
21,700	Construction	144,800					144,800
Total	Total	144,800					144,800

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
21,700	Wastewater Fund	144,800					144,800
Total	Total	144,800					144,800

Budget Impact/Other
 None/minimal.

Capital Improvement Program

2024 *thru* 2028

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW8015
Project Name Line A Phase I - Southeast Planning Area

Type Improvement

Useful Life 30 years

Category Wastewater

Priority 5 Future Consideration

Status Active

Cash or Debt: Debt

Total Project Cost: \$6,590,700

Description
 Install sewer interceptor to the north and northeast upstream of the temporary lift station.

Justification
 Sewer interceptor is necessary to convey existing and future flows through the collection system.

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design				859,700		859,700
Construction/Maintenance					5,731,000	5,731,000
Total				859,700	5,731,000	6,590,700

Funding Sources	2024	2025	2026	2027	2028	Total
Wastewater Fund				859,700	5,731,000	6,590,700
Total				859,700	5,731,000	6,590,700

Budget Impact/Other
 Future principal and interest payments will come from the Wastewater Fund.

Capital Improvement Program

2024 *thru* 2028

Department Utilities
Contact Water/Wastewater Manager
Type Improvement
Useful Life 30 years
Category Wastewater
Priority 5 Future Consideration
Status Active

City of Gardner, Kansas

Project # WW8016
Project Name Line C - Southeast Planning Area

Cash or Debt: Debt

Total Project Cost: \$1,966,500

Description
 Install sewer interceptor to the northeast upstream of the temporary lift station.

Justification
 Sewer interceptor is necessary to convey existing and future flows through the collection system.

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design				256,500		256,500
Construction					1,710,000	1,710,000
Total				256,500	1,710,000	1,966,500

Funding Sources	2024	2025	2026	2027	2028	Total
Wastewater Fund				256,500	1,710,000	1,966,500
Total				256,500	1,710,000	1,966,500

Budget Impact/Other
 Future principal and interest payments will come from the Wastewater Fund.

Capital Improvement Program

2024 *thru* 2028

Department Utilities

City of Gardner, Kansas

Contact Utility Director

Project # WW8017
Project Name Strong LS/Line B - Southeast Planning Area

Type Improvement

Useful Life 30 years

Category Wastewater

Priority 5 Future Consideration

Status Active

Cash or Debt: Debt

Total Project Cost: \$2,805,000

Description
 Install sewer interceptor to the northeast upstream of the Cedar Niles lift station. This project replaces the Strong Lift Station and Forcemain project.

Justification
 Sewer interceptor is necessary to convey existing and future flows for the Strong property through the collection system.

Prior	Expenditures	2024	2025	2026	2027	2028	Total
255,000	Construction/Maintenance	2,550,000					2,550,000
Total	Total	2,550,000					2,550,000

Prior	Funding Sources	2024	2025	2026	2027	2028	Total
255,000	Wastewater Fund	2,550,000					2,550,000
Total	Total	2,550,000					2,550,000

Budget Impact/Other
 Future principal and interest payments will come from the Wastewater Fund.

Capital Improvement Program

2024 *thru* 2028

Department Utilities
Contact Water/Wastewater Manager
Type Improvement
Useful Life 30 years
Category Wastewater
Priority 5 Future Consideration
Status Active

City of Gardner, Kansas

Project # WW8018
Project Name Line D - Southeast Planning Area

Cash or Debt: Debt

Total Project Cost: \$1,084,500

Description
 Install sewer interceptor to the northwest upstream of the temporary lift station.

Justification
 Sewer interceptor is necessary to convey existing and future flows fthrough the collection system.

Expenditures	2024	2025	2026	2027	2028	Total
Planning/Design				141,500		141,500
Construction					943,000	943,000
Total				141,500	943,000	1,084,500

Funding Sources	2024	2025	2026	2027	2028	Total
Wastewater Fund				141,500	943,000	1,084,500
Total				141,500	943,000	1,084,500

Budget Impact/Other
 Future principal and interest payments will come from the Wastewater Fund.

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 Comprehensive Financial Report (ACFR)

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.

Benefit District (BD)

A geographic area in which public facilities are of particular benefit to development within the area.

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.

County Assistance Road System (CARS)

A Johnson County program that provides funds to the cities of the County to construct and maintain their major arterials.

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

Employee Benefits

Benefits provided for employees.

Encumbrances

The commitment of appropriated funds to purchase goods and services to be delivered or performed at a future date.

End of Year (EOY)

The end of the financial year, or to the end of December.

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)

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.

Generally Accepted Accounting Principles (GAAP)

A collection of commonly-followed accounting rules and standards for financial reporting.

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)

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)

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 Department of Transportation (KDOT)**

A state government organization that manages highway, rail, air, bike/pedestrian and public transportation across the state of Kansas.

L**League of Kansas Municipalities (LKM)**

A membership association that advocates on behalf of cities, offers training and guidance to city appointed and elected officials, and has a clear purpose of strengthening Kansas communities.

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

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.

Ordinance

A law set forth by a governmental authority.

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.

Pavement Condition Index (PCI)

A widely used numerical expression between 0 and 100 that is used to represent pavement condition, where 0 is the worst possible and 100 is the best.

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 (RNR)

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.

Services, Training, Officers, and Prosecutors (STOP) Violence Against Women Act (VAWA) Formula Grant Program

A federal grant program that enhances the capacity of local communities to develop and strengthen effective law enforcement and prosecution strategies to combat violent crimes against women and to develop and strengthen victim services in cases involving violent crimes against women.

Stormwater Management Advisory Council (SMAC)

An advisory group composed of one appointed representative for each of Johnson County's 20 cities as well as non-voting members from the four surrounding counties, Kansas City, MO, and the Mid-America Regional Council.

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.

ACFR

Annual Comprehensive Financial Report

ADA

Americans with Disabilities Act

ARPA

American Rescue Plan Act

BD

Benefit District

CARS

County Assistance Road System

CDBG

Community Development Block Grant

GLOSSARY OF TERMS

**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

FOG

Fats, Oil and Grease

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

KDOT

Kansas Department of Transportation

KMEA

Kansas Municipal Energy Agency

K.S.A.

Kansas Statutes Annotated

LKM

League of Kansas Municipalities

MARC

Mid-America Regional Council

MGD

Millions of Gallons per Day

MW

Megawatt

PCI

Pavement Condition Index

RNR

Revenue Neutral Rate

SCADA

Supervisory Control and Data Acquisition

SMAC

Stormwater Management Advisory Council

STOP

Services, Training, Officers, and Prosecutors

SWEDC

Southwest Johnson County Economic Development Council

TIF

Tax Increment Financing

USD

Unified School District

VAWA

Violence Against Women Act

WWTP

Wastewater Treatment Plant

YTD

Year to Date