



ADOPTED BUDGET - FISCAL YEAR
2025



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Gardner
Kansas**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morill

Executive Director

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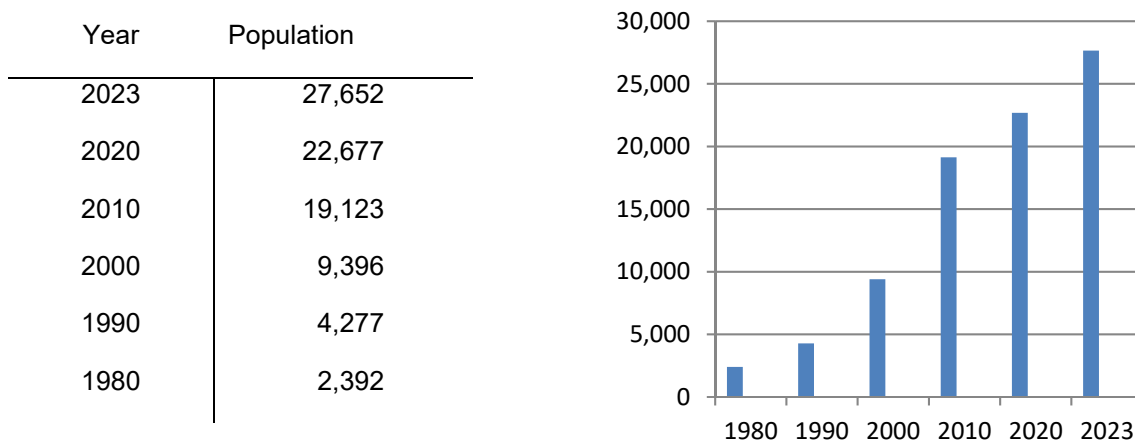
Gardner, Kansas

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.

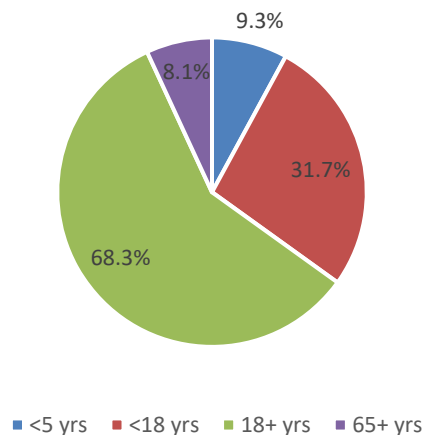
QUICK FACTS

Population Growth

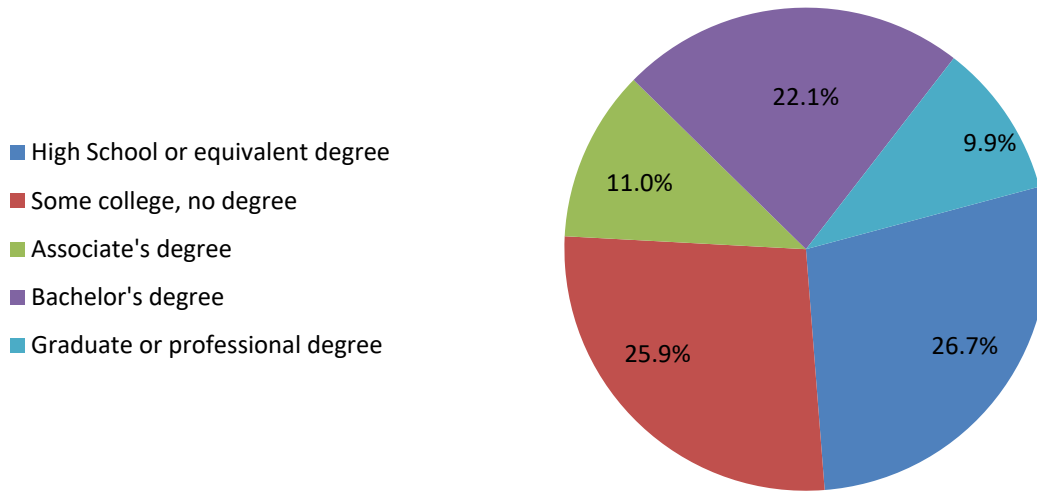
The 2023 population of 27,652 was a 22% increase from 2020.



Age Distribution (2022)



Educational Attainment (2022)



Source: US Census Bureau and County Economic Research Institute Inc. (CERI) Trade Area Profile

Housing (2022)

Total housing units	8,327	
Occupied housing units	7,833	94.1%
Vacant housing units	494	5.9%

Homeowner vacancy rate	0.6%
Rental vacancy rate	8.9%

UNITS IN STRUCTURE

Total housing units	8,327	
1-unit, detached	5,391	64.7%
1-unit, attached	1,919	11.0%
2 units	110	1.3%
3 or 4 units	387	4.6%
5 to 9 units	696	8.4%
10 to 19 units	277	3.3%
20 or more units	67	0.8%
Mobile home	480	5.8%
Boat, RV, van, etc.	0	0.0%

Poverty (2022)

Population below poverty level	1,432
Age:	
Under 18 years	40.8%
18 to 64 years	48.8%
65 years and over	10.4%
Male	
Female	31.1%
Female	
Male	68.9%
Race:	
White	79.5%
Black	3.7%
Native	2.1%
Other	6.4%
Two or more races	8.3%

Demographic Overview (2022)

31.3 yrs	Gardner median resident age
37.1 yrs	Kansas median resident age
\$ 91,232	Gardner estimated median household income
\$ 68,925	Kansas estimated median household income
\$254,500	Gardner estimated median house or condo value
\$189,300	Kansas estimated median house or condo value
\$ 1,234	Gardner median gross rent

Source: US Census Bureau

Principal Employers (2023)

Employer	Type of Business/Product	# of Employees
USD 231	K-12 Education	950
Walmart	Retail	300
Excelligence Learning Corp	Warehouse logistics, Manufacturing and call center facility	274
Meadowbrook Rehabilitation Hospital	Rehabilitation Hospital	196
City of Gardner	Municipal Government and Services	148
OMNI Systems/D.O.T. Label, Inc. (ITW)	Packaging products	142
Olathe Ford Sales, Inc	Retail	87
Evergy Metro, Inc	Utility	82
Price Chopper	Grocery	61
TradeNet Publishing	Publishing	56

Source: Gardner Chamber of Commerce and Baker Tilly Municipal Advisors, LLC

Principal Tax Payers (2023)

Taxpayer	Type of Business	Taxable Assessed Value
Midwest Commerce Center	Warehousing	15,920,140
Tallgrass Apartments LLC	Real Estate	3,901,876
Moonlight Apartments LLC	Real Estate	3,870,900
Walmart	Retail	3,623,550
Conestoga TitleHolder LLC	Real Estate	3,060,876
Horizon Trails, LLC	Real Estate	2,363,710
Aspen Place Apartments/KDR AP LLC	Real Estate	2,332,430
Plum Creek Manor	Real Estate	2,131,927
NexPoint SFR SPE 3 LLC	Real Estate	2,076,730
Genesis Farms	Real Estate	1,978,959

Source: Johnson County Treasury, Taxation, and Vehicles

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

*Approximately 410 students
graduated from Gardner
Edgerton High School in 2024*

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

- No. 1 Fastest Growing City* in the Kansas City Metro (Census Bureau, 2024 estimates) (*cities with at least 20,000 people)
- 5th Fastest Growing City in Kansas (HomeSnacks, 2024)
- 6th Safest City in Kansas (Safewise, 2024)
- 9th Best Place to Live in Kansas (HomeSnacks, 2024)

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.
- **KRWA 2024 Wastewater Specialist of the Year** - The Kansas Rural Water Association named Line Maintenance Superintendent Teddy Manes as the 2024 Wastewater Specialist of the Year, recognizing his unwavering advocacy for line maintenance, professional expertise, leadership, mentorship, and his pivotal role in implementing cutting-edge technologies within the wastewater division's toolkit.
- **ACEC 2022 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 2023.
- **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 and 2023.
- **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 was the city's fifth consecutive award in this category.
- **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.

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



Kacy Deaton
Council Vice-President



Steve McNeer
Councilmember



Steve Shute
Councilmember



Mark Wiehn
Councilmember

8/20/2024

To the Mayor and City Council,

I am pleased to present the 2025 Budget and 2025-2029 Capital Improvement Program. The budget totals \$148.2 million for the 2024 Estimate and \$133.4 million for 2025 Budget. 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. These strategic priorities help guide the evaluation and selection of capital projects and the City's operations.

The City's total anticipated mill rate for the 2025 budget is 18.319, the same mill levy as the prior year. On June 15, 2024, Johnson County provided a new assessed valuation estimate of \$344,258,934 for Gardner, an increase of 8.9%. The 2025-2029 CIP totals \$102.4 million over the 5-year period and represents a continued commitment to investing in infrastructure in support of economic growth in the community.

Last year, the City opened its first inclusive-play playground at Veteran's Park. In 2024, the City will start construction on new playground improvements at Winwood Park and will partner with KDOT to resurface South Center Trail. The 5-year CIP includes a project for playground improvements at Stone Creek Park. It is currently scheduled for 2028, but may move up depending on the availability of park impact fees, which are generated by new development.

Ongoing residential development projects include Treadway Apartments (phase 2), Tallgrass Apartments (phase 3), Prairie Trace, Symphony Farms (phase 6), Tuscan Farm, Copper Springs, Prairiebrook Villas, Willow Chase, Breckenwood, Hilltop Ridge, University Park Apartments, Flint Trails, Lone Star Prairie, Grand Street and Cyprus Creek. The residential projects mentioned above provide a large variety of new housing options in Gardner. As residential projects continue to move forward, the City will be able to attract new commercial/retail businesses to the community. Recent commercial projects include Culver's, HTeaO, a 2nd Taco Bell, Dollar Tree, and a new convenience store near Prairie Trace.

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 \$51 million in transportation (streets & airport), \$27 million in electric, \$8 million in water, and \$14 million in wastewater. In 2025, the City is partnering with KDOT to replace the Gardner Road Bridge over I-35, a \$36.2 million dollar project, leveraging nearly \$31 million in grant funds. The City plans to construct a new sanitary sewer lift station and force main at Cedar Niles, Electric Substation #4 at Clare Rd., and a new Water Transmission Line.

The City's strategic planning and significant investment in infrastructure will provide new economic development opportunities for the community and help maintain essential public services.

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 13.30% in 2023. The unemployment rate in Kansas is 3.7% and 4.3% in the Kansas City Metropolitan area (as of June 2024). 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 4.7% in 2021, 8.0% in 2022, and 4.1% in 2023.
 - Action taken/planned – The 2025 budget incorporates a 3% merit pool (excludes sworn officers) and a 2.5% market adjustment for all employees. Sworn officers will receive a 4% increase as part of a step system.

- **Significant increases in insurance premiums:**
Property and liability insurance premiums continue to increase rapidly. In 2023, the total cost was \$679,380, in 2024 it was \$1,193,618, and in 2025 it is projected to be \$1,383,475. Insurance premiums have more than doubled over the last two years.
 - Action taken/planned – The City will reevaluate its options for general property and liability insurance and its electric property and liability insurance for the next plan year.

- **Sewer Infrastructure Planning:**
In order to accommodate existing and new development, the City needs to increase its sewer treatment capacity and extend its sewer conveyance system.
 - Action taken/planned – The City started construction in 2024 on its Kill Creek Water Recovery Facility Expansion Project and the 2025-2029 CIP includes over \$14 million in planned wastewater infrastructure projects. The City has committed its \$3.36 million in American Rescue Plan Act Funds (ARPA) and \$3.85 million in HUD Community Project Funding grants towards the planned wastewater infrastructure improvements. The City intends to raise sewer rates by 4.2% annually until 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./US-56 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 2025, 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 \$36,200,000. KDOT and MARC grants will fund approximately \$30,950,000 of the project and the remaining \$5,250,000 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 2025, the estimated cost of the design is \$182,000.

- **Pavement Management Program:**
The City's pavement management program is funded by a ½ cent infrastructure special sales tax that was passed in 2015. The specials tax will sunset in December of 2025.
 - Action taken/planned – In 2025, the City will ask voters to renew the ½ cent infrastructure special sales tax in order to fund its pavement management program. The sales tax will support maintenance programs for neighborhood streets, arterial roads, and the pedestrian trail system.
- **Electric Infrastructure Planning**
Several new electric infrastructure projects were identified in the 2024 Electric Master Plan update. The combination of new capital projects and the rapidly increasing cost of electrical components represents a significant change in projected costs over the next five years.
 - Action taken/planned – In 2024, the City will conduct an electric rate study to assess if the current rate structure is adequate for covering the cost of the newly identified capital projects. The 5-year electric CIP has been updated and now includes over \$27 million in new electric infrastructure projects. The City's Electric Fund ended 2023 with a fund balance of \$13.2 million or 68% of annual expenses. The City plans to use the large fund balance to help fund capital projects and intends to spend down the balance over time to 25% of annual expenses. This approach will help mitigate the need for future rate increases.

Changes in Priorities and Issues

The 2024 revised budget now includes \$395,000 in funding for maintenance projects for the Gardner Aquatics Center. Funding for the pool repairs will come from the Park Improvement Fund (park impact fees). The reallocation of park impact fees to pool maintenance projects has delayed playground improvements for Stone Creek Park from 2025 to 2028. The Stone Creek playground improvements may be moved up depending on the availability of park impact fees, which are generated by new development.

Summary of Changes in Service Levels, Taxes, and Fees

The City is constructing/installing new playground improvements at Winwood Park and resurfacing South Center Trail in 2024. The planned playground improvements will include some new inclusive-play improvements.

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

The City's proposed property tax rate is 18.319, the same rate as the prior year. City property taxes on the average single family home (assumed average appraisal of \$325,000) are anticipated to increase by \$3.51 per month due to higher home valuations.

The City Council has approved water rate increases of 3.7% annually until 2030 to support debt service for the recent expansion of the Hillsdale Water Treatment Plant. There are planned sewer rate increases 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.

Budget Overview

2025 Budget Highlights

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

Promote Economic Development

- \$1,345,000 for I-35 and US-56 Interchange traffic improvements (2025/2026)
- \$8,607,600 to design and construct Cedar Niles Lift Station and Force Main (2023-2025)
- \$4,300,000 for Kill Creek Interceptor Improvements (2025/2026)
- \$4,495,000 for Electric Substation #1 T2 Upgrade (2025)
- \$14,900,000 for Clare Road Electric Substation 4 (2024/2025)
- \$650,000 for Nike Lift Station and Force Main (2024/2025)
- \$2,496,000 for Unit 2 Gas Turbine Upgrade (2025)

Improve Quality of Life

- \$300,000 for Signal Interconnect (2024/2025)
- \$9,350,000 to construct a new Water Transmission Line (2024-2026)

Increase Asset and Infrastructure Management

- \$930,000 for replacing the Fuel Facility at the Gardner Municipal Airport (2025/2026)
- \$36,200,000 for the replacement of Gardner Road Bridge over I-35 with over \$31 million in grant funding (2024/2025)
- \$400,000 for demolition on Airport Tract E (2025)
- \$840,000 for Cherokee Rehab from West City Limits to Center St. (2025)
- 2025 budget supports 177.5 FTEs including a new Police Senior Commander, Staff Accountant, and Senior Engineer

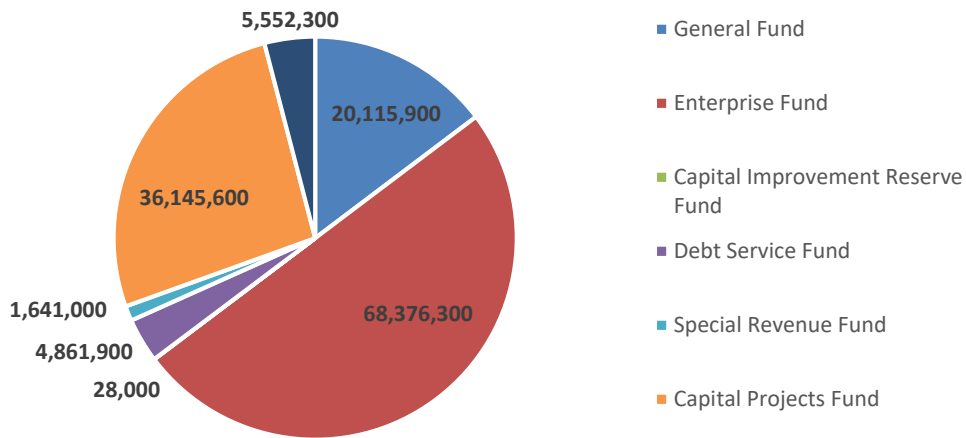
Fiscal Stewardship

- The estimated mill levy for the 2025 Budget is 18.319; the same as the prior year.
- Strong General Fund reserves of 33% of expenditures projected at the end of 2025.
- Approved water rate increase of 3.7% annually until 2030 to support debt service for the recent expansion of the Hillsdale Water Treatment Plant.
- Planned sewer rate increase of 4.2% annually until 2031 to support the planned expansion of Kill Creek Resource Recovery Facility and sewer conveyance system improvements.

All Funds Summary and Trends

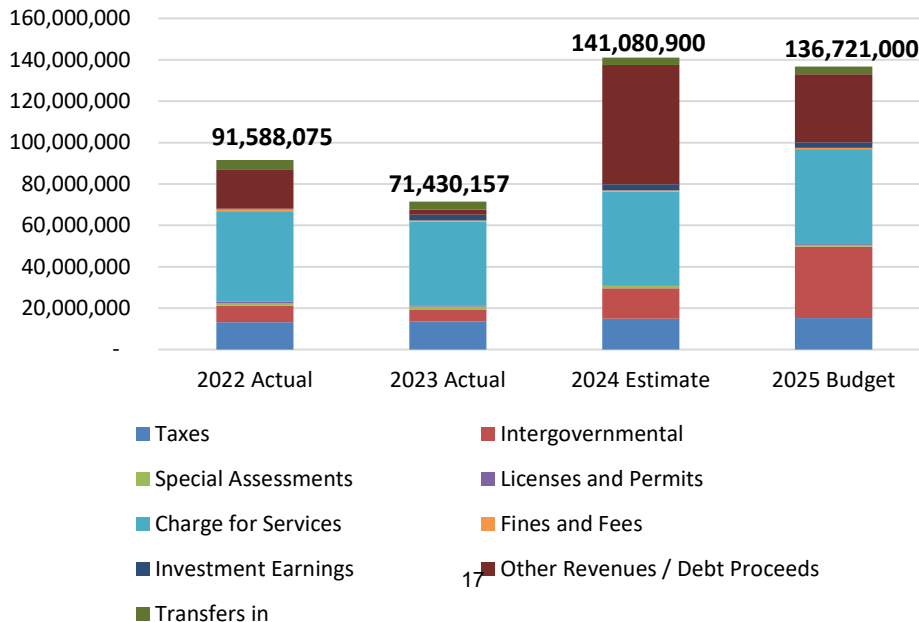
Gardner’s budget is based upon fund accounting. Each fund is a distinct accounting entity used to record all financial transactions related to specific purposes for which the fund was created. The General Fund is the City’s primary fund and is used to account for all monies not dedicated to a specific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

2025 Sources = \$136,721,000

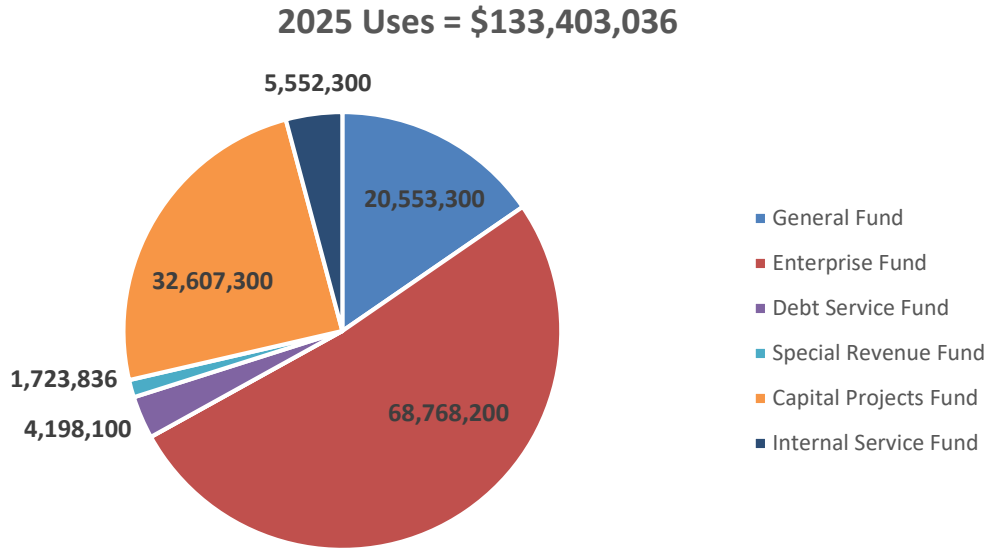


2024 and 2025 revenues are significantly higher than prior years because of debt and grant proceeds for capital projects. The large increase in intergovernmental revenue is primarily due to grant revenues for the Gardner Rd. Bridge at I-35 Project (2024 and 2025). The large increase in other revenues is related to debt proceeds for the expansion of Kill Creek Water Resource Recovery Facility (2024), the construction of a new water transmission line (2025), the City’s share of the Gardner Rd. Bridge Project (2025), Electric Substation #1 T2 Upgrade (2025), Clare Rd. Electric Substation #4 (2025), and Unit 2 Gas Turbine Upgrade (2025).

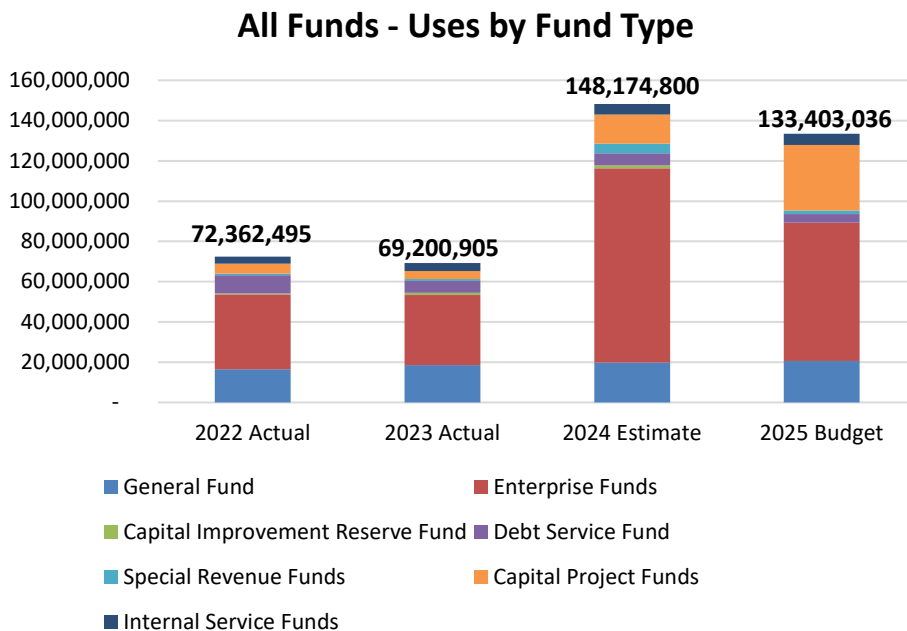
All Funds - Sources by Category



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 recent expansion of the Hillsdale Water Treatment Plant and the expansion of the Kill Creek Water Resource Recovery Facility which is currently underway.



2025 revenues total \$136,721,000 and 2025 expenditures total \$133,403,036. The \$3,317,964 planned surplus is primarily due to the timing of debt/grant proceeds and the reimbursement of project costs from 2024. Capital expenditures associated with Capital Project Funds and Enterprise Funds can cause large changes in the total budget from year to year. 2024 and 2025 include significant increases in capital spending in both Capital Project Funds (Special Highway) and Enterprise Funds (Water, Wastewater, and Electric Funds).

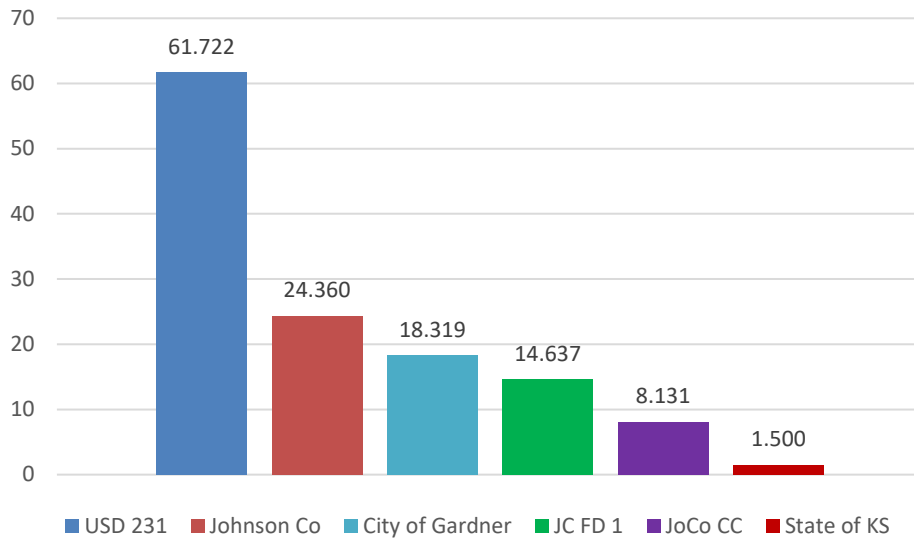


Property Tax Allocation

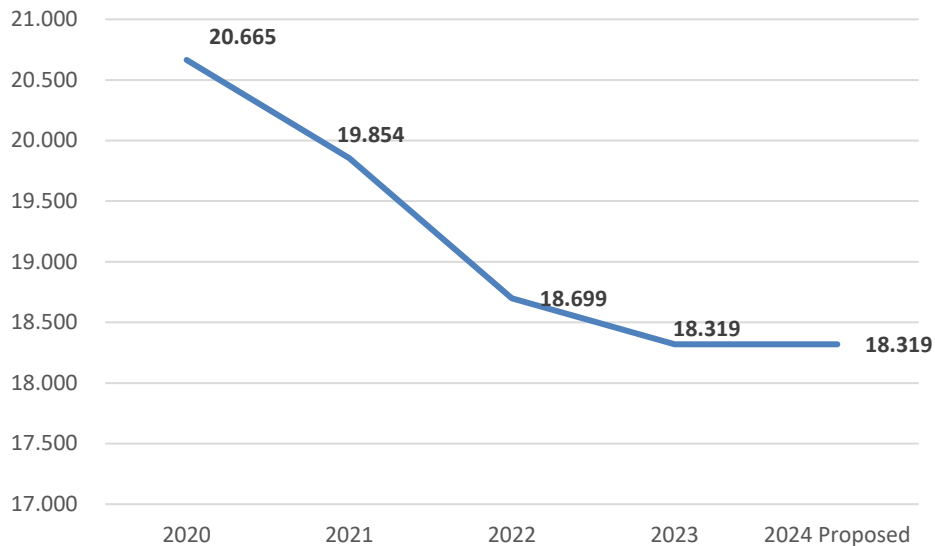
The total overlapping mill rate for the 2024 budget was 128.669. The City of Gardner's 2023 mill rate for the 2024 budget was 18.319. For every dollar of property tax a resident or business paid in 2024, 14.2% went to the City of Gardner.

The City of Gardner is proposing a flat mill rate of 18.319 for the 2025 budget. Johnson County will provide the final assessed valuation in November and will calculate the final mill levy for each jurisdiction.

2023 Mill Rates for 2024 Budget



Gardner Historical Mill Rates



Ad Valorem Property Tax Collections

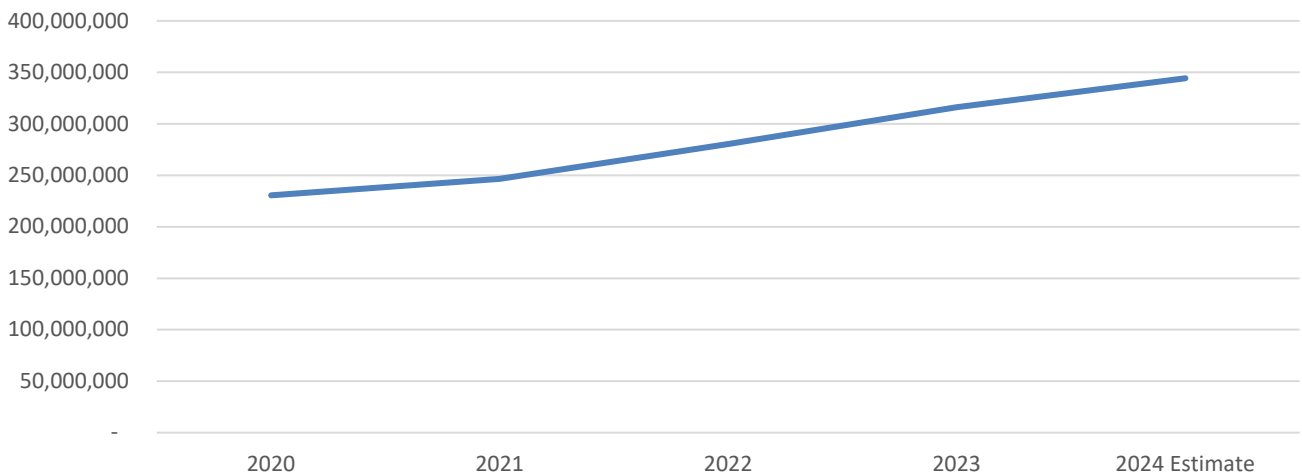
The City's mill levy is split between the General Fund and the Bond & Interest Fund. The estimated 2024 assessed valuation and proposed 2024 mill rate will be used to calculate property taxes for the 2025 budget. The estimated Gardner property tax on the average single family home (appraised value of \$325,000) is shown below:

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

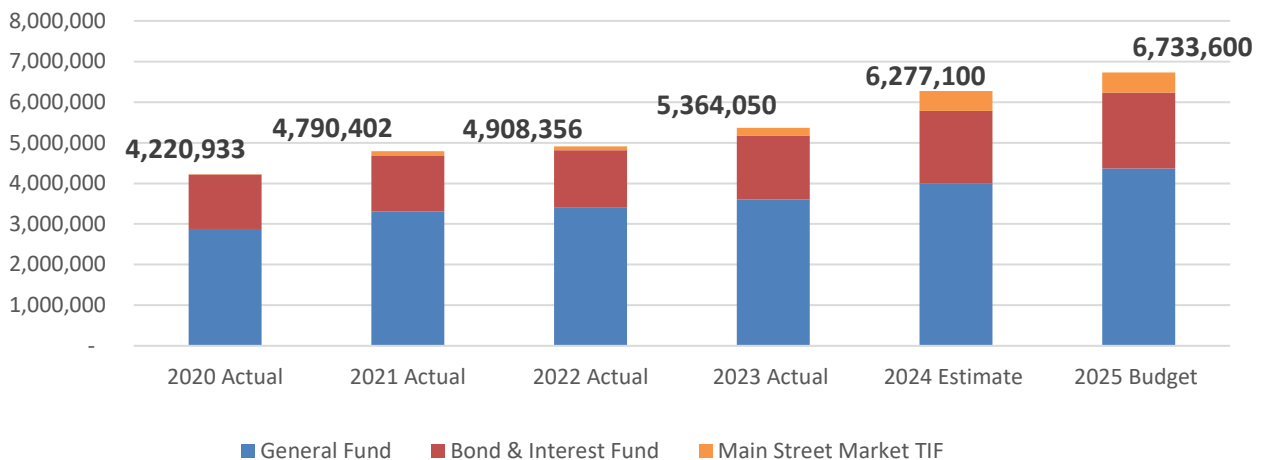
$$\$325,000 \times 11.5\% = \$37,375 \times 18.319 / 1000 = \$684.67$$

Mill Rates	2020	2021	2022	2023	2024 Proposed
General Fund	14.622	14.048	12.941	12.678	12.678
Bond & Interest Fund	6.043	5.806	5.758	5.641	5.641
Total	20.665	19.854	18.699	18.319	18.319

Assessed Valuation



Ad Valorem Property Tax Collections

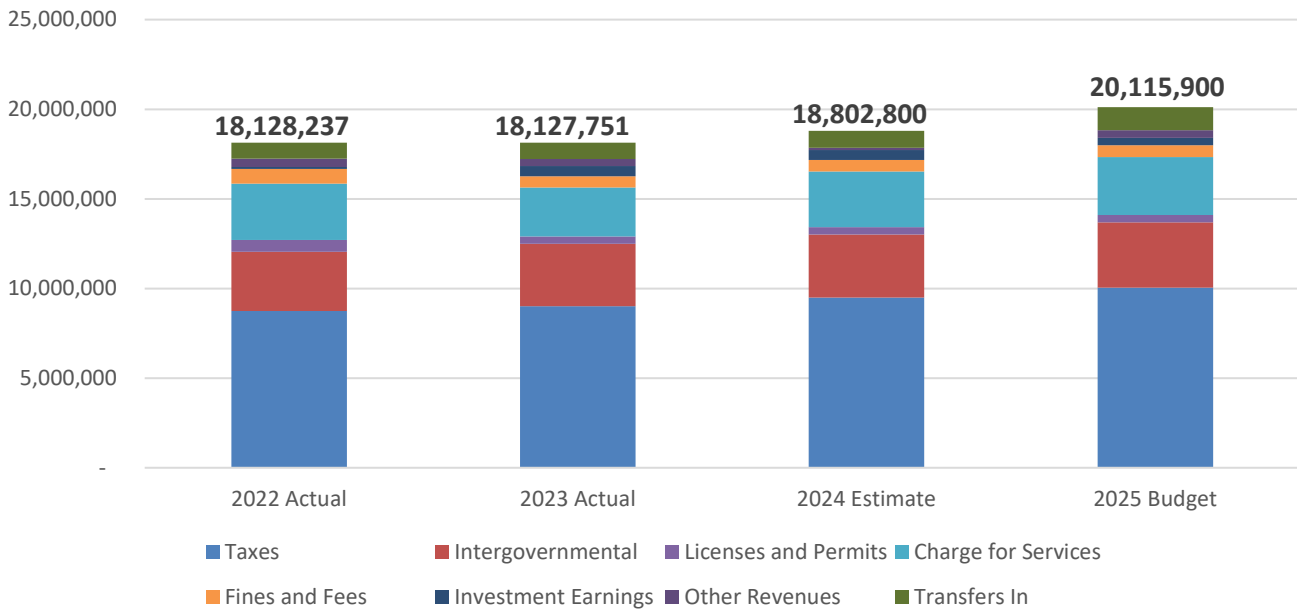


General Fund Summary and Trends

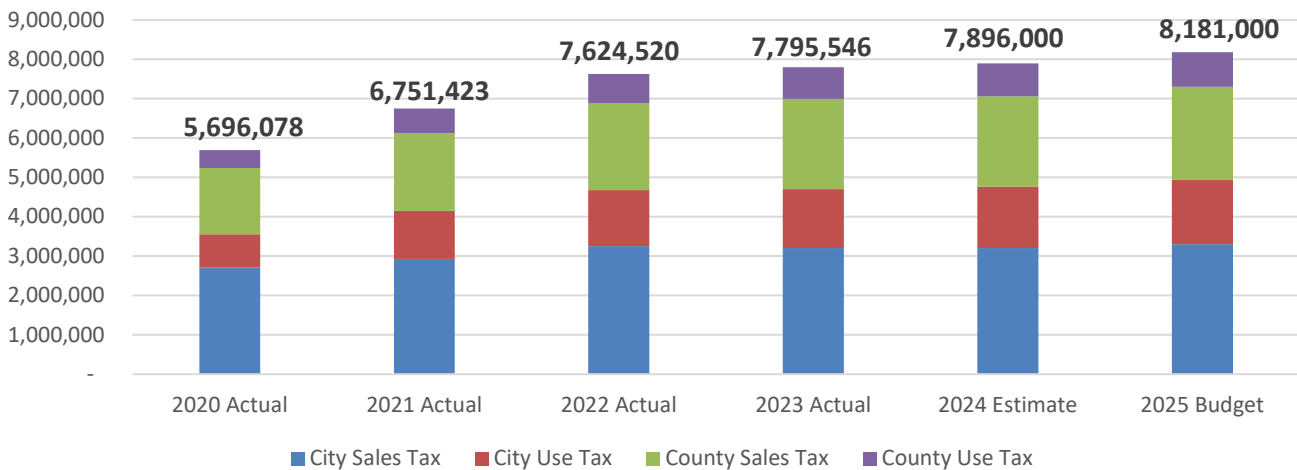
General Fund sales and use tax did not meet budget expectations in 2023 and year-to-date collections in 2024 are running behind budgeted amounts. Sales and use tax collections in 2023 and 2024 are essentially flat with 2022. The City has revised its 5-year financial forecast to lower future sales and use tax projections to 1.3% in 2024 and 3.6% in 2025. The City still expects some growth due to strong development activity and the construction of new residential units in 2024.

Overall revenues in the General Fund continue to grow primarily due to increases in property valuations, investment earnings, and intergovernmental revenues.

General Fund - Revenue by Category



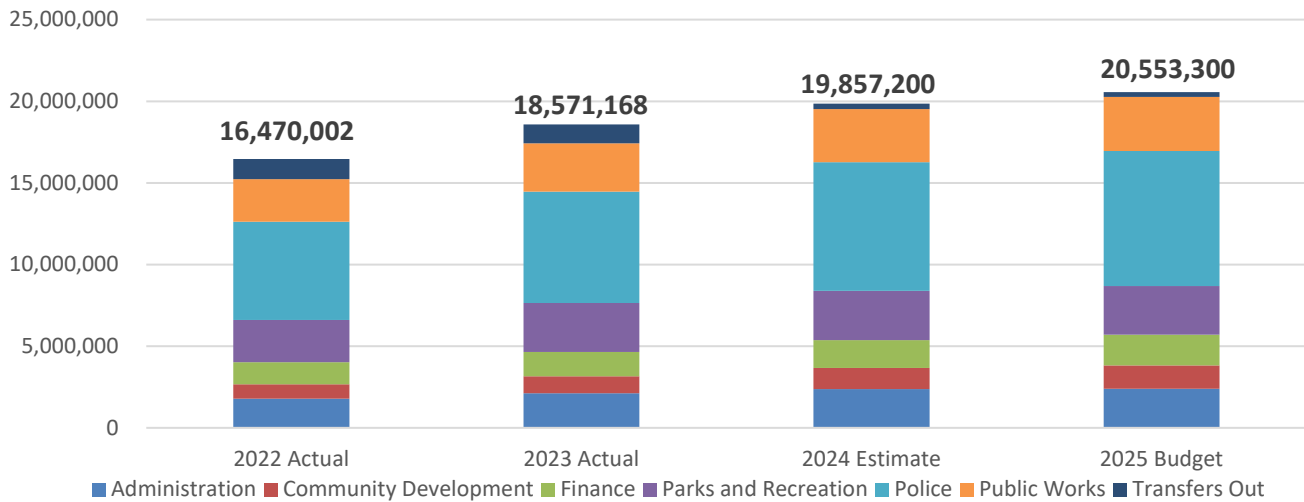
General Fund Sales and Use Tax



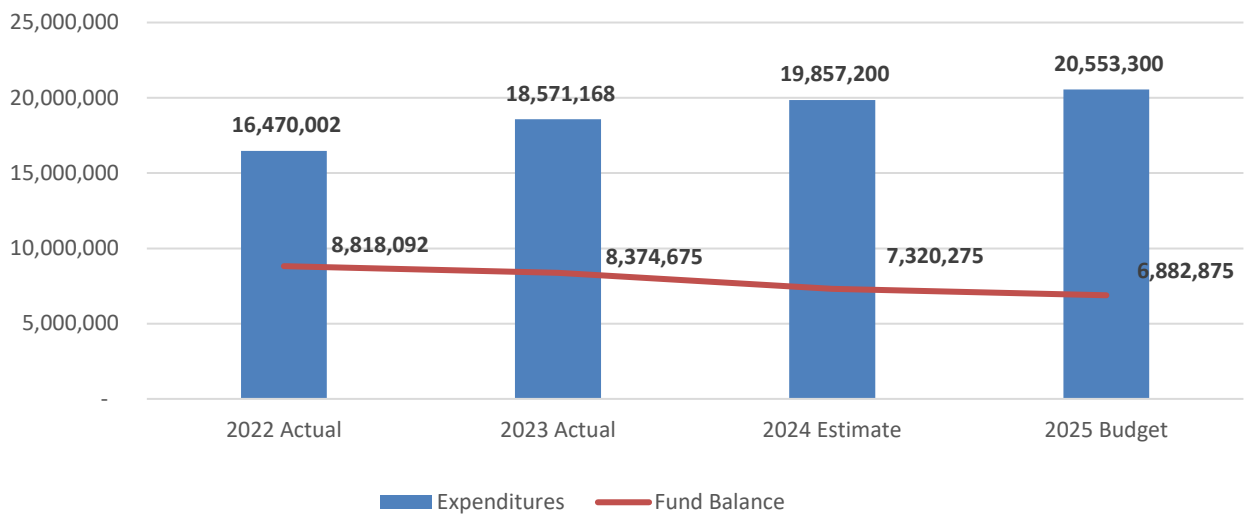
**Note: The General Fund Sales and Use Tax Graph includes both City Sales and Use Tax and the City's portion of County Sales and Use Tax (intergovernmental revenue).*

Expenditures in the General Fund have increased over time primarily due to increases in health insurance premiums, property and liability insurance premiums, new positions, merit and market adjustments, and inflation. The 2025 General Fund budget increased by \$696,100 over the 2024 Estimate, an increase of 3.5%. The increase in 2025 can be primarily attributed to increases in operating costs, 3 new positions (Senior Staff Engineer, Staff Accountant, and Police Senior Commander) and Police IT equipment. The increase in expenditures is part of a deliberate plan to spend down the fund balance from 45% (end of 2023) to 33% by the end of 2025.

General Fund - Expenditures by Department



General Fund



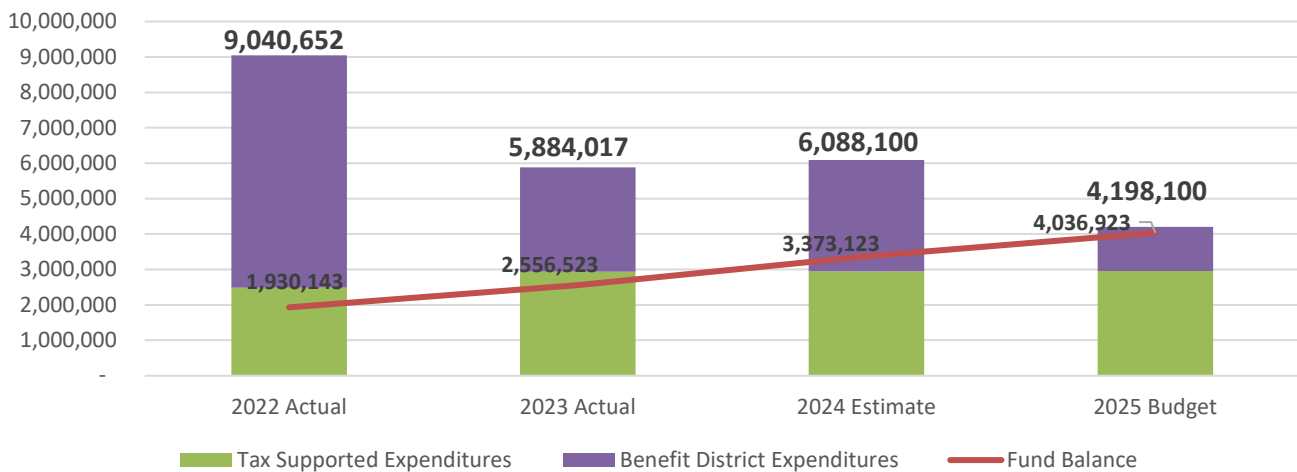
Bond & Interest Fund Summary and Trends

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.

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 to cover 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 plans to reserve enough fiscal capacity in the Bond and Interest Fund to cover debt service for new infrastructure projects that support economic development. The Bond and Interest Fund can currently support new principal and interest payments for approximately \$10.5 million in principal amount of General Obligation Bonds.

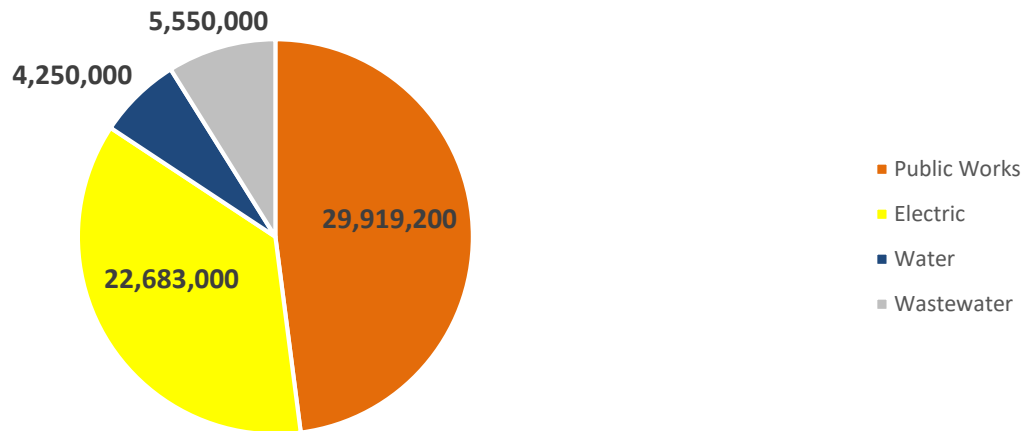
Bond & Interest Fund Balance vs Expenditures



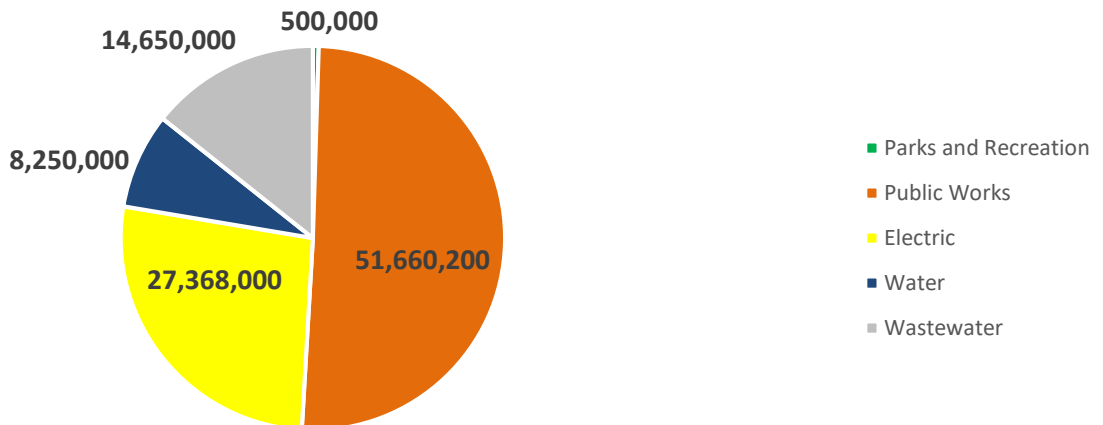
Capital Improvement Program (CIP)

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 238.

2025 Capital Budget = \$62,402,200



2025-2029 CIP = \$102,428,200



Changes between proposed and final recommended/adopted budget

The 5-year CIP originally had Stone Creek Park playground improvements scheduled for 2026, but it was moved to 2028. The timing of the project is dependent on the availability of park impact fees. An early version of the 2025 budget included a new police officer, but this was later replaced by the new Senior Commander position. Through multiple rounds of budget meetings, administration cut approximately \$1.5 million from the original budget requests from departments. The cuts were primarily related to new positions. This was necessary in order to meet target fund balance levels and to help balance future operating revenues and expenses.

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.

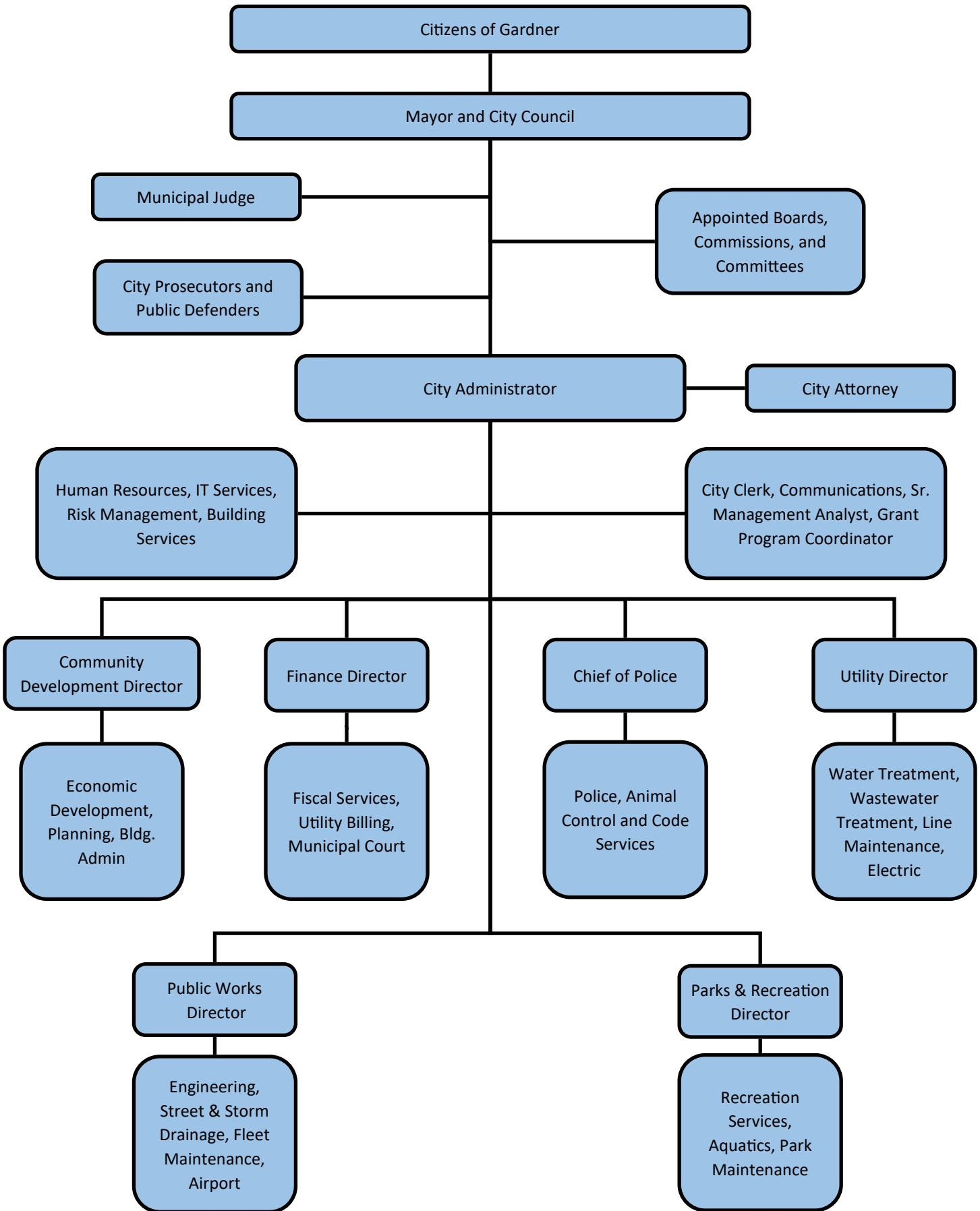
I am confident that this budget represents an appropriate balance of fiscal stewardship and investment in essential public services.

Respectfully yours,



James Pruetting
City Administrator

City of Gardner — 2025



POSITION SUMMARY



Position Changes from 2022-2025

In 2023, 7 new positions were added: Police Clerk, I.T. Specialist I, Customer Service Representative, Building Inspector, Building Maintenance Technician, Police Sergeant, and a School Resource Officer/Police Officer. The Police Clerk helps provide more coverage at the front desk of the Justice Center. The I.T. Specialist I assists in addressing a growing number of tickets/user requests, which allows more experienced I.T. Specialists to focus on higher priority tickets. It also includes the movement of 2 meter techs from Finance to Utilities. The Customer Service Representative adds administrative capacity to both the Community Development and Public Works Departments. The additional Building Inspector was added to help address anticipated growth in the community. The additional Building Maintenance Technician helps build staff capacity for self-performing more maintenance tasks and allows for improved facility maintenance planning. The additional School Resource Officer was requested by USD 231.

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 Original 2024 Budget included 2 new positions: an Engineering Technician II (Public Works) and a Police Detective. The new Engineering Technician II position allows the City to provide inspection of sanitary sewer installation and stormwater improvements to better ensure compliance with standards and regulations. The additional Police Detective helps reduce overtime in the Investigations Unit. The Revised 2024 Budget includes funding for a Deputy Community Development Director, an apprentice for Water Treatment, an apprentice for Wastewater Treatment, and an apprentice for Electric Generation/Substations. The Community Development Deputy Director position was created to assist with economic development and as part of succession planning. All three apprentice positions were created as part of an initiative to train and develop employees to be able to fill critical positions in our treatment and generation operations, which are difficult to recruit for. The 2024 Revised Budget also included the following promotions/reclasses: Building Inspector I to Building Inspector II, Plans Examiner to Building Official, Utilities Inventory Clerk to Procurement Specialist, and Payroll Coordinator to Payroll Administrator.

The 2025 Budget includes 3 new positions: a Senior Engineer, a Staff Accountant, and a Senior Commander. The new Senior Engineer will assist with managing capital projects and the pavement management program. The additional Staff Accountant will add capacity to the Fiscal Services Division, which will allow for dedicating more personnel to the payroll function. The new Senior Commander will assist with the professional standards function (IA investigations, internal review, policy updates, legal training, and disciplinary matters), the development of a traffic safety unit, and the development of community groups against crimes.

Administration

	2022	2023	2024	2025
City Administrator	1	1	1	1
Deputy City Administrator	1	0	0	0
Sr. Management Analyst	0	1	1	1
Communications Manager	1	1	1	1
Recreation Specialist	1	1	0	0
Communications Specialist	0	0	1	1
Executive Assistant	1	1	1	1

POSITION SUMMARY



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	1	1	1
GIS Analyst	0	1	1	1
City Clerk	1	1	1	1
Building Maintenance Supervisor	1	1	1	1
Building Maintenance Technician	0	1	1	1
Grant Program Coordinator	1	1	1	1
Administrative Assistant	1	1	1	1
TOTAL	15	18	18	18

Community Development

	2022	2023	2024	2025
Community Development Director	1	1	1	1
Deputy Community Development Director	0	0	1	1
Customer Service Representative	0	0.5	0.5	0.5
Principal Planner	1	1	1	1
Planner I	1	1	1	1
Planning Technician	1	1	1	1
Administrative Assistant	1	1	1	1
Plans Examiner	1	1	0	0
Building Inspector	2	3	2	2
Building Inspector II	0	0	1	1
Building Official	0	0	1	1
TOTAL	8	9.5	10.5	10.5

Finance

	2022	2023	2024	2025
Finance Director	1	1	1	1
Fiscal Services Manager	1	1	1	1
Sr. Accountant	2	2	2	2
Staff Accountant	1	1	1	2
Payroll Coordinator	1	1	0	0
Payroll Administrator	0	0	1	1
Business Services Manager	1	1	1	1
Utility Billing Specialist	2	2	2	2
Lead Utility Billing Specialist	1	1	1	1
Customer Service Representative	2	2	2	2
Meter Technician I	2	0	0	0
Municipal Court Clerk	3	3	3	3
Accounting Clerk	0	1	1	1
Administrative Assistant	1	0	0	0
TOTAL	18	16	16	17

POSITION SUMMARY



Parks and Recreation

	2022	2023	2024	2025
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	1	1	1	1
Crew Leader - Parks	1	1	1	1
Senior Maintenance Worker - Parks	1	1	1	1
Maintenance Worker - Parks	5	5	5	5
TOTAL	14	14	14	14

Police

	2022	2023	2024	2025
Chief of Police	1	1	1	1
Code Enforcement Officer	1	0	0	0
Police Corporal	3	0	0	0
Police Detective	3	3	4	4
Police Records Clerk	1	1	1	1
Animal Control Officer	1	0	0	0
Animal and Code Services Officer	0	1	1	1
Administrative Assistant	1	1	1	1
Police Clerk	0	1	1	1
Police Captain	2	2	2	2
Police Officer/ School Resource Officer	24	25	25	25
Police Detective Sergeant	1	1	1	1
Police Sergeant	4	8	8	8
Police Senior Commander	0	0	0	1
Property Evidence Technician	1	1	1	1
TOTAL	43	45	46	47

Utilities

	2022	2023	2024	2025
Utility Director	1	1	1	1
Utility Manager	1	1	1	1
Sr. Staff Engineer	1	1	1	1
Plant Superintendent (Water/Wastewater)	2	2	2	2
Chief Operator (Water/Wastewater)	2	2	2	2
Plant Operator/Apprentice (Water/Wastewater)	7	7	10	10
Sr. Maintenance Worker (Water/Wastewater/Line Main.)	4	4	3	3
Maintenance Worker	6	6	6	6

POSITION SUMMARY



(Water/Wastewater/Line Main.)				
Line Maintenance Superintendent	1	1	1	1
Journeyman Electric Operator	2	1	1	1
Apprentice Electric Operator	0	0	1	1
Lead Electric Operator	0	1	1	1
Engineering Technician II	2	2	2	2
Electric Generation/Substation Manager	1	1	1	1
Electric Distribution Manager	1	1	1	1
Lead Lineman	2	2	2	2
Journeyman Lineman	3	3	2	2
Journeyman Meterman	1.5	1.5	1.5	1.5
Utility Inventory Clerk	1	1	0	0
Procurement Specialist	0	0	1	1
Sr. Maintenance Worker Electric	1	1	1	1
Maintenance Worker (Electric)	1	1	1	1
Apprentice Lineman	1	1	2	2
Asset Management Coordinator	1	1	1	1
Meter Technician I	0	2	2	2
Utilities Specialist	0	1	1	1
Administrative Assistant	1	0	0	0
TOTAL	43.5	45.5	48.5	48.5

Public Works

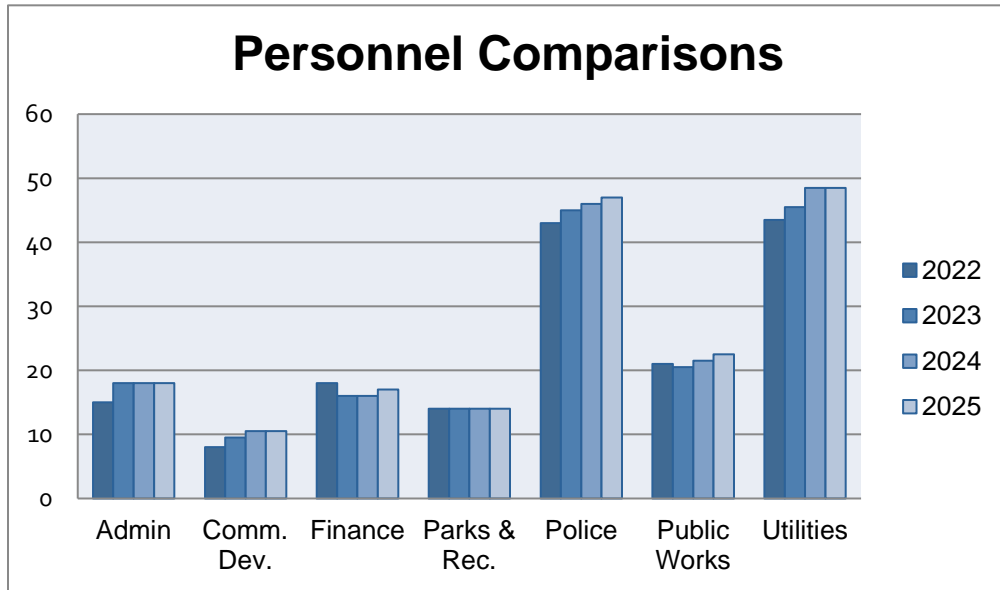
	2022	2023	2024	2025
Public Works Director	1	1	1	1
City Engineer	1	1	1	1
Sr. Staff Engineer	2	2	2	3
Staff Engineer	1	1	1	1
Engineering Technician II	2	2	3	3
Customer Service Representative	0	0.5	0.5	0.5
GIS Analyst	1	0	0	0
Public Works Superintendent	1	1	1	1
Airport Maintenance Worker	1	1	1	1
Mechanic	1	1	1	1
Crew Leader - Streets	1	1	1	1
Sr. Maintenance Worker - Streets	2	2	2	2
Maintenance Worker	6	6	6	6
Administrative Assistant	1	1	1	1
TOTAL	21	20.5	21.5	22.5

POSITION SUMMARY



Grand Total

	2022	2023	2024	2025
Administration	15	18	18	18
Community Development	8	9.5	10.5	10.5
Finance	18	16	16	17
Parks and Recreation	14	14	14	14
Police	43	45	46	47
Public Works	21	20.5	21.5	22.5
Utilities	43.5	45.5	48.5	48.5
GRAND TOTAL	162.5	168.5	174.5	177.5



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
- 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. The goal of enterprise funds is to fully recover their costs through user fees. Currently, the Airport Fund does not fully recover their costs. 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:

- Risk Services
- Information Technology (I.T.)
- Building 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, BD Project Fund, Vehicle and Equipment Replacement Fund, American Rescue Plan Act Grant Fund, 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 October 16, 2023.
- Department Directors can authorize purchases up to \$15,000.
- The City Administrator can authorize purchases up to \$40,000.
- The City Council must approve any purchases over \$40,000.
- Purchases over \$5,000, but less than \$75,000 require quotes from at least three vendors.
- The City Administrator can authorize professional services contracts up to \$40,000 without competitive proposals.
- Purchases of \$75,000 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 October 16, 2023.
- 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 exceed in order to be an allowable investment.
- The City will solicit quotes from a minimum of three banks for Certificate of Deposits and/or US Treasury Bills. 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 on August 21, 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/or cost-benefit analysis	In Compliance
Purchasing Policy	Formally Adopted by the Governing Body	10/16/1994	10/16/2023	Council Agenda Items and Purchase Requisition Process	In Compliance
Investment Policy	Formally Adopted by the Governing Body	11/16/1998	10/16/2023	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 the budget. Each year the City formally adopts the next year's budget. 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 next year and capital requests for the 5-year capital improvement planning period by the end of April. City Management meets with departments to discuss budget requests in 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.

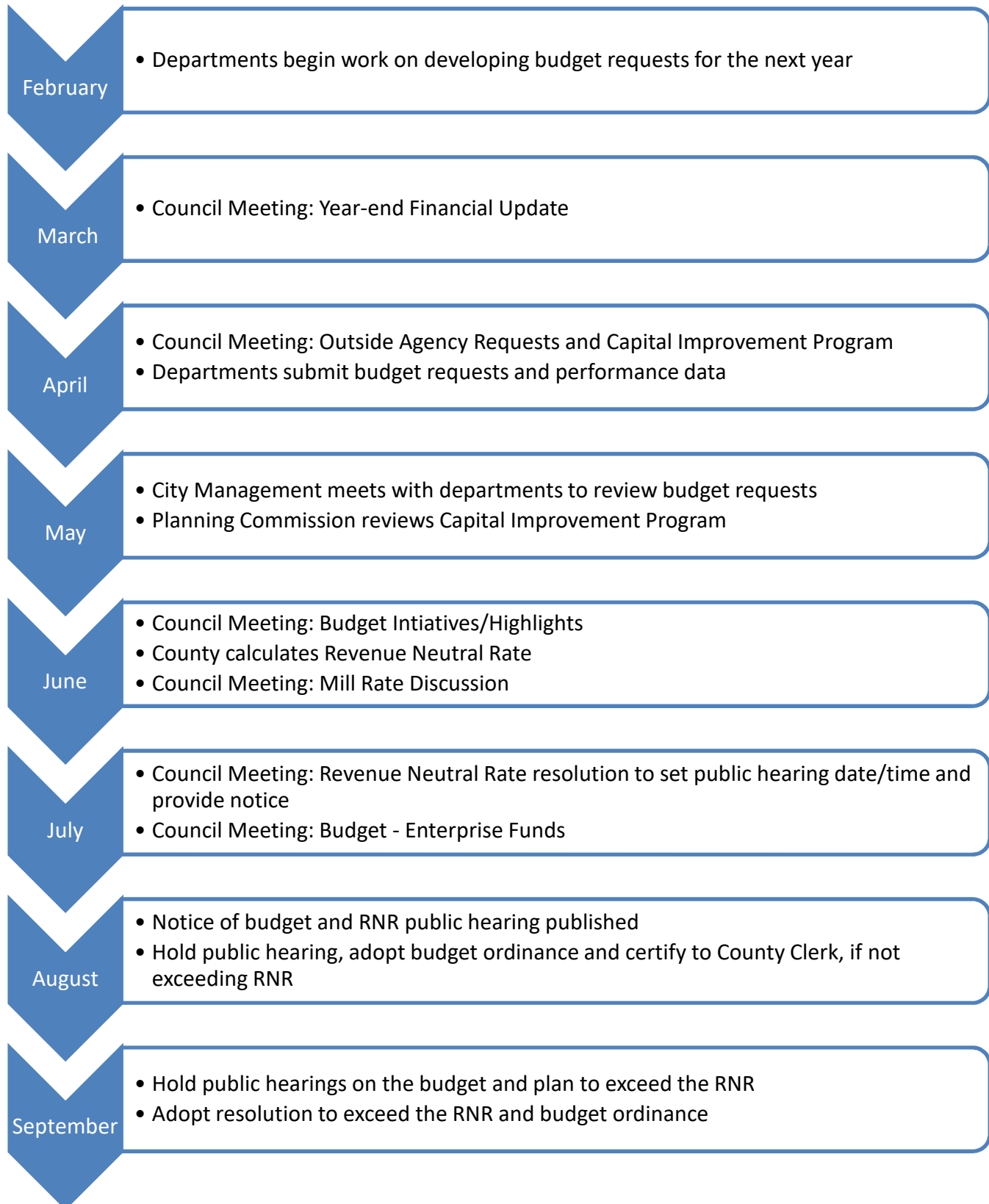
Timeline if exceeding the RNR:

- 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



2024 Estimated Budget Budget Summary - All Funds

	General Fund	Bond and Interest Fund	Economic Development	Main St Marketplace TIF	Main St Marketplace CID
Funds Available January 1	\$ 8,374,675	\$ 2,556,523	\$ 409,282	\$ 18,889	\$ 32,128
Revenues					
Taxes	\$ 9,493,800	\$ 1,938,700	\$ 305,000	\$ 492,500	\$ 509,100
Intergovernmental	3,526,000	619,000	-	-	-
Special Assessments	-	1,258,600	-	-	-
License and Permits	404,000	-	-	-	-
Charges for services	3,103,600	-	-	-	-
Fines and Fees	646,000	-	-	-	-
Investment Earnings	542,000	194,000	20,000	-	-
Miscellaneous and Other	125,200	1,642,500	-	-	-
Total Revenue	17,840,600	5,652,800	325,000	492,500	509,100
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Special Highway	-	1,138,900	-	-	-
Transfer from Main St Marketplace CID	15,000	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from BD Project Fund	-	88,300	-	-	-
Transfer from Electric	945,700	-	-	-	-
Transfer from Water	-	8,200	-	-	-
Transfer from Wastewater	-	16,500	-	-	-
Transfer from Plaza South	1,500	-	-	-	-
Transfer from Infrastructure Sales Tax Fund	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-
Total Transfers from Other Funds	962,200	1,251,900	-	-	-
Total Sources	\$ 18,802,800	\$ 6,904,700	\$ 325,000	\$ 492,500	\$ 509,100
Expenditures					
Personnel Services	\$ 13,638,800	\$ -	\$ -	\$ -	\$ -
Operating	3,567,400	-	195,000	450,000	494,100
Capital Outlay	352,500	-	-	-	-
Capital Improvement	-	-	-	-	-
Cost Allocation	-	-	-	-	-
Internal Services	1,963,000	-	-	-	-
Debt Service	-	6,088,100	-	-	-
Total Expenditures	19,521,700	6,088,100	195,000	450,000	494,100
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	15,000
Transfer to Airport	-	-	-	-	-
Transfer to Debt Service	-	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	280,500	-	-	-	-
Transfer to Special Highway Fund	-	-	-	42,500	-
Transfer to Capital Improvement Reserve	55,000	-	-	-	-
Total Transfers to Other Funds	335,500	-	-	42,500	15,000
Total Uses	\$ 19,857,200	\$ 6,088,100	\$ 195,000	\$ 492,500	\$ 509,100
Sources Over(Under) Uses	(1,054,400)	816,600	130,000	-	-
Funds Available December 31	\$ 7,320,275	\$ 3,373,123	\$ 539,282	\$ 18,889	\$ 32,128

CONSOLIDATED FINANCIAL SCHEDULE



**2024 Estimated Budget
Budget Summary - All Funds**

	Waverly Plaza CID	Law Enforcement	Land Bank	Plaza South CID	ARPA Grant Fund
Funds Available January 1	\$ -	\$ 35,865	\$ 505,202	\$ 13,786	\$ 3,362,726
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Intergovernmental	-	4,000	-	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and Fees	-	-	-	-	-
Investment Earnings	-	700	-	-	-
Miscellaneous and Other	-	-	-	-	-
Total Revenue	-	4,700	-	50,000	-
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 BD Project Fund	-	-	-	-	-
Transfer from Electric	-	-	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Plaza South	-	-	-	-	-
Transfer from Infrastructure Sales Tax Fund	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	-
Total Sources	\$ -	\$ 4,700	\$ -	\$ 50,000	\$ -
Expenditures					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	1,000	-
Capital Outlay	-	18,000	-	-	-
Capital Improvement	-	-	-	-	3,362,726
Cost Allocation	-	-	-	-	-
Internal Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	-	18,000	-	1,000	3,362,726
Transfer to Other Funds					
Transfer to General Fund	-	-	-	1,500	-
Transfer to Airport	-	-	-	-	-
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	-	-	-	1,500	-
Total Uses	\$ -	\$ 18,000	\$ -	\$ 2,500	\$ 3,362,726
Sources Over(Under) Uses	-	(13,300)	-	47,500	(3,362,726)
Funds Available December 31	\$ -	\$ 22,565	\$ 505,202	\$ 61,286	\$ -

CONSOLIDATED FINANCIAL SCHEDULE



2024 Estimated Budget Budget Summary - All Funds

	Municipalities Fight Addiction	Special Alcohol & Drug	Special Parks	Special Olympics	Capital Improvement Reserve
Funds Available January 1	\$ 67,936	\$ 202,502	\$ 186,683	\$ 5,047	\$ 1,262,004
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	15,800	67,000	67,000	-	348,100
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and Fees	-	-	-	-	-
Investment Earnings	-	10,000	9,000	200	63,000
Miscellaneous and Other	-	-	-	13,100	-
Total Revenue	15,800	77,000	76,000	13,300	411,100
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	55,000
Transfer from Special Highway	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-	-
Transfer from BD Project Fund	-	-	-	-	-
Transfer from Electric	-	-	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Plaza South	-	-	-	-	-
Transfer from Infrastructure Sales Tax Fund	-	-	-	-	160,000
Transfer from Park Improvement	-	-	-	-	100,000
Transfer from Building Services	-	-	-	-	-
Total Transfers from Other Funds	-	-	-	-	315,000
Total Sources	\$ 15,800	\$ 77,000	\$ 76,000	\$ 13,300	\$ 726,100
Expenditures					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	-	30,000	-	12,200	-
Capital Outlay	-	-	160,000	-	-
Capital Improvement	-	-	-	-	1,437,600
Cost Allocation	-	-	-	-	-
Internal Services	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	-	30,000	160,000	12,200	1,437,600
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	-
Transfer to Airport	-	-	-	-	-
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	-	-	-	-	-
Total Uses	\$ -	\$ 30,000	\$ 160,000	\$ 12,200	\$ 1,437,600
Sources Over(Under) Uses	15,800	47,000	(84,000)	1,100	(711,500)
Funds Available December 31	\$ 83,736	\$ 249,502	\$ 102,683	\$ 6,147	\$ 550,504

CONSOLIDATED FINANCIAL SCHEDULE



2024 Estimated Budget Budget Summary - All Funds

	Park Improvement Reserve	Infrastructure Special Sales Tax	Special Highway	Street Improvement	BD Project Fund
Funds Available January 1	\$ 366,729	\$ 1,924,992	\$ 5,407,802	\$ 2,128,721	\$ 129,341
Revenues					
Taxes	\$ -	\$ 1,603,000	\$ -	\$ 537,600	\$ -
Intergovernmental	-	-	6,774,300	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	159,600	-	-	-	-
Fines and Fees	-	-	-	-	-
Investment Earnings	18,000	96,000	270,000	106,000	2,800
Miscellaneous and Other	-	-	-	-	1,015,800
Total Revenue	177,600	1,699,000	7,044,300	643,600	1,018,600
Transfers from Other Funds					
Transfer from General Fund	-	-	-	-	-
Transfer from Special Highway	-	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	42,500	-	-
Transfer from BD Project Fund	-	-	-	-	-
Transfer from Electric	-	-	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Plaza South	-	-	-	-	-
Transfer from Infrastructure Sales Tax Fund	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-
Total Transfers from Other Funds	-	-	42,500	-	-
Total Sources	\$ 177,600	\$ 1,699,000	\$ 7,086,800	\$ 643,600	\$ 1,018,600
Expenditures					
Personnel Services	\$ -	\$ -	\$ -	\$ -	\$ -
Operating	395,000	-	-	-	-
Capital Outlay	-	-	-	-	-
Capital Improvement	-	970,000	9,425,800	-	1,004,500
Cost Allocation	-	-	-	-	-
Internal Services	-	-	-	-	-
Debt Service	-	624,500	-	-	-
Total Expenditures	395,000	1,594,500	9,425,800	-	1,004,500
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	-
Transfer to Airport	-	-	-	-	-
Transfer to Debt Service	-	-	1,138,900	-	88,300
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-	-
Transfer to Special Highway Fund	-	-	-	-	-
Transfer to Capital Improvement Reserve	100,000	160,000	-	-	-
Total Transfers to Other Funds	100,000	160,000	1,138,900	-	88,300
Total Uses	\$ 495,000	\$ 1,754,500	\$ 10,564,700	\$ -	\$ 1,092,800
Sources Over(Under) Uses	(317,400)	(55,500)	(3,477,900)	643,600	(74,200)
Funds Available December 31	\$ 49,329	\$ 1,869,492	\$ 1,929,902	\$ 2,772,321	\$ 55,141

CONSOLIDATED FINANCIAL SCHEDULE



2024 Estimated Budget Budget Summary - All Funds

	VERF Fund	Electric	Electric Capital Replacement	Water
Funds Available January 1	\$ 95,609	\$ 13,239,648	\$ 3,347,506	\$ 3,829,320
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
License and Permits	-	-	-	-
Charges for services	-	21,174,900	-	8,140,000
Fines and Fees	-	-	-	-
Investment Earnings	14,000	662,000	167,000	191,000
Miscellaneous and Other	-	45,000	-	3,500,000
Total Revenue	14,000	21,881,900	167,000	11,831,000
Transfers from Other Funds				
Transfer from General Fund	280,500	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-
Transfer from BD Project Fund	-	-	-	-
Transfer from Electric	3,600	-	-	-
Transfer from Water	72,500	-	-	-
Transfer from Wastewater	66,100	-	-	-
Transfer from Plaza South	-	-	-	-
Transfer from Infrastructure Sales Tax Fund	-	-	-	-
Transfer from Park Improvement	-	-	-	-
Transfer from Building Services	5,500	-	-	-
Total Transfers from Other Funds	428,200	-	-	-
Total Sources	\$ 442,200	\$ 21,881,900	\$ 167,000	\$ 11,831,000
Expenditures				
Personnel Services	\$ -	\$ 2,194,900	\$ -	\$ 1,440,800
Operating	-	13,424,100	-	3,342,400
Capital Outlay	479,000	230,000	-	-
Capital Improvement	-	1,000,000	-	4,600,000
Cost Allocation	-	524,600	-	686,100
Internal Services	-	1,377,800	-	726,600
Debt Service	-	421,700	-	2,299,400
Total Expenditures	479,000	19,173,100	-	13,095,300
Transfer to Other Funds				
Transfer to General Fund	-	945,700	-	-
Transfer to Airport	-	500,000	-	-
Transfer to Debt Service	-	-	-	8,200
Transfer to Vehicle and Equipment Replacement Fund	-	3,600	-	72,500
Transfer to Special Highway Fund	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-
Total Transfers to Other Funds	-	1,449,300	-	80,700
Total Uses	\$ 479,000	\$ 20,622,400	\$ -	\$ 13,176,000
Sources Over(Under) Uses	(36,800)	1,259,500	167,000	(1,345,000)
Funds Available December 31	\$ 58,809	\$ 14,499,148	\$ 3,514,506	\$ 2,484,320

CONSOLIDATED FINANCIAL SCHEDULE



2024 Estimated Budget Budget Summary - All Funds

	Wastewater	Airport	Risk Services	Information Technology	Building Services
Funds Available January 1	\$ 8,925,194	\$ 184,592	\$ -	\$ -	\$ -
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,000,000	173,100	-	-	-
Special Assessments	-	-	-	-	-
License and Permits	-	-	-	-	-
Charges for services	7,054,000	293,400	1,696,400	1,259,500	700,900
Fines and Fees	-	-	-	-	-
Investment Earnings	446,000	9,000	-	-	-
Miscellaneous and Other	51,475,000	-	-	-	-
Total Revenue	61,975,000	475,500	1,696,400	1,259,500	700,900
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 BD Project Fund	-	-	-	-	-
Transfer from Electric	-	500,000	-	-	-
Transfer from Water	-	-	-	-	-
Transfer from Wastewater	-	-	-	-	-
Transfer from Plaza South	-	-	-	-	-
Transfer from Infrastructure Sales Tax Fund	-	-	-	-	-
Transfer from Park Improvement	-	-	-	-	-
Transfer from Building Services	-	-	-	-	-
Total Transfers from Other Funds	-	500,000	-	-	-
Total Sources	\$ 61,975,000	\$ 975,500	\$ 1,696,400	\$ 1,259,500	\$ 700,900
Expenditures					
Personnel Services	\$ 1,374,500	\$ 35,300	\$ 91,000	\$ 568,800	\$ 180,100
Operating	1,007,600	163,100	1,567,000	535,700	419,100
Capital Outlay	100,000	-	-	78,000	30,000
Capital Improvement	56,202,974	742,400	-	-	-
Cost Allocation	636,400	-	21,100	38,200	48,700
Internal Services	706,200	38,600	17,300	38,800	17,500
Debt Service	1,514,300	35,800	-	-	-
Total Expenditures	61,541,974	1,015,200	1,696,400	1,259,500	695,400
Transfer to Other Funds					
Transfer to General Fund	-	-	-	-	-
Transfer to Airport	-	-	-	-	-
Transfer to Debt Service	16,500	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	66,100	-	-	-	5,500
Transfer to Special Highway Fund	-	-	-	-	-
Transfer to Capital Improvement Reserve	-	-	-	-	-
Total Transfers to Other Funds	82,600	-	-	-	5,500
Total Uses	\$ 61,624,574	\$ 1,015,200	\$ 1,696,400	\$ 1,259,500	\$ 700,900
Sources Over(Under) Uses	350,426	(39,700)	-	-	-
Funds Available December 31	\$ 9,275,620	\$ 144,892	\$ -	\$ -	\$ -

CONSOLIDATED FINANCIAL SCHEDULE



2024 Estimated Budget Budget Summary - All Funds

	Utility Billing	Fleet	All Funds Total
Funds Available January 1	\$ -	\$ -	\$ 56,612,702
Revenues			
Taxes	\$ -	\$ -	\$ 14,929,700
Intergovernmental	-	-	14,594,300
Special Assessments	-	-	1,258,600
License and Permits	-	-	404,000
Charges for services	1,208,500	320,400	45,111,200
Fines and Fees	-	-	646,000
Investment Earnings	-	-	2,820,700
Miscellaneous and Other	-	-	57,816,600
Total Revenue	1,208,500	320,400	137,581,100
Transfers from Other Funds			
Transfer from General Fund	-	-	335,500
Transfer from Special Highway	-	-	1,138,900
Transfer from Main St Marketplace CID	-	-	15,000
Transfer from Main St Marketplace TIF	-	-	42,500
Transfer from BD Project Fund	-	-	88,300
Transfer from Electric	-	-	1,449,300
Transfer from Water	-	-	80,700
Transfer from Wastewater	-	-	82,600
Transfer from Plaza South	-	-	1,500
Transfer from Infrastructure Sales Tax Fund	-	-	160,000
Transfer from Park Improvement	-	-	100,000
Transfer from Building Services	-	-	5,500
Total Transfers from Other Funds	-	-	3,499,800
Total Sources	\$ 1,208,500	\$ 320,400	\$ 141,080,900
Expenditures			
Personnel Services	\$ 544,000	\$ 98,400	\$ 20,166,600
Operating	473,000	79,900	26,156,600
Capital Outlay	-	-	1,447,500
Capital Improvement	-	-	78,746,000
Cost Allocation	39,500	128,900	2,123,500
Internal Services	152,000	13,200	5,051,000
Debt Service	-	-	10,983,800
Total Expenditures	1,208,500	320,400	144,675,000
Transfer to Other Funds			
Transfer to General Fund	-	-	962,200
Transfer to Airport	-	-	500,000
Transfer to Debt Service	-	-	1,251,900
Transfer to Vehicle and Equipment Replacement Fund	-	-	428,200
Transfer to Special Highway Fund	-	-	42,500
Transfer to Capital Improvement Reserve	-	-	315,000
Total Transfers to Other Funds	-	-	3,499,800
Total Uses	\$ 1,208,500	\$ 320,400	\$ 148,174,800
Sources Over(Under) Uses	-	-	(7,093,900)
Funds Available December 31	\$ -	\$ -	\$ 49,518,802

CONSOLIDATED FINANCIAL SCHEDULE



2025 Budget

Budget Summary - All Funds

	General Fund	Bond and Interest Fund	Economic Development	Main St Marketplace TIF
Funds Available January 1	\$ 7,320,275	\$ 3,373,123	\$ 539,282	\$ 18,889
Revenues				
Taxes	\$ 10,043,100	\$ 2,030,700	\$ 311,000	\$ 499,100
Intergovernmental	3,650,000	638,000	-	-
Special Assessments	-	789,100	-	-
License and Permits	411,000	-	-	-
Charges for services	3,230,400	-	-	-
Fines & Fees	666,000	-	-	-
Investment Earnings	406,000	243,000	27,000	-
Miscellaneous and Other	416,500	-	-	-
Total Revenue	18,823,000	3,700,800	338,000	499,100
Transfers from Other Funds				
Transfer from General Fund	-	-	-	-
Transfer from Economic Development Fund	165,100	-	-	-
Transfer from Special Highway	-	1,136,500	-	-
Transfer from Plaza South CID	3,700	-	-	-
Transfer from Main St Marketplace CID	15,200	-	-	-
Transfer from Main St Marketplace TIF	-	-	-	-
Transfer from Electric	1,108,900	-	-	-
Transfer from Water	-	8,200	-	-
Transfer from Wastewater	-	16,400	-	-
Transfer from Building Services Fund	-	-	-	-
Transfer from Airport	-	-	-	-
Total Transfers from Other Funds	1,292,900	1,161,100	-	-
Total Sources	\$ 20,115,900	\$ 4,861,900	\$ 338,000	\$ 499,100
Expenditures				
Personnel Services	\$ 13,960,500	\$ -	\$ -	\$ -
Operating	3,620,300	-	195,000	458,800
Capital Outlay	361,900	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	-	-	-	-
Internal Services	2,324,500	-	-	-
Debt Service	-	4,198,100	-	-
Total Expenditures	20,267,200	4,198,100	195,000	458,800
Transfer to Other Funds				
Transfer to General Fund	-	-	165,100	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	286,100	-	-	-
Transfer to Special Highway	-	-	-	40,300
Total Transfers to Other Funds	286,100	-	165,100	40,300
Total Uses	\$ 20,553,300	\$ 4,198,100	\$ 360,100	\$ 499,100
Sources Over(Under) Uses	(437,400)	663,800	(22,100)	-
Funds Available December 31	\$ 6,882,875	\$ 4,036,923	\$ 517,182	\$ 18,889

CONSOLIDATED FINANCIAL SCHEDULE



2025 Budget

Budget Summary - All Funds

	Main St Marketplace CID	Waverly Plaza CID	Law Enforcement	Land Bank
Funds Available January 1	\$ 32,128	\$ -	\$ 22,565	\$ 505,202
Revenues				
Taxes	\$ 516,700	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
License and Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Fees	-	-	-	-
Investment Earnings	-	-	700	-
Miscellaneous and Other	-	-	-	-
Total Revenue	516,700	-	700	-
Transfers from Other Funds				
Transfer from General Fund	-	-	-	-
Transfer from Economic Development 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 Airport	-	-	-	-
Total Transfers from Other Funds	-	-	-	-
Total Sources	\$ 516,700	\$ -	\$ 700	\$ -
Expenditures				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	501,500	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	501,500	-	-	-
Transfer to Other Funds				
Transfer to General Fund	15,200	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-
Transfer to Special Highway	-	-	-	-
Total Transfers to Other Funds	15,200	-	-	-
Total Uses	\$ 516,700	\$ -	\$ -	\$ -
Sources Over(Under) Uses	-	-	700	-
Funds Available December 31	\$ 32,128	\$ -	\$ 23,265	\$ 505,202

CONSOLIDATED FINANCIAL SCHEDULE



2025 Budget

Budget Summary - All Funds

	Plaza South CID	ARPA Grant Fund	Municipalities Fight Addiction	Special Alcohol & Drug
Funds Available January 1	\$ 61,286	\$ -	\$ 83,736	\$ 249,502
Revenues				
Taxes	\$ 124,800	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	70,000
Special Assessments	-	-	-	-
License and Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Fees	-	-	-	-
Investment Earnings	-	-	-	12,500
Miscellaneous and Other	-	-	-	-
Total Revenue	124,800	-	-	82,500
Transfers from Other Funds				
Transfer from General Fund	-	-	-	-
Transfer from Economic Development 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 Airport	-	-	-	-
Total Transfers from Other Funds	-	-	-	-
Total Sources	\$ 124,800	\$ -	\$ -	\$ 82,500
Expenditures				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	152,500	-	83,736	34,000
Capital Outlay	-	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	152,500	-	83,736	34,000
Transfer to Other Funds				
Transfer to General Fund	3,700	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-
Transfer to Special Highway	-	-	-	-
Total Transfers to Other Funds	3,700	-	-	-
Total Uses	\$ 156,200	\$ -	\$ 83,736	\$ 34,000
Sources Over(Under) Uses	(31,400)	-	(83,736)	48,500
Funds Available December 31	\$ 29,886	\$ -	\$ -	\$ 298,002

CONSOLIDATED FINANCIAL SCHEDULE



2025 Budget

Budget Summary - All Funds

	Special Parks	Special Olympics	Capital Improvement Reserve	Park Improvement Reserve
Funds Available January 1	\$ 102,683	\$ 6,147	\$ 550,504	\$ 49,329
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	70,000	-	-	-
Special Assessments	-	-	-	-
License and Permits	-	-	-	-
Charges for services	-	-	-	145,900
Fines & Fees	-	-	-	-
Investment Earnings	5,000	200	28,000	2,000
Miscellaneous and Other	-	4,000	-	-
Total Revenue	75,000	4,200	28,000	147,900
Transfers from Other Funds				
Transfer from General Fund	-	-	-	-
Transfer from Economic Development 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 Airport	-	-	-	-
Total Transfers from Other Funds	-	-	-	-
Total Sources	\$ 75,000	\$ 4,200	\$ 28,000	\$ 147,900
Expenditures				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	-	4,000	-	-
Capital Outlay	70,000	-	-	-
Capital Improvement	-	-	-	-
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	-	-	-	-
Total Expenditures	70,000	4,000	-	-
Transfer to Other Funds				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	-	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-
Transfer to Special Highway	-	-	-	-
Total Transfers to Other Funds	-	-	-	-
Total Uses	\$ 70,000	\$ 4,000	\$ -	\$ -
Sources Over(Under) Uses	5,000	200	28,000	147,900
Funds Available December 31	\$ 107,683	\$ 6,347	\$ 578,504	\$ 197,229

CONSOLIDATED FINANCIAL SCHEDULE



2025 Budget

Budget Summary - All Funds

	Infrastructure Special Sales Tax	Special Highway	Street Improvement	BD Project Fund
Funds Available January 1	\$ 1,869,492	\$ 1,929,902	\$ 2,772,321	\$ 55,141
Revenues				
Taxes	\$ 1,651,000	\$ -	\$ 50,000	\$ -
Intergovernmental	-	28,238,600	-	-
Special Assessments	-	-	-	-
License and Permits	-	-	-	-
Charges for services	-	-	-	-
Fines & Fees	-	-	-	-
Investment Earnings	93,000	96,000	139,000	-
Miscellaneous and Other	-	5,250,000	-	-
Total Revenue	1,744,000	33,584,600	189,000	-
Transfers from Other Funds				
Transfer from General Fund	-	-	-	-
Transfer from Economic Development Fund	-	-	-	-
Transfer from Special Highway	-	-	-	-
Transfer from Plaza South CID	-	-	-	-
Transfer from Main St Marketplace CID	-	-	-	-
Transfer from Main St Marketplace TIF	-	40,300	-	-
Transfer from Electric	-	-	-	-
Transfer from Water	-	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Building Services Fund	-	-	-	-
Transfer from Airport	-	-	-	-
Total Transfers from Other Funds	-	40,300	-	-
Total Sources	\$ 1,744,000	\$ 33,624,900	\$ 189,000	\$ -
Expenditures				
Personnel Services	\$ -	\$ -	\$ -	\$ -
Operating	-	-	-	-
Capital Outlay	-	-	-	-
Capital Improvement	970,000	29,439,200	-	-
Cost Allocation	-	-	-	-
Internal Services	-	-	-	-
Debt Service	624,800	-	-	-
Total Expenditures	1,594,800	29,439,200	-	-
Transfer to Other Funds				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	-	1,136,500	-	-
Transfer to Electric Fund	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	-	-	-
Transfer to Special Highway	-	-	-	-
Total Transfers to Other Funds	-	1,136,500	-	-
Total Uses	\$ 1,594,800	\$ 30,575,700	\$ -	\$ -
Sources Over(Under) Uses	149,200	3,049,200	189,000	-
Funds Available December 31	\$ 2,018,692	\$ 4,979,102	\$ 2,961,321	\$ 55,141

CONSOLIDATED FINANCIAL SCHEDULE



2025 Budget

Budget Summary - All Funds

	VERF Fund	Electric	Electric Capital Replacement	Water
Funds Available January 1	\$ 58,809	\$ 14,499,148	\$ 3,514,506	\$ 2,484,320
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Special Assessments	-	-	-	-
License and Permits	-	-	-	-
Charges for services	-	21,140,900	-	8,397,000
Fines & Fees	-	-	-	-
Investment Earnings	3,000	725,000	176,000	124,000
Miscellaneous and Other	-	21,896,000	-	5,350,000
Total Revenue	3,000	43,761,900	176,000	13,871,000
Transfers from Other Funds				
Transfer from General Fund	286,100	-	-	-
Transfer from Economic Development 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	3,700	-	-	-
Transfer from Water	74,000	-	-	-
Transfer from Wastewater	67,400	-	-	-
Transfer from Building Services Fund	5,600	-	-	-
Transfer from Airport	-	500,000	-	-
Total Transfers from Other Funds	436,800	500,000	-	-
Total Sources	\$ 439,800	\$ 44,261,900	\$ 176,000	\$ 13,871,000
Expenditures				
Personnel Services	\$ -	\$ 2,254,400	\$ -	\$ 1,526,100
Operating	-	13,218,000	-	4,281,000
Capital Outlay	436,800	300,000	-	-
Capital Improvement	-	22,683,000	-	4,250,000
Cost Allocation	-	900,100	-	471,000
Internal Services	-	1,475,500	-	738,400
Debt Service	-	424,800	-	2,560,000
Total Expenditures	436,800	41,255,800	-	13,826,500
Transfer to Other Funds				
Transfer to General Fund	-	1,108,900	-	-
Transfer to Wastewater	-	153,000	-	153,000
Transfer to Debt Service	-	-	-	8,200
Transfer to Electric Fund	-	-	-	-
Transfer to Vehicle and Equipment Replacement Fund	-	3,700	-	74,000
Transfer to Special Highway	-	-	-	-
Total Transfers to Other Funds	-	1,265,600	-	235,200
Total Uses	\$ 436,800	\$ 42,521,400	\$ -	\$ 14,061,700
Sources Over(Under) Uses	3,000	1,740,500	176,000	(190,700)
Funds Available December 31	\$ 61,809	\$ 16,239,648	\$ 3,690,506	\$ 2,293,620

CONSOLIDATED FINANCIAL SCHEDULE



2025 Budget

Budget Summary - All Funds

	Wastewater	Airport	Risk Services	Information Technology
Funds Available January 1	\$ 9,275,620	\$ 144,892	\$ -	\$ -
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	850,000	931,000	-	-
Special Assessments	-	-	-	-
License and Permits	-	-	-	-
Charges for services	7,216,000	293,400	1,925,200	1,189,300
Fines & Fees	-	-	-	-
Investment Earnings	464,000	7,000	-	-
Miscellaneous and Other	-	-	-	-
Total Revenue	8,530,000	1,231,400	1,925,200	1,189,300
Transfers from Other Funds				
Transfer from General Fund	-	-	-	-
Transfer from Economic Development 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	153,000	-	-	-
Transfer from Water	153,000	-	-	-
Transfer from Wastewater	-	-	-	-
Transfer from Building Services Fund	-	-	-	-
Transfer from Airport	-	-	-	-
Total Transfers from Other Funds	306,000	-	-	-
Total Sources	\$ 8,836,000	\$ 1,231,400	\$ 1,925,200	\$ 1,189,300
Expenditures				
Personnel Services	\$ 1,432,000	\$ 36,800	\$ 91,000	\$ 553,800
Operating	1,555,500	163,100	1,755,800	416,100
Capital Outlay	145,000	-	-	80,000
Capital Improvement	1,550,000	480,000	-	-
Cost Allocation	386,100	-	78,400	89,100
Internal Services	779,000	54,600	-	50,300
Debt Service	5,019,200	-	-	-
Total Expenditures	10,866,800	734,500	1,925,200	1,189,300
Transfer to Other Funds				
Transfer to General Fund	-	-	-	-
Transfer to Wastewater	-	-	-	-
Transfer to Debt Service	16,400	-	-	-
Transfer to Electric Fund	-	500,000	-	-
Transfer to Vehicle and Equipment Replacement Fund	67,400	-	-	-
Transfer to Special Highway	-	-	-	-
Total Transfers to Other Funds	83,800	500,000	-	-
Total Uses	\$ 10,950,600	\$ 1,234,500	\$ 1,925,200	\$ 1,189,300
Sources Over(Under) Uses	(2,114,600)	(3,100)	-	-
Funds Available December 31	\$ 7,161,020	\$ 141,792	\$ -	\$ -

CONSOLIDATED FINANCIAL SCHEDULE



2025 Budget

Budget Summary - All Funds

	Building Services	Utility Billing	Fleet	All Funds Total
Funds Available January 1	\$ -	\$ -	\$ -	\$ 49,518,802
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ 15,226,400
Intergovernmental	-	-	-	34,447,600
Special Assessments	-	-	-	789,100
License and Permits	-	-	-	411,000
Charges for services	836,800	1,293,700	307,300	45,975,900
Fines & Fees	-	-	-	666,000
Investment Earnings	-	-	-	2,551,400
Miscellaneous and Other	-	-	-	32,916,500
Total Revenue	836,800	1,293,700	307,300	132,983,900
Transfers from Other Funds				
Transfer from General Fund	-	-	-	286,100
Transfer from Economic Development Fund	-	-	-	165,100
Transfer from Special Highway	-	-	-	1,136,500
Transfer from Plaza South CID	-	-	-	3,700
Transfer from Main St Marketplace CID	-	-	-	15,200
Transfer from Main St Marketplace TIF	-	-	-	40,300
Transfer from Electric	-	-	-	1,265,600
Transfer from Water	-	-	-	235,200
Transfer from Wastewater	-	-	-	83,800
Transfer from Building Services Fund	-	-	-	5,600
Transfer from Airport	-	-	-	500,000
Total Transfers from Other Funds	-	-	-	3,737,100
Total Sources	\$ 836,800	\$ 1,293,700	\$ 307,300	\$ 136,721,000
Expenditures				
Personnel Services	\$ 170,500	\$ 545,700	\$ 89,300	\$ 20,660,100
Operating	317,800	505,900	86,600	27,349,636
Capital Outlay	285,000	-	-	1,678,700
Capital Improvement	-	-	-	59,372,200
Cost Allocation	42,600	143,000	116,100	2,226,400
Internal Services	15,300	99,100	15,300	5,552,000
Debt Service	-	-	-	12,826,900
Total Expenditures	831,200	1,293,700	307,300	129,665,936
Transfer to Other Funds				
Transfer to General Fund	-	-	-	1,292,900
Transfer to Wastewater	-	-	-	306,000
Transfer to Debt Service	-	-	-	1,161,100
Transfer to Electric Fund	-	-	-	500,000
Transfer to Vehicle and Equipment Replacement Fund	5,600	-	-	436,800
Transfer to Special Highway	-	-	-	40,300
Total Transfers to Other Funds	5,600	-	-	3,737,100
Total Uses	\$ 836,800	\$ 1,293,700	\$ 307,300	\$ 133,403,036
Sources Over(Under) Uses	-	-	-	3,317,964
Funds Available December 31	\$ -	\$ -	\$ -	\$ 52,836,766

CONSOLIDATED FINANCIAL SCHEDULE



2024-2025 Budget Budget Summary - All Funds

	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Funds Available January 1	\$ 54,383,450	\$ 42,063,050	\$ 56,612,702	\$ 49,518,802
Revenues				
Taxes	\$ 13,434,751	\$ 15,054,000	\$ 14,929,700	\$ 15,226,400
Intergovernmental	6,025,147	39,096,100	14,594,300	34,447,600
Special Assessments	1,276,083	1,241,300	1,258,600	789,100
License and Permits	403,623	349,000	404,000	411,000
Charges for services	40,601,294	41,923,800	45,111,200	45,975,900
Fines and Fees	627,122	765,000	646,000	666,000
Investment Earnings	2,815,216	937,100	2,820,700	2,551,400
Miscellaneous and Other	2,488,932	46,055,500	57,816,600	32,916,500
Total Revenue	67,672,168	145,421,800	137,581,100	132,983,900
Transfers from Other Funds				
Transfer from General Fund	1,148,800	335,500	335,500	286,100
Transfer from Debt Service Fund	7,559	-	-	-
Transfer from Economic Development Fund	-	-	-	165,100
Transfer from Special Highway	1,224,508	1,138,900	1,138,900	1,136,500
Transfer from Plaza South CID	2,976	3,600	1,500	3,700
Transfer from Infrastructure Sales Tax Fund	-	-	160,000	-
Transfer from Main St Marketplace CID	12,121	15,000	15,000	15,200
Transfer from Main St Marketplace TIF	37,157	42,500	42,500	40,300
Transfer from Electric	893,300	949,300	1,449,300	1,265,600
Transfer from Water	52,600	80,700	80,700	235,200
Transfer from Wastewater	118,600	82,600	82,600	83,800
Transfer from Airport	-	-	-	500,000
Transfer from Park Improvement	245,000	500,000	100,000	-
Transfer from Building Services	3,600	5,500	5,500	5,600
Transfer from BD Project Fund	11,768	-	88,300	-
Total Transfers from Other Funds	3,757,989	3,153,600	3,499,800	3,737,100
Total Sources	\$ 71,430,157	\$ 148,575,400	\$ 141,080,900	\$ 136,721,000
Expenditures				
Personnel Services	\$ 17,354,452	\$ 20,622,800	\$ 20,166,600	\$ 20,660,100
Operating	23,857,706	22,992,997	26,156,600	27,349,636
Capital Outlay	1,390,364	1,244,500	1,447,500	1,678,700
Capital Improvement	6,416,440	79,138,100	78,746,000	59,372,200
Cost Allocation	1,863,384	2,123,500	2,123,500	2,226,400
Internal Services	3,793,978	5,051,000	5,051,000	5,552,000
Debt Service	10,766,592	11,262,900	10,983,800	12,826,900
Total Expenditures	65,442,916	142,435,797	144,675,000	129,665,936
Transfer to Other Funds				
Transfer to General Fund	906,297	964,300	962,200	1,292,900
Transfer to Debt Service	1,260,876	1,163,600	1,251,900	1,161,100
Transfer to Vehicle and Equipment Replacement Fund	376,100	428,200	428,200	436,800
Transfer to BD Project Fund	7,559	-	-	-
Transfer to Special Highway	37,157	42,500	42,500	40,300
Transfer to Electric Fund	-	-	-	500,000
Transfer to Wastewater	-	-	-	306,000
Transfer to Airport	-	-	500,000	-
Transfer to Capital Imp Reserve	1,170,000	555,000	315,000	-
Total Transfers to Other Funds	3,757,989	3,153,600	3,499,800	3,737,100
Total Uses	\$ 69,200,905	\$ 145,589,397	\$ 148,174,800	\$ 133,403,036
Sources Over(Under) Uses	2,229,252	2,986,003	(7,093,900)	3,317,964
Funds Available December 31	\$ 56,612,702	\$ 45,049,053	\$ 49,518,802	\$ 52,836,766

General Fund

2025 Projected Beginning Fund Balance: \$7,320,275
2025 Projected End of Year Fund Balance: \$6,882,875

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 2025 is 33% of expenditures. The City has an informal General Fund balance target of 30% of expenditures.

Debt Service Fund

2025 Projected Beginning Fund Balance: \$3,373,123
2025 Projected End of Year Fund Balance: \$4,036,923

Projected fund balance at the end of 2025 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

2025 Projected Beginning Fund Balance: \$539,282
2025 Projected End of Year Fund Balance: \$517,182

The fund balance for the Economic Development Fund is anticipated to decrease due to a one time donation of \$50,000 to the Gardner Museum for expansion and a new transfer out to the General Fund to help offset costs associated with the City moving economic development functions in house.

Expenditures will include planned funding to the Gardner Chamber of Commerce \$50,000, as well as the Gardner Historical Museum \$75,000. The City plans to continue funding small business assistance at \$25,000 and recreation event promotion at \$45,000. There is also a \$165,100 transfer to the General Fund to cover a portion of personnel costs related to economic development promotion.

Special Alcohol/Drug Fund

2025 Projected Beginning Fund Balance: \$249,502
2025 Projected End of Year Fund Balance: \$298,002

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

2025 Projected Beginning Fund Balance: \$102,683
2025 Projected End of Year Fund Balance: \$107,683

The projected increase in the fund balance for Special Parks is due to a decrease in anticipated expenditures for capital outlay and a slight increase in anticipated revenues.

FUND BALANCES



Special Olympics Fund

2025 Projected Beginning Fund Balance: \$6,147
2025 Projected End of Year Fund Balance: \$6,347

Revenues in this fund are from donations that are restricted to supporting local events, such as the Special Olympics Program. Currently, donations are expected to slightly exceed expenditures in 2025. This is a non-budgeted fund that is included here for enhanced transparency.

Plaza South CID Fund

2025 Projected Beginning Fund Balance: \$61,286
2025 Projected End of Year Fund Balance: \$29,886

This fund was created in 2020 to account for the revenue and expenditures related to the Plaza South Community Improvement District (CID). The decrease in fund balance is mostly due to the anticipated payout of funds carried over from the prior year. Expenditures in the fund are for administrative fees and eligible costs for the project. Revenues in the fund are from the 1% CID Sales Tax.

Waverly Plaza CID Fund

2025 Projected Beginning Fund Balance: \$0
2025 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 2025. Revenues will be from the 1% CID Sales Tax which 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

2025 Projected Beginning Fund Balance: \$32,128
2025 Projected End of Year Fund Balance: \$32,128

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

2025 Projected Beginning Fund Balance: \$18,889
2025 Projected End of Year Fund Balance: \$18,889

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

2025 Projected Beginning Fund Balance: \$505,202
2025 Projected End of Year Fund Balance: \$505,202

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 and investment earnings. In 2023, the City received a

donation of property into the Land Bank. Fund balance is projected to remain unchanged due to no additional revenues anticipated in the fund and no additional expenditures related to the administration of the Land Bank or the properties held in the fund.

Law Enforcement Trust Fund

2025 Projected Beginning Fund Balance: \$22,565
2025 Projected End of Year Fund Balance: \$23,265

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

2025 Projected Beginning Fund Balance: \$83,736
2025 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

2025 Projected Beginning Fund Balance: \$0
2025 Projected End of Year Fund Balance: \$0

ARPA Grant funds are anticipated to be spent down in 2024 for costs related to the construction of the Cedar Niles Lift Station and no additional funding or expenditures are anticipated.

Capital Improvement Reserve Fund

2025 Projected Beginning Fund Balance: \$550,504
2025 Projected End of Year Fund Balance: \$578,504

Because revenues and transfers into this fund are intended to offset the costs of capital improvement projects constructed in this fund, the only change in fund balance for 2025 is due to investment earnings. This is a non-budgeted fund that is included here for enhanced transparency.

Street Improvement Fund

2025 Projected Beginning Fund Balance: \$2,772,321
2025 Projected End of Year Fund Balance: \$2,961,321

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 2025.

Special Highway Fund

2025 Projected Beginning Fund Balance: \$1,929,902
2025 Projected End of Year Fund Balance: \$4,979,102

FUND BALANCES



The projected increase in the fund balance is primarily due to the receipt of bond proceeds to reimburse the fund for the city's share of the costs associated with the Gardner Road Bridge over I-35. The project has an anticipated cost of \$36.2 million with anticipated grant proceeds of \$24,950,000 from KDOT and \$6,000,000 from MARC.

Park Improvement Reserve Fund

2025 Projected Beginning Fund Balance: \$49,329
2025 Projected End of Year Fund Balance: \$197,229

The increase in fund balance is due to anticipated revenues from park impact fees with no offsetting expenditures.

BD Project Fund

2025 Projected Beginning Fund Balance: \$55,141
2025 Projected End of Year Fund Balance: \$55,141

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 2025. 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

2025 Projected Beginning Fund Balance: \$1,869,492
2025 Projected End of Year Fund Balance: \$2,018,692

The increase in fund balance is due to a small anticipated increase 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

2025 Projected Beginning Fund Balance: \$58,809
2025 Projected End of Year Fund Balance: \$61,809

Projected fund balance is expected to remain relatively flat in this fund.

Electric Fund

2025 Projected Beginning Fund Balance: \$14,499,148
2025 Projected End of Year Fund Balance: \$16,239,648

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.

Electric Capital Replacement Fund

2025 Projected Beginning Fund Balance: \$3,514,506
2025 Projected End of Year Fund Balance: \$3,690,506

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

Water Fund

2025 Projected Beginning Fund Balance: \$2,484,320
2025 Projected End of Year Fund Balance: \$2,293,620

The projected decrease in the Water Fund's ending fund balance is mostly due to a new anticipated debt service stream for the new intake structure at Hillsdale Lake and a new transfer out to the Wastewater Fund for the Water Fund's 1/3 share of anticipated debt service for a new utilities facility.

Wastewater Fund

2025 Projected Beginning Fund Balance: \$9,275,620
2025 Projected End of Year Fund Balance: \$7,161,020

The projected decrease in the Wastewater Fund balance is primarily due to 2 new anticipated debt service streams. The first debt service stream is related to the Kill Creek Water Resource Recovery Facility Phase II Expansion Project. The second is due to the anticipated utilities maintenance facility which is expected to begin construction in 2024 and will include space for a portion of the Electric, Water, and Wastewater functions. This debt service stream will be partially offset by transfers in from the Electric Fund and the Water Fund that will each pay 1/3 of the share of the debt service on this project.

Airport Fund

2025 Projected Beginning Fund Balance: \$144,892
2025 Projected End of Year Fund Balance: \$141,792

Fund balance is projected to remain relatively flat. Anticipated expenses include property acquisition costs and design for a fuel system upgrade. Project costs will be offset partially by grant funds.

Information Technology Fund

2025 Projected Beginning Fund Balance: \$0
2025 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

2025 Projected Beginning Fund Balance: \$0
2025 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

2025 Projected Beginning Fund Balance: \$0
2025 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

2025 Projected Beginning Fund Balance: \$0
2025 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

2025 Projected Beginning Fund Balance: \$0
2025 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	2025	2025	Increase/ (Decrease)
	Projected Beginning Fund Balance	Projected Ending Fund Balance	
General Fund	\$ 7,320,275	\$ 6,882,875	\$ (437,400)
Debt Service Fund	3,373,123	4,036,923	663,800
Economic Development Fund	539,282	517,182	(22,100)
Special Alcohol/Drug Fund	249,502	298,002	48,500
Special Parks Fund	102,683	107,683	5,000
Special Olympics Fund	6,147	6,347	200
Plaza South CID Fund	61,286	29,886	(31,400)
Waverly Plaza CID Fund	-	-	-
Main St. Marketplace CID Fund	32,128	32,128	-
Main St. Marketplace TIF Fund	18,889	18,889	-
Land Bank	505,202	505,202	-
Law Enforcement Trust Fund	22,565	23,265	700
Municipalities Fight Addiction (MFA) Fund	83,736	-	(83,736)
ARPA Grant Fund	-	-	-
Capital Improvement Reserve Fund	550,504	578,504	28,000
Street Improvement Fund	2,772,321	2,961,321	189,000
Special Highway Fund	1,929,902	4,979,102	3,049,200
Park Improvement Reserve Fund	49,329	197,229	147,900
BD Project Fund	55,141	55,141	-
Infrastructure Special Sales Tax Fund	1,869,492	2,018,692	149,200
Vehicle and Equipment Replacement Fund	58,809	61,809	3,000
Electric Fund	14,499,148	16,239,648	1,740,500
Electric Capital Replacement Fund	3,514,506	3,690,506	176,000
Water Fund	2,484,320	2,293,620	(190,700)
Wastewater Fund	9,275,620	7,161,020	(2,114,600)
Airport Fund	144,892	141,792	(3,100)
Information Technology Fund	-	-	-
Building Services Fund	-	-	-
Risk Services Fund	-	-	-
Utility Billing Services Fund	-	-	-
Fleet Services Fund	-	-	-
Total	-	-	-
	\$ 49,518,802	\$ 52,836,766	\$ 3,317,964

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	2024 Estimate	2025 Budget	2026 Projected	2027 Projected	2028 Projected
Revenues:					
Property Tax % annual change	n/a	7%	5%	5%	5%
City Sales Tax % change*	0%	3%	-31%	3%	3%
City Use Tax % change	4%	5%	5%	5%	5%
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	0.0%	0.0%	0.0%	0.0%	0.0%
County Sales Tax % change**	5%	3%	3%	-8%	-6%
County Use Tax % change	5%	6%	5%	5%	5%
State Highway Aid % change	0%	-6%	2%	2%	2%
Expenditures:					
Personnel: % pay increases	5%	5.5%	4%	4%	4%
Health insurance***	41%	-35%	8%	8%	8%
Operating costs % increases****	10%	5%	-2%	3%	3%

*Excludes CID Sales Tax. The large decrease in 2026 is due to the sunset of the Infrastructure Special Sales Tax in 2025.

**The .25% Public Safety County Sales Tax sunsets in 2027. The City will receive only a partial year of revenue in 2027 and none in 2028.

***Health insurance spiked in 2024 and then dropped significantly in 2025 due to the City restructuring its benefit offerings.

****Includes Contractual Services and Commodities

5 - YEAR FINANCIAL PLAN



5-Year Financial Plan		2024	2025	2026	2027	2028
<u>Revenues by Type</u>		<u>Estimate</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>Forecast</u>
Property Tax	\$	6,289,500	\$ 6,745,600	\$ 7,064,800	\$ 7,398,500	\$ 7,749,400
Motor Vehicle Tax		539,500	550,300	561,300	572,500	584,000
Sales and Use Tax*		6,924,100	7,228,500	5,768,800	5,967,200	6,172,800
Franchise Fees		334,000	341,000	348,000	356,000	364,000
Transient Guest Tax		305,000	311,000	317,000	323,000	329,000
Excise Tax		537,600	50,000	50,000	50,000	50,000
Special Assessments		1,258,600	789,100	795,600	795,900	797,400
Licenses and Permits		404,000	411,000	419,000	434,000	443,000
Intergovernmental**		14,594,300	34,447,600	11,520,000	6,735,000	13,917,000
Charges for Services		39,925,500	40,423,600	42,042,800	43,676,000	45,438,900
Fines and Fees		646,000	666,000	686,000	707,000	728,000
Investment Earnings		2,820,700	2,551,400	2,139,600	1,556,400	1,078,400
Miscellaneous		57,816,600	32,916,500	15,630,600	3,976,000	5,341,000
Internal Service Funds		-	-	-	-	-
Transfers		3,499,800	3,737,100	7,302,500	7,509,400	4,380,900
Total Revenues	\$	135,895,200	\$ 131,168,700	\$ 94,646,000	\$ 80,056,900	\$ 87,373,800
Total Revenues Without Transfers and Debt Proceeds	\$	74,773,400	\$ 94,940,600	\$ 72,080,900	\$ 68,859,500	\$ 77,939,900
Overall Revenue Growth (Total)		89%	-9%	-28%	-15%	9%
Overall Revenue Growth (Without Transfers/Debt Proceeds)		24%	1%	-24%	-4%	13%
<u>Expenditures by Type</u>						
Personnel Services		20,166,600	20,660,100	21,424,200	22,328,300	23,280,300
Operating		26,156,600	27,349,636	27,009,700	27,770,300	28,573,200
Capital Outlay		1,447,500	1,678,700	1,155,700	920,100	1,144,800
Capital Improvement		78,746,000	59,372,200	20,668,000	6,796,000	12,656,000
Cost Allocation		2,123,500	2,226,400	2,293,300	2,362,100	2,433,000
Internal Service Funds		5,051,000	5,552,000	5,314,400	5,472,900	5,636,100
Debt Service		10,983,800	12,826,900	16,256,300	15,789,000	15,390,000
Transfers		3,499,800	3,737,100	7,302,500	7,509,400	4,380,900
Total Expenditures	\$	148,174,800	\$ 133,403,036	\$ 101,424,100	\$ 88,948,100	\$ 93,494,300
Total Expenditures Without Transfers	\$	144,675,000	\$ 129,665,936	\$ 94,121,600	\$ 81,438,700	\$ 89,113,400
Overall Expenditure Growth (Without Transfers)		71%	-9%	-27%	-13%	9%
Overall Expenditure Growth (Total)		68%	-8%	-24%	-12%	5%
Surplus/(Deficit)	\$	(12,279,600)	\$ (2,234,336)	\$ (6,778,100)	\$ (8,891,200)	\$ (6,120,500)
Existing Long-Term Debt Service (Excluding Debt Refunding Payoffs and Leases)	\$	9,140,400	\$ 8,825,200	\$ 8,316,300	\$ 8,066,800	\$ 7,483,300
Anticipated CIP Debt Service		-	3,770,000	6,620,900	7,566,000	7,750,400
Total Long-Term Debt Service (Including Anticipated Debt)	\$	9,140,400	\$ 12,595,200	\$ 14,937,200	\$ 15,632,800	\$ 15,233,700
Debt Service as a % of prior year expenditures		10%	9%	11%	15%	17%

*The decrease in Sales and Use Tax starting in 2026 is due to the Infrastructure Special Sales Tax ending in 2025

**The 2025 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 \$341,347,892 (excludes TIF properties) and a mill levy rate of 18.319 in 2023. The estimated assessed valuation comes from Johnson County. The 5-year trend for growth in assessed valuation is 11.5%. The City anticipates setting a mill levy in 2026 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 2024 Estimate was revised to reflect no increase in sales tax for 2024 due to receipts not meeting expectations in 2023. For 2025 and beyond, the City included a conservative, anticipated increase of 3%.

- 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. While previous years saw large double digit increases in use tax, in 2023 City use tax only increased by 5%. Based on these trends, the City revised the 2024 Estimate to include a modest 4% increase over the 2023 actual. The City included an anticipated increase of 5% for 2025 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 2024 Estimate to reflect no increase in the County Sales Tax due to receipts not meeting expectations in 2023. The City included an anticipated increase of 3% for 2025 and beyond. The County Use Tax performed slightly better in 2023 than the sales tax, so the City included a 5% increase in the 2024 Estimate, the 2025 Budget 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. The 2024 Estimate was updated to reflect no increase over 2023 actual based on receipts not meeting expectations for 2023. The 2025 Budget includes a 6% reduction in state highway aid and 2026 and beyond include a modest, anticipated increase of 2%.

- 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 Estimate and 2025 Budget include a 4% anticipated increase as do 2026 and beyond.

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 and electric in 2024 and 2.8% for both in 2025. Water includes an estimated consumption growth of 2.1% for both 2024 and 2025. 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 2030. 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. No rate changes are anticipated for the 2024 Estimate and 2025 Budget.

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 11%.

- 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. The 2024 Estimate, 2025 Budget 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 are provided by Johnson County and then adjusted by the City, if necessary, for known events such as mill reductions. The 2024 Estimate was revised to reflect no increase from 2023 actual receipts due to receipts not meeting expectations in 2023. 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 overall include a projected 2% increase for inflation for the 2024 Estimate, 2025 Budget 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 very small drop in transient guest tax for 2024 and then a modest 2% increase in FY 2025 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 is projected to be relatively flat compared to 2023. For 2025 and beyond the City is forecasting a modest 3% increase in building permits but all other licenses and permits are projected to remain relatively flat. 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 includes a large increase (+214%) over 2023 receipts in excise tax based on amounts already received in 2024. The 2025 Budget includes an anticipated decrease of 91% due to the large receipts in 2024 that are not expected to recur in 2025. For 2026 and beyond, the City anticipates that excise tax will 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.

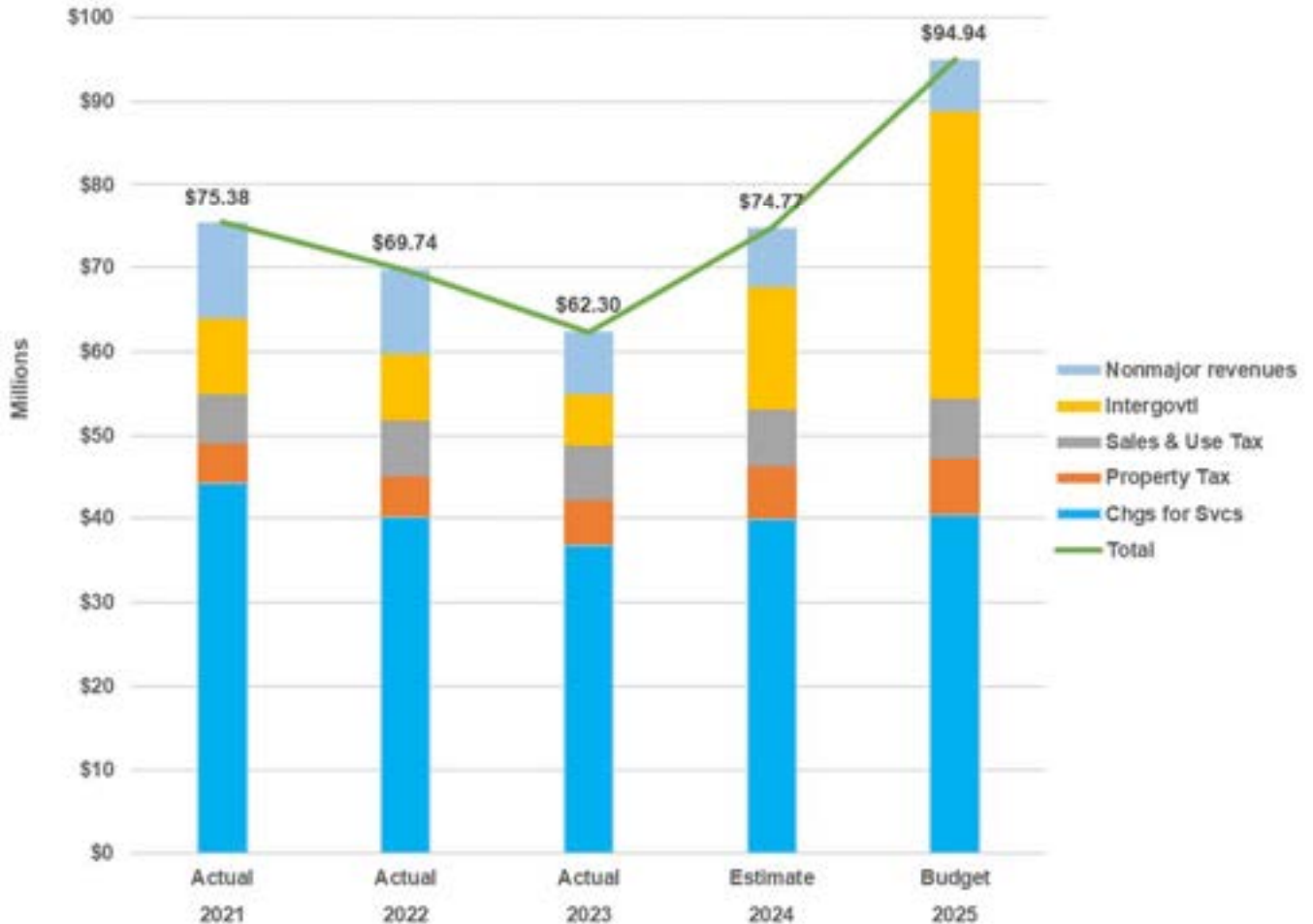
Estimating method: Investment earnings will fluctuate from year to year based on the prevailing interest rates, market conditions, and idle cash available. Investment earnings are forecast at 5% for 2024 and 2025, then dropping to 4% for 2026, 3% for 2027 and 2% for 2028 and beyond.

- 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)



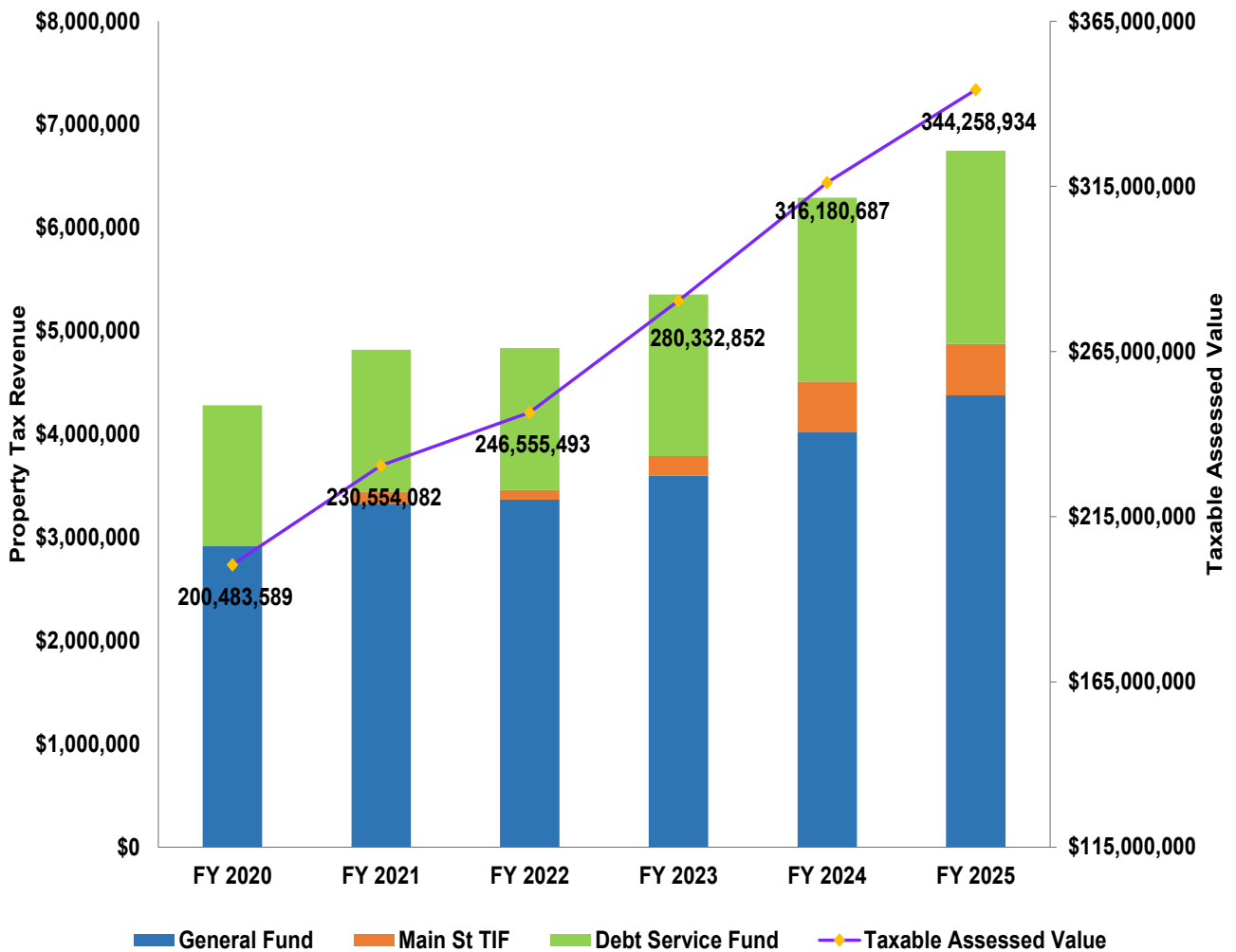
Charges for Services, Property Tax, Sales & Use Tax, and Intergovernmental revenues comprise the major revenue sources for the City. Overall revenue has trended up for the City.

- Charges for Services are typically the largest revenue source for the City and account for 53% and 43% of total revenues in 2024 and 2025, respectively. The upward trend reflects rate increases in water of 3.7% starting in FY 2021, continuing through FY 2030 and sewer rate increases of 4.2% starting in FY 2023, continuing through FY 2031. Electric and Sewer also include increases for an anticipated 3% growth rate in 2024 and 2.8% in 2025 while Water includes an anticipated 2.1% growth rate for both years
- Sales & Use Tax is typically the next largest revenue source and accounts for 9% and 8% of total revenues in 2024 and 2025, respectively. Sales & Use Tax has been steadily increasing each year and has increased 22% from FY 2021 to 2025. FY 2025 includes an estimated increase of 3% in general City sales tax and 5% in general City use tax.

- Property Tax is the next largest revenue source for the City most years and represents 8.4% and 7.1% of the total revenues for the City in 2024 and 2025, respectively. Assessed values have increased every year from FY 2021 through the anticipated increase in 2025 with a total increase of 49% over those 5 years. The City lowered mills in 2022 by .811, in 2023 by 1.155 mills, and in 2024 by .38. FY 2025 includes an anticipated increase of 8.9% 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 19.5% and 36.3% of the total revenues for the City in 2024 and 2025, respectively. This revenue source can be volatile due to the nature and timing of grant-funded projects.
 - FY 2022 intergovernmental revenues include a decrease of 11.4% due to fewer grant funded projects. Grants in 2022 included KDOT (\$158 thousand) and FAA (\$167 thousand) grants in the Airport Fund and a CARS grant in the Special Highway Fund (\$721 thousand) and the second half of the ARPA grant (\$1.7 million).
 - FY 2023 includes a decrease of 14% due to the large ARPA grant in 2022 that will not recur in 2023 and no new large street projects. Grants in 2023 included a \$143 thousand grant from CARS for street improvements for Moonlight Road from I-35 to Buffalo Trail, a \$249 thousand grant from Johnson County for Quail Meadows Trail, a \$39 thousand KDOT grant for turf taxiways at the airport, a \$9 thousand grant from KDOT for the terminal building project at the airport and a \$24 thousand FAA grant in the Airport Fund for the acquisition of property (Tract E).
 - FY 2024 anticipates a 142% increase in intergovernmental revenues due to a very large increase in grants related to street projects and a large grant in the Wastewater Fund. The Special Highway Fund anticipates grant funding from KDOT (\$4.75 million) for the Gardner Road Bridge over I-35 project, MARC grant funding (\$66 thousand) for the US 56 signal interconnection, and CARS (\$672 thousand) for Center Street improvements. The Wastewater Fund anticipates funding from a HUD grant (\$3 million) for the Cedar Niles Lift Station and Force Main. The Airport Fund anticipates additional grant funding from KDOT (\$173 thousand) for the construction of the Turf Taxiway. In addition, the Capital Improvement Reserve Fund anticipates funding from KDOT (\$245 thousand) for the South Center Street Trail replacement and from the Federal Land and Conservation Fund (\$103 thousand) for the Veteran's Park bathroom improvements.
 - FY 2025 projects a 136% increase in intergovernmental revenues due to large grants in the Special Highway Fund. The City anticipates a KDOT grant (\$20.2 million) and a MARC grant (\$6 million) for the Gardner Road Bridge over I-35. Also anticipated in the Special Highway Fund are grants from KDOT (\$164 thousand) for the interchange improvements at I-35 and US 56 and from MARC (\$174

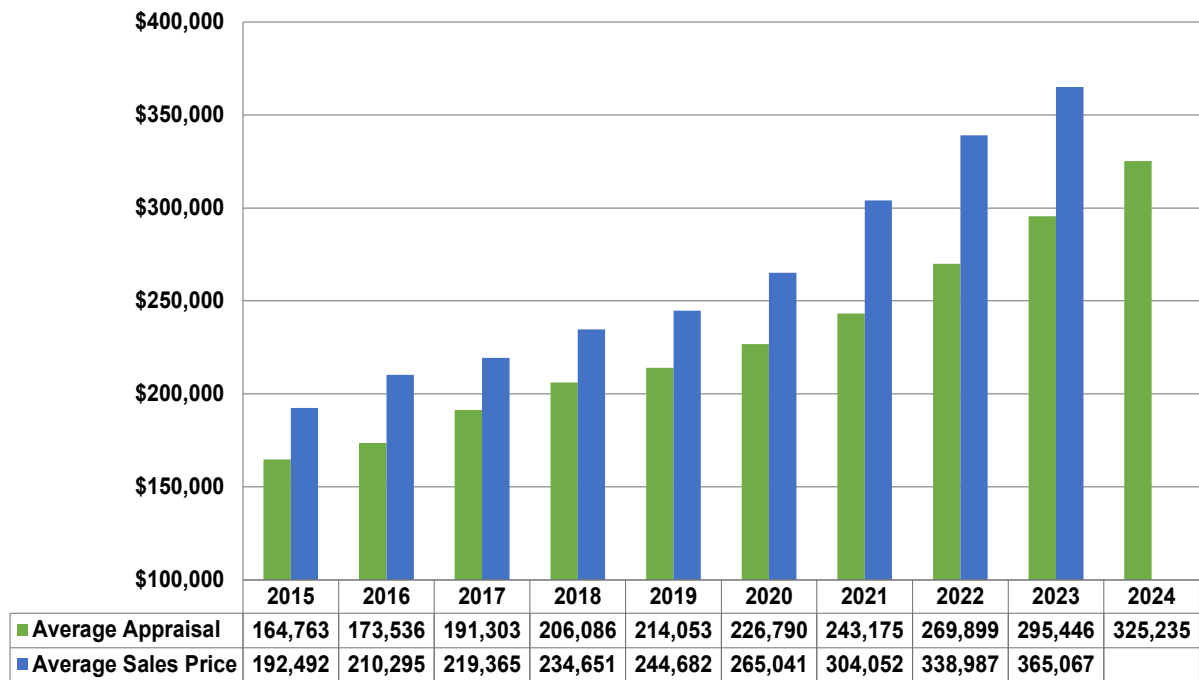
thousand) for the US 56 Signal Interconnection project. Additionally, the City anticipates a grant from CARS (\$420 thousand) for Cherokee Street rehab from west city limits to Center Street. The Wastewater Fund anticipates receiving the second part of the HUD funding (\$850 thousand) for the Cedar Niles Lift Station and Force Main project. Additionally the Airport Fund anticipates receiving grants from the FAA for the Gardner property acquisition (\$495 thousand) and demolition on the Gardner property (\$360 thousand) and a KDOT grant (\$76 thousand) for the preconstruction costs for the fuel system.

Property Tax Revenue vs. Assessed Value



The graph above illustrates that overall Gardner has seen increases in assessed values which actually began in 2014. 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 reflects a 12.8% increase. FY 2025 anticipates an increase of 8.9%.

Average Appraised Value vs Average Sales Price



This graph illustrates that the City's average home sale prices have been increasing steadily since 2015 and have increased every year since then, without fail, through 2023. The graph was re-created using data from the Johnson County Appraisers' web page.

2025-2029 Capital Improvement Program

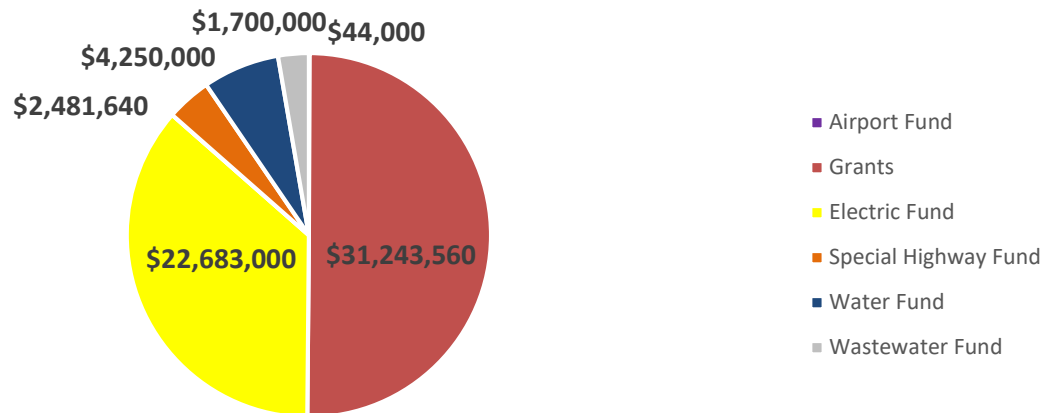
What is a Capital Improvement Program (CIP)?

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.

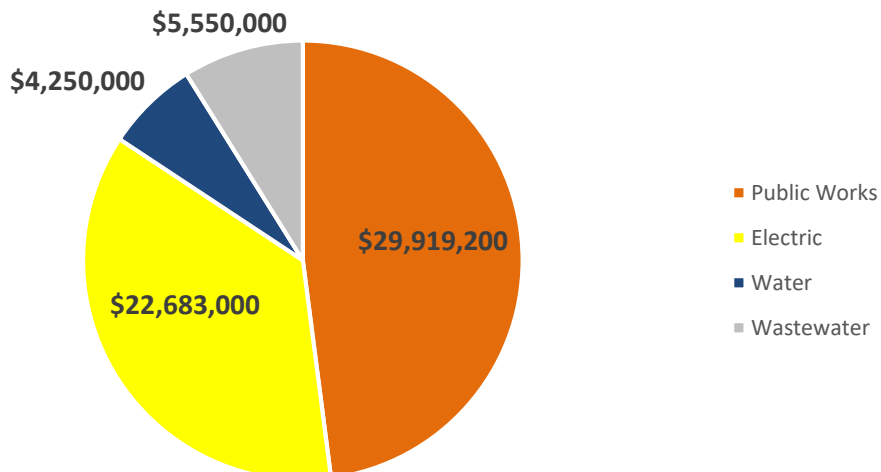
What is a Capital Expenditure?

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.

2025 CIP Total Sources = \$62,402,200



2025 CIP Total Uses = \$62,402,200



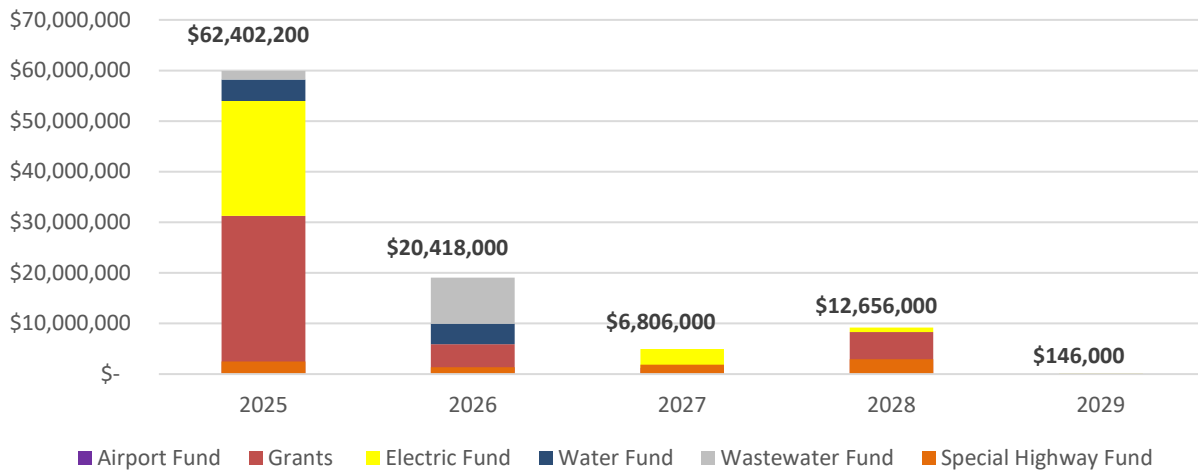
CAPITAL IMPROVEMENT PROGRAM



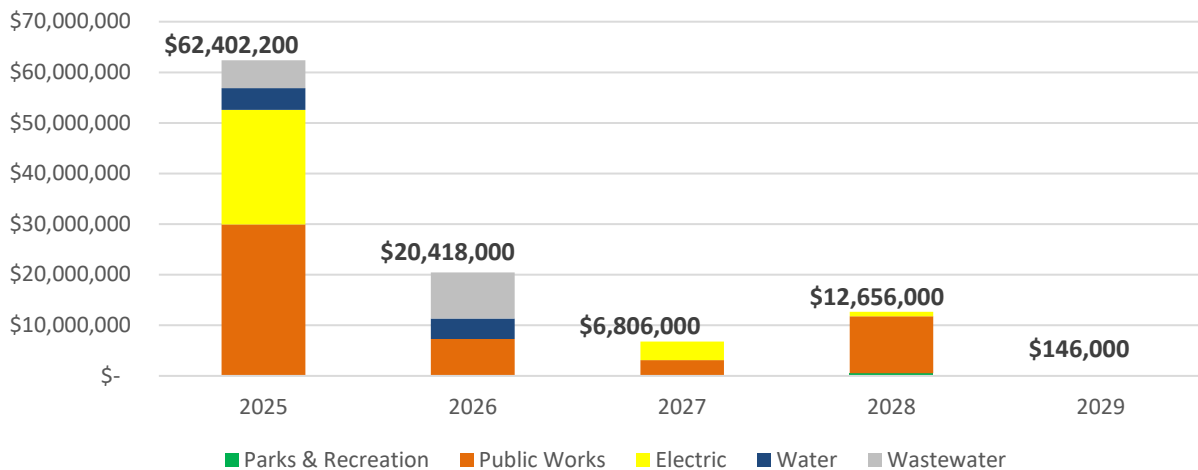
CIP Trends

There is a significant amount of capital investment planned for 2025 and 2026 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, Electric Substation #4 at Clare Rd. and Cedar Niles Lift Station and force main, Kill Creek Interceptor, and I-35 and US-56 Interchange Improvements. Capital spending is expected to return to more “normal levels” in 2027 and 2028. Capital spending increases in 2028 due to the reconstruction and expansion of 167th St. from Center St. to Moonlight Rd.

CIP Sources by Year



CIP Uses by Year



2025 Significant Non-recurring Capital Expenditures

Gardner Rd. Bridge over I-35 – 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 \$36,200,000. The project leverages \$30,950,000 in MARC and KDOT grant funding. The local match of \$5,250,000 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 2025 and 2026. The City plans to issue General Obligation Bonds to finance the project and the annual debt service will come from the Water Fund.

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 started 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 (\$3,850,000) and cash from the Wastewater Utility (\$1,394,874).

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 \$4,945,000. The City plans to issue General Obligation Bonds to finance the project and the annual debt service will come from the Electric Fund.

Clare Rd. Substation #4 – This project will construct a new substation on Clare Rd., which will serve areas south of I-35. The total project cost is estimated to be \$15,700,000. The City plans to issue General Obligation Bonds to finance the project and the annual debt service will come from the Electric Fund.

Unit 2 Upgrade – This project will upgrade Unit 2 Gas Turbine to an R Model. The current unit can only generate 14 MW, but the upgrade will allow it to generate 19 MW. The total project cost is \$2,496,000. The City plans to issue General Obligation Bonds to finance the project and the annual debt service will come from the Electric Fund.

CAPITAL IMPROVEMENT PROGRAM



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	\$488,800	Maintenance is not the responsibility of the City.
Water Transmission Line	0	Minimal	\$560,600	The annual debt service will have a significant impact on the Water Fund.
Cedar Niles LS and Forcemain	0	\$15,000	-	1 hour of labor a day for staff rounds.
Substation #1 T2 Upgrade	0	Minimal	\$407,000	Project will not have an impact on the annual operating budget.
Clare Rd. Substation #4	0	Minimal	\$1,292,100	Project will not have an impact on the annual operating budget.
Unit 2 Upgrade	0	Minimal	\$205,400	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 2025 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 2030 and are planning to increase sewer rates by approximately 4.2% annually until 2031 to support planned wastewater infrastructure. The City is currently conducting an electric rate study to determine if the current rate structure can adequately fund the planned electric CIP.

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 departments' 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 2025 – 2029 Capital Improvement Program please check out the *CIP Reports* located on page 238 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>

	2024	2025	2026	2027	2028	2029-2033	2034-2038	2039-2043	2044-2048	2049-2053	2054-2058
Debt Service											
Principal	4,910,000	3,173,000	4,759,300	3,726,300	3,818,300	16,300,350	11,211,000	3,587,850	320,650	-	-
Interest	1,178,100	1,025,100	970,200	820,800	706,100	2,936,550	1,798,200	501,450	48,550	-	-
Total	6,088,100	4,198,100	5,729,500	4,547,100	4,524,400	19,236,900	13,009,200	4,089,300	369,200	-	-
Infrastructure Special											
Sales Tax											
Principal	545,000	565,000	590,000	445,000	95,000	95,000	-	-	-	-	-
Interest	79,500	59,800	40,100	19,700	3,800	1,900	-	-	-	-	-
Total	624,500	624,800	630,100	464,700	98,800	96,900	-	-	-	-	-
Electric											
Principal	345,000	360,000	1,459,600	1,374,600	1,630,500	7,317,500	6,702,500	6,702,500	3,283,800	-	-
Interest	76,700	64,800	759,400	746,800	853,700	4,147,500	4,118,000	4,118,000	2,120,700	-	-
Total	421,700	424,800	2,219,000	2,121,400	2,484,200	11,465,000	10,820,500	10,820,500	5,404,500	-	-
Wastewater											
Principal	1,186,823	3,354,660	3,386,186	3,920,611	3,770,972	17,582,325	14,565,652	13,221,000	8,999,200	6,675,000	1,335,000
Interest	327,477	1,664,540	1,631,414	2,035,289	1,822,028	8,693,875	8,235,348	7,357,900	6,216,000	5,331,000	1,066,200
Total	1,514,300	5,019,200	5,017,600	5,955,900	5,593,000	26,276,200	22,801,000	20,578,900	15,215,200	12,006,000	2,401,200
Water											
Principal	1,570,000	1,795,000	1,701,700	1,746,700	1,781,700	9,268,500	9,823,500	5,498,500	1,110,100	-	-
Interest	729,400	765,000	958,400	914,800	869,500	3,700,900	2,806,500	1,830,200	836,100	-	-
Total	2,299,400	2,560,000	2,660,100	2,661,500	2,651,200	12,969,400	12,630,000	7,328,700	1,946,200	-	-
Airport											
Principal	35,000	-	-	25,000	25,000	125,000	125,000	125,000	100,000	-	-
Interest	800	-	-	13,400	13,400	67,000	67,000	67,000	53,600	-	-
Total	35,800	-	-	38,400	38,400	192,000	192,000	192,000	153,600	-	-
Totals											
Principal	8,591,823	9,247,660	11,896,786	11,238,211	11,121,472	50,688,675	42,427,652	29,134,850	13,813,750	6,675,000	1,335,000
Interest	2,391,977	3,579,240	4,359,514	4,550,789	4,268,528	19,547,725	17,025,048	13,874,550	9,274,950	5,331,000	1,066,200
Total	10,983,800	12,826,900	16,256,300	15,789,000	15,390,000	70,236,400	59,452,700	43,009,400	23,088,700	12,006,000	2,401,200

The information above includes anticipated debt.

In 2024, the City anticipates issuing \$3,500,000 for water improvements, \$52,075,000 for sewer improvements, and \$2,490,000 for benefit district debt.

In 2025, the City anticipates issuing \$5,250,000 for street improvements, \$21,891,000 for electric improvements, and \$9,350,000 for water improvements.

In 2026, the City anticipates issuing \$10,150,000 for sewer improvements and \$500,000 for airport improvements.

In 2027, the City anticipates issuing \$3,688,000 for electric improvements.

In 2028, the City anticipates issuing \$5,053,000 for street improvements.

In 2029, the City anticipates issuing \$2,650,000 for street improvements.

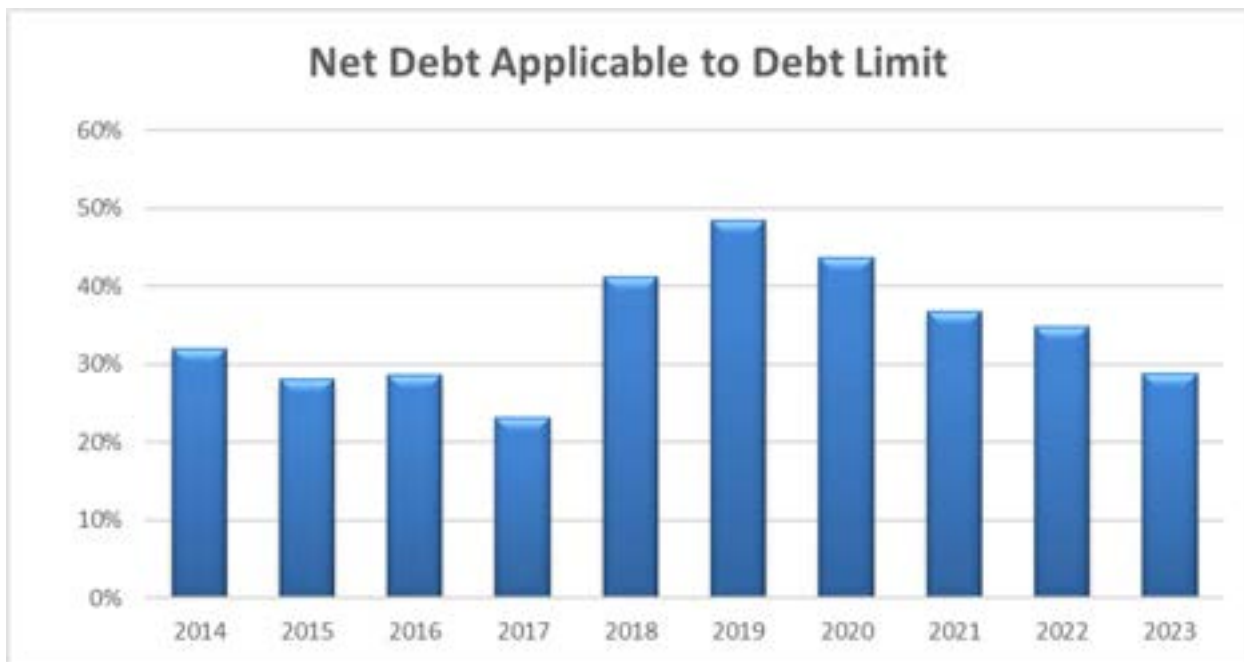
DEBT MARGIN



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 12/31/23)

Assessed Valuation (1)	\$344,998,680
Legal Debt Limit (30%) (2)	103,499,604
G.O. Bonds and Temporary Notes Outstanding	67,090,000
Less: Amount set aside for utilities, refunding and revenue-supported bonds	<u>(37,219,571)</u>
Total net debt applicable to limit	<u>\$29,870,429</u>
Legal Debt Margin	\$73,629,175



- (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 Outstanding 1/1/2024
General Obligation:					
2013A	Refunded 2004D for interest savings; original purpose was airport hangar improvements	03/2013	10/2024	2.0-2.25	\$35,000
2014A	Street and utility improvements for USD 231 BD; White Drive sanitary sewer improvements	04/2014	10/2029	2.0-3.125	2,215,000
2014B	Refunded KDOT loans TR0101 and TR0106 for interest savings; original purpose was street improvements	12/2014	10/2029	2.0-3.0	1,610,000
2015A	Refunded KDHE 2006 Hillsdale state loan for interest savings; original purpose was sewer improvements	07/2015	10/2025	3.00	890,000
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	1,230,000
2016B	Replace electric transformer 1, circuit breaker and breaker controls; taxable debt	12/2016	10/2026	2.0-3.25	280,000
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	1,030,000
2018A	Construct and equip the new justice center; Aquatic Center improvements; street improvements	06/2018	10/2037	3.0-5.0	11,230,000
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	1,140,000
2019E	Streets Phase 4 Improvements; Santa Fe improvements	12/2019	10/2029	2.0-3.0	1,545,000
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	24,035,000
2020B	191st St realignment; refunded 2010A for interest savings; original purpose was street improvements	12/2020	10/2030	2.0-3.0	3,515,000
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	3,940,000
2021B	Refunded 2019D temp notes for street and water improvements for Waverly Plaza BD	08/2021	10/2041	2.0-2.25	2,010,000
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	10,870,000
2023A	Street and sewer improvements for the Hilltop BD	09/2023	10/2024	6.00	1,515,000
Total G.O. Bonds					\$ 67,090,000
Lease Purchase/Bank Placed Debt:					
2016C	Purchase land for new justice center	12/2016	10/2026	1.75-3.10	216,000
2018	Golf course improvements	06/2018	10/2028	4.69	689,000
2019	Purchase skid steer	04/2019	04/2024	3.64	9,666
Total Lease Purchase/Bank Placed Debt					\$ 914,666
Other:					
KDHE SRF	C20 1721 01 - Bull Creek Lift sewer improvements	11/2006	09/2027	2.40	700,555
KDHE SRF	C20 1956-01 - Big Bull Creek WWTP sewer improvements	08/2012	03/2034	2.05	5,907,873
Total Other					\$ 6,608,428
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



City Hall
120 E.Main St
Gardner, KS 66030
(913) 856-7535

www.gardnerkansas.gov

CITY OF GARDNER BUDGET



General Fund

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 8,818,092	\$ 8,147,492	\$ 8,374,675	\$ 7,320,275
Revenue				
Taxes	\$ 9,008,755	\$ 9,817,300	\$ 9,493,800	\$ 10,043,100
Intergovernmental	3,487,725	3,810,000	3,526,000	3,650,000
Licenses and Permits	403,623	349,000	404,000	411,000
Charges for Service	2,740,394	3,117,600	3,103,600	3,230,400
Fines and fees	627,122	765,000	646,000	666,000
Investment earnings	572,647	246,000	542,000	406,000
Other	335,212	39,000	97,200	416,500
Transfers In	906,297	964,300	962,200	1,292,900
Sale of City Assets	45,976	-	28,000	-
Total Revenue	\$ 18,127,751	\$ 19,108,200	\$ 18,802,800	\$ 20,115,900
Expenditures				
Operations				
Administration	\$ 2,021,216	\$ 2,239,200	\$ 2,382,700	\$ 2,390,500
Finance	1,495,318	1,745,000	1,711,300	1,870,400
Community Development	1,038,824	1,357,400	1,287,900	1,439,200
Police	6,441,937	7,572,900	7,557,400	7,912,800
Public Works	2,795,321	3,235,500	3,213,300	3,303,700
Parks and Recreation	3,000,530	2,933,900	3,016,600	2,988,700
Total Operations	16,793,146	19,083,900	19,169,200	19,905,300
Capital Outlay				
Administration	98,044	-	-	-
Police	367,647	267,500	302,500	361,900
Public Works	163,531	50,000	50,000	-
Total Capital Outlay	629,222	317,500	352,500	361,900
Transfers Out				
Transfers Out	1,148,800	335,500	335,500	286,100
Total Transfers Out	1,148,800	335,500	335,500	286,100
Total Expenditures	\$ 18,571,168	\$ 19,736,900	\$ 19,857,200	\$ 20,553,300
Surplus/(Shortfall)	(443,417)	(628,700)	(1,054,400)	(437,400)
Funds Available December 31	\$ 8,374,675	\$ 7,518,792	\$ 7,320,275	\$ 6,882,875

CITY OF GARDNER BUDGET



REVENUE SOURCE	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
TAXES				
Property Tax				
Ad Valorem Property Tax	\$ 3,604,147	\$ 4,003,400	\$ 4,003,400	\$ 4,364,500
Back Tax Collections	(6,422)	25,000	12,400	12,000
Motor Vehicle Tax	381,794	353,900	382,000	389,600
Subtotal Property Tax	3,979,519	4,382,300	4,397,800	4,766,100
City Tax				
City Sales Tax	3,205,131	3,485,000	3,205,000	3,301,000
City Use Tax	1,496,991	1,595,000	1,557,000	1,635,000
Subtotal City Tax	4,702,122	5,080,000	4,762,000	4,936,000
Franchise Tax				
Natural Gas Franchise	232,779	250,000	240,000	247,000
Telephone Franchise	4,759	5,000	5,000	5,000
Cable Television Franchise	71,067	87,000	70,000	69,000
Electric Franchise	18,509	13,000	19,000	20,000
Subtotal Franchise Tax	327,114	355,000	334,000	341,000
Total Taxes	\$ 9,008,755	\$ 9,817,300	\$ 9,493,800	\$ 10,043,100
INTERGOVERNMENTAL				
County Tax				
County Sales Tax	\$ 2,294,770	\$ 2,547,000	\$ 2,295,000	\$ 2,364,000
County Use Tax	798,654	897,000	839,000	881,000
Subtotal County Tax	3,093,424	3,444,000	3,134,000	3,245,000
Grants				
Operating Contributions	163,950	166,400	165,000	165,000
Grants	8,325	10,000	10,000	10,000
Federal Grants	157,896	130,700	150,000	160,000
Subtotal Grants	330,171	307,100	325,000	335,000
Liquor Tax				
Local Alcohol Liquor Tax	64,130	58,900	67,000	70,000
Subtotal Liquor Tax	64,130	58,900	67,000	70,000
Total Intergovernmental	\$ 3,487,725	\$ 3,810,000	\$ 3,526,000	\$ 3,650,000

CITY OF GARDNER BUDGET



REVENUE SOURCE	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
LICENSES AND PERMITS				
Licenses				
Business Licenses and Payments	\$ 11,625	\$ 11,000	\$ 11,000	\$ 11,000
Beer and Liquor License	5,300	2,000	4,000	4,000
Economic Development Application Fee	2,000	-	4,000	-
Subtotal Licenses	18,925	13,000	19,000	15,000
Permits				
Building and Construction Permits	368,916	320,000	369,000	380,000
Animal Licenses and Impoundment	7,656	8,000	8,000	8,000
Lake Dock Permits	8,126	8,000	8,000	8,000
Subtotal Permits	384,698	336,000	385,000	396,000
Total Licenses and Permits	\$ 403,623	\$ 349,000	\$ 404,000	\$ 411,000
CHARGES FOR SERVICES				
Cost Allocation				
GF Cost Allocation Revenue	\$ 2,246,988	\$ 2,557,800	\$ 2,557,800	\$ 2,503,700
GF Cost Allocation-Airport	(383,604)	(434,200)	(434,200)	(277,300)
Subtotal Cost Allocation	1,863,384	2,123,600	2,123,600	2,226,400
Recreation Charges				
Recreation Programs	231,722	243,000	232,000	239,000
Instructional Recreation Fees	8,477	12,000	8,000	8,000
Swimming Pool Fees	345,464	298,000	345,000	355,000
Swimming Lessons	35,770	36,000	36,000	37,000
Special Events	35,462	37,000	35,000	36,000
Concessions	41,107	34,000	41,000	42,000
Advertising	1,100	-	1,000	1,000
Tournaments	11,376	11,000	11,000	11,000
Donations and Sponsorships	15,447	12,000	15,000	15,000
Facility Rental	28,255	23,000	28,000	29,000
Aquatic Concessions	88,330	98,000	88,000	91,000
Subtotal Recreation Charges	842,510	804,000	840,000	864,000
Fees				
Inspection Fees	17,123	168,000	120,000	120,000
Zoning and Subdivision Fees	17,377	22,000	20,000	20,000
Subtotal Fees	34,500	190,000	140,000	140,000
Total Charges for Services	\$ 2,740,394	\$ 3,117,600	\$ 3,103,600	\$ 3,230,400

CITY OF GARDNER BUDGET



REVENUE SOURCE	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Fines and Fees				
Court Fines	\$ 443,657	\$ 563,000	\$ 457,000	\$ 471,000
Court Fees	82,269	104,000	85,000	88,000
Diversion	101,196	98,000	104,000	107,000
Total Fines and Fees	\$ 627,122	\$ 765,000	\$ 646,000	\$ 666,000
Investment Earnings				
Interest on Idle Funds	\$ 572,647	\$ 246,000	\$ 542,000	\$ 406,000
Total Investment Earnings	\$ 572,647	\$ 246,000	\$ 542,000	\$ 406,000
Miscellaneous Other				
Mowing Special Assessments	\$ 1,636	\$ 3,000	\$ 3,000	\$ 3,000
Copies/Plans/Codes	7,161	7,000	7,000	7,000
Miscellaneous	59,750	25,000	25,000	25,000
Returned Checks	17,811	3,000	3,000	3,000
Reimbursed Expense	17,610	-	-	-
Donations	500	-	-	-
Developer Reimbursements	97,744	-	58,200	-
Origination Fee	133,000	-	-	377,500
Royalties	-	1,000	1,000	1,000
Total Miscellaneous Other	\$ 335,212	\$ 39,000	\$ 97,200	\$ 416,500
OTHER FINANCING SOURCES AND USES				
Transfers In				
Electric Fund Transfer	\$ 891,200	\$ 945,700	\$ 945,700	\$ 1,108,900
Economic Development Fund Transfer	-	-	-	165,100
Main Street Marketplace CID Transfer	12,121	15,000	15,000	15,200
Plaza South CID Transfer	2,976	3,600	1,500	3,700
Total Transfers In	906,297	964,300	962,200	1,292,900
Proceeds from Sale of Capital Assets				
Sale of City Property	45,976	-	28,000	-
Total Proceeds from Sale of Capital Assets	45,976	-	28,000	-
Total Other Financing Sources and Uses	\$ 952,273	\$ 964,300	\$ 990,200	\$ 1,292,900
Total General Fund Revenues	\$ 18,127,751	\$ 19,108,200	\$ 18,802,800	\$ 20,115,900

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	2022	2023	2024	2025
Administration	6.0	6.0	6.0	6.0
Human Resources / Risk Management	4.0	4.0	4.0	4.0
Information Technology (I.T.)	3.0	5.0	5.0	5.0
Building Services	1.0	2.0	2.0	2.0
City Clerk	1.0	1.0	1.0	1.0
TOTAL	15.0	18.0	18.0	18.0

ADMINISTRATION

2024 Accomplishments

- Partnered with the Chamber of Commerce to hold the State of the City Address
- Completed 2023 annual report website
- Completed Annual Media Training to all employees
- 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
- Prepared City Council meeting agenda packets and accompanying materials for 53 City Council Meetings and Work Sessions in 2024
- Prepared and attested to 32 ordinances and resolutions in 2024 (as of August 12)
- Coordinated Fox 4 Zip Trip to showcase the city
- Coordinated several internal event/activities to boost employee morale and retention
- Coordinated “City Day” for Chamber Leadership Program
- Risk Management coordinated and successfully completed regular city-wide facility inspections with both the Worker’s Compensation Safety Consultant and the Kansas Department of Labor Safety Representative with minimal areas identified for improvement
- The city continues to partner with Kansas Municipal Utilities to provide monthly safety training for all employees as it pertains to their position and quarterly leadership training for all supervisory staff

DID YOU KNOW?

For the third consecutive year, Risk Management has provided training opportunities for all employees to become CPR and First Aid certified.

Strategic Priorities

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

2025 Goals and Objectives

Department Goal A: Create a high performing organization

Objective A1: Continue to reduce the turnover rate (ongoing)

Objective A2: Support initiatives to drive lower worker's compensation rates (ongoing)

Objective A3: Provide an Annual Report on progress towards achieving the City's strategic priorities (June 2025)

Objective A4: Complete development of a new website (January 2025)

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)

Department Goal C: Execute a successful infrastructure sales tax renewal campaign

(February 2025)

Performance Measures

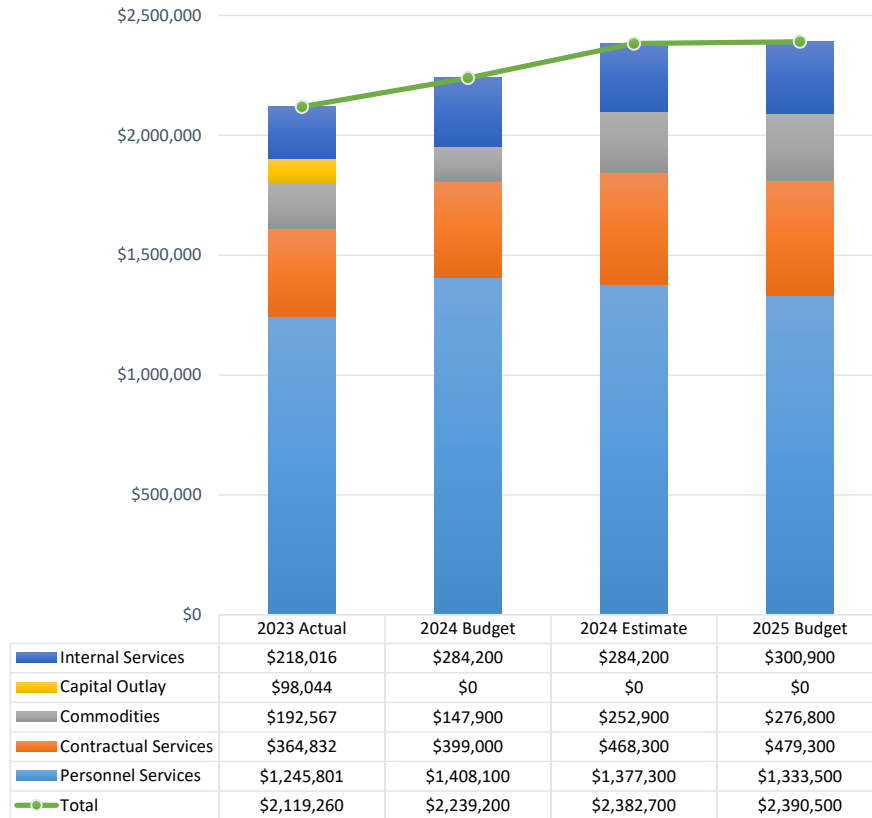
Strategic Priority	Goal / Objective	Performance Measure	Benchmark	2022 Actual	2023 Actual	2024 Estimate	2025 Target
3	A1	Turnover Rate	10%	20.74%	13.30%	15.00%	15.00%
4	A2	Expenditures for workers' compensation per \$100 of salary and benefits	\$1	\$1.35	\$1.41	\$1.45	\$1.50
1	B1	Population growth	> 1%	9.9%	8.0%	3.0%	3.0%
1	B2	City assessed valuation growth	> 1%	13.7%	12.8%	8.9%	5.0%

ADMINISTRATION

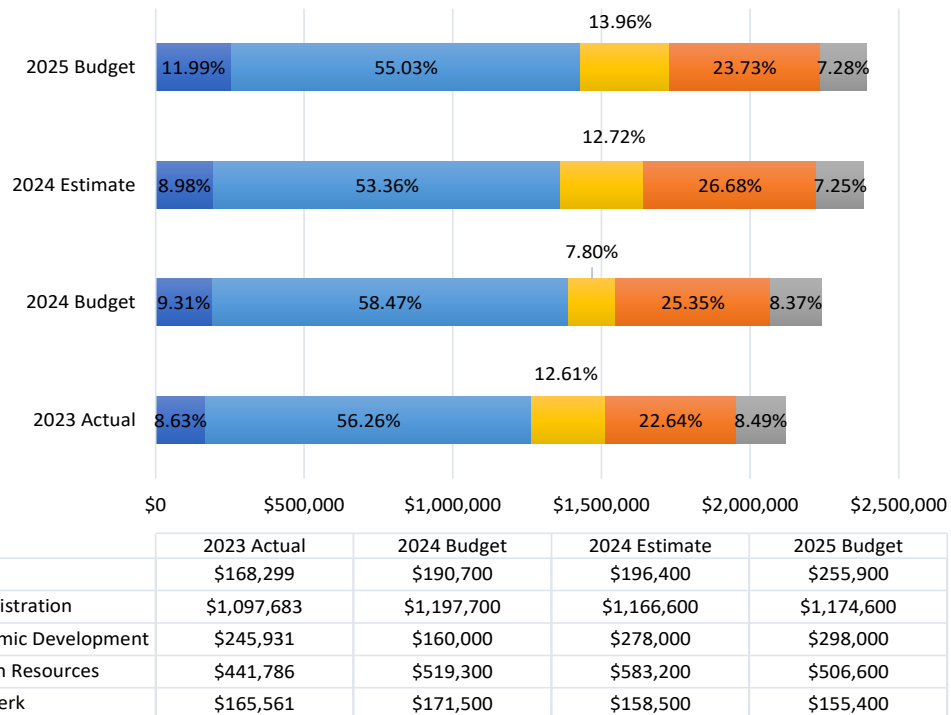


Department Financial Summaries

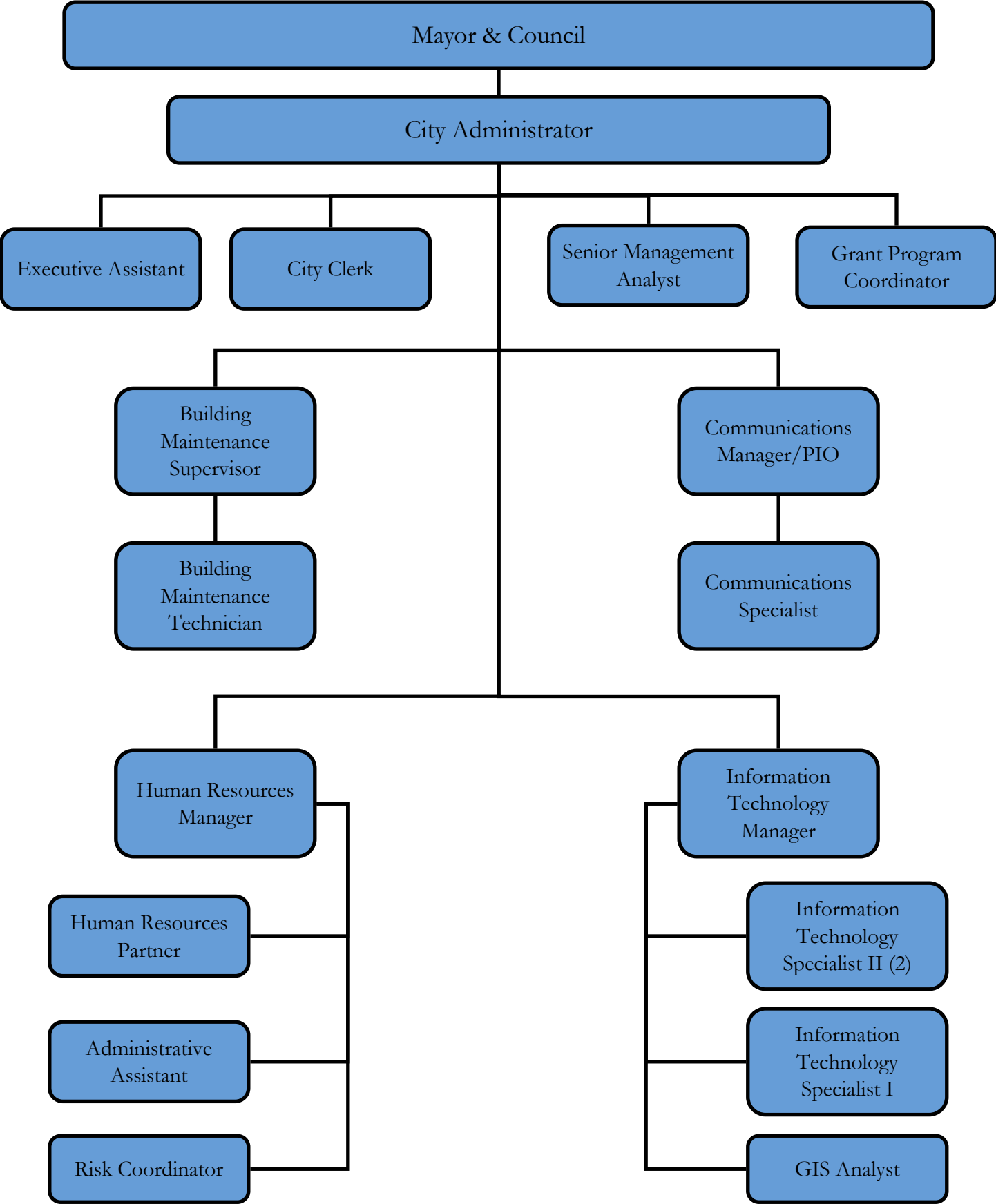
Department Expenditures by Type



Department Expenditures by Program



Administration



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 861,683	\$ 905,900	\$ 893,300	\$ 941,900
Overtime	7,517	13,500	12,900	13,600
Part-Time	27,835	28,700	28,700	45,700
Seasonal	-	6,000	6,000	6,000
Health and Dental Insurance	178,405	257,800	242,600	113,800
Life Insurance	769	1,000	1,000	1,000
Social Security	65,446	73,000	71,900	77,000
Unemployment Compensation	838	900	900	1,000
KPERS Retirement	81,327	96,800	95,500	107,600
Deferred Compensation	21,981	24,500	24,500	25,900
Total Personnel Services	1,245,801	1,408,100	1,377,300	1,333,500
Contractual Services				
Legal Services	65,070	106,000	91,000	91,000
Outsourced Services	219,989	182,400	263,200	258,000
Telephone	1,856	2,000	2,000	2,000
Meetings/Training/Travel/Continuing Education	15,080	34,100	36,500	39,000
Dues and Subscriptions	38,477	38,600	39,400	40,600
Recruitment	5,301	10,000	10,000	10,000
Advertising and Legal Notices	1,858	1,400	1,700	1,700
Printing	8,464	12,800	12,800	13,000
Postage	8,337	11,200	11,200	11,200
Information Technology	-	-	-	12,300
Taxes and Assesments	400	500	500	500
Total Contractual Services	364,832	399,000	468,300	479,300
Commodities				
Furniture and Equipment	24,900	-	-	-
Operating Supplies	7,593	12,300	12,300	12,700
Special Events	18,478	25,800	25,800	25,800
Donations and Sympathy	49,752	49,800	54,800	58,300
Grants	91,844	60,000	160,000	180,000
Total Commodities	192,567	147,900	252,900	276,800
Capital Outlay				
Equipment	98,044	-	-	-
Total Capital Outlay	98,044	-	-	-
Internal Services				
Building Services	93,858	113,000	113,000	117,000
IT Services	88,744	130,000	130,000	140,000
Risk Services	35,414	41,200	41,200	43,900
Total Internal Services	218,016	284,200	284,200	300,900
Total Expenditures	\$ 2,119,260	\$ 2,239,200	\$ 2,382,700	\$ 2,390,500

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Part-Time	\$ 27,835	\$ 28,700	\$ 28,700	\$ 45,700
Social Security	2,130	2,200	2,100	3,500
Total Personnel Services	29,965	30,900	30,800	49,200
Contractual Services				
Meetings/Training/Travel/Continuing Education	1,538	3,000	3,000	3,000
Dues and Subscriptions	32,934	33,100	33,900	35,100
Advertising and Legal Notices	160	200	200	200
Total Contractual Services	34,632	36,300	37,100	38,300
Commodities				
Operating Supplies	1,690	2,000	2,000	2,000
Special Events	10,206	15,800	15,800	15,800
Donations and Sympathy	49,752	49,800	54,800	58,300
Total Commodities	61,648	67,600	72,600	76,100
Internal Services				
Building Services	22,381	26,900	26,900	27,800
IT Services	14,559	22,900	22,900	59,200
Risk Services	5,114	6,100	6,100	5,300
Total Internal Services	42,054	55,900	55,900	92,300
Total Expenditures	\$ 168,299	\$ 190,700	\$ 196,400	\$ 255,900

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 572,110	\$ 616,100	\$ 612,400	\$ 645,600
Overtime	1,253	5,000	5,000	5,300
Seasonal	-	6,000	6,000	6,000
Health and Dental Insurance	106,063	163,400	151,700	84,200
Life Insurance	442	600	600	600
Social Security	41,444	48,000	47,700	50,200
Unemployment Compensation	554	600	600	700
KPERS Retirement	54,492	66,100	65,700	74,100
Deferred Compensation	20,846	23,300	23,300	24,600
Total Personnel Services	797,204	929,100	913,000	891,300
Contractual Services				
Legal Services	57,727	100,000	85,000	85,000
Outsourced Services	800	5,000	5,000	5,000
Telephone	1,250	1,400	1,400	1,400
Meetings/Training/Travel/Continuing Education	318	9,200	9,200	9,200
Dues and Subscriptions	4,924	3,900	3,900	3,900
Printing	8,010	12,100	12,100	12,100
Postage	8,004	10,800	10,800	10,800
Information Technology	-	-	-	400
Total Contractual Services	81,033	142,400	127,400	127,800
Commodities				
Furniture and Equipment	24,900	-	-	-
Operating Supplies	1,955	4,600	4,600	4,600
Special Events	8,272	10,000	10,000	10,000
Total Commodities	35,127	14,600	14,600	14,600
Capital Outlay				
Equipment	98,044	-	-	-
Total Capital Outlay	98,044	-	-	-
Internal Services				
Building Services	45,868	55,200	55,200	57,300
IT Services	23,248	36,400	36,400	59,200
Risk Services	17,159	20,000	20,000	24,400
Total Internal Services	86,275	111,600	111,600	140,900
Total Expenditures	\$ 1,097,683	\$ 1,197,700	\$ 1,166,600	\$ 1,174,600

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Contractual Services				
Outsourced Services	\$ 153,787	\$ 100,000	\$ 118,000	\$ 118,000
Advertising and Legal Notices	300	-	-	-
Total Contractual Services	154,087	100,000	118,000	118,000
Commodities				
Grants	91,844	60,000	160,000	180,000
Total Commodities	91,844	60,000	160,000	180,000
Total Expenditures	\$ 245,931	\$ 160,000	\$ 278,000	\$ 298,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 202,141	\$ 212,100	\$ 212,700	\$ 224,400
Overtime	611	3,300	3,300	3,500
Health and Dental Insurance	61,808	79,600	77,600	22,000
Life Insurance	247	300	300	300
Social Security	14,847	16,500	16,500	17,400
Unemployment Compensation	192	200	200	200
KPERS Retirement	19,304	22,200	22,300	25,100
Deferred Compensation	1,068	1,200	1,200	1,300
Total Personnel Services	300,218	335,400	334,100	294,200
Contractual Services				
Legal Services	7,343	6,000	6,000	6,000
Outsourced Services	41,903	48,400	111,200	114,000
Telephone	606	600	600	600
Meetings/Training/Travel/Continuing Education	11,877	19,800	22,200	24,700
Dues and Subscriptions	244	1,200	1,200	1,200
Recruitment	5,301	10,000	10,000	10,000
Printing	454	600	600	800
Postage	142	200	200	200
Total Contractual Services	67,870	86,800	152,000	157,500
Commodities				
Operating Supplies	3,801	5,300	5,300	5,700
Total Commodities	3,801	5,300	5,300	5,700
Internal Services				
Building Services	17,960	21,700	21,700	22,400
IT Services	41,534	58,100	58,100	16,200
Risk Services	10,403	12,000	12,000	10,600
Total Internal Services	69,897	91,800	91,800	49,200
Total Expenditures	\$ 441,786	\$ 519,300	\$ 583,200	\$ 506,600

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 87,432	\$ 77,700	\$ 68,200	\$ 71,900
Overtime	5,653	5,200	4,600	4,800
Health and Dental Insurance	10,534	14,800	13,300	7,600
Life Insurance	80	100	100	100
Social Security	7,025	6,300	5,600	5,900
Unemployment Compensation	92	100	100	100
KPERS Retirement	7,531	8,500	7,500	8,400
Deferred Compensation	67	-	-	-
Total Personnel Services	118,414	112,700	99,400	98,800
Contractual Services				
Outsourced Services	23,499	29,000	29,000	21,000
Meetings/Training/Travel/Continuing Education	1,347	2,100	2,100	2,100
Dues and Subscriptions	375	400	400	400
Advertising and Legal Notice	1,398	1,200	1,500	1,500
Printing	-	100	100	100
Postage	191	200	200	200
Information Technology	-	-	-	11,900
Taxes and Assessments	400	500	500	500
Total Contractual Services	27,210	33,500	33,800	37,700
Commodities				
Operating Supplies	147	400	400	400
Total Commodities	147	400	400	400
Internal Services				
Building Services	7,649	9,200	9,200	9,500
IT Services	9,403	12,600	12,600	5,400
Risk Services	2,738	3,100	3,100	3,600
Total Internal Services	19,790	24,900	24,900	18,500
Total Expenditures	\$ 165,561	\$ 171,500	\$ 158,500	\$ 155,400

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	2022	2023	2024	2025
Planning & Zoning	5.0	5.5	6.5	6.5
Building & Inspections	3.0	4.0	4.0	4.0
TOTAL	8.0	9.5	10.5	10.5

COMMUNITY DEVELOPMENT



2024 Accomplishments

- Continued automation efforts utilizing Central Square and Cognos to create and generate standardized reports for monitoring / reporting development activity.
- Brought Planning and Engineering Module for Central Square ERP system on-line to track and guide planning and engineering permit and process reviews.
- Through July 31, 2024:
 - Issued 603 total building and improvement project permits reflecting \$38,966,685 million valuation in private investment:
 - 70 new single family units / \$27,600,475 million valuation
 - Approved 11 planning cases associated with 5 residential projects representing 278 single family detached housing units, 302 single family attached housing units, and 0 multi-family units
 - Approved 9 planning cases associated with 3 commercial projects
- Conducted 4,489 inspections through July 31, 2024

DID YOU KNOW?

The U.S. Census Bureau released new population estimates from cities with population of at least 20,000. The data showed that Gardner is the fastest growing city in the metro.



COMMUNITY DEVELOPMENT

Strategic Priorities

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

2025 Goals and Objectives

Department Goal A: Facilitate growth in the community.

Objective A1: Review and update the Comprehensive Plan (Dec. 2025)

Objective A2: Assist the Finance Department with revising the Economic Development Incentive Policy (June 2025)

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. 2025)

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)

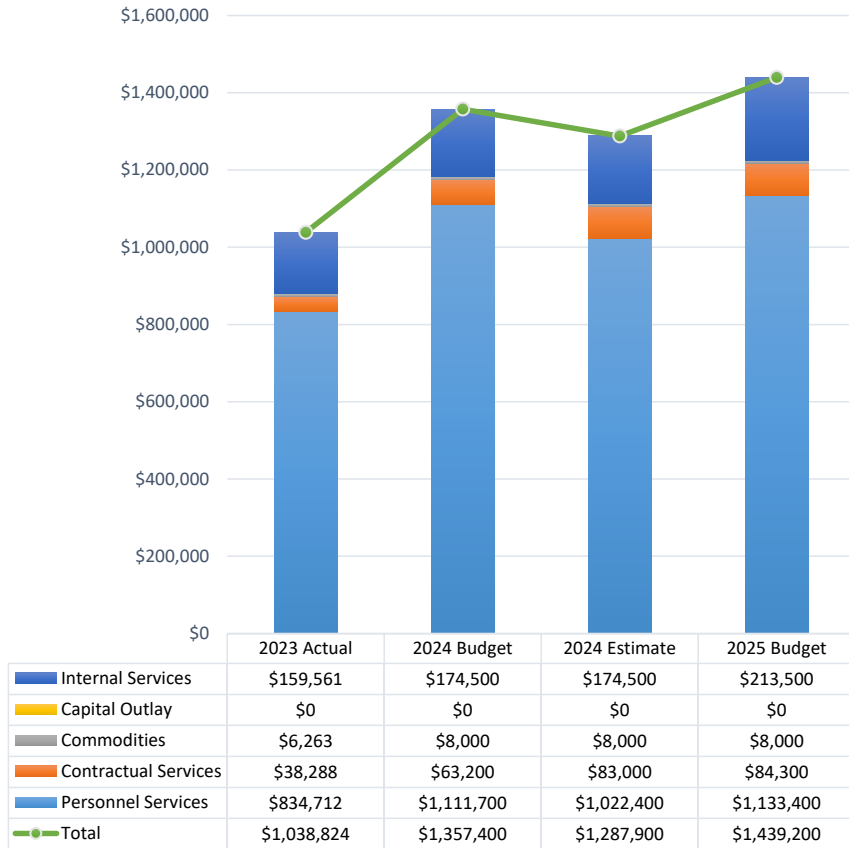
Performance Measures

Strategic Priority	Goal/Objective	Performance Measure	Benchmark	2022 Actual	2023 Actual	2024 Estimate	2025 Target
1	A3	Percent of planning applications reviewed / processed within applicable timeframes	90%	90%	90%	100%	100%
1	A3	Percent of building plan 1st reviews conducted within 10 working days of application	90%	95%	90%	100%	100%
2	B1	Percent of inspections conducted same day or next business day after inspection request	95%	98%	95%	100%	100%

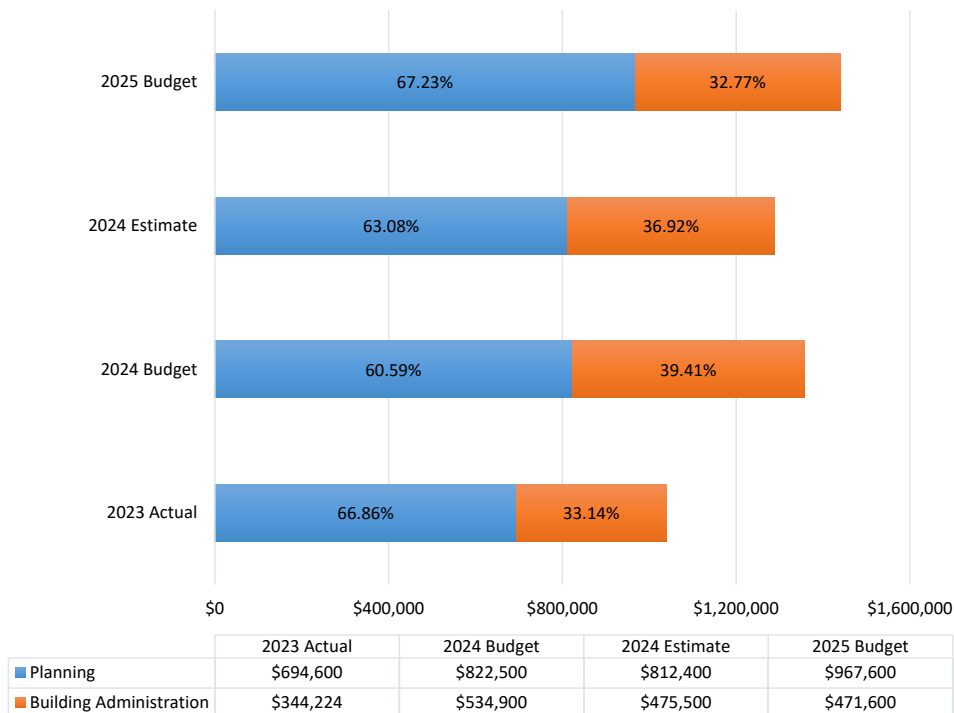
Factors influencing the ability to meet the identified benchmarks may include: failure of the applicants to provide adequate information/review materials causing an application/request to be put on hold; volume of applications/requests consistently exceeding capacity of existing staffing levels; or internal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

Department Financial Summaries

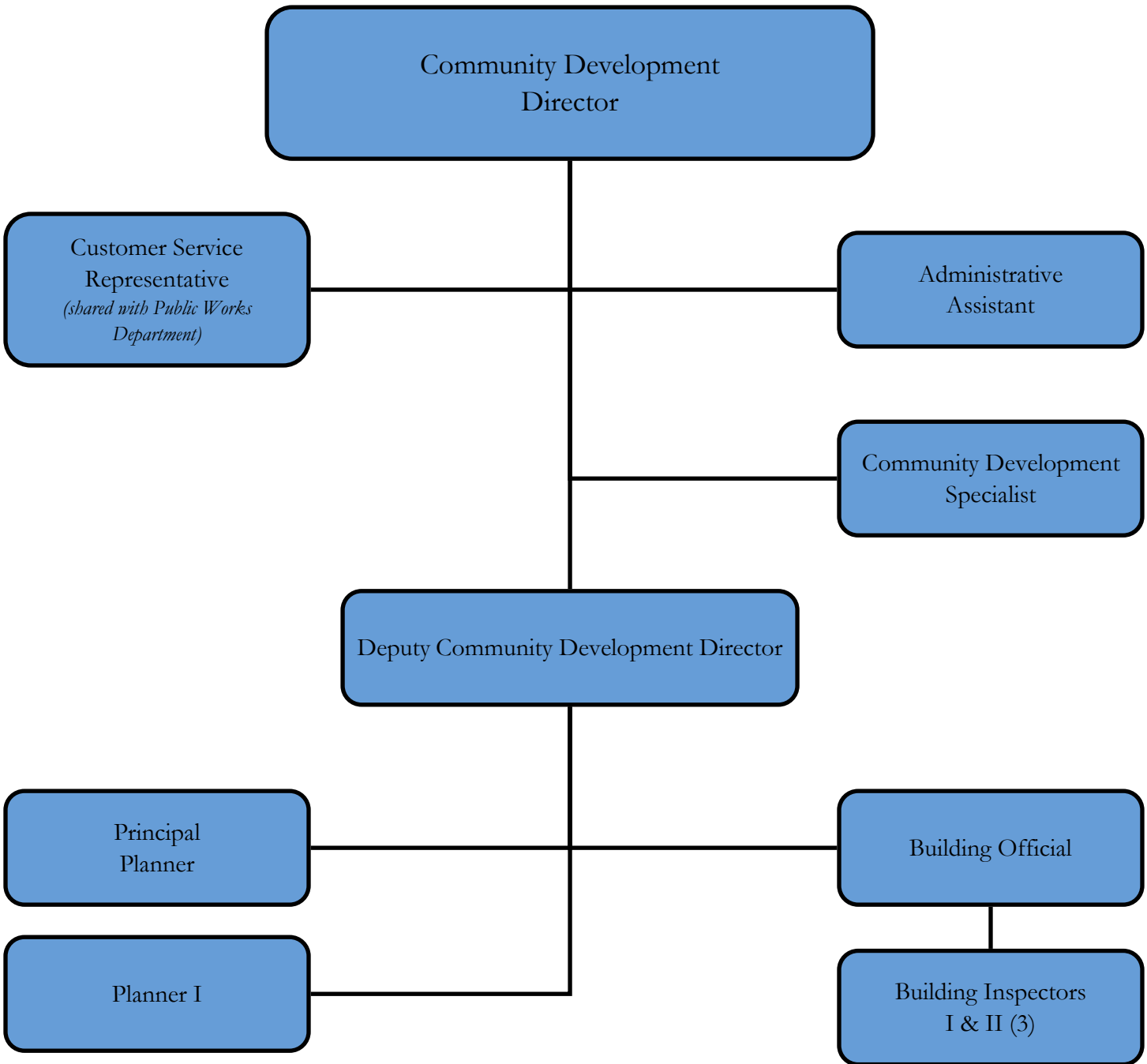
Department Expenditures by Type



Department Expenditures by Program



Community Development



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 574,392	\$ 711,300	\$ 692,200	\$ 833,200
Overtime	2,684	5,600	5,200	5,700
Seasonal	-	13,500	13,500	13,500
Health and Dental Insurance	155,215	269,700	203,000	144,500
Life Insurance	709	1,000	1,000	1,000
Social Security	42,195	55,800	54,400	65,200
Unemployment Compensation	543	800	800	900
KPERS Retirement	54,647	74,100	72,100	92,700
Deferred Compensation	4,327	5,600	5,400	6,800
Contra Expense and Reclass	-	(25,700)	(25,200)	(30,100)
Total Personnel Services	834,712	1,111,700	1,022,400	1,133,400
Contractual Services				
Outsourced Services	30,693	27,000	47,000	47,000
Telephone	2,086	2,200	2,200	2,200
Meetings/Training/Travel/Continuing Education	3,225	16,800	16,800	16,800
Dues and Subscriptions	1,677	3,300	3,300	4,600
Advertising and Legal Notices	206	700	700	700
Printing	159	700	500	500
Postage	242	500	500	500
Home Repair Program	-	12,000	12,000	12,000
Total Contractual Services	38,288	63,200	83,000	84,300
Commodities				
Small tools	365	400	400	400
Vehicle Supplies	88	-	-	-
Fuel and Fluids	3,946	4,000	4,000	4,000
Operating Supplies	1,594	2,700	2,700	2,700
Clothing and Uniforms	270	900	900	900
Total Commodities	6,263	8,000	8,000	8,000
Internal Services				
Building Services	68,626	82,600	82,600	86,300
IT Services	25,826	40,700	40,700	75,400
Risk Services	49,188	34,200	34,200	43,400
Fleet Services	15,921	17,000	17,000	8,400
Total Internal Services	159,561	174,500	174,500	213,500
Total Expenditures	\$ 1,038,824	\$ 1,357,400	\$ 1,287,900	\$ 1,439,200

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 380,080	\$ 441,500	\$ 435,600	\$ 555,500
Overtime	786	1,700	1,600	1,700
Seasonal	-	13,500	13,500	13,500
Health and Dental Insurance	95,105	145,300	121,800	112,000
Life Insurance	441	600	600	600
Social Security	28,126	34,900	34,500	43,700
Unemployment Compensation	362	500	500	600
KPERS Retirement	36,400	45,800	45,200	61,600
Deferred Compensation	3,022	3,600	3,500	4,700
Contra Expense and Reclass	-	(25,700)	(25,200)	(30,100)
Total Personnel Services	544,322	661,700	631,600	763,800
Contractual Services				
Outsourced Services	29,293	25,000	45,000	45,000
Telephone	483	600	600	600
Meetings/Training/Travel/Continuing Education	1,787	7,700	7,700	7,700
Dues and Subscriptions	724	1,200	1,200	2,500
Advertising and Legal Notice	206	700	700	700
Printing	-	200	200	200
Postage	241	300	300	300
Total Contractual Services	32,734	35,700	55,700	57,000
Commodities				
Operating Supplies	536	1,500	1,500	1,500
Total Commodities	536	1,500	1,500	1,500
Internal Services				
Building Services	58,214	69,900	69,900	72,900
IT Services	19,351	30,500	30,500	48,500
Risk Services	34,132	17,500	17,500	21,100
Fleet Services	5,311	5,700	5,700	2,800
Total Internal Services	117,008	123,600	123,600	145,300
Total Expenditures	\$ 694,600	\$ 822,500	\$ 812,400	\$ 967,600

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 194,312	\$ 269,800	\$ 256,600	\$ 277,700
Overtime	1,898	3,900	3,600	4,000
Health and Dental Insurance	60,110	124,400	81,200	32,500
Life Insurance	268	400	400	400
Social Security	14,069	20,900	19,900	21,500
Unemployment Compensation	181	300	300	300
KPERS Retirement	18,247	28,300	26,900	31,100
Deferred Compensation	1,305	2,000	1,900	2,100
Total Personnel Services	290,390	450,000	390,800	369,600
Contractual Services				
Outsourced Services	1,400	2,000	2,000	2,000
Telephone	1,603	1,600	1,600	1,600
Meetings/Training/Travel/Continuing Education	1,438	9,100	9,100	9,100
Dues and Subscriptions	953	2,100	2,100	2,100
Printing	159	500	300	300
Postage	1	200	200	200
Home Repair Program	-	12,000	12,000	12,000
Total Contractual Services	5,554	27,500	27,300	27,300
Commodities				
Small tools	365	400	400	400
Vehicle Supplies	88	-	-	-
Fuel and Fluids	3,946	4,000	4,000	4,000
Operating Supplies	1,058	1,200	1,200	1,200
Clothing and Uniforms	270	900	900	900
Total Commodities	5,727	6,500	6,500	6,500
Internal Services				
Building Services	10,412	12,700	12,700	13,400
IT Services	6,475	10,200	10,200	26,900
Risk Services	15,056	16,700	16,700	22,300
Fleet Services	10,610	11,300	11,300	5,600
Total Internal Services	42,553	50,900	50,900	68,200
Total Expenditures	\$ 344,224	\$ 534,900	\$ 475,500	\$ 471,600

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	2022	2023	2024	2025
Finance Administration	3.0	2.0	2.0	2.0
Fiscal Services	5.0	5.0	5.0	6.0
Utility Billing	7.0	6.0	6.0	6.0
Municipal Court	3.0	3.0	3.0	3.0
TOTAL	18	16	16	17

FINANCE



2024 Accomplishments

- Earned 2024 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 2023 Audit
- Coordinated the development of the 2025-2029 Capital Improvement Program
- Coordinated the issuance of Series 2024A general obligation bonds and Series 2025B general obligation temporary notes in order to support infrastructure improvements and refund previous debt obligations
- Implemented Debt Book and GASB 96 improving accounting and financial reporting for Subscription-Based Information Technology (2023 ACFR)
- Prepared the City’s first ever Popular Annual Financial Report (PAFR) for fiscal year 2023
- Worked with departments to review and improve cash handling processes (2024)

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



FINANCE

Strategic Priorities

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

2025 Goals and Objectives

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

Objective A1: Review and update financial policies (September 2025)

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 2025)

Objective B2: Earn the 2023 GFOA Certificate of Achievement for Excellence in Financial Reporting (May 2025)

Objective B3: Earn “unmodified” (highest) audit opinion on 2023 financial statements (June 2025)

Performance Measures

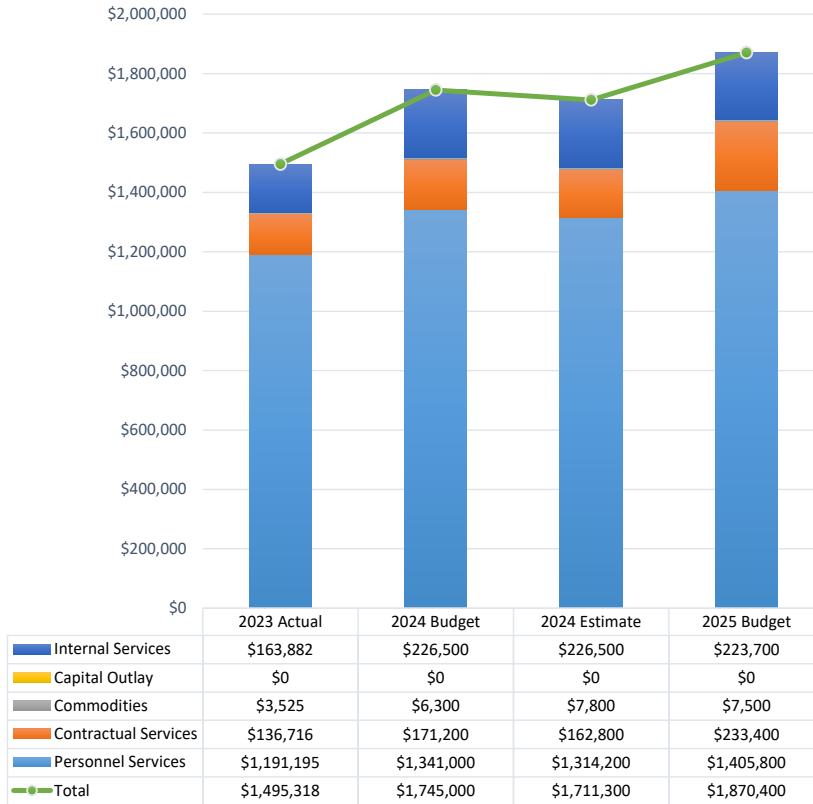
Strategic Priority	Goal / Objective	Performance Measure	Benchmark	2022 Actual	2023 Actual	2024 Estimate	2025 Target
4	A2	End of Year General Fund Balance	30%	54%	45%	37%	33%
4	A3	Bond Rating	Aa-	Aa-	Aa-	Aa-	Aa-
4	B1	Consecutive GFOA Distinguished Budget Presentation Awards	----	8	9	9	10
4	B2	Consecutive GFOA Certificates of Achievement for Excellence in Financial Reporting	—	17	18	18	19
4	B3	“Unmodified” opinion on annual external audit	—	Yes	Yes	Yes	Yes

FINANCE

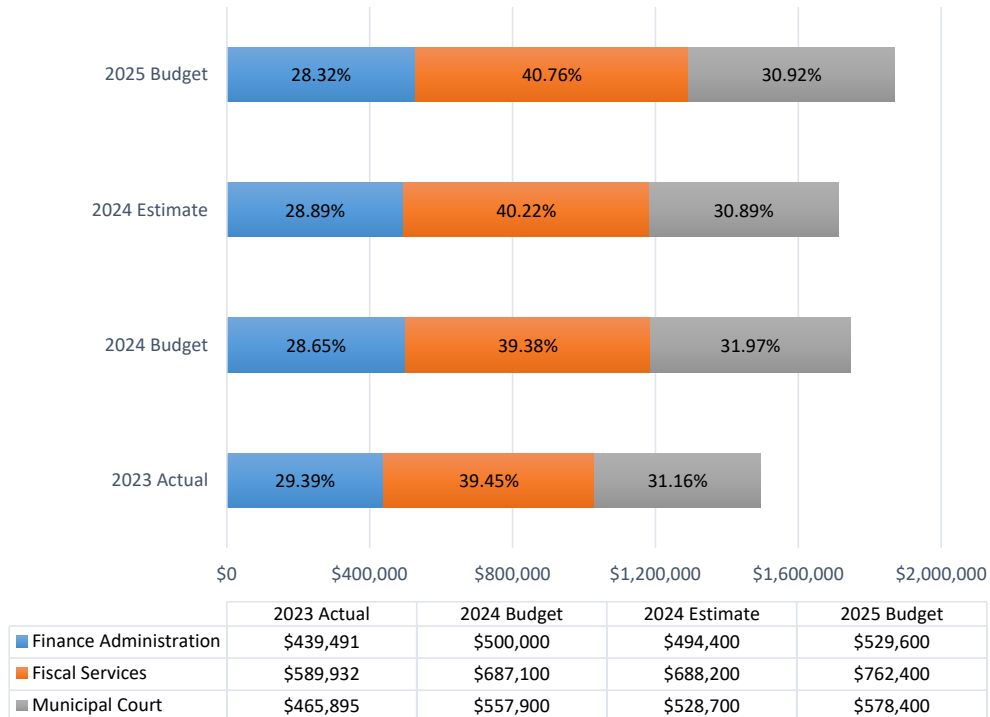


Department Financial Summaries

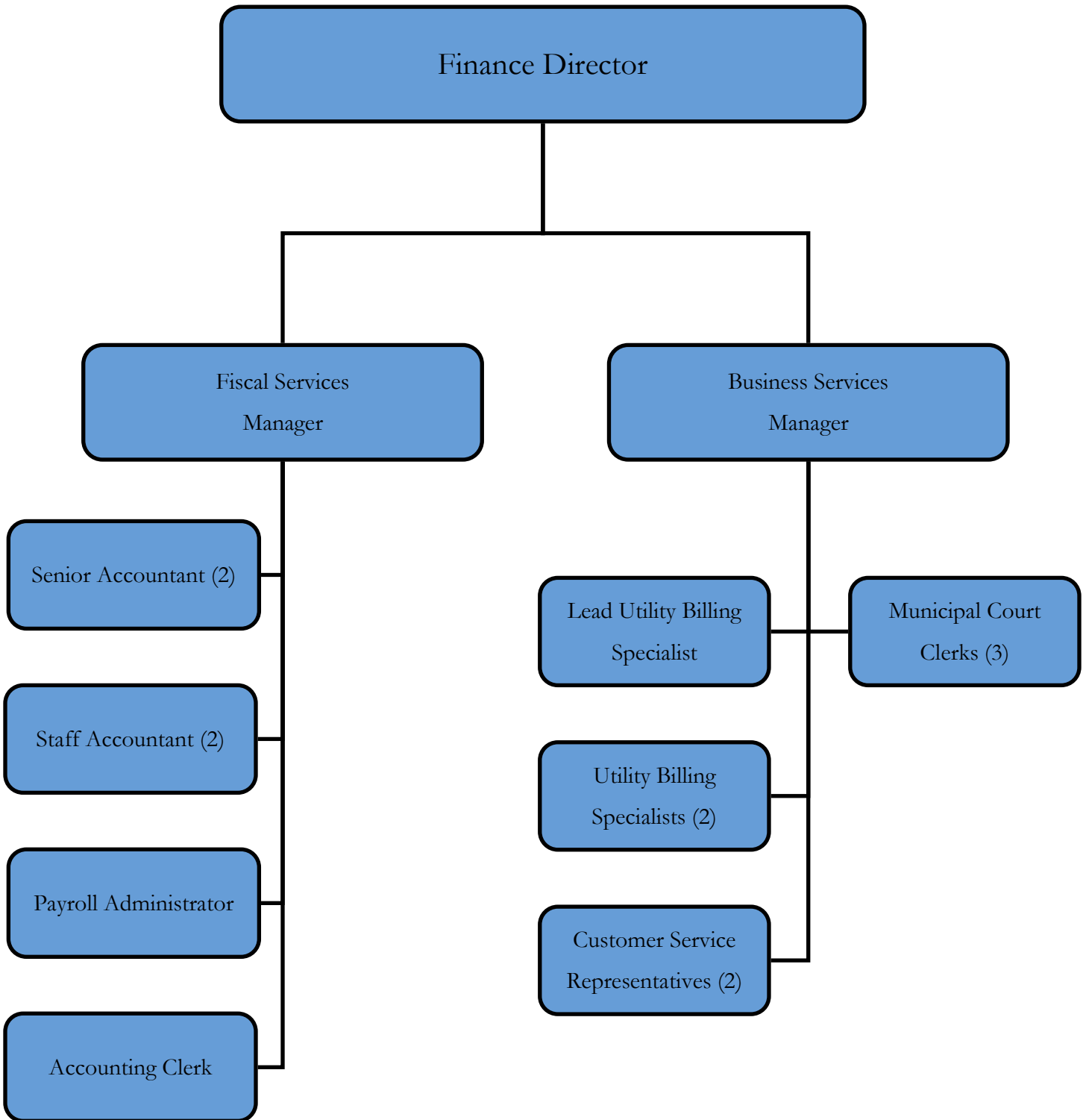
Department Expenditures by Type



Department Expenditures by Program



Finance



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Personnel Services				
Full-Time	\$ 722,721	\$ 764,900	\$ 764,300	\$ 856,400
Overtime	18,164	28,300	27,500	29,700
Part-Time	119,634	128,400	124,700	131,500
Seasonal	7,178	13,500	13,500	13,500
Health and Dental Insurance	181,270	244,300	223,200	188,700
Life Insurance	832	900	900	1,100
Social Security	64,053	71,600	71,200	78,900
Unemployment Compensation	828	1,000	1,000	1,100
KPERS Retirement	70,714	82,000	81,800	98,000
Deferred Compensation	5,801	6,100	6,100	6,900
Total Personnel Services	1,191,195	1,341,000	1,314,200	1,405,800
Contractual Services				
Audit and Financial	65,976	85,600	82,100	88,400
Legal Services	900	3,000	3,000	3,000
Outsourced Services	59,007	60,500	60,500	73,400
Telephone	483	600	500	600
Repair and Maintenance of Office Equipment	-	1,900	-	-
Meetings/Training/Travel/Continuing Education	6,074	12,600	10,400	16,300
Dues and Subscriptions	1,698	2,400	2,400	2,400
Printing	917	2,500	1,800	3,300
Postage	1,661	2,100	2,100	2,100
Information Technology	-	-	-	43,900
Total Contractual Services	136,716	171,200	162,800	233,400
Commodities				
Furniture and Equipment	192	-	1,500	1,500
Operating Supplies	3,333	6,300	6,300	6,000
Total Commodities	3,525	6,300	7,800	7,500
Internal Services				
Building Services	41,448	59,000	59,000	91,300
IT Services	94,686	135,500	135,500	96,900
Risk Services	27,748	32,000	32,000	35,500
Total Internal Services	163,882	226,500	226,500	223,700
Total Expenditures	\$ 1,495,318	\$ 1,745,000	\$ 1,711,300	\$ 1,870,400

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Personnel Services				
Full-Time	\$254,472	\$266,600	\$267,400	\$281,600
Health and Dental Insurance	34,818	44,200	43,600	33,600
Life Insurance	168	200	200	200
Social Security	18,914	20,400	20,500	21,500
Unemployment Compensation	243	300	300	300
KPERS Retirement	24,352	27,600	27,700	31,200
Deferred Compensation	2,551	2,700	2,700	2,800
Total Personnel Services	335,518	362,000	362,400	371,200
Contractual Services				
Audit and Financial	65,976	85,600	82,100	88,400
Outsourced Services	11,002	14,000	12,800	22,800
Telephone	483	600	500	600
Meetings/Training/Travel/Continuing Education	1,670	5,900	4,300	6,500
Dues and Subscriptions	625	700	700	700
Printing	860	1,000	1,400	1,500
Information Technology	-	-	-	5,400
Total Contractual Services	80,616	107,800	101,800	125,900
Internal Services				
Building Services	10,312	12,400	12,400	12,900
IT Services	6,475	10,200	10,200	10,800
Risk Services	6,570	7,600	7,600	8,800
Total Internal Services	23,357	30,200	30,200	32,500
Total Expenditures	\$ 439,491	\$ 500,000	\$ 494,400	\$ 529,600

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 336,399	\$ 353,000	\$ 358,400	\$ 428,700
Overtime	1,041	12,200	12,200	13,500
Seasonal	7,178	13,500	13,500	13,500
Health and Dental Insurance	86,990	114,400	108,700	87,000
Life Insurance	397	400	400	600
Social Security	25,277	29,000	29,400	34,900
Unemployment Compensation	326	400	400	500
KPERS Retirement	32,199	37,800	38,300	48,900
Deferred Compensation	2,746	2,900	2,900	3,600
Total Personnel Services	492,553	563,600	564,200	631,200
Contractual Services				
Outsourced Services	25,731	27,800	28,200	30,600
Meetings/Training/Travel/Continuing Education	4,404	5,900	5,400	5,900
Dues and Subscriptions	750	1,100	1,100	1,100
Printing	57	1,300	400	1,700
Postage	819	1,000	1,000	1,000
Information Technology	-	-	-	15,000
Total Contractual Services	31,761	37,100	36,100	55,300
Commodities				
Furniture and Equipment	192	-	1,500	1,500
Operating Supplies	2,650	3,000	3,000	3,000
Total Commodities	2,842	3,000	4,500	4,500
Internal Services				
Building Services	18,237	22,100	22,100	23,000
IT Services	32,034	46,900	46,900	32,300
Risk Services	12,505	14,400	14,400	16,100
Total Internal Services	62,776	83,400	83,400	71,400
Total Expenditures	\$ 589,932	\$ 687,100	\$ 688,200	\$ 762,400

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 131,850	\$ 145,300	\$ 138,500	\$ 146,100
Overtime	17,123	16,100	15,300	16,200
Part-Time	119,634	128,400	124,700	131,500
Health and Dental Insurance	59,462	85,700	70,900	68,100
Life Insurance	267	300	300	300
Social Security	19,862	22,200	21,300	22,500
Unemployment Compensation	259	300	300	300
KPERS Retirement	14,163	16,600	15,800	17,900
Deferred Compensation	504	500	500	500
Total Personnel Services	363,124	415,400	387,600	403,400
Contractual Services				
Legal Services	900	3,000	3,000	3,000
Outsourced Services	22,274	18,700	19,500	20,000
Repair and Maintenance of Office Equipment	-	1,900	-	-
Meetings/Training/Travel/Continuing Education	-	800	700	3,900
Dues and Subscriptions	323	600	600	600
Printing	-	200	-	100
Postage	842	1,100	1,100	1,100
Information Technology	-	-	-	23,500
Total Contractual Services	24,339	26,300	24,900	52,200
Commodities				
Operating Supplies	683	3,300	3,300	3,000
Total Commodities	683	3,300	3,300	3,000
Internal Services				
Building Services	12,899	24,500	24,500	55,400
IT Services	56,177	78,400	78,400	53,800
Risk Services	8,673	10,000	10,000	10,600
Total Internal Services	77,749	112,900	112,900	119,800
Total Expenditures	\$ 465,895	\$ 557,900	\$ 528,700	\$ 578,400

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	2022	2023	2024	2025
Parks & Rec. Administration	6.0	6.0	6.0	6.0
Parks Maintenance	8.0	8.0	8.0	8.0
TOTAL	14.0	14.0	14.0	14.0

PARKS AND RECREATION

2024 Accomplishments

- Designed and started construction of play ground improvements at Winwood Park
- Completed South Center Trail Resurfacing Project
- Completed Parks Master Plan update

DID YOU KNOW?

The Parks and Recreation Department staffs over 340 seasonal positions each year.



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

2025 Goals and Objectives

Department Goal A: Increase accessibility to parks and recreational amenities

Objective A1: Update playground equipment and shelters in parks (ongoing)

Objective A2: 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: Offer new programs and events (ongoing)

Performance Measures

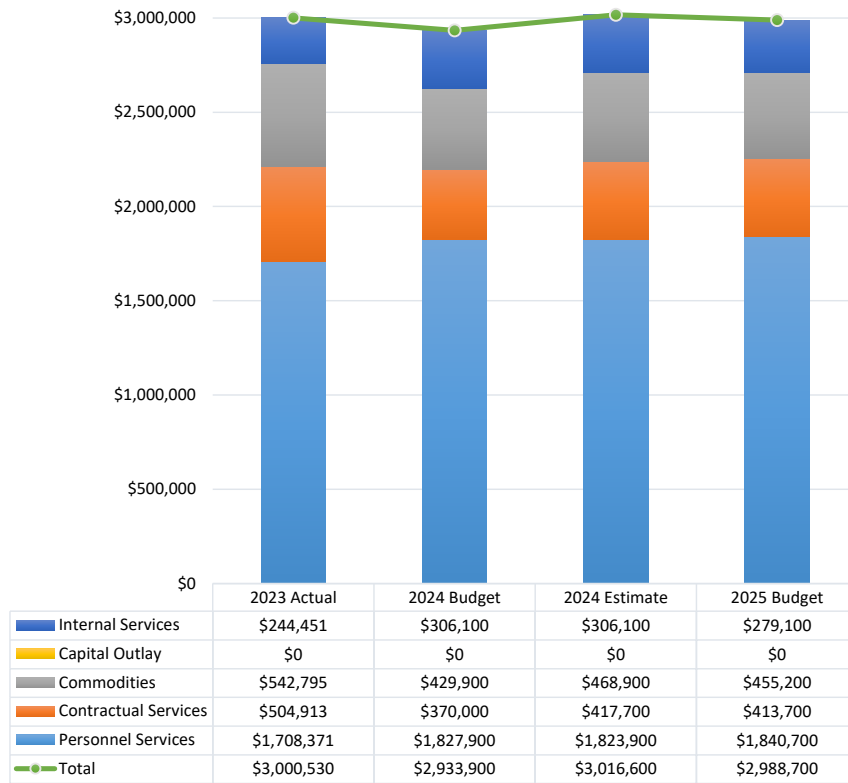
Strategic Priority	Goal / Objective	Performance Measure	Benchmark	2022 Actual	2023 Actual	2024 Estimate	2025 Target
2	A2	% of neighborhoods connected to City trail system	2% increase per year	71%	72%	72%	73%
2	B1	# of recreation program participants	5% increase per year	940	2,580	2,633	2,764
2	B2	# of athletic league participants	5% increase per year	3,056	3,343	3,510	3,685
2	B1	# of Gardner Aquatic Center visitors	3% increase per year	59,014	58,898	60,664	62,483

PARKS AND RECREATION

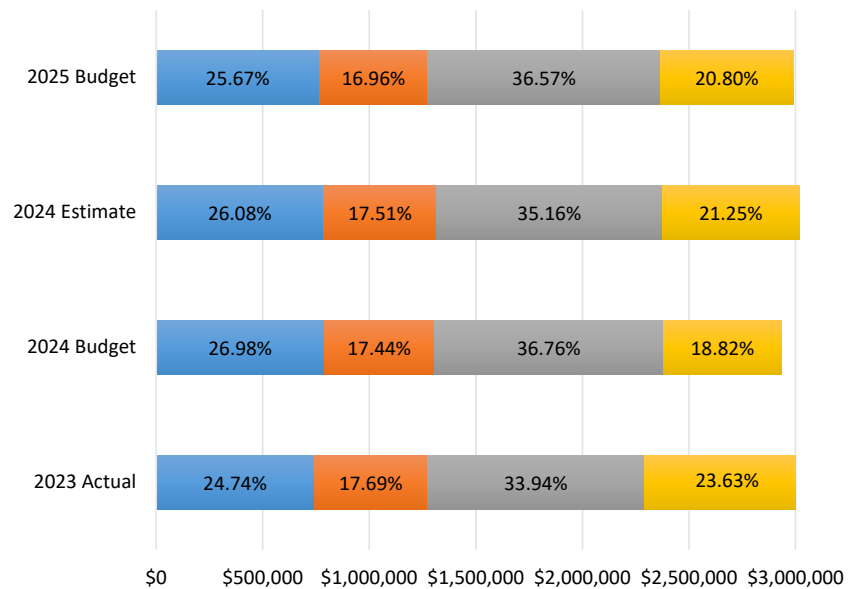
Department Financial Summaries



Department Expenditures by Type

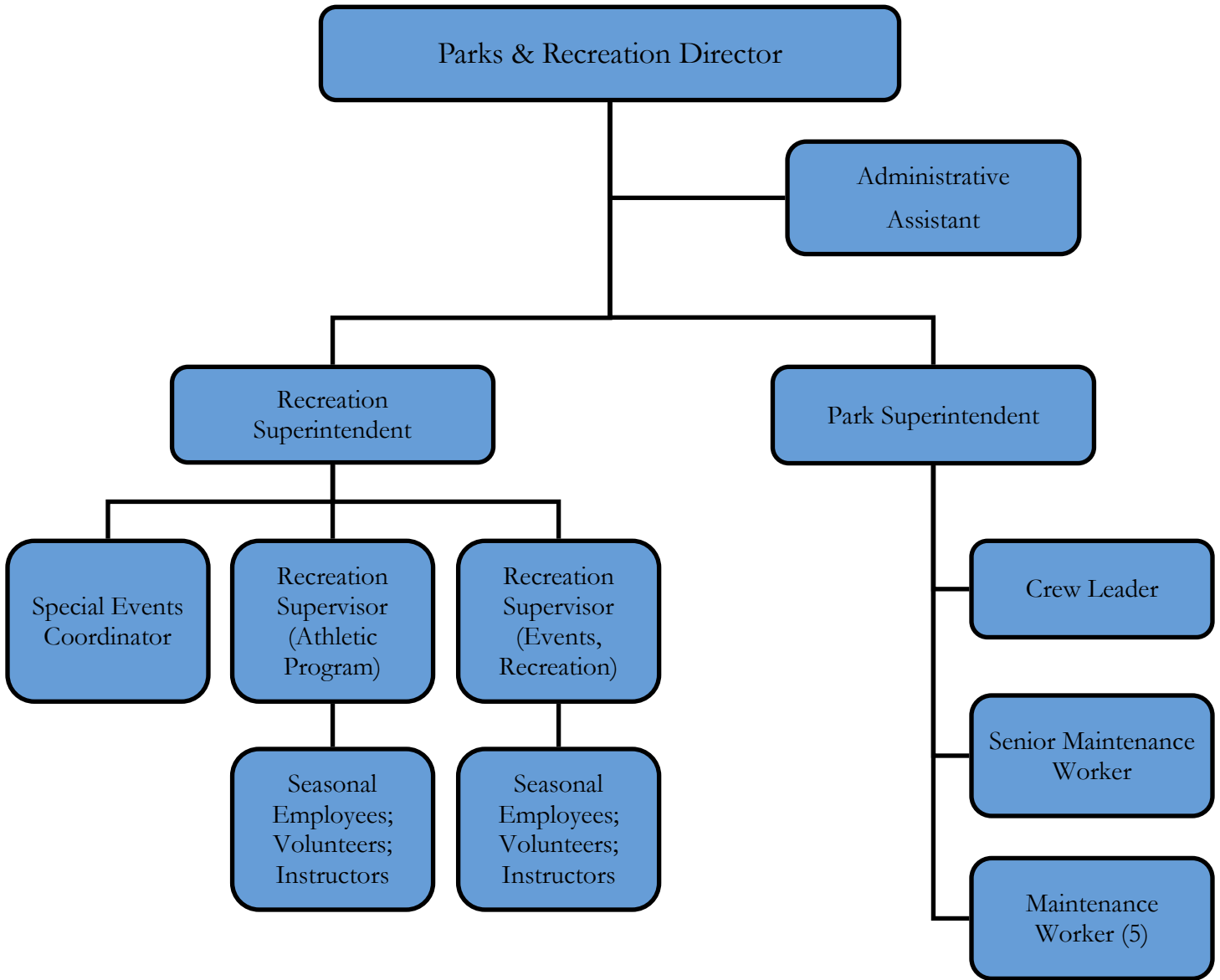


Department Expenditures by Program



	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Parks & Rec Administration	\$742,428	\$791,600	\$786,800	\$767,100
Recreation Services	\$530,615	\$511,800	\$528,100	\$506,800
Parks Maintenance	\$1,018,447	\$1,078,500	\$1,060,700	\$1,093,000
Aquatics	\$709,040	\$552,000	\$641,000	\$621,800

Parks & Recreation



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 788,966	\$ 839,500	\$ 850,500	\$ 896,400
Overtime	34,404	38,900	26,000	26,400
Seasonal	502,824	463,900	511,900	511,900
Health and Dental Insurance	201,436	287,900	234,600	190,000
Life Insurance	1,140	1,300	1,300	1,300
Social Security	99,679	102,700	106,100	109,700
Unemployment Compensation	1,300	1,400	1,500	1,500
KPERS Retirement	77,028	90,400	90,100	101,500
Deferred Compensation	1,594	1,900	1,900	2,000
Total Personnel Services	1,708,371	1,827,900	1,823,900	1,840,700
Contractual Services				
Outsourced Services	148,255	86,900	128,100	103,100
Water	10,716	7,000	12,000	12,000
Trash Services	4,957	5,600	5,600	5,600
Telephone	6,466	6,900	7,500	7,500
Natural Gas	4,234	4,000	4,000	4,000
Electricity	32,989	55,000	55,000	55,000
Wastewater	2,580	2,600	2,600	2,600
Repair and Maintenance Building	93,183	15,500	15,500	15,500
Repair and Maintenance Equipment	22,742	17,000	17,000	17,000
Repair and Maintenance Vehicles	1,875	-	-	-
Equipment and Vehicle Rentals	20,891	19,100	19,100	19,100
Meetings/Training/Travel/Continuing Education	8,716	8,900	8,900	8,900
Dues and Subscriptions	2,871	3,900	4,400	4,400
Advertising and Legal Notices	-	700	700	700
Printing	843	600	1,000	1,000
Postage	561	300	300	300
Information Technology	-	-	-	21,000
Construction Debris	-	100	100	100
Athletics	111,313	122,500	122,500	122,500
Instructional Recreation	3,094	13,400	13,400	13,400
Special Assessments	28,627	-	-	-
Total Contractual Services	504,913	370,000	417,700	413,700
Commodities				
Building and Grounds	150,665	98,000	119,000	105,000
Small Tools	4,454	-	700	-
Vehicle Supplies	515	-	-	-
Fuel	22,711	20,000	24,000	25,000
Chemicals	34,713	22,500	35,000	35,000
Concession Supplies	77,850	69,800	70,300	70,300
Operating Supplies	6,525	5,700	5,700	5,700
Clothing and Uniforms	14,090	10,100	10,400	10,400
Special Events	231,272	203,800	203,800	203,800
Total Commodities	542,795	429,900	468,900	455,200
Internal Services				

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Building Services	43,669	53,600	53,600	55,100
IT Services	71,801	106,300	106,300	86,100
Risk Services	81,218	95,200	95,200	107,200
Fleet Services	47,763	51,000	51,000	30,700
Total Internal Services	244,451	306,100	306,100	279,100
Total Expenditures	\$ 3,000,530	\$ 2,933,900	\$ 3,016,600	\$ 2,988,700

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Personnel Services				
Full-Time	\$ 411,849	\$ 432,800	\$ 434,100	\$ 457,300
Overtime	691.00	3,900.00	3,900.00	4,100.00
Seasonal	-	13,500.00	13,500.00	13,500.00
Health and Dental Insurance	85,486.00	110,000.00	98,700.00	68,700.00
Life Insurance	512.00	600.00	600.00	600.00
Social Security	31,143.00	34,400.00	34,500.00	36,300.00
Unemployment Compensation	405.00	500.00	500.00	500.00
KPERS Retirement	38,956.00	45,000.00	45,100.00	50,800.00
Deferred Compensation	1,199.00	1,400.00	1,400.00	1,500.00
Total Personnel Services	570,241	642,100	632,300	633,300
Contractual Services				
Outsourced Services	17,995	-	-	-
Telephone	2,073	3,100	3,100	3,100
Meetings/Training/Travel/Continuing Education	2,932	4,700	4,700	4,700
Dues and Subscriptions	1,429	2,800	2,800	2,800
Printing	-	100	100	100
Postage	554	300	300	300
Information Technology	-	-	-	1,000
Special Assessments	28,627	-	-	-
Total Contractual Services	53,610	11,000	11,000	12,000
Commodities				
Building and Grounds	4,706	-	5,000	-
Operating Supplies	-	1,300	1,300	1,300
Total Commodities	4,706	1,300	6,300	1,300
Internal Services				
Building Services	33,069	39,800	39,800	41,300
IT Services	19,351	30,500	30,500	32,300
Risk Services	13,688	15,900	15,900	16,200
Fleet Services	47,763	51,000	51,000	30,700
Total Internal Services	113,871	137,200	137,200	120,500
Total Expenditures	\$ 742,428	\$ 791,600	\$ 786,800	\$ 767,100

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Seasonal	\$ 82,066	\$ 71,400	\$ 82,600	\$ 82,600
Social Security	6,326	5,500	6,300	6,300
Unemployment Compensation	83	100	100	100
Total Personnel Services	88,475	77,000	89,000	89,000
Contractual Services				
Outsourced Services	17,376	13,800	17,000	17,000
Telephone	1,088	800	1,400	1,400
Equipment and Vehicle Rentals	11,967	12,100	12,100	12,100
Meetings/Training/Travel/Continuing Education	1,464	-	-	-
Dues and Subscriptions	1,442	1,000	1,500	1,500
Postage	7	-	-	-
Information Technology	-	-	-	20,000
Advertising and Legal Notices	-	700	700	700
Athletics	111,313	122,500	122,500	122,500
Instructional Recreation	3,094	13,400	13,400	13,400
Total Contractual Services	147,751	164,300	168,600	188,600
Commodities				
Concession Supplies	31,598	22,400	22,400	22,400
Operating Supplies	1,460	-	-	-
Special Events	222,807	197,200	197,200	197,200
Total Commodities	255,865	219,600	219,600	219,600
Internal Services				
Building Services	3,504	4,700	4,700	2,400
IT Services	29,819	40,200	40,200	-
Risk Services	5,201	6,000	6,000	7,200
Total Internal Services	38,524	50,900	50,900	9,600
Total Expenditures	\$ 530,615	\$ 511,800	\$ 528,100	\$ 506,800

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 377,117	\$ 406,700	\$ 416,400	\$ 439,100
Overtime	33,713	35,000	22,100	22,300
Seasonal	47,758	54,000	48,000	48,000
Health and Dental Insurance	115,950	177,900	135,900	121,300
Life Insurance	628	700	700	700
Social Security	33,674	37,900	37,200	39,000
Unemployment Compensation	439	500	500	500
KPERS Retirement	38,072	45,400	45,000	50,700
Deferred Compensation	395	500	500	500
Total Personnel Services	647,746	758,600	706,300	722,100
Contractual Services				
Outsourced Services	51,656	41,400	54,400	54,400
Water	2,072	1,500	2,000	2,000
Trash Services	4,957	5,600	5,600	5,600
Telephone	3,305	3,000	3,000	3,000
Natural Gas	4,234	4,000	4,000	4,000
Electricity	16,152	28,000	28,000	28,000
Wastewater	2,364	2,300	2,300	2,300
Repair and Maintenance Buildings	32,786	10,000	10,000	10,000
Repair and Maintenance Equipment	17,728	12,000	12,000	12,000
Repair and Maintenance Vehicles	1,875	-	-	-
Equipment and Vehicle Rentals	8,924	7,000	7,000	7,000
Meetings/Training/Travel/Continuing Education	1,532	1,200	1,200	1,200
Dues and Subscriptions	-	100	100	100
Construction Debris	-	100	100	100
Total Contractual Services	147,585	116,200	129,700	129,700
Commodities				
Building and Grounds	117,760	87,300	103,300	94,300
Small Tools	4,454	-	700	-
Vehicle Supplies	515	-	-	-
Fuel	22,711	20,000	24,000	25,000
Operating Supplies	1,454	1,000	1,000	1,000
Clothing and Uniforms	5,707	3,400	3,700	3,700
Total Commodities	152,601	111,700	132,700	124,000
Internal Services				
Building Services	6,908	8,900	8,900	10,100
IT Services	22,631	35,600	35,600	53,800
Risk Services	40,976	47,500	47,500	53,300
Total Internal Services	70,515	92,000	92,000	117,200
Total Expenditures	\$ 1,018,447	\$ 1,078,500	\$ 1,060,700	\$ 1,093,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Seasonal	\$ 373,000	\$ 325,000	\$ 367,800	\$ 367,800
Social Security	28,536	24,900	28,100	28,100
Unemployment Compensation	373	300	400	400
Total Personnel Services	401,909	350,200	396,300	396,300
Contractual Services				
Outsourced Services	61,228	31,700	56,700	31,700
Water	8,644	5,500	10,000	10,000
Electricity	16,837	27,000	27,000	27,000
Wastewater	216	300	300	300
Repair and Maintenance Buildings	60,397	5,500	5,500	5,500
Repair and Maintenance Equipment	5,014	5,000	5,000	5,000
Meetings/Training/Travel/Continuing Education	2,788	3,000	3,000	3,000
Printing and Forms	843	500	900	900
Total Contractual Services	155,967	78,500	108,400	83,400
Commodities				
Building and Grounds	28,199	10,700	10,700	10,700
Chemicals	34,713	22,500	35,000	35,000
Concessions	46,252	47,400	47,900	47,900
Operating Supplies	3,611	3,400	3,400	3,400
Clothing and Uniforms	8,383	6,700	6,700	6,700
Special Events	8,465	6,600	6,600	6,600
Total Commodities	129,623	97,300	110,300	110,300
Internal Services				
Building Services	188	200	200	1,300
Risk Services	21,353	25,800	25,800	30,500
Total Internal Services	21,541	26,000	26,000	31,800
Total Expenditures	\$ 709,040	\$ 552,000	\$ 641,000	\$ 621,800

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	2022	2023	2024	2025
Administration	7.0	8.0	8.0	9.0
Patrol Operations	26.0	27.0	27.0	27.0
Investigations	4.0	4.0	5.0	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	43.0	45.0	46.0	47.0

2024 Accomplishments

- Created a recruitment team to assist with recruiting new officers. Our team members contact each applicant and walk with them through the entire hiring process.
- Created an equipment committee consisting of all ranks to better communicate the needs of the agency concerning uniform and equipment needs. This committee also conducts research and testing of any equipment being considered.
- Created a wellness committee tasked with presenting ideas for wellness division wide.
- Created an awards committee and held our first annual awards committee recognizing officers and citizens who have positively impacted Gardner, Kansas.
- The addition of a police clerk to assist with public needs in the lobby and overseeing the fleet maintenance.
- GPD attended approximately 41 community events in 2023, hosted the first Teen Driving Academy, participated in our first National Night Out initiative at the Johnson County Fair, and our first Faith and Blue event.
- Hosted our first Teen Police Academy. 10 teens from the Gardner community spent one week learning about the Gardner Police Department and experiencing some of the key aspects of law enforcement.
- Hosted Young Hunters Safety Clinic in conjunction with the Parks and Recreation Department. 40 students attended a three day clinic and received the Hunters Certification.

DID YOU KNOW?

The Gardner Police Department has a Community Officer who can assist neighborhoods with starting a Community Watch Program.

Strategic Goals

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

2025 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

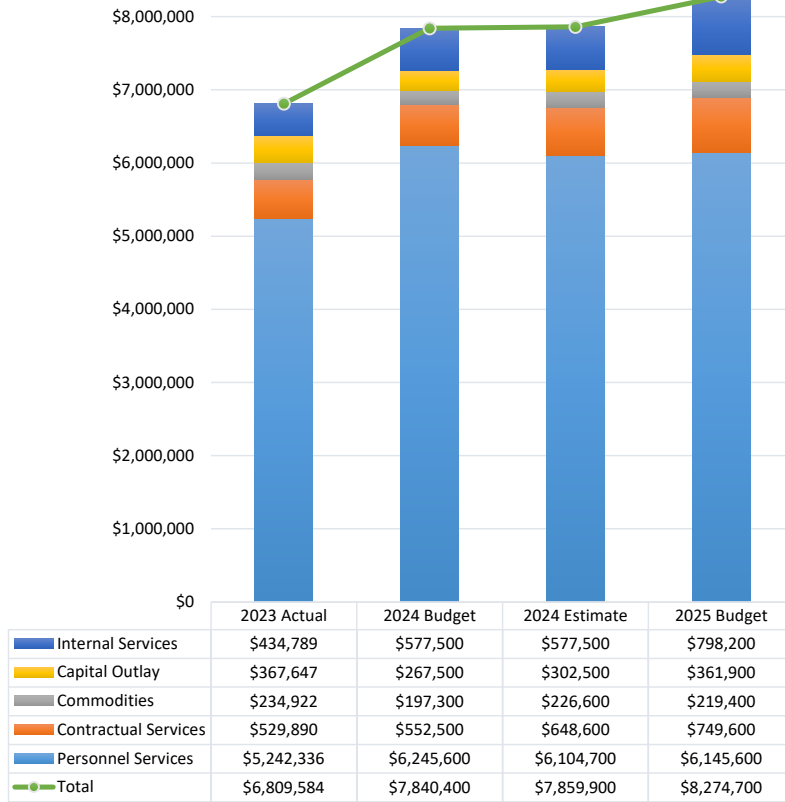
Strategic Priority	Department / Objective	Performance Measure	Benchmark	2022 Actual	2023 Actual	2024 Estimate	2025 Target
2	A	# of community engagement events & safety awareness programs & presentations	36	21	41	45	47
3	B	# of CVSA inspections completed	165	124	113	150	165
2	C	% clearance rate of felony crimes	71.5%	64%	73%	75%	77.5%

POLICE

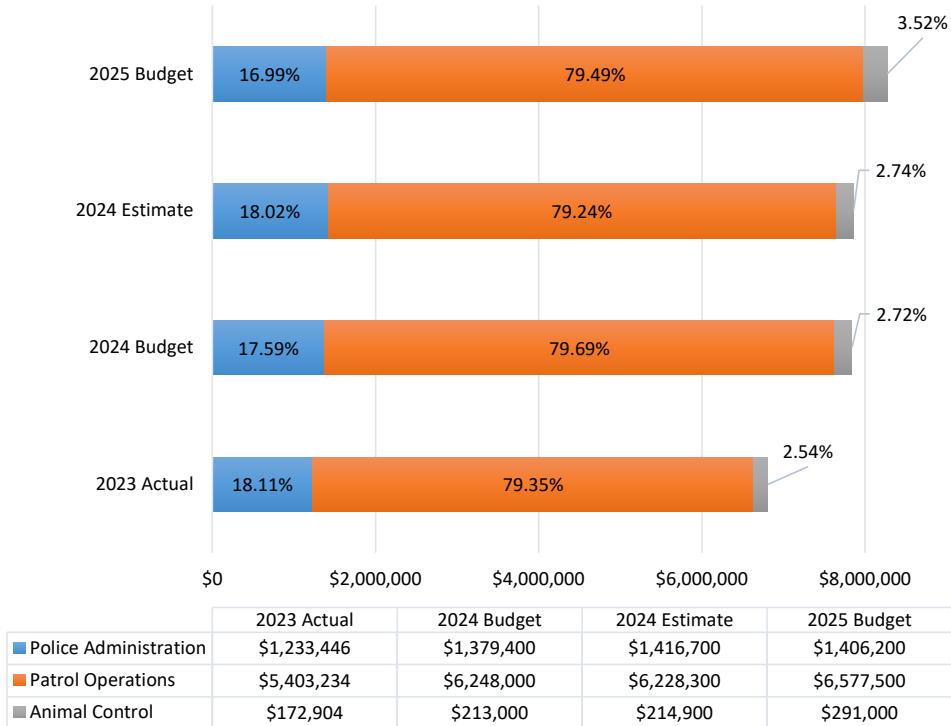
Department Financial Summaries



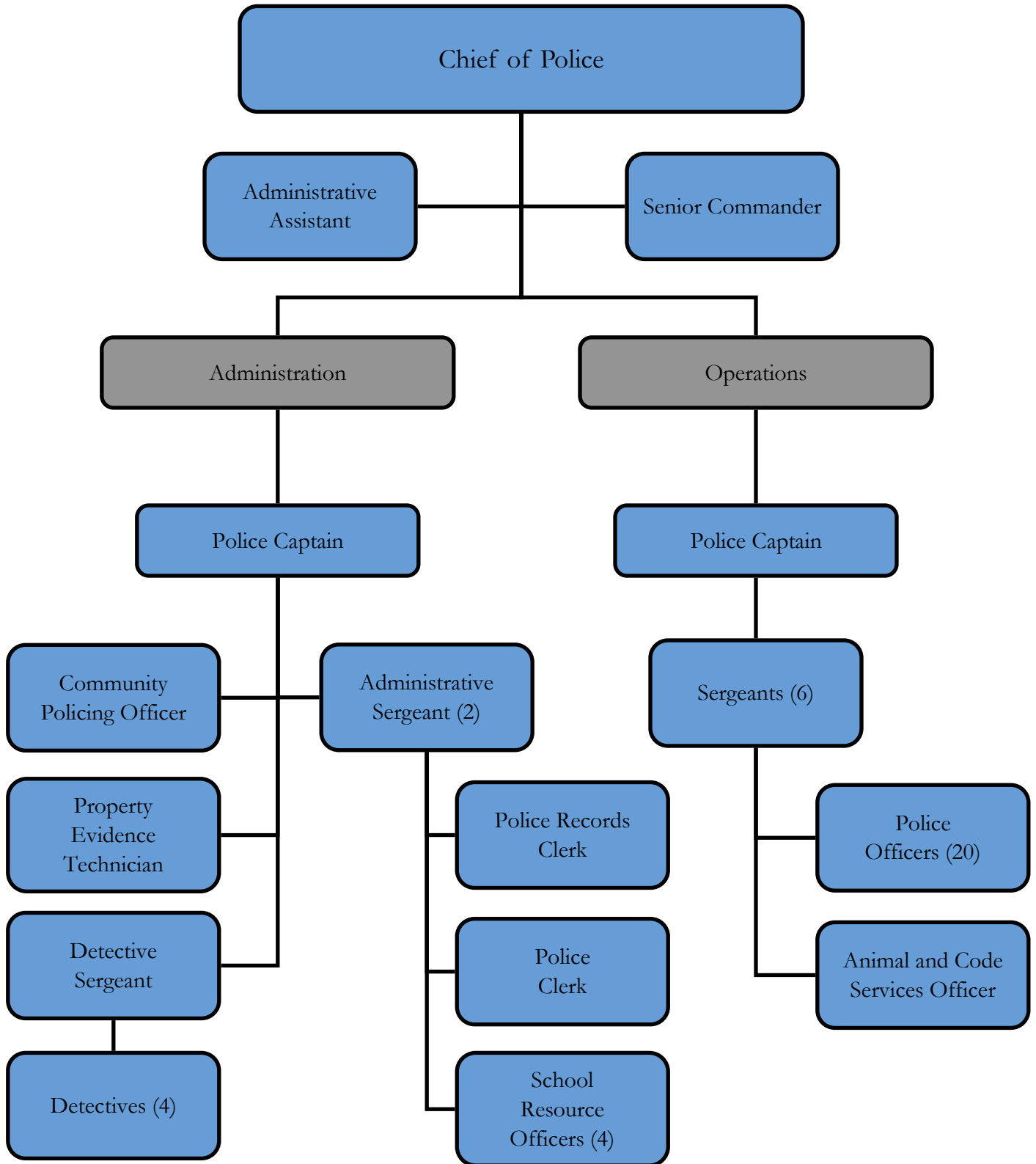
Department Expenditures by Type



Department Expenditures by Program



Police



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 2,933,153	\$ 3,429,300	\$ 3,355,900	\$ 3,527,800
Overtime	638,703	675,800	657,800	715,400
Health and Dental Insurance	622,354	918,700	897,100	576,900
Life Insurance	3,391	4,100	4,100	4,200
Social Security	265,943	314,100	307,100	324,600
Unemployment Compensation	3,468	4,100	4,000	4,200
KPERS Retirement	22,304	28,500	28,500	32,100
KPF Retirement	748,415	864,800	844,300	953,100
Deferred Compensation	4,605	6,200	5,900	7,300
Total Personnel Services	5,242,336	6,245,600	6,104,700	6,145,600
Contractual Services				
Prisoner Care	33,066	60,000	80,000	90,000
Outsourced Services	204,265	177,000	203,400	145,900
Veterinary Services	109,545	115,200	115,200	190,000
Water	3,858	4,100	4,100	4,100
Telephone	23,891	25,000	25,000	25,000
Electricity	29,577	45,000	35,000	35,000
Wastewater	1,703	2,000	3,000	3,000
Laundry and Dry Cleaning Service	6,694	7,500	7,500	7,500
Repair and Maintenance Buildings	14,293	-	30,000	30,000
Repair and Maintenance Equipment	10,639	14,100	33,000	26,200
Repair and Maintenance Vehicles	43,032	45,400	48,400	47,200
General Insurance and Claims	(52,760)	-	-	-
Meetings/Training/Travel/Continuing Education	40,028	39,200	43,000	46,900
Memberships and Dues	1,936	2,300	2,900	2,900
Recruitment	358	2,000	2,500	3,000
Advertising and Legal Notices	-	500	500	500
Printing	2,910	3,700	5,600	6,100
Postage	2,717	3,500	3,500	3,500
Information Technology	-	-	-	76,800
Nuisance Mowing	450	5,000	5,000	5,000
Nuisance Debris	100	1,000	1,000	1,000
Special Assessments	53,588	-	-	-
Total Contractual Services	529,890	552,500	648,600	749,600
Commodities				
Small Tools	1,011	500	500	2,000
Fuel and Fluids	78,440	90,500	90,500	90,500
Operating Supplies	99,862	77,700	94,500	78,300
Clothing and Uniforms	55,609	28,600	41,100	48,600
Total Commodities	234,922	197,300	226,600	219,400
Capital Outlay				
Equipment	62,500	7,500	7,500	109,300
Vehicles	305,147	260,000	295,000	252,600
Total Capital Outlay	367,647	267,500	302,500	361,900

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Internal Services				
Building Services	65,299	122,900	122,900	269,100
IT Services	177,764	233,100	233,100	253,000
Risk Services	191,726	221,500	221,500	276,100
Total Internal Services	434,789	577,500	577,500	798,200
Total Expenditures	\$ 6,809,584	\$ 7,840,400	\$ 7,859,900	\$ 8,274,700

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 529,254	\$ 580,200	\$ 577,100	\$ 538,700
Overtime	15,000	19,100	18,500	19,300
Health and Dental Insurance	98,145	153,800	136,500	114,700
Life Insurance	543	600	600	600
Social Security	40,359	45,900	45,600	42,700
Unemployment Compensation	525	500	500	500
KPERS Retirement	19,049	22,900	22,900	25,800
KPF Retirement	66,697	85,500	84,900	78,400
Deferred Compensation	884	600	600	600
Total Personnel Services	770,456	909,100	887,200	821,300
Contractual Services				
Prisoner Care	33,066	60,000	80,000	90,000
Outsourced Services	201,417	177,000	199,900	142,400
Water	3,858	4,100	4,100	4,100
Telephone	23,891	25,000	25,000	25,000
Electricity	29,577	45,000	35,000	35,000
Wastewater	1,703	2,000	3,000	3,000
Repair and Maintenance Equipment	987	4,000	21,000	11,000
Repair and Maintenance Vehicles	497	3,000	3,000	3,000
Meetings/Training/Travel/Continuing Education	3,828	8,400	11,800	15,700
Dues and Subscriptions	1,936	2,300	2,900	2,900
Recruitment	358	2,000	2,500	3,000
Advertising and Legal Notices	-	500	500	500
Printing	2,910	3,700	5,600	6,100
Postage	2,717	3,500	3,500	3,500
Information Technology	-	-	-	76,800
Nuisance Mowing	450	5,000	5,000	5,000
Nuisance Debris	100	1,000	1,000	1,000
Special Assessments	53,588	-	-	-
Total Contractual Services	360,883	346,500	403,800	428,000
Commodities				
Fuel	3,364	3,000	3,000	3,000
Operating Supplies	18,138	15,000	16,000	16,000
Clothing and Uniforms	3,207	1,900	2,800	2,800
Total Commodities	24,709	19,900	21,800	21,800
Internal Services				
Building Services	12,070	22,600	22,600	48,800
IT Services	36,124	48,400	48,400	55,400
Risk Services	29,204	32,900	32,900	30,900
Total Internal Services	77,398	103,900	103,900	135,100
Total Expenditures	\$ 1,233,446	\$ 1,379,400	\$ 1,416,700	\$ 1,406,200

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 2,370,366	\$ 2,797,400	\$ 2,726,900	\$ 2,934,300
Overtime	621,800	653,900	636,500	693,100
Health and Dental Insurance	517,114	750,100	748,500	456,000
Life Insurance	2,787	3,400	3,400	3,500
Social Security	222,959	264,000	257,300	277,500
Unemployment Compensation	2,909	3,500	3,400	3,600
KPF Retirement	681,718	779,300	759,400	874,700
Deferred Compensation	3,721	5,600	5,300	6,700
Total Personnel Services	4,423,374	5,257,200	5,140,700	5,249,400
Contractual Services				
Outsourced Services	2,848	-	3,500	3,500
Laundry and Dry Cleaning Service	6,694	7,500	7,500	7,500
Repair and Maintenance Buildings	14,293	-	30,000	30,000
Repair and Maintenance Equipment	9,652	10,100	12,000	15,200
Repair and Maintenance Vehicles	42,535	42,200	42,700	43,700
General Insurance and Claims	(52,760)	-	-	-
Meetings/Training/Travel/Continuing Education	35,043	30,000	30,000	30,000
Total Contractual Services	58,305	89,800	125,700	129,900
Commodities				
Small Tools	1,011	500	500	500
Fuel	74,080	85,000	85,000	85,000
Operating Supplies	78,762	59,700	74,000	57,800
Clothing and Uniforms	51,410	26,500	38,100	45,600
Total Commodities	205,263	171,700	197,600	188,900
Capital Outlay				
Equipment	62,500	7,500	7,500	109,300
Vehicles	305,147	260,000	295,000	252,600
Total Capital Outlay	367,647	267,500	302,500	361,900
Internal Services				
Building Services	51,759	97,500	97,500	214,200
IT Services	137,562	179,300	179,300	192,000
Risk Services	159,324	185,000	185,000	241,200
Total Internal Services	348,645	461,800	461,800	647,400
Total Expenditures	\$ 5,403,234	\$ 6,248,000	\$ 6,228,300	\$ 6,577,500

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 33,533	\$ 51,700	\$ 51,900	\$ 54,800
Overtime	1,903	2,800	2,800	3,000
Health and Dental Insurance	7,095	14,800	12,100	6,200
Life Insurance	61	100	100	100
Social Security	2,625	4,200	4,200	4,400
Unemployment Compensation	34	100	100	100
KPERS Retirement	3,255	5,600	5,600	6,300
Total Personnel Services	48,506	79,300	76,800	74,900
Contractual Services				
Veterinary Services	109,545	115,200	115,200	190,000
Repair and Maintenance Vehicles	-	200	2,700	500
Meetings/Training/Travel/Continuing Education	1,157	800	1,200	1,200
Total Contractual Services	110,702	116,200	119,100	191,700
Commodities				
Small Tools	-	-	-	1,500
Fuel	996	2,500	2,500	2,500
Operating Supplies	2,962	3,000	4,500	4,500
Clothing and Uniforms	992	200	200	200
Total Commodities	4,950	5,700	7,200	8,700
Internal Services				
Building Services	1,470	2,800	2,800	6,100
IT Services	4,078	5,400	5,400	5,600
Risk Services	3,198	3,600	3,600	4,000
Total Internal Services	8,746	11,800	11,800	15,700
Total Expenditures	\$ 172,904	\$ 213,000	\$ 214,900	\$ 291,000

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	2022	2023	2024	2025
Public Works Administration	2.0	2.5	2.5	2.5
Airport	1.0	1.0	1.0	1.0
Engineering	7.0	6.0	7.0	8.0
Operations	11.0	11.0	11.0	11.0
TOTAL	21.0	20.5	21.5	22.5

PUBLIC WORKS



2024 Accomplishments

- Began Stormwater Master Plan
- Began preliminary study with KDOT of I-35 and US-56 interchange reconfiguration
- Completed 2024 Pavement Management Program
- Completed mill and overlay of Center St. from Warren St. to 167th St.
- Completed Santa Fe sidewalk project
- Completed Locust Street pavement repair project
- Completed South Center Street trail project
- Completed demolition of 115 N Center property
- Completed Turf Taxiway project for Gardner Municipal Airport
- Assisted KDOT on completion of final design for the second phase of the I-35 and Gardner Road interchange project
- Working on preliminary design with KDOT for the replacement of the Moonlight Road bridge over I-35
- Completed Preliminary Engineering Study of the 167th Street corridor from Four Corners Road to Center Street
- Began design of Cherokee St rehabilitation project
- Submitted grant application for Railroad Crossing Elimination funding to complete a preliminary engineering study for the Moonlight Rd crossing
- Updated traffic counts at major intersections
- Processed all right-of-way permit applications
- Provided traffic and stormwater reviews on all private development projects

DID YOU KNOW?

Public Works began engineering on US-56 Signal Interconnection to sync traffic signals on US-56 and on Moonlight Road north of US-56.

Strategic Goals

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

2025 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

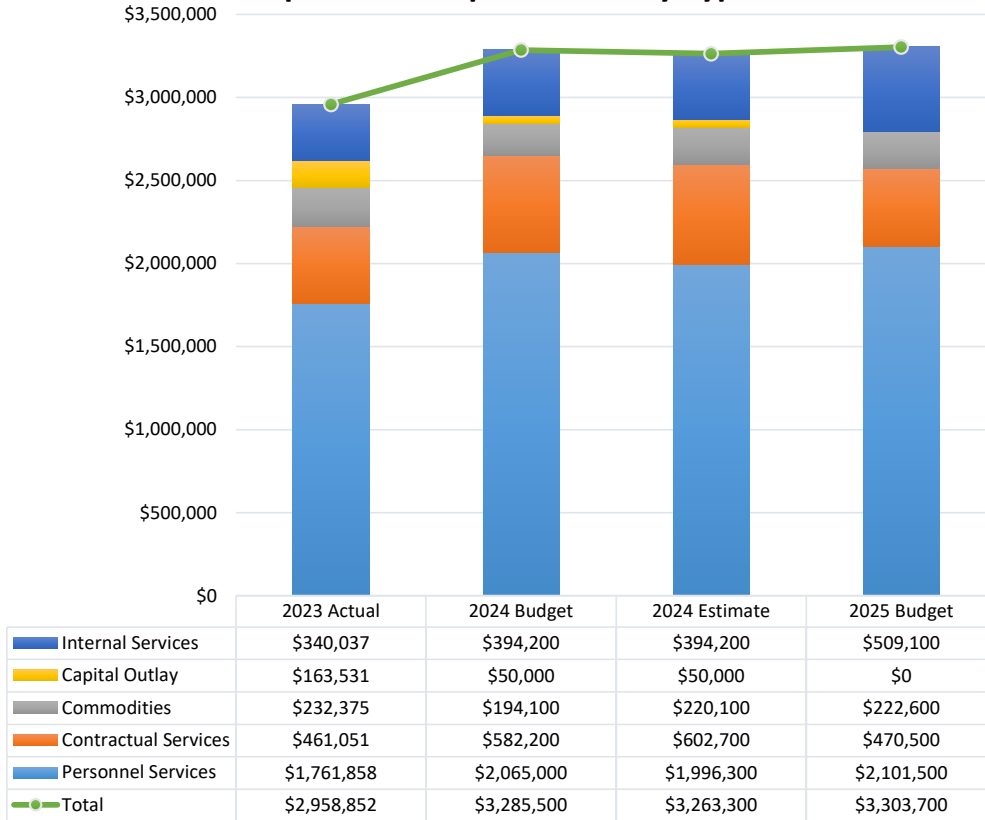
Strategic Priority	Department / Objective	Performance Measure	Benchmark	2022 Actual	2023 Actual	2024 Estimate	2025 Target
3	A1	Average PCI of neighborhood and collector streets	70	72	74	73	74
3	A1	Average PCI of arterial streets	70	61	63	64	70
2	A2	Emergency repair request completion within time standard	95% < 2 hours (BH) or < 4 hours (AH)	98%	99%	99%	100%
3	B1	% of vehicles exceeding replacement criteria	< 10%	26%	17%	4%	5%

PUBLIC WORKS

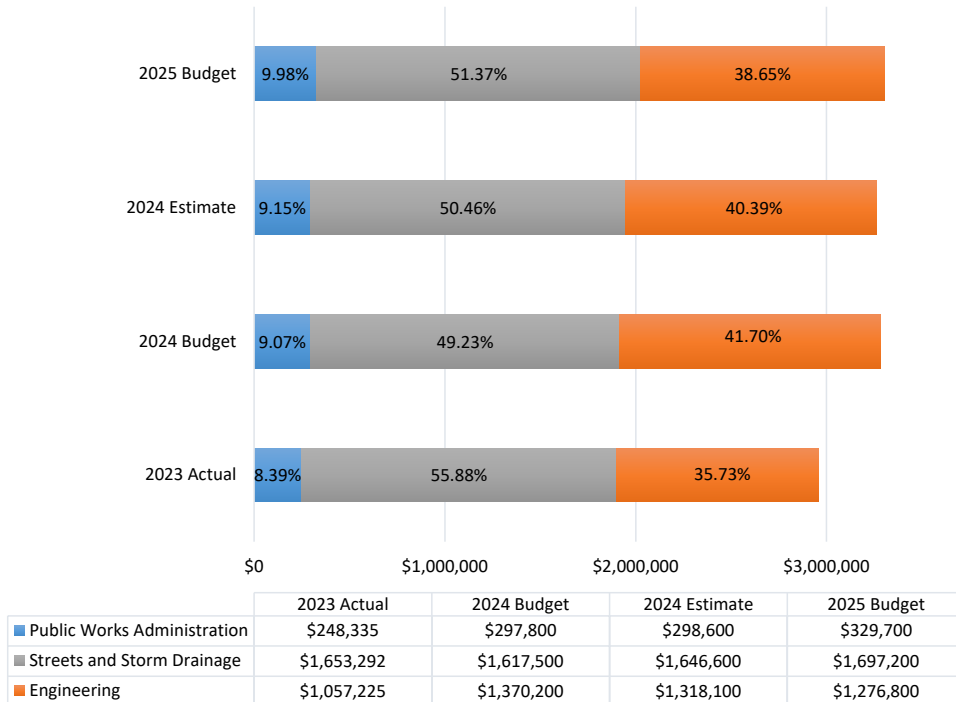
Department Financial Summaries



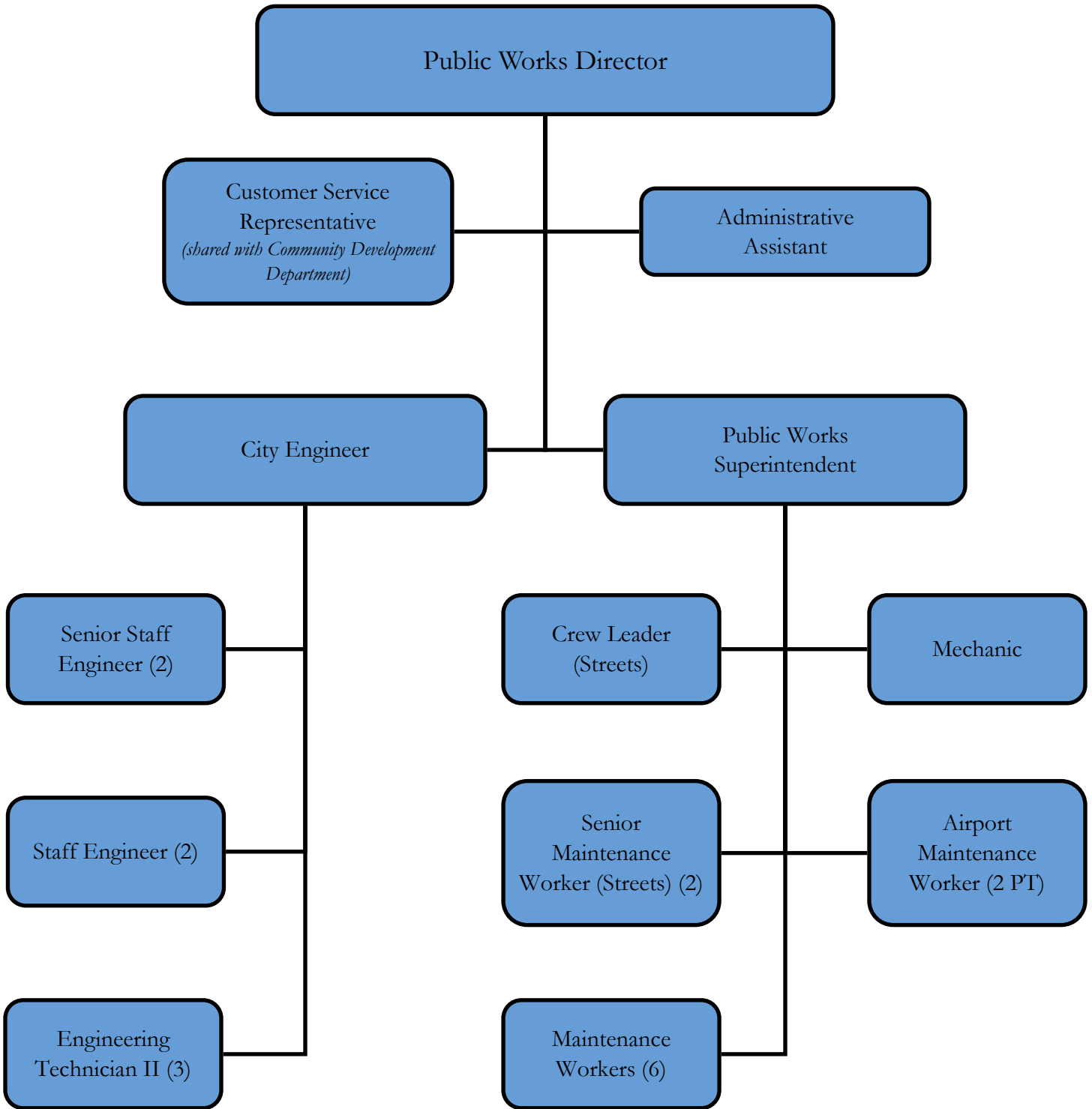
Department Expenditures by Type



Department Expenditures by Program



Public Works



CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 1,240,016	\$ 1,324,200	\$ 1,315,200	\$ 1,435,600
Overtime	26,388	51,100	50,300	52,100
Seasonal	22,558	27,800	27,800	27,800
Health and Dental Insurance	246,220	375,100	318,700	263,000
Life Insurance	1,553	1,700	1,700	1,800
Social Security	96,457	107,400	106,600	115,900
Unemployment Compensation	1,247	1,400	1,400	1,500
KPERS Retirement	120,472	142,000	140,900	164,300
Deferred Compensation	6,947	8,600	8,500	9,400
Contra Expense and Reclass	-	25,700	25,200	30,100
Total Personnel Services	1,761,858	2,065,000	1,996,300	2,101,500
Contractual Services				
Engineering and Architectural	45,648	205,000	205,000	76,000
Outsourced Services	120,296	67,000	67,000	65,000
Water	467	500	500	500
Telephone	7,277	4,300	7,400	7,400
Electricity	252,285	240,000	260,000	260,000
Repair and Maintenance Equipment	18,485	20,000	20,000	20,000
Repair and Maintenance Vehicles	7,762	-	-	-
General Insurance and Claims	(13,528)	-	-	-
Equipment and Vehicle Rentals	2,825	3,000	3,000	3,000
Meetings/Training/Travel/Continuing Education	11,153	27,700	25,200	25,200
Dues and Subscriptions	5,998	7,300	7,300	6,100
Advertising and Legal Notices	33	-	-	-
Printing	305	-	-	-
Postage	186	400	300	300
Construction Debris	1,859	7,000	7,000	7,000
Total Contractual Services	461,051	582,200	602,700	470,500
Commodities				
Building and Grounds	6,207	-	-	-
Small Tools	9,348	5,000	7,500	7,500
Vehicle Supplies	654	-	-	-
Street Maintenance Supplies	39,963	25,000	25,000	25,000
Fuel and Fluids	36,478	46,000	46,000	46,000
Traffic Control Supplies-Existing	49,686	24,000	30,000	30,000
Traffic Control Supplies-New Development	12,591	5,000	10,000	12,500
Chemicals	2,689	3,500	3,500	3,500
Snow Removal Supplies	38,222	70,000	80,000	80,000
Noncapital Equipment	9,164	-	-	-
Operating Supplies	21,439	7,000	9,500	9,500
Clothing and Uniforms	5,934	8,600	8,600	8,600
Total Commodities	232,375	194,100	220,100	222,600

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Capital Outlay				
Equipment	128,503	10,000	10,000	-
Vehicles	35,028	40,000	40,000	-
Total Capital Outlay	163,531	50,000	50,000	-
Internal Services				
Building Services	60,048	73,900	73,900	74,100
IT Services	91,672	114,400	114,400	123,800
Risk Services	98,103	109,600	109,600	132,400
Fleet Services	90,214	96,300	96,300	178,800
Total Internal Services	340,037	394,200	394,200	509,100
Total Expenditures	\$ 2,958,852	\$ 3,285,500	\$ 3,263,300	\$ 3,303,700

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 177,740	\$ 186,300	\$ 187,500	\$ 199,300
Overtime	40	300	300	400
Health and Dental Insurance	485	200	200	200
Life Insurance	184	200	200	200
Social Security	13,683	14,300	14,400	15,300
Unemployment Compensation	177	200	200	200
KPERS Retirement	16,895	19,300	19,400	22,100
Deferred Compensation	1,331	1,400	1,400	1,500
Contra Expense and Reclass	-	25,700	25,200	30,100
Total Personnel Services	210,535	247,900	248,800	269,300
Contractual Services				
Telephone	483	600	600	600
Meetings/Training/Travel/Continuing Education	2,150	3,400	3,400	3,400
Dues and Subscriptions	306	500	500	500
Advertising and Legal Notices	7	-	-	-
Postage	186	400	300	300
Total Contractual Services	3,132	4,900	4,800	4,800
Commodities				
Operating Supplies	59	1,000	1,000	1,000
Total Commodities	59	1,000	1,000	1,000
Internal Services				
Building Services	22,746	27,400	27,400	28,500
IT Services	6,475	10,200	10,200	10,800
Risk Services	5,388	6,400	6,400	15,300
Total Internal Sources	34,609	44,000	44,000	54,600
Total Expenditures	\$ 248,335	\$ 297,800	\$ 298,600	\$ 329,700

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 453,927	\$ 516,500	\$ 518,800	\$ 517,000
Overtime	20,932	39,200	39,400	40,500
Seasonal	13,153	14,300	14,300	14,300
Health and Dental Insurance	122,463	191,300	172,900	130,400
Life Insurance	759	900	900	900
Social Security	36,306	43,600	43,800	43,700
Unemployment Compensation	470	600	600	600
KPERS Retirement	45,140	57,400	57,600	61,500
Deferred Compensation	2,618	3,300	3,300	3,200
Total Personnel Services	695,768	867,100	851,600	812,100
Contractual Services				
Outsourced Services	118,058	62,000	62,000	62,000
Water	467	500	500	500
Telephone	3,989	3,200	3,800	3,800
Electricity	252,285	240,000	260,000	260,000
Repair and Maintenance Equipment	18,485	20,000	20,000	20,000
Repair and Maintenance Vehicles	7,762	-	-	-
Equipment and Vehicle Rentals	2,825	3,000	3,000	3,000
General Insurance and Claims	(13,528)	-	-	-
Meetings/Training/Travel/Continuing Education	4,903	14,000	14,000	14,000
Memberships and Dues	1,636	1,400	1,400	200
Construction Debris	1,859	7,000	7,000	7,000
Total Contractual Services	398,741	351,100	371,700	370,500
Commodities				
Building and Grounds	6,207	-	-	-
Small Tools	9,348	5,000	7,500	7,500
Vehicle Supplies	566	-	-	-
Street Maintenance Supplies	39,963	25,000	25,000	25,000
Fuel	32,804	42,000	42,000	42,000
Traffic Control Supplies-Existing	49,686	24,000	30,000	30,000
Traffic Control Supplies-New Development	12,591	5,000	10,000	12,500
Chemicals	2,689	3,500	3,500	3,500
Snow Removal Supplies	38,222	70,000	80,000	80,000
Noncapital Equipment	9,164	-	-	-
Operating Supplies	16,854	3,000	3,500	3,500
Clothing and Uniforms	5,804	8,000	8,000	8,000
Total Commodities	223,898	185,500	209,500	212,000
Capital Outlay				
Equipment	128,503	10,000	10,000	-
Vehicles	35,028	-	-	-
Total Capital Outlay	163,531	10,000	10,000	-

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Internal Services				
Building Services	16,302	20,900	20,900	18,700
IT Services	29,020	45,800	45,800	53,800
Risk Services	51,739	57,800	57,800	62,500
Fleet Services	74,293	79,300	79,300	167,600
Total Internal Services	171,354	203,800	203,800	302,600
Total Expenditures	\$ 1,653,292	\$ 1,617,500	\$ 1,646,600	\$ 1,697,200

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 608,349	\$ 621,400	\$ 608,900	\$ 719,300
Overtime	5,416	11,600	10,600	11,200
Seasonal	9,405	13,500	13,500	13,500
Health and Dental Insurance	123,272	183,600	145,600	132,400
Life Insurance	610	600	600	700
Social Security	46,468	49,500	48,400	56,900
Unemployment Compensation	600	600	600	700
KPERS Retirement	58,437	65,300	63,900	80,700
Deferred Compensation	2,998	3,900	3,800	4,700
Total Personnel Services	855,555	950,000	895,900	1,020,100
Contractual Services				
Engineering and Architectural	45,648	205,000	205,000	76,000
Outsourced Services	2,238	5,000	5,000	3,000
Telephone	2,805	500	3,000	3,000
Meetings/Training/Travel/Continuing Education	4,100	10,300	7,800	7,800
Dues and Subscriptions	4,056	5,400	5,400	5,400
Advertising and Legal Notices	26	-	-	-
Printing	305	-	-	-
Total Contractual Services	59,178	226,200	226,200	95,200
Commodities				
Vehicle Supplies	88	-	-	-
Fuel	3,674	4,000	4,000	4,000
Operating Supplies	4,526	3,000	5,000	5,000
Clothing and Uniforms	130	600	600	600
Total Commodities	8,418	7,600	9,600	9,600
Capital Outlay				
Vehicles	-	40,000	40,000	-
Total Capital Outlay	-	40,000	40,000	-
Internal Services				
Building Services	21,000	25,600	25,600	26,900
IT Services	56,177	58,400	58,400	59,200
Risk Services	40,976	45,400	45,400	54,600
Fleet Services	15,921	17,000	17,000	11,200
Total Internal Services	134,074	146,400	146,400	151,900
Total Expenditures	\$ 1,057,225	\$ 1,370,200	\$ 1,318,100	\$ 1,276,800

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>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 855,210	\$ 656,010	\$ 1,262,004	\$ 550,504
Revenue				
Intergovernmental				
Johnson County	\$ -	\$ -	\$ -	\$ -
KDOT	-	-	245,000	-
KDWP	249,120	-	103,100	-
Total Intergovernmental	249,120	-	348,100	-
Use of Money				
Interest on Investments	95,425	-	63,000	28,000
Total Use of Money	95,425	-	63,000	28,000
Transfers In				
Park Improvement Reserve	245,000	500,000	100,000	-
Infrastructure Special Sales Tax Fund	-	-	160,000	-
General Fund	925,000	55,000	55,000	-
Total Transfers In	1,170,000	555,000	315,000	-
Total Revenue	\$ 1,514,545	\$ 555,000	\$ 726,100	\$ 28,000
Expenditures				
Capital Improvement				
K9 Kennel PD2401	\$ -	\$ 55,000	\$ 55,000	\$ -
KDOT - South Center St. Trail Replacement PR5003	-	-	650,000	-
Quail Meadows Trail PK2001	494,413	-	-	-
167th St Corridor Prelim Design and Final Design PW6006	15,123	-	-	-
Veterans Park Playground Improvements PR5000	595,040	-	203,100	-
Winwood Park Playground PR5002	-	500,000	529,500	-
Prior year project expenditures	3,175	-	-	-
Total Capital Improvement	1,107,751	555,000	1,437,600	-
Total Expenditures	\$ 1,107,751	\$ 555,000	\$ 1,437,600	\$ -
Surplus/(Shortfall)	406,794	-	(711,500)	28,000
Funds Available December 31	\$ 1,262,004	\$ 656,010	\$ 550,504	\$ 578,504

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 rental 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



Utilities

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	2022	2023	2024	2025
Utilities Administration	6.0	9.0	9.0	9.0
Electric Substation/Transmission	5.0	4.0	5.0	5.0
Electric Distribution	10.5	10.5	10.5	10.5
Line Maintenance	10.0	10.0	10.0	10.0
Water Treatment	6.0	6.0	7.0	7.0
Wastewater Treatment	6.0	6.0	7.0	7.0
TOTAL	43.5	45.5	48.5	48.5

2024 Accomplishments

- Completed Electric Master Plan update
- Completed Electric Rate Study
- Started expansion of the Kill Creek Water Resource Recovery Facility
- Began design of a new Utilities Maintenance Building
- Started design of Clare Rd. Electric Substation #4
- Amended design for Cedar Niles L.S. and Forcemain Project to include environmental clearance

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

2025 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 2025)

Objective A2: Report progress on capital projects and maintenance programs for the City's Annual Report (December 2025)

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 2025)

Department Goal B: Respond quickly to service disruptions

Objective B1: Reduce average electric outage times below 1.5 hour (December 2025)

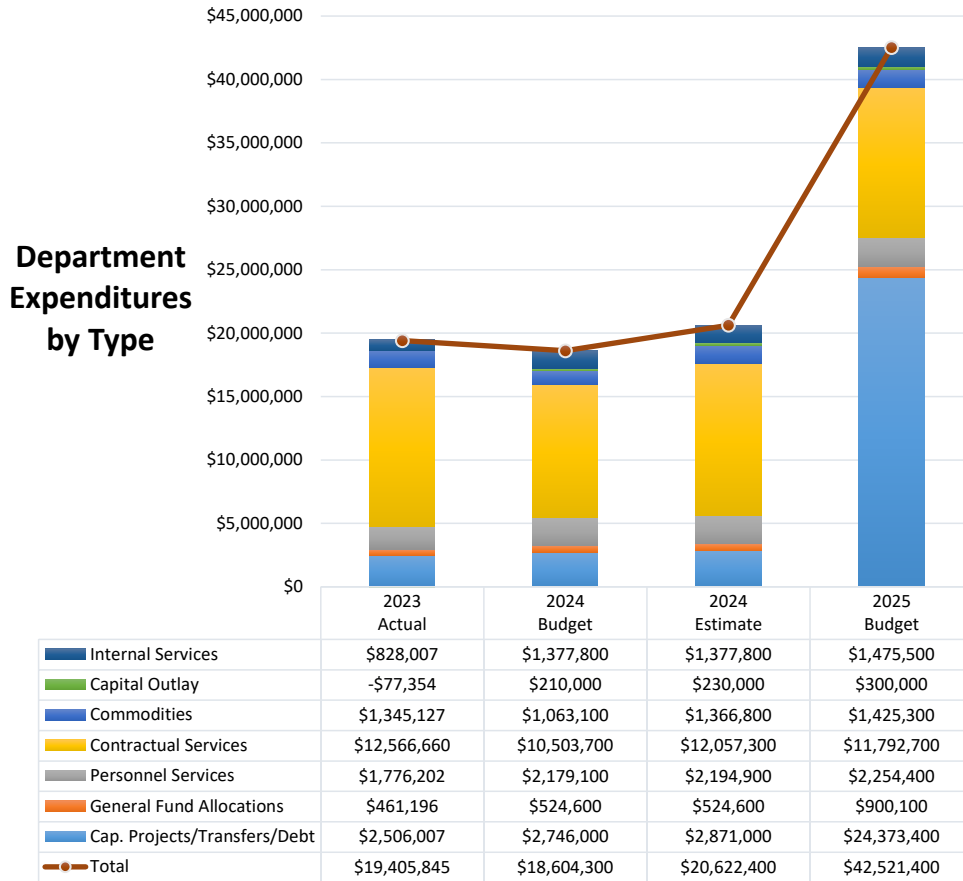
Performance Measures

Strategic Priority	Department / Objective	Performance Measure	Benchmark	2022 Actual	2023 Actual	2024 Estimate	2025 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	0.98	0.65	0.5	0.5
3	A5	Number of line breaks per 100 miles of primary water distribution	20	12	11	20	20
3	A5	Number of sewer backups	5	0	2	6	5

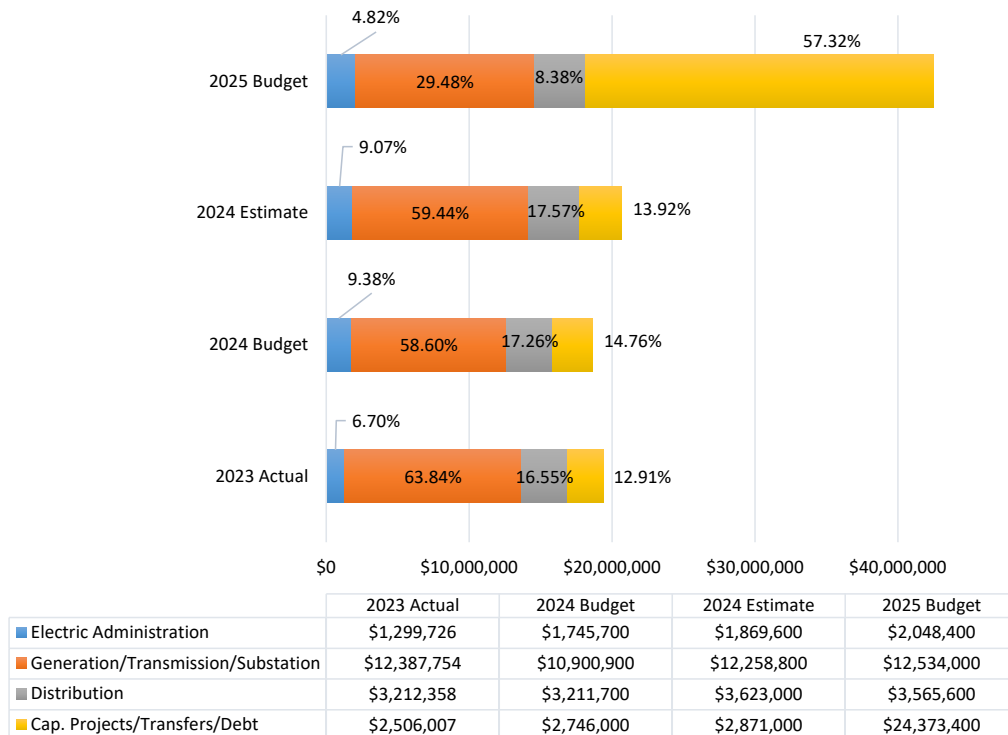
Utilities



Department Financial Summaries - Electric



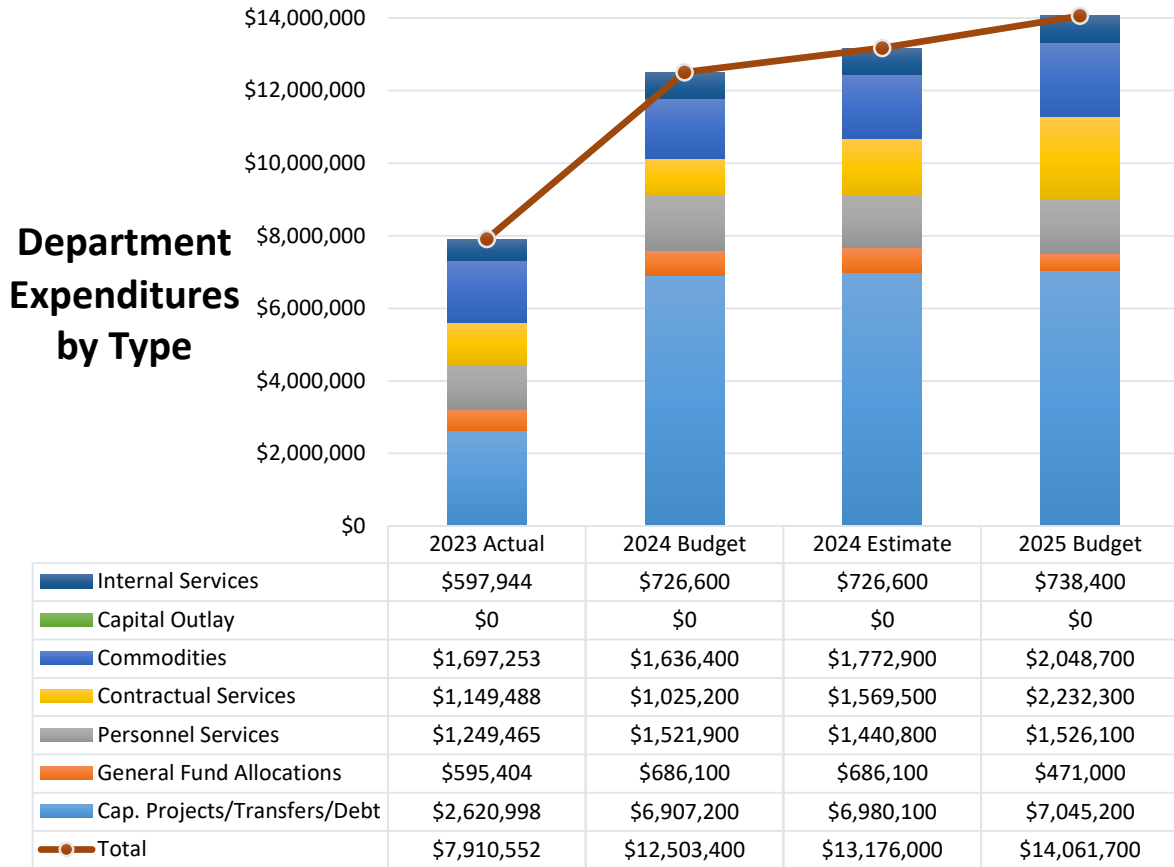
Department Expenditures by Program



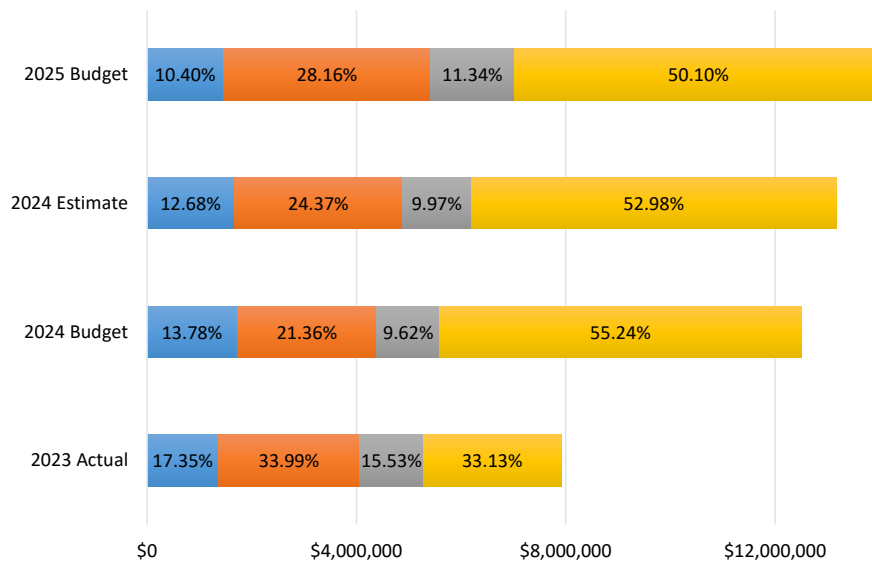
Utilities



Department Financial Summaries - Water



Department Expenditures by Program

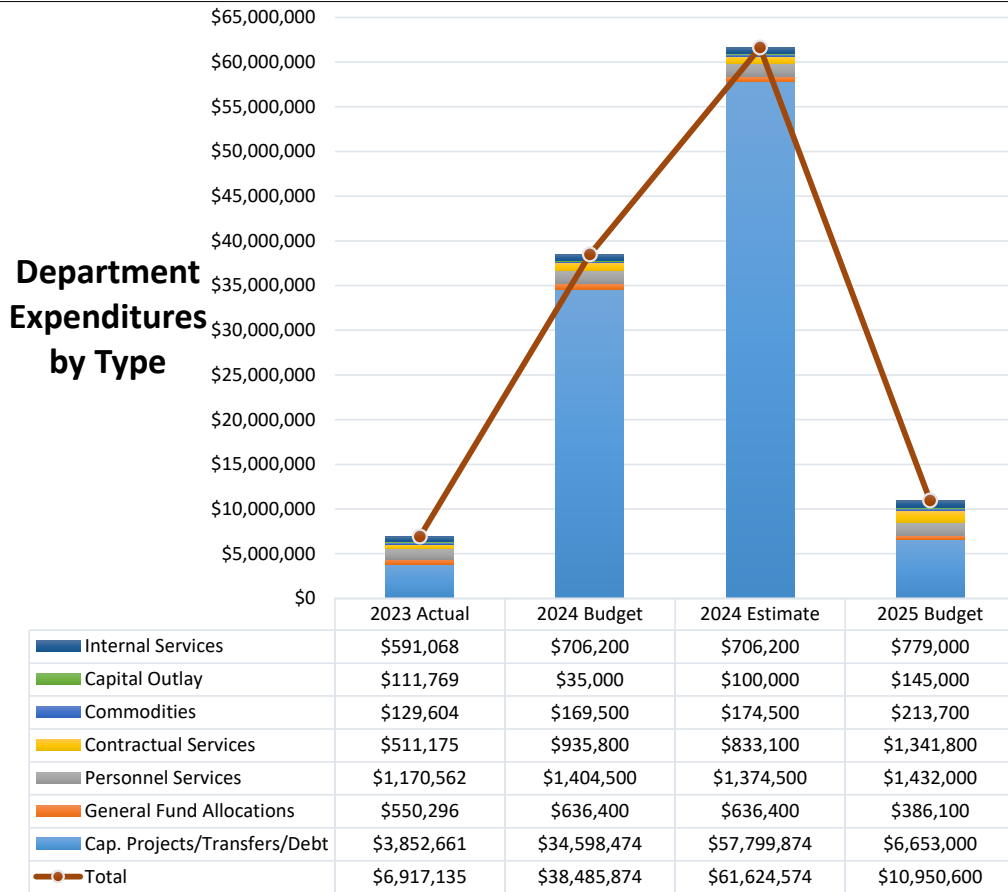


	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Water Administration	\$1,372,114	\$1,723,600	\$1,671,400	\$1,461,900
Water Treatment	\$2,688,953	\$2,670,200	\$3,211,200	\$3,959,700
Water Distribution	\$1,228,487	\$1,202,400	\$1,313,300	\$1,594,900
Cap. Projects/Transfers/Debt	\$2,620,998	\$6,907,200	\$6,980,100	\$7,045,200

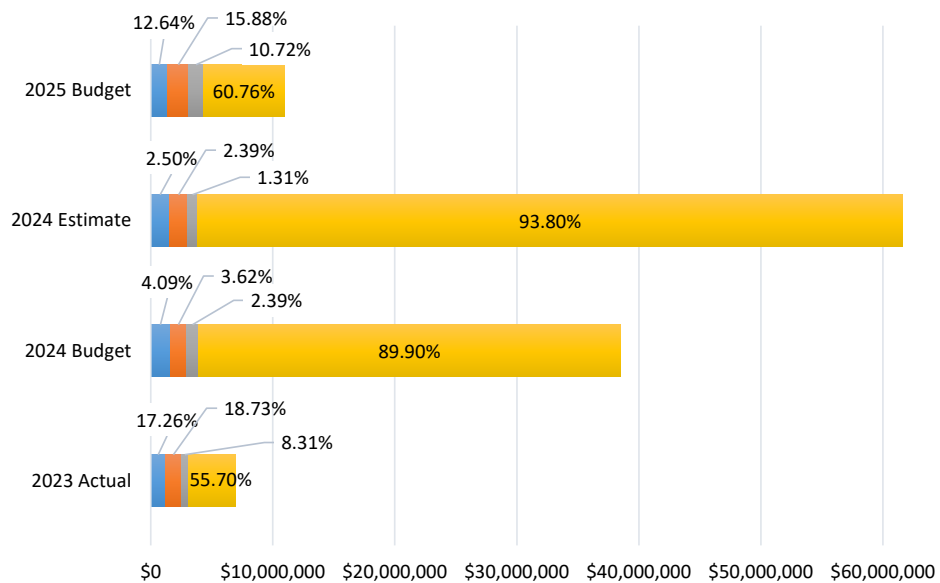
Utilities



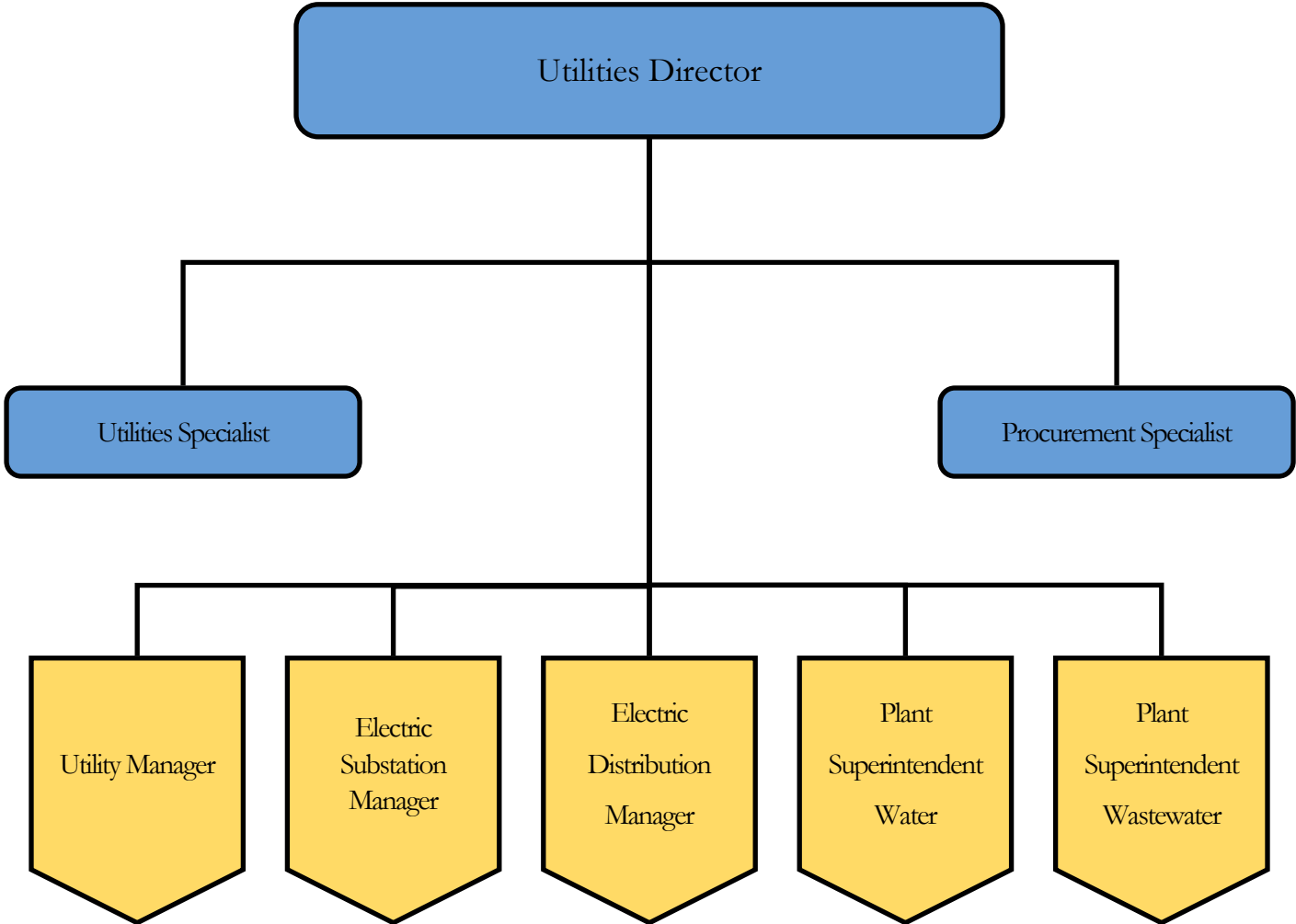
Department Financial Summaries - Wastewater

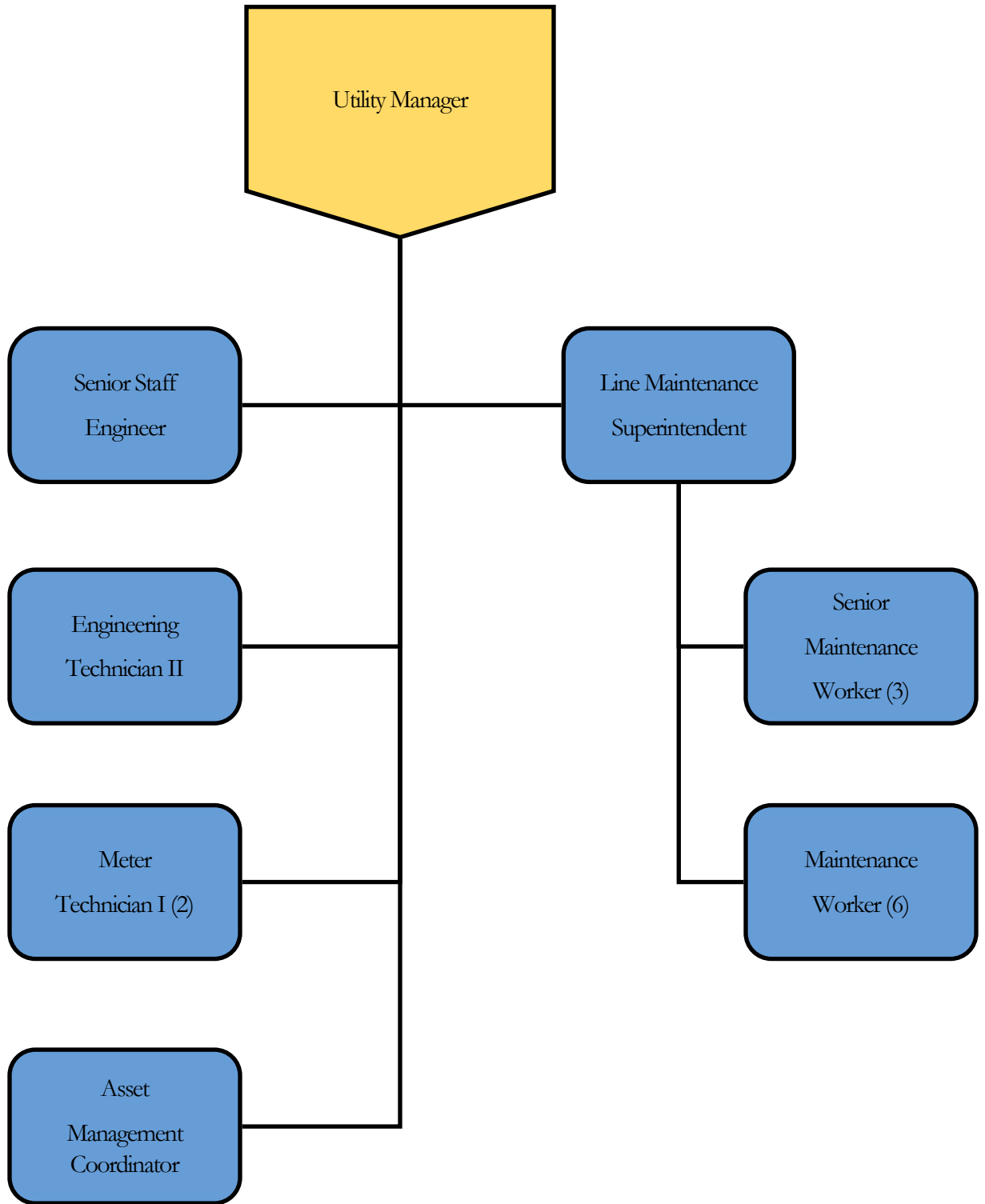


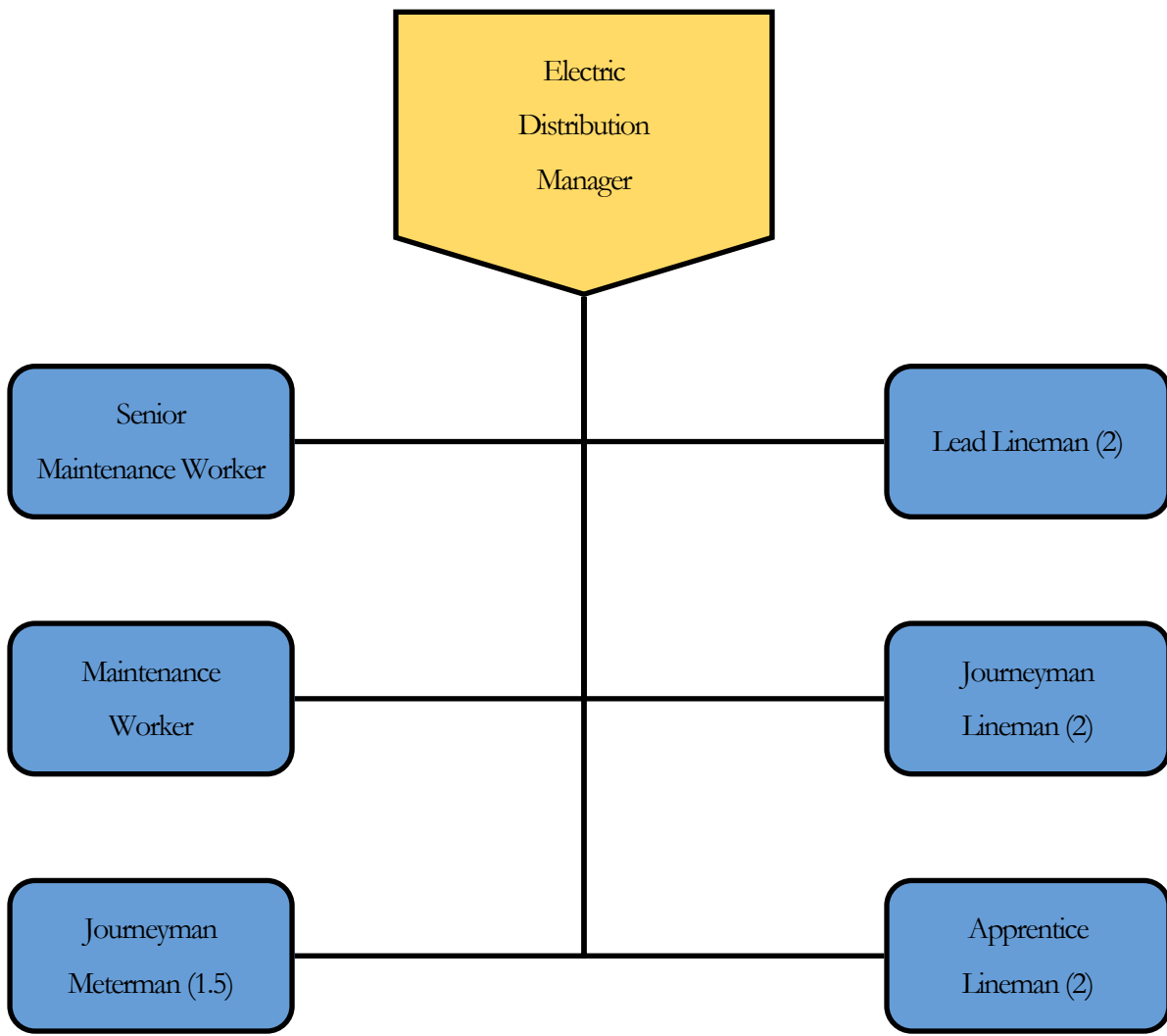
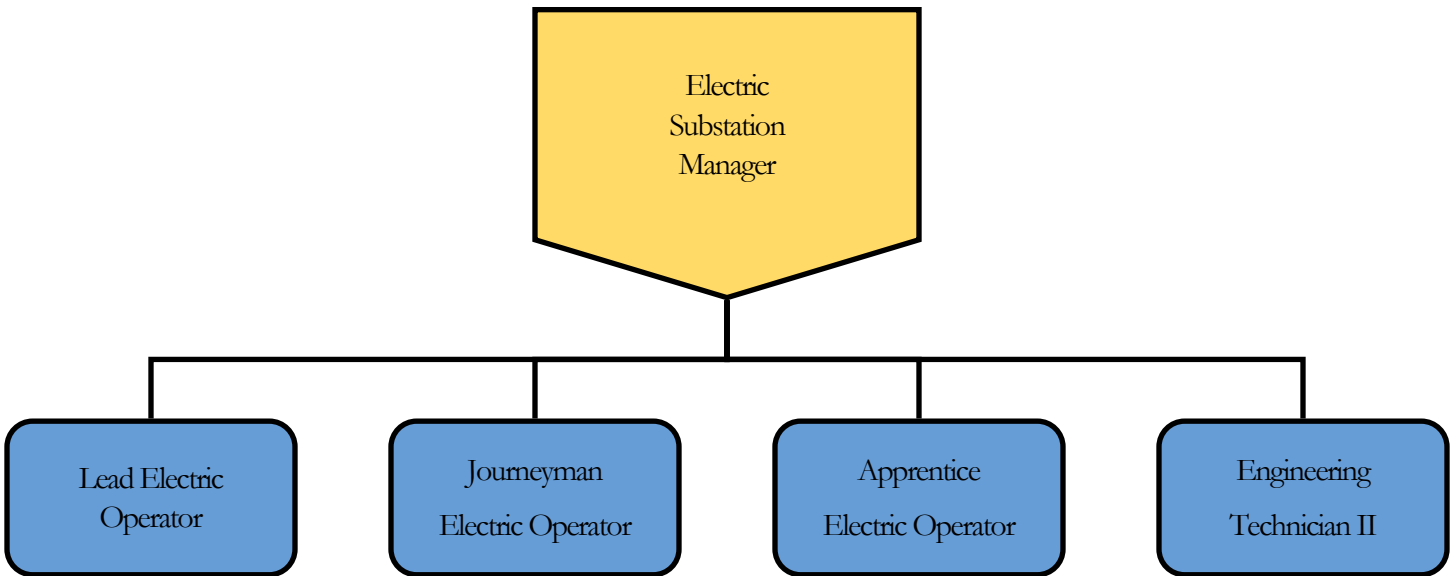
Department Expenditures by Program

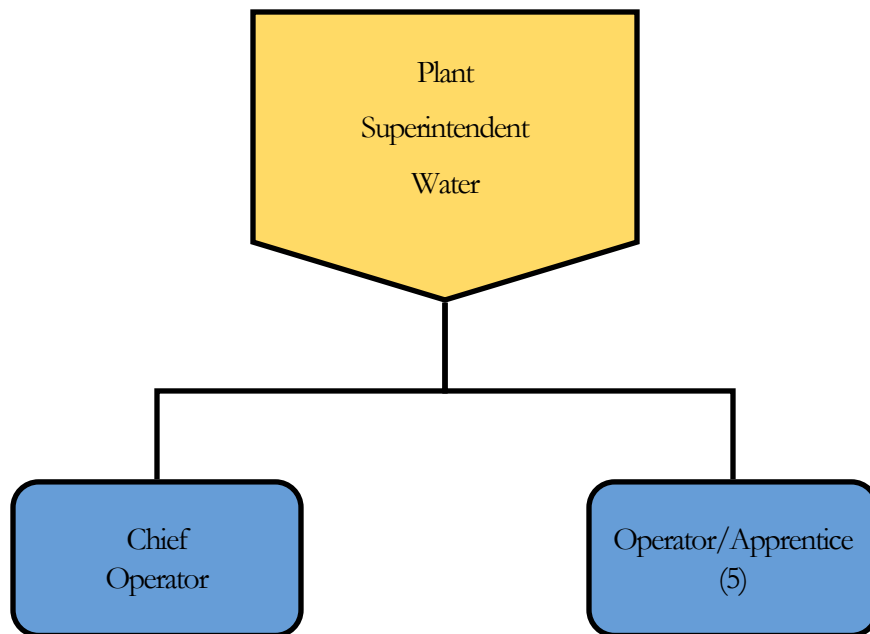
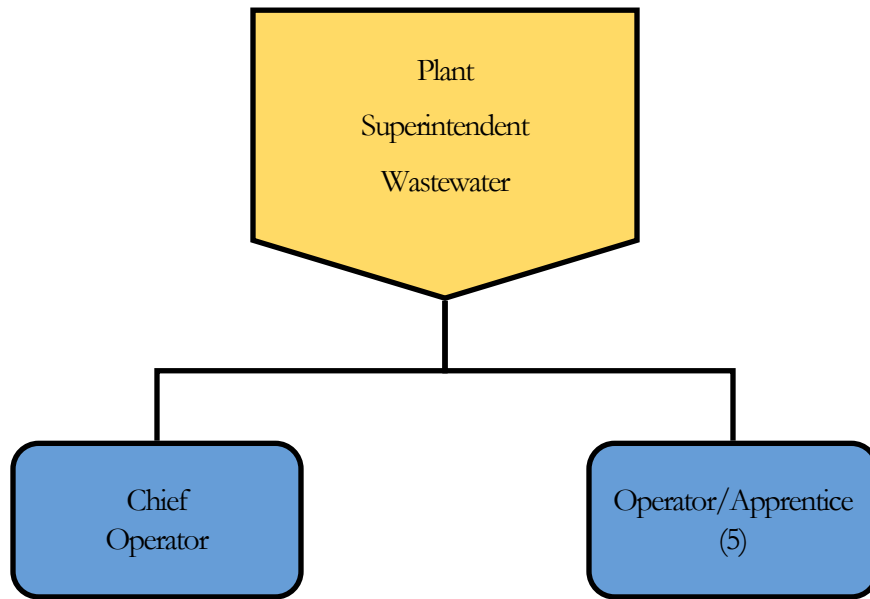


	2023 Actual	2024 Budget	2024 Estimate	2025 Budget
Wastewater Administration	\$1,194,082	\$1,573,900	\$1,543,200	\$1,384,700
Wastewater Treatment	\$1,295,676	\$1,394,100	\$1,474,200	\$1,738,800
Wastewater Collection	\$574,716	\$919,400	\$807,300	\$1,174,100
Cap. Projects/Transfers/Debt	\$3,852,661	\$34,598,474	\$57,799,874	\$6,653,000









CITY OF GARDNER BUDGET



Electric Fund
Fund 501

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 12,725,435	\$ 8,488,135	\$ 13,239,648	\$ 14,499,148
Revenue				
Charges for Services				
Operations				
Electric Retail Sales	\$ 15,214,747	\$ 13,886,000	\$ 15,671,000	\$ 16,110,000
Government Sales-Sewer Fund	221,757	240,000	228,000	247,000
Government Sales-General Fund and Building Maintenance	114,907	124,000	118,000	127,000
Government Sales-Water Fund	12,272	28,000	13,000	29,000
Bad Checks	(1,060)	(3,000)	-	-
Penalties	149,128	167,000	154,000	172,000
Reconnection Fee	21,905	20,000	23,000	21,000
Dogwood Generation	2,834,661	3,785,000	4,255,900	3,875,900
Development				
Electric Residential Distribution System Installation	306,800	206,000	316,000	212,000
Electric Non-Residential Distribution System Installation	66,944	47,000	69,000	48,000
Street Lights and Yard Lights	252,136	244,000	260,000	251,000
Interconnection Fee	16,450	-	17,000	-
Temporary Service Fee	48,238	47,000	50,000	48,000
Total Charges for Services	19,258,885	18,791,000	21,174,900	21,140,900
Use of Money				
Interest on Investments	615,733	274,000	662,000	725,000
Total Use of Money	615,733	274,000	662,000	725,000
Transfers In from Other Funds				
Transfer from Airport Fund	-	-	-	500,000
Total Transfers In from Other Funds	-	-	-	500,000
Miscellaneous				
Reimbursed Expenses	-	200	-	-
Miscellaneous	44,615	35,000	45,000	5,000
Debt Sale Proceeds	-	-	-	21,891,000
Gain/Loss Disposal of Assets	825	-	-	-
Total Miscellaneous	45,440	35,200	45,000	21,896,000
Total Revenue	\$ 19,920,058	\$ 19,100,200	\$ 21,881,900	\$ 44,261,900
Expenses				
Operations				
Administration	\$ 1,299,726	\$ 1,745,700	\$ 1,869,600	\$ 2,048,400
Substation Transmission	12,387,754	10,900,900	12,258,800	12,534,000
Distribution (See Detail on Distribution Department Worksheet)	3,212,358	3,211,700	3,623,000	3,565,600
Total Operations	16,899,838	15,858,300	17,751,400	18,148,000

CITY OF GARDNER BUDGET



Electric Fund
Fund 501

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Capital Improvement				
Maintenance				
Prairie Trace ED2001	\$ 12,175	\$ -	\$ -	\$ -
Smart Meter Implementation EL2002	29,000	-	-	-
Circuit Overhead Rebuild EL2101/EL4000	-	200,000	200,000	-
Upgrade Combustion Turbine Controls 1 & 2 EL2202	298,037	-	-	-
Substation #1 T2 Upgrade EL2502/EL4004	450,069	1,095,000	-	4,495,000
SCADA Upgrade - Substation #2 & #3 EL4002	29,950	-	-	-
Resurface Parking Lot EL4006	-	80,000	-	80,000
Unit 1 & 2 Lube Coolers EL4010	-	-	-	312,000
Unit 2 Upgrade EL4011	-	-	-	2,496,000
New Utilities Building WW8002	91,254	-	-	-
Development				
E 1-35 Substation #4 Land Acquisition EL2204	284,447	-	-	-
S. Clare Road to 191st St. Overhead Power Line EL4003	-	-	-	400,000
Clare Road Substation EL4005	-	-	800,000	14,900,000
Total Capital Improvement	1,194,932	1,375,000	1,000,000	22,683,000
Debt Service				
2020A Smart Meter	321,125	322,600	322,600	323,600
2016B Taxable GO Electric Transformer (\$855K)	96,650	99,100	99,100	101,200
Total Debt Service	417,775	421,700	421,700	424,800
Transfers Out to Other Funds				
General Fund Franchise	891,200	945,700	945,700	1,108,900
Airport Fund	-	-	500,000	-
Wastewater Fund	-	-	-	153,000
Vehicle and Equipment Replacement Fund	2,100	3,600	3,600	3,700
Total Transfers Out to Other Funds	893,300	949,300	1,449,300	1,265,600
Total Debt Service and Transfers	1,311,075	1,371,000	1,871,000	1,690,400
Total Expenses	\$ 19,405,845	\$ 18,604,300	\$ 20,622,400	\$ 42,521,400
Surplus/(Shortfall)	514,213	495,900	1,259,500	1,740,500
Funds Available December 31	\$ 13,239,648	\$ 8,984,035	\$ 14,499,148	\$ 16,239,648

CITY OF GARDNER BUDGET



Program: All
 Department: Electric 441
 Fund: Electric 501

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 1,408,372	\$ 1,621,500	\$ 1,687,100	\$ 1,820,900
Overtime	49,197	40,100	41,400	44,200
Part-Time	2,470	29,600	29,000	29,800
Seasonal	10,459	27,000	27,000	27,000
Health and Dental Insurance	337,651	489,200	474,200	362,200
Life Insurance	1,540	1,800	1,900	2,000
Social Security	108,466	131,400	136,500	147,000
Unemployment Compensation	1,404	1,700	1,800	1,900
KPERS Retirement	138,325	171,300	178,100	205,500
Deferred Compensation	5,757	7,300	7,300	8,200
Contra Expense and Reclass	(287,439)	(341,800)	(389,400)	(394,300)
Total Personnel Services	1,776,202	2,179,100	2,194,900	2,254,400
Contractual Services				
Outsourced Services	430,269	424,100	384,100	240,900
Water and Sewer	1,095	2,000	2,000	1,900
Telephone	8,303	9,500	11,400	11,400
Natural Gas	7,496	4,200	7,500	7,500
Utility Locates	80,100	23,000	80,000	80,000
Wholesale Electric Purchases	10,821,827	9,604,500	10,895,500	10,773,800
Gas Purchases	6,128	10,000	10,000	10,000
Repair and Maintenance Buildings	3,959	4,500	54,500	14,500
Repair and Maintenance Equipment	384,382	24,000	74,000	158,000
Repair and Maintenance Vehicles	13,555	8,000	15,000	15,000
Equipment and Vehicle Rentals	262,601	317,800	317,800	261,500
General Insurance Claim	462,673	-	-	-
Meetings/Training/Travel/Continuing Education	14,355	23,300	23,300	26,000
Dues and Subscriptions	23,292	23,100	24,100	24,200
Advertising and Legal Notices	97	100	100	-
Printing	-	900	900	500
Postage	1,294	1,000	1,100	1,500
Information Technology	-	-	110,000	120,000
State Compensating Use Tax	40,581	22,200	41,000	41,000
Interest Expense and Fees	4,653	1,500	5,000	5,000
Total Contractual Services	12,566,660	10,503,700	12,057,300	11,792,700
Commodities				
Building and Grounds	22,379	4,000	4,000	4,000
Small Tools	16,966	27,000	27,000	30,000
Vehicle Supplies	19,050	25,600	25,600	25,500
Furniture and Equipment	3,340	1,500	3,000	88,000
Maintenance Materials and Computers	-	1,000	1,000	1,000
Fuel and Fluids	28,224	31,800	24,800	24,200
Utility System Supplies	57,046	19,300	27,300	67,300
Chemicals	-	1,400	1,400	-
Noncapital Equipment	27,448	-	-	-
Operating Supplies	39,954	8,200	8,200	38,200

CITY OF GARDNER BUDGET



Program: All
 Department: Electric 441
 Fund: Electric 501

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Street Lighting Supplies - Existing System	29,576	27,000	27,000	27,000
Meters and Materials - New Development	1,081,394	900,000	1,200,000	1,100,000
Clothing and Uniforms	19,750	16,300	17,500	20,100
Total Commodities	1,345,127	1,063,100	1,366,800	1,425,300
Capital Outlay				
Land	(260,010)	-	-	-
Equipment	81,664	90,000	110,000	300,000
Vehicles	100,992	120,000	120,000	-
Total Capital Outlay	(77,354)	210,000	230,000	300,000
GF Allocation	461,196	524,600	524,600	900,100
Internal Services				
Building Services	35,833	49,100	49,100	44,200
IT Services	189,746	303,300	303,300	154,100
Risk Services	227,040	585,800	585,800	789,300
Utility Billing	370,077	433,900	433,900	483,700
Fleet Services	5,311	5,700	5,700	4,200
Total Internal Services	828,007	1,377,800	1,377,800	1,475,500
Total Expenses	\$ 16,899,838	\$ 15,858,300	\$ 17,751,400	\$ 18,148,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 369,862	\$ 437,300	\$ 489,500	\$ 517,900
Overtime	605	1,100	2,000	2,100
Health and Dental Insurance	78,085	109,000	102,900	75,200
Life Insurance	362	500	600	600
Social Security	27,707	33,500	37,600	39,800
Unemployment Compensation	357	400	500	500
KPERS Retirement	35,286	45,200	50,600	57,300
Deferred Compensation	1,571	1,800	1,800	2,000
Contra Expense and Reclass	(287,439)	(341,800)	(389,400)	(394,300)
Total Personnel Services	226,396	287,000	296,100	301,100
Contractual Services				
Outsourced Services	278,401	194,500	194,500	49,800
Water and Sewer	139	-	-	-
Telephone	4,548	4,800	4,800	4,800
Repair and Maintenance Equipment	751	1,000	1,000	-
Repair and Maintenance Vehicles	60	-	-	-
Meetings/Training/Travel/Continuing Education	6,292	3,900	3,900	6,500
Dues and Subscriptions	22,980	21,900	22,900	22,900
Advertising and Legal Notices	97	100	100	-
Printing	-	900	900	500
Postage	566	200	200	500
Information Technology	-	-	110,000	120,000
Compensating Use Tax	1,744	3,200	2,000	2,000
Interest Expense and Fees	4,653	1,500	5,000	5,000
Total Contractual Services	320,231	232,000	345,300	212,000
Commodities				
Small Tools	259	-	-	-
Vehicle Supplies	37	100	100	100
Furniture and Equipment	3,231	1,000	2,500	40,000
Fuel and Fluids	174	100	100	200
Operating Supplies	2,095	3,300	3,300	3,300
Clothing and Uniforms	1,923	-	-	2,000
Total Commodities	7,719	4,500	6,000	45,600
Capital Outlay				
Land and Easements	(260,010)	-	-	-
Total Capital Outlay	(260,010)	-	-	-
GF Allocation				
	461,196	524,600	524,600	900,100
Internal Services				
Building Services	5,526	7,600	7,600	7,800
IT Services	138,095	222,000	222,000	62,600
Risk Services	25,185	28,400	28,400	31,300
Utility Billing	370,077	433,900	433,900	483,700
Fleet Services	5,311	5,700	5,700	4,200
Total Internal Services	544,194	697,600	697,600	589,600
Total Expenses	\$ 1,299,726	\$ 1,745,700	\$ 1,869,600	\$ 2,048,400

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 251,497	\$ 352,400	\$ 356,100	\$ 417,400
Overtime	8,746	3,500	3,400	4,200
Health and Dental Insurance	52,760	104,900	96,300	88,600
Life Insurance	294	400	400	500
Social Security	19,463	27,200	27,500	32,200
Unemployment Compensation	250	400	400	400
KPERS Retirement	24,783	36,900	37,300	46,700
Deferred Compensation and ICMA	2,336	3,600	3,600	4,200
Total Personnel Services	360,129	529,300	525,000	594,200
Contractual Services				
Outsourced Services	79,096	149,200	109,200	110,700
Water and Sewer	139	300	300	200
Telephone	2,364	2,300	4,200	4,200
Wholesale Electric Purchases	10,821,827	9,604,500	10,895,500	10,773,800
Gas Purchases	6,128	10,000	10,000	10,000
Repair and Maintenance Buildings	3,959	4,000	54,000	14,000
Repair and Maintenance Equipment	375,100	11,000	61,000	146,000
Equipment and Vehicle Rentals	3,949	3,000	3,000	3,000
General Insurance Claim	462,250	-	-	-
Meetings/Training/Travel/Continuing Education	1,694	10,400	10,400	10,500
Dues and Subscriptions	100	100	100	200
Postage	484	300	400	500
State Compensating Use Tax	3,803	4,000	4,000	4,000
Total Contractual Services	11,760,893	9,799,100	11,152,100	11,077,100
Commodities				
Building and Grounds	20,477	1,000	1,000	1,000
Small Tools	704	2,000	2,000	5,000
Vehicle Supplies	344	500	500	400
Computer Supplies	-	1,000	1,000	1,000
Fuel and Fluids	7,003	4,700	4,700	4,000
Utility System Supplies	49,745	12,000	20,000	60,000
Chemicals	-	1,400	1,400	-
Operating Supplies	1,484	1,100	1,100	1,100
Clothing and Uniforms	4,096	2,800	4,000	4,100
Total Commodities	83,853	26,500	35,700	76,600
Capital Outlay				
Equipment	-	-	-	50,000
Total Capital Outlay	-	-	-	50,000
Internal Services				
Building Services	10,224	14,000	14,000	13,300
IT Services	16,156	25,400	25,400	26,900
Risk Services	156,499	506,600	506,600	695,900
Total Internal Services	182,879	546,000	546,000	736,100
Total Expenses	\$ 12,387,754	\$ 10,900,900	\$ 12,258,800	\$ 12,534,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 787,013	\$ 831,800	\$ 841,500	\$ 885,600
Overtime	39,846	35,500	36,000	37,900
Part-Time	2,470	29,600	29,000	29,800
Seasonal	10,459	27,000	27,000	27,000
Health and Dental Insurance	206,806	275,300	275,000	198,400
Life Insurance	884	900	900	900
Social Security	61,296	70,700	71,400	75,000
Unemployment Compensation	797	900	900	1,000
KPERS Retirement	78,256	89,200	90,200	101,500
Deferred Compensation	1,850	1,900	1,900	2,000
Total Personnel Services	1,189,677	1,362,800	1,373,800	1,359,100
Contractual Services				
Outsourced Services	72,772	80,400	80,400	80,400
Water and Sewer	817	1,700	1,700	1,700
Telephone	1,391	2,400	2,400	2,400
Natural Gas	7,496	4,200	7,500	7,500
Utility Locates	80,100	23,000	80,000	80,000
Repair and Maintenance Building	-	500	500	500
Repair and Maintenance Equipment	8,531	12,000	12,000	12,000
Repair and Maintenance Vehicles	13,495	8,000	15,000	15,000
Equipment and Vehicle Rentals	258,652	314,800	314,800	258,500
General Insurance Claim	423	-	-	-
Meetings/Training/Travel/Continuing Education	6,369	9,000	9,000	9,000
Dues and Subscriptions	212	1,100	1,100	1,100
Postage	244	500	500	500
State Compensating Use Tax	35,034	15,000	35,000	35,000
Total Contractual Services	485,536	472,600	559,900	503,600
Commodities				
Building and Grounds	1,902	3,000	3,000	3,000
Small Tools	16,003	25,000	25,000	25,000
Vehicle Supplies	18,669	25,000	25,000	25,000
Furniture and Equipment	109	500	500	48,000
Fuel and Fluids	21,047	27,000	20,000	20,000
Utility System Supplies	7,301	7,300	7,300	7,300
Noncapital Equipment	27,448	-	-	-
Operating Supplies	36,375	3,800	3,800	33,800
Street Lighting Supplies - Existing System	29,576	27,000	27,000	27,000
Meters and Materials - New Development	1,081,394	900,000	1,200,000	1,100,000
Clothing and Uniforms	13,731	13,500	13,500	14,000
Total Commodities	1,253,555	1,032,100	1,325,100	1,303,100

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Capital Outlay				
Equipment	81,664	90,000	110,000	250,000
Vehicles	100,992	120,000	120,000	-
Total Capital Outlay	182,656	210,000	230,000	250,000
Internal Services				
Building Services	20,083	27,500	27,500	23,100
IT Services	35,495	55,900	55,900	64,600
Risk Services	45,356	50,800	50,800	62,100
Total Internal Services	100,934	134,200	134,200	149,800
Total Expenses	\$ 3,212,358	\$ 3,211,700	\$ 3,623,000	\$ 3,565,600

CITY OF GARDNER BUDGET



Electric Capital Replacement Reserve Fund
Fund 502

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 3,187,564	\$ 3,300,564	\$ 3,347,506	\$ 3,514,506
Revenue				
Use of Money				
Interest on Investments	159,942	\$ 70,000	167,000	176,000
Total Use of Money	<u>159,942</u>	<u>70,000</u>	<u>167,000</u>	<u>176,000</u>
Total Revenue	<u>\$ 159,942</u>	<u>\$ 70,000</u>	<u>\$ 167,000</u>	<u>\$ 176,000</u>
Expenses				
Total Expenses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Surplus/(Shortfall)	159,942	70,000	167,000	176,000
Funds Available December 31	<u>\$ 3,347,506</u>	<u>\$ 3,370,564</u>	<u>\$ 3,514,506</u>	<u>\$ 3,690,506</u>

CITY OF GARDNER BUDGET



Water Fund
Fund 521

	2023	2024	2024	2025
	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
Funds Available January 1	\$ 3,836,311	\$ 1,325,911	\$ 3,829,320	\$ 2,484,320
Revenue				
Charges for Services				
AirCenter Water Sales	\$ 751,807	\$ 748,000	\$ 748,000	\$ 791,000
Water Sales	6,105,418	6,349,000	6,460,000	6,835,000
Bulk Water Sales	10,145	10,000	10,000	11,000
Government Sales - Sewer Fund	1,831	3,000	3,000	3,000
Government Sales - Electric Fund	337	1,000	10,000	11,000
Government Sales - General Fund	15,363	13,000	13,000	14,000
Government Sales - Building Maintenance Fund	409	-	-	-
Meter Installation Fee	81,160	58,000	63,000	67,000
Service Connection Fee	17,700	-	17,000	18,000
Penalties	149,126	176,000	176,000	186,000
Reconnection Fee	23,465	20,000	20,000	21,000
Water System Development Charge	553,300	382,000	620,000	440,000
Total Charges for Services	<u>7,710,061</u>	<u>7,760,000</u>	<u>8,140,000</u>	<u>8,397,000</u>
Use of Money				
Interest on Investments	163,860	60,000	191,000	124,000
Total Use of Money	<u>163,860</u>	<u>60,000</u>	<u>191,000</u>	<u>124,000</u>
Miscellaneous				
Reimbursed Expenses	6,227	-	-	-
Debt Proceeds	-	5,350,000	3,500,000	5,350,000
Miscellaneous	23,413	-	-	-
Total Miscellaneous	<u>29,640</u>	<u>5,350,000</u>	<u>3,500,000</u>	<u>5,350,000</u>
Total Revenue	<u>\$ 7,903,561</u>	<u>\$ 13,170,000</u>	<u>\$ 11,831,000</u>	<u>\$ 13,871,000</u>
Expenses				
Operations				
Administration	\$ 1,372,114	\$ 1,723,600	\$ 1,671,400	\$ 1,461,900
Treatment	2,688,953	2,670,200	3,211,200	3,959,700
Distribution	1,228,487	1,202,400	1,313,300	1,594,900
Total Operations	<u>5,289,554</u>	<u>5,596,200</u>	<u>6,195,900</u>	<u>7,016,500</u>
Capital Improvement Projects				
Hillsdale WTP Filter Media Replacement - WA2201	229,303	-	-	-
Water Transmission Line Design WA2202	-	-	1,100,000	-
New Water Transmission Line WA7003	-	4,250,000	-	4,250,000
New Intake Structure at Hillsdale Lake WA2203	-	-	3,500,000	-
New Utilities Building WW2302/WW8002 (DEBT) (Split with WW and EL)	45,145	-	-	-
Total Capital Improvement Projects	<u>274,448</u>	<u>4,250,000</u>	<u>4,600,000</u>	<u>4,250,000</u>

CITY OF GARDNER BUDGET



Water Fund
Fund 521

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Debt Service				
2015A Refi Hillsdale KDHE 2446	\$ 464,450	\$ 466,700	\$ 466,700	463,500
2020A Hillsdale Water Treatment Plant Expansion	1,602,438	1,604,400	\$ 1,604,400	1,600,100
2020A Water Smart Meters	105,375	107,600	\$ 107,600	109,600
2022A Prairie Trace Waterline	121,687	128,700	120,700	122,400
Estimated Debt Service for Planned 2024 - CIP	-	269,100	-	264,400
Total Debt Service	2,293,950	2,576,500	2,299,400	2,560,000
Transfers Out to Other Funds				
Wastewater Fund	-	-	-	153,000
Bond and Interest Fund 14 GO USD BD (5% of 50% city share)	8,200	8,200	8,200	8,200
Vehicle and Equipment Replacement Fund	44,400	72,500	72,500	74,000
Total Transfers Out to Other Funds	52,600	80,700	80,700	235,200
Total Expenses	\$ 7,910,552	\$ 12,503,400	\$ 13,176,000	\$ 14,061,700
Surplus/(Shortfall)	(6,991)	666,600	(1,345,000)	(190,700)
Funds Available December 31	\$ 3,829,320	\$ 1,992,511	\$ 2,484,320	\$ 2,293,620

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 886,981	\$ 933,500	\$ 958,900	\$ 1,053,600
Overtime	85,134	103,200	104,200	116,000
Seasonal	3,898	27,800	27,800	27,800
Health and Dental Insurance	275,474	396,500	320,400	257,900
Life Insurance	1,451	1,600	1,600	1,600
Social Security	72,197	81,500	83,500	91,600
Unemployment Compensation	939	1,000	1,100	1,200
KPERS Retirement	91,820	106,700	109,500	128,800
Deferred Compensation	3,232	3,500	3,300	4,100
Contra Expense and Reclass	(171,661)	(133,400)	(169,500)	(156,500)
Total Personnel Services	1,249,465	1,521,900	1,440,800	1,526,100
Contractual Services				
Outsourced Services	246,551	214,800	349,800	510,000
Telephone	8,948	7,600	9,300	9,400
Electricity	266,209	276,400	277,300	278,000
Utility Locates	73,829	28,000	54,000	75,000
Repair and Maintenance Building	1,048	4,000	4,000	4,000
Repair and Maintenance Equipment	100,181	50,000	408,600	856,000
Repair and Maintenance Vehicles	2,334	-	-	-
Repair and Maintenance Water System	387,153	350,000	375,000	400,000
Equipment and Vehicle Rentals	412	7,000	5,000	7,000
General Insurance and Claims	(515)	-	-	-
Meetings/Training/Travel/Continuing Education	8,282	18,100	17,200	22,300
Dues and Subscriptions	428	6,300	6,300	6,600
Advertising and Legal Notices	88	2,600	2,600	2,600
Postage	2,484	3,400	3,400	3,400
Construction Debris	2,252	2,000	2,000	3,000
Water Protection Fee	48,464	55,000	55,000	55,000
Interest Expense and Fees	1,340	-	-	-
Total Contractual Services	1,149,488	1,025,200	1,569,500	2,232,300
Commodities				
Buildings and Grounds	6,515	8,000	8,000	12,000
Small Tools	5,290	8,200	8,200	20,200
Shop and Janitorial	-	-	-	3,000
Vehicles Supplies	1,437	-	7,000	8,000
Furniture and Equipment	-	5,000	5,000	78,000
Fuel and Fluids	31,660	29,300	29,000	34,000
Utility System Supplies	170,349	170,000	170,000	220,000
Chemicals	533,319	497,200	540,000	540,000
Operating Supplies	11,907	14,500	14,500	22,000
Bulk Water	759,171	782,000	838,000	840,000
Meters and Supplies - New Development	158,847	-	-	-
Meters and Supplies - Existing	8,453	112,000	143,000	260,000
Clothing and Uniforms	10,305	10,200	10,200	11,500
Total Commodities	1,697,253	1,636,400	1,772,900	2,048,700

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
GF Allocation	595,404	686,100	686,100	471,000
Internal Services				
Building Services	11,429	16,800	16,800	15,800
IT Services	72,418	117,700	117,700	92,300
Risk Services	119,082	142,800	142,800	180,000
Utility Billing	339,238	389,800	389,800	411,200
Fleet Services	55,777	59,500	59,500	39,100
Total Internal Services	597,944	726,600	726,600	738,400
Total Expenses	\$ 5,289,554	\$ 5,596,200	\$ 6,195,900	\$ 7,016,500

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 87,788	\$ 98,300	\$ 98,100	\$ 103,500
Overtime	96	3,200	3,200	3,400
Health and Dental Insurance	14,830	34,800	15,300	11,400
Life Insurance	168	200	200	200
Social Security	6,563	7,800	7,800	8,200
Unemployment Compensation	86	100	100	100
KPERS Retirement	8,221	10,400	10,400	11,700
Contra Expense and Reclass	197,041	279,500	256,400	256,000
Total Personnel Services	314,793	434,300	391,500	394,500
Contractual Services				
Outsourced Services	9,399	60,000	50,000	60,000
Telephone	845	-	600	600
Meetings/Training/Travel/Continuing Education	-	1,100	1,100	3,300
Dues and Subscriptions	-	600	600	600
Advertising and Legal Notices	88	2,500	2,500	2,500
Postage	241	400	400	400
Water Protection Fee	48,464	55,000	55,000	55,000
Interest Expense and Fees	1,340	-	-	-
Total Contractual Services	60,377	119,600	110,200	122,400
Commodities				
Operating Supplies	-	2,000	2,000	10,000
Total Commodities	-	2,000	2,000	10,000
GF Allocation	595,404	686,100	686,100	471,000
Internal Services				
Building Services	276	500	500	500
IT Services	40,203	66,900	66,900	25,000
Risk Services	16,512	18,700	18,700	23,100
Utility Billing	339,238	389,800	389,800	411,200
Fleet Services	5,311	5,700	5,700	4,200
Total Internal Services	401,540	481,600	481,600	464,000
Total Expenses	\$ 1,372,114	\$ 1,723,600	\$ 1,671,400	\$ 1,461,900

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 347,936	\$ 372,000	\$ 360,200	\$ 422,100
Overtime	48,214	57,700	55,300	64,400
Seasonal	3,898	13,500	13,500	13,500
Health and Dental Insurance	96,582	151,000	116,500	108,900
Life Insurance	492	600	600	600
Social Security	29,780	33,900	32,800	38,200
Unemployment Compensation	387	400	400	500
KPERS Retirement	37,374	44,200	42,800	53,600
Deferred Compensation	1,307	1,500	1,300	1,900
Total Personnel Services	565,970	674,800	623,400	703,700
Contractual Services				
Outsourced Services	186,316	119,800	254,800	400,000
Telephone	6,363	7,000	7,000	7,000
Electricity	265,115	275,000	275,000	275,000
Repair and Maintenance Buildings	1,048	4,000	4,000	4,000
Repair and Maintenance Equipment	96,245	45,000	403,600	850,000
Equipment Rental	-	2,000	2,000	2,000
Meetings/Training/Travel/Continuing Education	3,566	9,000	9,000	9,000
Dues and Subscriptions	372	5,000	5,000	5,000
Advertising and Legal Notices	-	100	100	100
Postage	2,243	3,000	3,000	3,000
Total Contractual Services	561,268	469,900	963,500	1,555,100
Commodities				
Building and Grounds	6,515	8,000	8,000	8,000
Small Tools	324	2,200	2,200	2,200
Fuel and Fluids	8,290	9,000	9,000	12,000
Utility System Supplies	109,539	50,000	50,000	100,000
Chemicals	532,703	497,200	540,000	540,000
Operating Supplies	7,079	6,500	6,500	8,000
Bulk Water	759,171	782,000	838,000	840,000
Clothing and Uniforms	3,541	2,200	2,200	3,500
Total Commodities	1,427,162	1,357,100	1,455,900	1,513,700
Internal Services				
Building Services	4,333	6,100	6,100	4,600
IT Services	19,351	30,500	30,500	37,700
Risk Services	79,027	97,800	97,800	130,900
Fleet Services	31,842	34,000	34,000	14,000
Total Internal Services	134,553	168,400	168,400	187,200
Total Expenses	\$ 2,688,953	\$ 2,670,200	\$ 3,211,200	\$ 3,959,700

CITY OF GARDNER BUDGET



Program: Water Distribution 4230

Department: Water 442

Fund: Water Fund 521

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Personnel Services				
Full-Time	\$ 451,257	\$ 463,200	\$ 500,600	\$ 528,000
Overtime	36,824	42,300	45,700	48,200
Seasonal	-	14,300	14,300	14,300
Health and Dental Insurance	164,062	210,700	188,600	137,600
Life Insurance	791	800	800	800
Social Security	35,854	39,800	42,900	45,200
Unemployment Compensation	466	500	600	600
KPERS Retirement	46,225	52,100	56,300	63,500
Deferred Compensation	1,925	2,000	2,000	2,200
Contra Expense and Reclass	(368,702)	(412,900)	(425,900)	(412,500)
Total Personnel Services	368,702	412,800	425,900	427,900
Contractual Services				
Outsourced Services	50,836	35,000	45,000	50,000
Telephone	1,740	600	1,700	1,800
Electricity	1,094	1,400	2,300	3,000
Utility Locates	73,829	28,000	54,000	75,000
Repair and Maintenance Equipment	3,936	5,000	5,000	6,000
Repair and Maintenance Vehicles	2,334	-	-	-
Repair and Maintenance Water System	387,153	350,000	375,000	400,000
Equipment and Vehicle Rentals	412	5,000	3,000	5,000
General Insurance and Claims	(515)	-	-	-
Meetings/Training/Travel/Continuing Education	4,716	8,000	7,100	10,000
Dues and Subscriptions	56	700	700	1,000
Construction Debris	2,252	2,000	2,000	3,000
Total Contractual Services	527,843	435,700	495,800	554,800
Commodities				
Building and Grounds	-	-	-	4,000
Small Tools	4,966	6,000	6,000	18,000
Shop and Janitorial	-	-	-	3,000
Vehicle Supplies	1,437	-	7,000	8,000
Furniture and Equipment	-	5,000	5,000	78,000
Fuel and Fluids	23,370	20,300	20,000	22,000
Utility System Supplies	60,810	120,000	120,000	120,000
Chemicals	616	-	-	-
Operating Supplies	4,828	6,000	6,000	4,000

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Meters and Materials - New Development	158,847	-	-	-
Meters and Materials - Existing	8,453	112,000	143,000	260,000
Clothing and Uniforms	6,764	8,000	8,000	8,000
Total Commodities	270,091	277,300	315,000	525,000
Internal Services				
Building Services	6,820	10,200	10,200	10,700
IT Services	12,864	20,300	20,300	29,600
Risk Services	23,543	26,300	26,300	26,000
Fleet Services	18,624	19,800	19,800	20,900
Total Internal Services	61,851	76,600	76,600	87,200
Total Expenses	\$ 1,228,487	\$ 1,202,400	\$ 1,313,300	\$ 1,594,900

CITY OF GARDNER BUDGET



Wastewater Fund Fund 531

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 8,639,036	\$ 3,311,036	\$ 8,925,194	\$ 9,275,620
Revenue				
Intergovernmental				
Federal Grants	\$ -	\$ 3,000,000	\$ 3,000,000	\$ 850,000
Total Intergovernmental	-	3,000,000	3,000,000	850,000
Charges for Services				
Wastewater - Public	5,435,941	5,623,000	5,827,000	6,235,000
Wastewater - Electric Fund	806	1,000	1,000	1,000
Wastewater - General Fund	4,283	4,000	30,000	32,000
Wastewater - Building Maintenance	2,035	2,000	2,000	2,000
Penalties	149,126	180,000	150,000	161,000
Reconnection Fee	11,850	9,000	12,000	13,000
Connection Fee	4,625	3,000	5,000	5,000
Sewer System Development Fee	1,113,000	839,000	1,015,000	754,000
FOG Revenue	11,400	14,000	12,000	13,000
Total Charges for Services	6,733,066	6,675,000	7,054,000	7,216,000
Use of Money				
Interest on Investments	460,278	109,000	446,000	464,000
Interest on Project Funds	5,199	-	-	-
Total Use of Money	465,477	109,000	446,000	464,000
Transfers In from Other Funds				
Electric Fund	-	-	-	153,000
Water Fund	-	-	-	153,000
Total Transfers In from Other Funds	-	-	-	306,000
Miscellaneous				
Miscellaneous	4,750	-	-	-
Debt Proceeds	-	34,286,300	51,475,000	-
Total Miscellaneous	4,750	34,286,300	51,475,000	-
Total Revenue	\$ 7,203,293	\$ 44,070,300	\$ 61,975,000	\$ 8,836,000
Expenses				
Operations				
Administration	\$ 1,194,082	\$ 1,573,900	\$ 1,543,200	\$ 1,384,700
Treatment	1,295,676	1,394,100	1,474,200	1,738,800
Collection	574,716	919,400	807,300	1,174,100
Total Operations	3,064,474	3,887,400	3,824,700	4,297,600

CITY OF GARDNER BUDGET



Wastewater Fund Fund 531

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Capital Improvement Projects				
Prairie Trace Development ED2001	(25,946)	-	-	-
Nike Lift Station and Forcemain Improvements WW8000	-	500,000	150,000	500,000
Wastewater Treatment Plant Expansion WW2005	(65,661)	-	-	-
WWTP Advanced Nutrient Removal WW2301	-	-	-	450,000
Line Maintenance Building WW8002	45,145	-	5,000,000	-
Winwood Park Relief Sewer WW8010	399,919	-	4,115,900	-
167th Temporary Lift Station Removal WW2101 (Bid with Winwood)	-	170,000	170,000	-
Oxidation Ditch Rotors WW8006	-	85,000	85,000	-
KCWRRF Phase II Expansion WW8012	1,291,051	25,000,000	39,450,000	-
East Lift Station Improvements I WW8014	-	144,800	144,800	-
Strong LS/Line B - SE Planning Area, Gardner WW Infra Project WW8017	-	2,550,000	2,550,000	-
Kill Creek Interceptor Improvements WW8019	-	-	-	600,000
Cedar Niles Lift Station and Force Main WW8013	576,420	4,537,274	4,537,274	-
Total Capital Improvements Projects	2,220,928	32,987,074	56,202,974	1,550,000
Debt Service				
KDHE Revolving Loan Bull Creek Lift Station C20 1721-01	185,743	185,700	185,700	185,700
2014A GO capacity expansion for USD campus	78,694	76,700	76,700	80,300
2019B GO South Lift Station and Overhead Crane	244,080	244,800	244,800	245,400
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	86,328	89,200	89,200	87,000
2022A Prairie Trace Sewer	281,748	295,900	281,400	278,700
Estimated Debt Service for Planned 2024 KDHE Loan - CIP	-	-	-	2,401,200
Estimated Debt Service for Planned 2024 Bond Issuance - CIP	-	-	-	1,104,400
Total Debt Service	1,513,133	1,528,800	1,514,300	5,019,200
Transfers Out to Other Funds				
Bond and Interest (14A GO/USD BD (10% of city 50% share))	16,400	16,500	16,500	16,400
Vehicle and Equipment Replacement Fund	102,200	66,100	66,100	67,400
Total Transfers Out to Other Funds	118,600	82,600	82,600	83,800
Total Expenses	\$ 6,917,135	\$ 38,485,874	\$ 61,624,574	\$ 10,950,600
Surplus/(Shortfall)	286,158	5,584,426	350,426	(2,114,600)
Funds Available December 31	\$ 8,925,194	\$ 8,895,462	\$ 9,275,620	\$ 7,161,020

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 452,669	\$ 547,500	\$ 486,500	\$ 555,000
Overtime	19,126	18,800	18,000	21,800
Seasonal	12,340	27,000	27,000	27,000
Health and Dental Insurance	141,923	226,100	185,400	160,800
Life Insurance	604	800	800	800
Social Security	35,150	45,400	40,700	46,200
Unemployment Compensation	454	600	500	600
KPERS Retirement	44,878	58,600	52,200	63,800
Deferred Compensation	4,317	4,500	4,500	5,200
Contra Expense and Reclass	459,101	475,200	558,900	550,800
Total Personnel Services	1,170,562	1,404,500	1,374,500	1,432,000
Contractual Services				
Outsourced Services	167,908	228,800	228,800	270,000
Water	1,831	1,800	3,000	4,000
Telephone	4,868	5,100	5,400	5,400
Electricity	223,686	276,500	300,000	501,500
Utility Locates	73,829	28,000	54,100	80,000
Repair and Maintenance Buildings	-	6,000	5,000	6,000
Repair and Maintenance Equipment	46,190	27,700	25,000	40,000
Repair and Maintenance Vehicles	2,383	-	-	-
Repair and Maintenance Sewer System	5,500	300,000	150,000	360,000
Equipment and Vehicle Rentals	412	1,300	1,300	1,500
General Insurance and Claims	(95,522)	-	-	-
Meetings/Training/Travel/Continuing Education	6,292	21,200	21,200	23,200
Dues and Subscriptions	1,045	1,800	1,700	1,800
Postage	569	-	-	-
Construction Debris	2,109	2,000	2,000	3,000
Sludge Removal	28,560	25,000	25,000	35,000
Special Assessments	41,515	10,600	10,600	10,400
Total Contractual Services	511,175	935,800	833,100	1,341,800
Commodities				
Building and Grounds	2,046	6,000	6,000	10,000
Small Tools	5,022	8,500	8,500	10,000
Vehicle Supplies	225	2,000	5,000	7,000
Furniture and Equipment	8,778	12,000	12,000	12,000
Fuel and Fluids	27,261	27,000	27,000	37,000
Utility System Supplies	36,774	60,000	60,000	60,000
Chemicals	27,182	34,000	34,000	40,000
Operating Supplies	11,624	7,300	9,300	24,000
Clothing and Uniforms	10,692	12,700	12,700	13,700
Total Commodities	129,604	169,500	174,500	213,700

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Capital Outlay				
Equipment	111,769	35,000	100,000	145,000
Total Capital Outlay	111,769	35,000	100,000	145,000
GF Allocation	550,296	636,400	636,400	386,100
Internal Services				
Building Services	11,052	16,500	16,500	15,400
IT Services	32,312	50,800	50,800	108,400
Risk Services	151,921	188,500	188,500	220,700
Utility Billing	318,678	368,300	368,300	394,000
Fleet Services	77,105	82,100	82,100	40,500
Total Internal Services	591,068	706,200	706,200	779,000
Total Expenses	\$ 3,064,474	\$ 3,887,400	\$ 3,824,700	\$ 4,297,600

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 112,659	\$ 180,100	\$ 118,500	\$ 124,800
Overtime	-	900	-	-
Seasonal	4,249	13,500	13,500	13,500
Health and Dental Insurance	25,623	64,900	35,000	22,700
Life Insurance	84	200	200	200
Social Security	8,428	14,900	10,100	10,600
Unemployment Compensation	109	200	100	100
KPERS Retirement	10,734	18,700	12,300	13,800
Deferred Compensation	1,125	1,200	1,200	1,200
Contra Expense and Reclass	90,399	62,300	133,000	138,300
Total Personnel Services	253,410	356,900	323,900	325,200
Contractual Services				
Outsourced Services	13,634	180,000	180,000	200,000
Telephone	483	-	300	300
Meetings/Training/Travel/Continuing Education	-	3,200	3,200	3,200
Dues and Subscriptions	-	200	200	200
Postage	99	-	-	-
Special Assessments	41,515	10,600	10,600	10,400
Total Contractual Services	55,731	194,000	194,300	214,100
Commodities				
Operating Supplies	-	-	2,000	10,000
Total Commodities	-	-	2,000	10,000
GF Allocation	550,296	636,400	636,400	386,100
Internal Services				
Building Services	276	500	500	300
IT Services	-	-	-	30,300
Risk Services	15,691	17,800	17,800	24,700
Utility Billing	318,678	368,300	368,300	394,000
Total Internal Services	334,645	386,600	386,600	449,300
Total Expenses	\$ 1,194,082	\$ 1,573,900	\$ 1,543,200	\$ 1,384,700

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 340,010	\$ 367,400	\$ 368,000	\$ 430,200
Overtime	19,126	17,900	18,000	21,800
Seasonal	8,091	13,500	13,500	13,500
Health and Dental Insurance	116,300	161,200	150,400	138,100
Life Insurance	520	600	600	600
Social Security	26,722	30,500	30,600	35,600
Unemployment Compensation	345	400	400	500
KPERS Retirement	34,144	39,900	39,900	50,000
Deferred Compensation	3,192	3,300	3,300	4,000
Total Personnel Services	548,450	634,700	624,700	694,300
Contractual Services				
Outsourced Services	148,865	28,800	28,800	33,000
Water	1,831	1,800	3,000	4,000
Telephone	2,645	3,100	3,100	3,100
Electricity	222,592	275,000	299,000	500,000
Repair and Maintenance Buildings	-	5,000	5,000	6,000
Repair and Maintenance Equipment	33,891	25,000	25,000	40,000
Repair and Maintenance Vehicles	40	-	-	-
General Insurance & Claims	(95,007)	-	-	-
Meetings/Training/Travel/Continuing Education	4,154	8,000	8,000	10,000
Dues and Subscriptions	240	1,100	1,000	1,100
Postage	436	-	-	-
Sludge Removal	28,560	25,000	25,000	35,000
Total Contractual Services	348,247	372,800	397,900	632,200
Commodities				
Buildings and Grounds	2,046	6,000	6,000	6,000
Small Tools	1,726	3,500	3,500	4,000
Vehicle Supplies	183	2,000	2,000	2,000
Furniture and Equipment	8,778	12,000	12,000	12,000
Fuel and Fluids	19,635	12,000	12,000	20,000
Utility System Supplies	22,273	35,000	35,000	35,000
Chemicals	22,351	25,000	25,000	30,000
Operating Supplies	10,227	4,300	4,300	10,000
Clothing and Uniforms	3,687	6,700	6,700	6,700
Total Commodities	90,906	106,500	106,500	125,700
Capital Outlay				
Equipment	111,769	35,000	100,000	40,000
Total Capital Outlay	111,769	35,000	100,000	40,000
Internal Services				
Building Services	3,956	5,800	5,800	5,200
IT Services	19,351	30,500	30,500	48,500
Risk Services	114,516	146,500	146,500	173,300
Fleet Services	58,481	62,300	62,300	19,600
Total Internal Services	196,304	245,100	245,100	246,600
Total Expenses	\$ 1,295,676	\$ 1,394,100	\$ 1,474,200	\$ 1,738,800

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Contra Expense and Reclass	\$ 368,702	\$ 412,900	\$ 425,900	\$ 412,500
Total Personnel Services	368,702	412,900	425,900	412,500
Contractual Services				
Outsourced Services	5,409	20,000	20,000	37,000
Telephone	1,740	2,000	2,000	2,000
Electricity	1,094	1,500	1,000	1,500
Utility Locates	73,829	28,000	54,100	80,000
Repair and Maintenance Buildings	-	1,000	-	-
Repair and Maintenance Equipment	12,299	2,700	-	-
Repair and Maintenance Vehicles	2,343	-	-	-
Repair and Maintenance Sewer System	5,500	300,000	150,000	360,000
Equipment and Vehicle Rentals	412	1,300	1,300	1,500
General Insurance and Claims	(515)	-	-	-
Meetings/Training/Travel/Continuing Education	2,138	10,000	10,000	10,000
Dues and Subscriptions	805	500	500	500
Postage	34	-	-	-
Construction Debris	2,109	2,000	2,000	3,000
Total Contractual Services	107,197	369,000	240,900	495,500
Commodities				
Building and Grounds	-	-	-	4,000
Small Tools	3,296	5,000	5,000	6,000
Vehicle Supplies	42	-	3,000	5,000
Fuel and Fluids	7,626	15,000	15,000	17,000
Utility System Supplies	14,501	25,000	25,000	25,000
Chemicals	4,831	9,000	9,000	10,000
Operating Supplies	1,397	3,000	3,000	4,000
Clothing and Uniforms	7,005	6,000	6,000	7,000
Total Commodities	38,698	63,000	66,000	78,000
Capital Outlay				
Equipment	-	-	-	105,000
Total Capital Outlay	-	-	-	105,000
Internal Services				
Building Services	6,820	10,200	10,200	9,900
IT Services	12,961	20,300	20,300	29,600
Risk Services	21,714	24,200	24,200	22,700
Fleet Services	18,624	19,800	19,800	20,900
Total Internal Services	60,119	74,500	74,500	83,100
Total Expenses	\$ 574,716	\$ 919,400	\$ 807,300	\$ 1,174,100

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>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 397,776	\$ 252,676	\$ 184,592	\$ 144,892
Revenue				
Charges for Services				
Operations				
Hangar Rental	\$ 185,206	\$ 217,000	\$ 217,000	\$ 217,000
Fuel Sales	73,282	72,000	72,000	72,000
Penalties	226	400	400	400
Miscellaneous	790	4,000	4,000	4,000
Total Charges for Services	259,504	293,400	293,400	293,400
Use of Money				
Interest on Investments	23,415	9,000	9,000	7,000
Total Use of Money	23,415	9,000	9,000	7,000
Transfers In				
General Fund	383,604	434,200	434,200	277,300
General Fund Transfer Offset	(383,604)	(434,200)	(434,200)	(277,300)
Electric Fund	-	-	500,000	-
Total Transfers In	-	-	500,000	-
Intergovernmental				
FAA Entitlement Grant	-	299,200	-	855,000
FAA ATP Grant	24,078	-	-	-
KDOT Grant	47,842	144,000	173,100	76,000
Total Intergovernmental	71,920	443,200	173,100	931,000
Total Revenue	\$ 354,839	\$ 745,600	\$ 975,500	\$ 1,231,400
Expenses				
Operations				
Airport Operations	\$ 542,329	\$ 675,700	\$ 671,200	\$ 531,800
General Fund Allocation Charges	(383,604)	(434,200)	(434,200)	(277,300)
Total Operations	158,725	241,500	237,000	254,500

CITY OF GARDNER BUDGET



Airport Fund
Fund 551

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Capital Improvement				
Development				
Property Acquisition AP3000	-	335,300	550,000	400,000
Construct Turf Taxiway AP3011	50,000	160,000	192,400	-
Fuel System Upgrade	-	-	-	80,000
Terminal Building AP2301	322,810	-	-	-
Total Capital Improvement	372,810	495,300	742,400	480,000
Debt Service				
2004D Airport Hangar (refi by 2013A)	36,488	35,800	35,800	-
Total Debt Service	36,488	35,800	35,800	-
Transfers to Other Funds				
Transfer to Electric Fund	-	-	-	500,000
Total Transfers	-	-	-	500,000
Total Debt Service and Transfers to Other Funds	36,488	35,800	35,800	500,000
Total Expenses	\$ 568,023	\$ 772,600	\$ 1,015,200	\$ 1,234,500
Surplus/(Shortfall)	(213,184)	(27,000)	(39,700)	(3,100)
Funds Available December 31	\$ 184,592	\$ 225,676	\$ 144,892	\$ 141,792

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Personnel Services				
Overtime	\$ 73	\$ -	\$ -	\$ -
Part-Time	14,834	33,200	32,800	34,200
Seasonal	903	-	-	-
Life Insurance	26	-	-	-
Social Security	1,247	2,500	2,500	2,600
Unemployment Compensation	16	-	-	-
Total Personnel Services	17,099	35,700	35,300	36,800
Contractual Services				
Outsourced Services	3,699	22,000	22,000	22,000
Water	48	100	100	100
Telephone	2,554	2,600	2,600	2,600
Natural Gas	4,660	3,000	5,000	5,000
Electricity	4,996	6,500	5,500	5,500
Wastewater	289	300	300	300
Repairs and Maintenance Terminal (Buildings)	1,129	5,000	5,000	5,000
Repairs and Maintenance Equipment	2,279	5,000	5,000	5,000
Repairs and Maintenance Hangar	2,724	43,000	30,000	30,000
Repairs and Maintenance Runway	6,017	5,000	5,000	5,000
Repairs and Maintenance Vehicles	306	-	-	-
Dues and Subscriptions	-	100	-	-
Postage	23	100	100	100
Total Contractual Services	28,724	92,700	80,600	80,600
Commodities				
Vehicle Supplies	3	-	-	-
Fuel and Fluids	80,129	72,000	80,000	80,000
Operating Supplies	1,171	2,500	2,500	2,500
Total Commodities	81,303	74,500	82,500	82,500
GF Allocation	383,604	434,200	434,200	277,300
Internal Services				
Building Services	1,934	2,600	2,600	2,300
IT Services	3,195	5,100	5,100	16,200
Risk Services	17,159	20,500	20,500	25,700
Utility Billing	4,000	4,700	4,700	4,800
Fleet Services	5,311	5,700	5,700	5,600
Total Internal Services	31,599	38,600	38,600	54,600
Total Expenses	\$ 542,329	\$ 675,700	\$ 671,200	\$ 531,800

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.

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.

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 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.

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. 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.

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.

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.

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. Expenditures from this fund will include administrative fees and reimbursements to the developer for eligible project expenses.

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.

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.

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.

CITY OF GARDNER BUDGET



Economic Development Reserve Fund Fund 105

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 333,176	\$ 350,676	\$ 409,282	\$ 539,282
Revenue				
Taxes				
Transient Guest	\$ 309,869	\$ 278,000	\$ 305,000	\$ 311,000
Total Taxes	309,869	278,000	305,000	311,000
Use of Money				
Interest on Investments	16,176	6,000	20,000	27,000
Total Use of Money	16,176	6,000	20,000	27,000
Total Revenue	\$ 326,045	\$ 284,000	\$ 325,000	\$ 338,000
Expenditures				
Contractual Services				
Outsourced Services	\$ 224,939	\$ 225,000	\$ 120,000	\$ 120,000
Contractual Services Total	224,939	225,000	120,000	120,000
Commodities				
Grants and Projects	25,000	25,000	75,000	75,000
Total Commodities	25,000	25,000	75,000	75,000
Transfers Out				
Transfer to General Fund	-	-	-	165,100
Transfers Out Total	-	-	-	165,100
Expenditures Total	\$ 249,939	\$ 250,000	\$ 195,000	\$ 360,100
Surplus/(Shortfall)	76,106	34,000	130,000	(22,100)
Funds Available December 31	\$ 409,282	\$ 384,676	\$ 539,282	\$ 517,182

CITY OF GARDNER BUDGET



Main Street Marketplace TIF Fund Fund 107

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 9,411	\$ 2,811	\$ 18,889	\$ 18,889
Revenue				
Taxes				
Property tax Increment	\$ 188,379	\$ 492,500	\$ 492,500	\$ 499,100
Total Taxes	<u>188,379</u>	<u>492,500</u>	<u>492,500</u>	<u>499,100</u>
Total Revenue	<u>\$ 188,379</u>	<u>\$ 492,500</u>	<u>\$ 492,500</u>	<u>\$ 499,100</u>
Expenditures				
Contractual Services				
TIF Incremental Payments	\$ 141,744	\$ 450,000	\$ 450,000	\$ 458,800
Total Contractual Services	<u>141,744</u>	<u>450,000</u>	<u>450,000</u>	<u>458,800</u>
Transfers Out				
Special Highway	37,157	42,500	42,500	40,300
Total Transfers Out	<u>37,157</u>	<u>42,500</u>	<u>42,500</u>	<u>40,300</u>
Total Expenditures	<u>\$ 178,901</u>	<u>\$ 492,500</u>	<u>\$ 492,500</u>	<u>\$ 499,100</u>
Surplus/(Shortfall)	9,478	-	-	-
Funds Available December 31	<u>\$ 18,889</u>	<u>\$ 2,811</u>	<u>\$ 18,889</u>	<u>\$ 18,889</u>

CITY OF GARDNER BUDGET



Main Street Marketplace CID Fund Fund 108

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 30,730	\$ 5,430	\$ 32,128	\$ 32,128
Revenue				
Taxes				
CID Sales tax	\$ 412,102	\$ 509,100	\$ 509,100	\$ 516,700
Total Taxes	<u>412,102</u>	<u>509,100</u>	<u>509,100</u>	<u>516,700</u>
Total Revenue	<u>\$ 412,102</u>	<u>\$ 509,100</u>	<u>\$ 509,100</u>	<u>\$ 516,700</u>
Expenditures				
Contractual Services				
Legal Services	\$ 1,420	\$ -	\$ -	\$ -
State Administrative Fee	8,118	10,200	10,200	10,300
CID payment	389,046	483,900	483,900	491,200
Total Contractual Services	<u>398,584</u>	<u>494,100</u>	<u>494,100</u>	<u>501,500</u>
Transfers Out				
General Fund (City Administration fee)	12,120	15,000	15,000	15,200
Total Transfers Out	<u>12,120</u>	<u>15,000</u>	<u>15,000</u>	<u>15,200</u>
Total Expenditures	<u>\$ 410,704</u>	<u>\$ 509,100</u>	<u>\$ 509,100</u>	<u>\$ 516,700</u>
Surplus/(Shortfall)	1,398	-	-	-
Funds Available December 31	<u>\$ 32,128</u>	<u>\$ 5,430</u>	<u>\$ 32,128</u>	<u>\$ 32,128</u>

CITY OF GARDNER BUDGET



Waverly Plaza CID Fund
Fund 109

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ -	\$ -	\$ -	\$ -
Revenue				
Taxes				
CID Sales tax	\$ -	\$ -	\$ -	\$ -
Total Taxes	-	-	-	-
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Contractual Services				
State Administrative Fee	\$ -	\$ -	\$ -	\$ -
Project Reimbursement	-	-	-	-
Total Contractual Services	-	-	-	-
Transfers Out				
General Fund (City Administration Fee)	-	-	-	-
Bond and Interest	-	-	-	-
Total Transfers Out	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Surplus/(Shortfall)	-	-	-	-
Funds Available December 31	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF GARDNER BUDGET



Law Enforcement Trust Fund
Fund 110

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 34,151	\$ 35,151	\$ 35,865	\$ 22,565
Revenue				
Intergovernmental				
Drug Tax Distribution	\$ -	\$ -	\$ 4,000	\$ -
Total Intergovernmental	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>-</u>
Use of Money				
Interest on Investments	1,714	100	700	700
Total Use of Money	<u>1,714</u>	<u>100</u>	<u>700</u>	<u>700</u>
Total Revenue	<u>\$ 1,714</u>	<u>\$ 100</u>	<u>\$ 4,700</u>	<u>\$ 700</u>
Expenditures				
Capital Outlay				
Equipment	\$ -	\$ -	\$ 18,000	\$ -
Total Capital Outlay	<u>-</u>	<u>-</u>	<u>18,000</u>	<u>-</u>
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,000</u>	<u>\$ -</u>
Surplus/(Shortfall)	1,714	100	(13,300)	700
Funds Available December 31	<u>\$ 35,865</u>	<u>\$ 35,251</u>	<u>\$ 22,565</u>	<u>\$ 23,265</u>

CITY OF GARDNER BUDGET



Land Bank Fund
Fund 111

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 5,097	\$ 2,597	\$ 505,202	\$ 505,202
Revenue				
Use of Money				
Interest on Investments	\$ 253	\$ -	\$ -	\$ -
Total Use of Money	<u>253</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Donations and Contributions	500,000	-	-	-
Total Miscellaneous	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 500,253</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Contractual Services				
Outsourced Services	\$ 148	\$ 2,500	\$ -	\$ -
Total Contractual Services	<u>148</u>	<u>2,500</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 148</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>
Surplus/(Shortfall)	500,105	(2,500)	-	-
Funds Available December 31	<u>\$ 505,202</u>	<u>\$ 97</u>	<u>\$ 505,202</u>	<u>\$ 505,202</u>

CITY OF GARDNER BUDGET



Plaza South CID Fund
Fund 112

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ -	\$ 2,000	\$ 13,786	\$ 61,286
Revenue				
Taxes				
CID Sales tax	\$ 17,100	\$ 122,400	\$ 50,000	\$ 124,800
Total Taxes	<u>17,100</u>	<u>122,400</u>	<u>50,000</u>	<u>124,800</u>
Total Revenue	<u>\$ 17,100</u>	<u>\$ 122,400</u>	<u>\$ 50,000</u>	<u>\$ 124,800</u>
Expenditures				
Contractual Services				
State Administrative Fee	\$ 337	\$ 2,400	\$ 1,000	\$ 2,500
Project Reimbursement	-	116,400	-	150,000
Total Contractual Services	<u>337</u>	<u>118,800</u>	<u>1,000</u>	<u>152,500</u>
Transfers Out				
General Fund (City Administration fee)	2,977	3,600	1,500	3,700
Total Transfers Out	<u>2,977</u>	<u>3,600</u>	<u>1,500</u>	<u>3,700</u>
Total Expenditures	<u>\$ 3,314</u>	<u>\$ 122,400</u>	<u>\$ 2,500</u>	<u>\$ 156,200</u>
Surplus/(Shortfall)	13,786	-	47,500	(31,400)
Funds Available December 31	<u>\$ 13,786</u>	<u>\$ 2,000</u>	<u>\$ 61,286</u>	<u>\$ 29,886</u>

CITY OF GARDNER BUDGET



ARPA Grant Fund
Fund 113

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 3,362,726	\$ 3,362,726	\$ 3,362,726	\$ -
Revenue				
Intergovernmental				
Federal Grant	\$ -	\$ -	\$ -	\$ -
Total Intergovernmental	-	-	-	-
Total Revenue	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures				
Capital Improvements				
Cedar Niles Lift Station and Force Main (WW8013)	\$ -	\$ 3,362,726	\$ 3,362,726	\$ -
Total Capital Improvement	-	<u>3,362,726</u>	<u>3,362,726</u>	-
Total Expenditures	<u>\$ -</u>	<u>\$ 3,362,726</u>	<u>\$ 3,362,726</u>	<u>\$ -</u>
Surplus/(Shortfall)	-	(3,362,726)	(3,362,726)	-
Funds Available December 31	<u>\$ 3,362,726</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF GARDNER BUDGET



Municipalities Fight Addiction Fund
Fund 114

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 5,497	\$ 57,297	\$ 67,936	\$ 83,736
Revenue				
Intergovernmental				
Operating Contributions	\$ 62,439	\$ -	\$ 15,800	\$ -
Total Intergovernmental	<u>62,439</u>	<u>-</u>	<u>15,800</u>	<u>-</u>
Total Revenue	<u>\$ 62,439</u>	<u>\$ -</u>	<u>\$ 15,800</u>	<u>\$ -</u>
Expenditures				
Commodities				
Operating Supplies	\$ -	\$ 57,297	\$ -	\$ 83,736
Total Commodities	<u>-</u>	<u>57,297</u>	<u>-</u>	<u>83,736</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 57,297</u>	<u>\$ -</u>	<u>\$ 83,736</u>
Surplus/(Shortfall)	62,439	(57,297)	15,800	(83,736)
Funds Available December 31	<u>\$ 67,936</u>	<u>\$ -</u>	<u>\$ 83,736</u>	<u>\$ -</u>

CITY OF GARDNER BUDGET



Special Alcohol and Drug Fund Fund 125

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 160,462	\$ 191,262	\$ 202,502	\$ 249,502
Revenue				
Intergovernmental				
Special Alcohol Tax	\$ 64,130	\$ 58,900	\$ 67,000	\$ 70,000
Total Intergovernmental	<u>64,130</u>	<u>58,900</u>	<u>67,000</u>	<u>70,000</u>
Use of Money				
Interest on Investments	8,174	3,000	10,000	12,500
Total Use of Money	<u>8,174</u>	<u>3,000</u>	<u>10,000</u>	<u>12,500</u>
Total Revenue	<u>\$ 72,304</u>	<u>\$ 61,900</u>	<u>\$ 77,000</u>	<u>\$ 82,500</u>
Expenditures				
Contractual Services				
Substance Abuse and Prevention	\$ 30,264	\$ 30,000	\$ 30,000	\$ 34,000
Total Contractual Services	<u>30,264</u>	<u>30,000</u>	<u>30,000</u>	<u>34,000</u>
Total Expenditures	<u>\$ 30,264</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>	<u>\$ 34,000</u>
Surplus/(Shortfall)	42,040	31,900	47,000	48,500
Funds Available December 31	<u>\$ 202,502</u>	<u>\$ 223,162</u>	<u>\$ 249,502</u>	<u>\$ 298,002</u>

CITY OF GARDNER BUDGET



Special Parks and Recreation Fund Fund 135

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 129,489	\$ 188,489	\$ 186,683	\$ 102,683
Revenue				
Intergovernmental				
Special Alcohol Tax	\$ 64,130	\$ 58,900	\$ 67,000	\$ 70,000
Total Intergovernmental	<u>64,130</u>	<u>58,900</u>	<u>67,000</u>	<u>70,000</u>
Use of Money				
Interest on Investments	7,464	2,000	9,000	5,000
Total Use of Money	<u>7,464</u>	<u>2,000</u>	<u>9,000</u>	<u>5,000</u>
Total Revenue	<u>\$ 71,594</u>	<u>\$ 60,900</u>	<u>\$ 76,000</u>	<u>\$ 75,000</u>
Expenditures				
Commodities				
Building and Grounds	14,400	-	-	-
Total Commodities	<u>14,400</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Outlay				
Equipment	\$ -	\$ 20,000	\$ 70,000	\$ 20,000
Vehicles	-	-	40,000	-
Facilities	-	50,000	50,000	50,000
Total Capital Outlay	<u>-</u>	<u>70,000</u>	<u>160,000</u>	<u>70,000</u>
Total Expenditures	<u>\$ 14,400</u>	<u>\$ 70,000</u>	<u>\$ 160,000</u>	<u>\$ 70,000</u>
Surplus/(Shortfall)	57,194	(9,100)	(84,000)	5,000
Funds Available December 31	<u>\$ 186,683</u>	<u>\$ 179,389</u>	<u>\$ 102,683</u>	<u>\$ 107,683</u>

CITY OF GARDNER BUDGET



Special Olympics Fund Fund 702

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 18,162	\$ 15,062	\$ 5,047	\$ 6,147
Revenue				
Use of Money				
Interest on Investments	\$ 727	\$ -	\$ 200	\$ 200
Total Use of Money	<u>727</u>	<u>-</u>	<u>200</u>	<u>200</u>
Miscellaneous				
Donations and Contributions	7,581	3,000	13,100	4,000
Total Miscellaneous	<u>7,581</u>	<u>3,000</u>	<u>13,100</u>	<u>4,000</u>
Total Revenue	<u>\$ 8,308</u>	<u>\$ 3,000</u>	<u>\$ 13,300</u>	<u>\$ 4,200</u>
Expenditures				
Commodities				
Miscellaneous Commodities	\$ 21,423	\$ 4,000	\$ 12,200	\$ 4,000
Total Commodities	<u>21,423</u>	<u>4,000</u>	<u>12,200</u>	<u>4,000</u>
Total Expenditures	<u>\$ 21,423</u>	<u>\$ 4,000</u>	<u>\$ 12,200</u>	<u>\$ 4,000</u>
Surplus/(Shortfall)	(13,115)	(1,000)	1,100	200
Funds Available December 31	<u>\$ 5,047</u>	<u>\$ 14,062</u>	<u>\$ 6,147</u>	<u>\$ 6,347</u>

Park Improvement Fund

This fund is used to account for the park impact fees which are restricted for park and playground purposes.

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.

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.

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.

BD (Benefit District) Project Fund

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

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



Park Improvement Fund Fund 115

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 543,412	\$ 550,412	\$ 366,729	\$ 49,329
Revenue				
Charges for Services				
Park Impact Fees	\$ 42,671	\$ 242,000	\$ 159,600	\$ 145,900
Total Charges for Services	42,671	242,000	159,600	145,900
Use of Money				
Interest on Investments	25,646	5,000	18,000	2,000
Total Use of Money	25,646	5,000	18,000	2,000
Total Revenue	\$ 68,317	\$ 247,000	\$ 177,600	\$ 147,900
Expenditures				
Contractual Services				
Outsourced Services	\$ -	\$ -	\$ 395,000	\$ -
Total Contractual Services	-	-	395,000	-
Transfers Out				
Transfer to Capital Improvement Reserve	245,000	500,000	100,000	-
Total Transfers Out	245,000	500,000	100,000	-
Total Expenditures	\$ 245,000	\$ 500,000	\$ 495,000	\$ -
Surplus/(Shortfall)	(176,683)	(253,000)	(317,400)	147,900
Funds Available December 31	\$ 366,729	\$ 297,412	\$ 49,329	\$ 197,229

CITY OF GARDNER BUDGET



Infrastructure Special Sales Tax Fund Fund 117

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 1,654,299	\$ 1,996,499	\$ 1,924,992	\$ 1,869,492
Revenue				
Taxes				
City Sales Tax (.5 cent)	\$ 1,602,566	\$ 1,796,000	\$ 1,603,000	\$ 1,651,000
Total Taxes	<u>1,602,566</u>	<u>1,796,000</u>	<u>1,603,000</u>	<u>1,651,000</u>
Use of Money				
Interest on Idle Funds	94,977	34,000	96,000	93,000
Total Use of Money	<u>94,977</u>	<u>34,000</u>	<u>96,000</u>	<u>93,000</u>
Total Revenue	<u>\$ 1,697,543</u>	<u>\$ 1,830,000</u>	<u>\$ 1,699,000</u>	<u>\$ 1,744,000</u>
Expenditures				
Capital Projects				
Sidewalk	\$ 4,070	\$ -	\$ -	\$ -
Streets	759,897	970,000	970,000	970,000
Streets	34,095	-	-	-
Total Capital Projects	<u>798,062</u>	<u>970,000</u>	<u>970,000</u>	<u>970,000</u>
Debt Service				
2016A GO	162,850	158,500	158,500	159,200
2017 GO	153,638	154,600	154,600	155,400
2018A GO	216,500	213,000	213,000	214,300
2019E GO	95,800	98,400	98,400	95,900
Total Debt Service	<u>628,788</u>	<u>624,500</u>	<u>624,500</u>	<u>624,800</u>
Transfers Out				
CIP Reserve Fund - South Center Street Trail	-	-	160,000	-
Total Transfers Out to Other Funds	<u>-</u>	<u>-</u>	<u>160,000</u>	<u>-</u>
Total Expenditures	<u>\$ 1,426,850</u>	<u>\$ 1,594,500</u>	<u>\$ 1,754,500</u>	<u>\$ 1,594,800</u>
Surplus/(Shortfall)	<u>270,693</u>	<u>235,500</u>	<u>(55,500)</u>	<u>149,200</u>
Funds Available December 31	<u>\$ 1,924,992</u>	<u>\$ 2,231,999</u>	<u>\$ 1,869,492</u>	<u>\$ 2,018,692</u>

CITY OF GARDNER BUDGET



Special Highway Fund Fund 130

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 5,386,795	\$ 5,238,095	\$ 5,407,802	\$ 1,929,902
Revenue				
Intergovernmental				
CARS	\$ 142,671	\$ 671,500	\$ 671,500	\$ 420,000
KDOT	-	23,089,500	4,750,000	20,363,800
MARC	-	6,000,000	66,200	6,173,800
State Highway Aid	645,644	596,100	645,600	608,000
Special County Sales Tax	458,955	509,000	473,000	487,000
Special County Use Tax	159,731	179,000	168,000	186,000
Total Intergovernmental	1,407,001	31,045,100	6,774,300	28,238,600
Use of Money				
Interest on Investments	184,910	60,000	270,000	96,000
Interest on Project Funds	36,666	-	-	-
Total Use of Money	221,576	60,000	270,000	96,000
Transfers In from Other Funds				
Transfer from Main St TIF	37,157	42,500	42,500	40,300
Total Transfers In from Other Funds	37,157	42,500	42,500	40,300
Miscellaneous				
Anticipated Reimbursement from Bond Proceeds	-	4,750,000	-	5,250,000
Total Miscellaneous	-	4,750,000	-	5,250,000
Total Revenue	\$ 1,665,734	\$ 35,897,600	\$ 7,086,800	\$ 33,624,900
Expenditures				
Capital Improvement				
I-35 and Gardner Road Interchange PW1701	\$ 72	\$ -	\$ -	\$ -
CARS - Moonlight (I35-Buffalo Tr) PW2101/PW6012	285,406	-	-	-
CARS - Center Street Rehab (Warren to 167th) PW2201/PW6014	-	1,343,000	1,343,000	-
Center Street Sidewalks PW2301	132,271	-	-	-
CARS - Gardner Road Bridge over I-35 PW2202	-	33,700,000	8,000,000	28,200,000
US 56 Signal Interconnection PW6010	-	-	82,800	217,200
I-35 and US 56 Interchange PW6019	-	155,000	-	182,000
CARS - Cherokee Rehab, West City Limits to Center St. - PW2402/PW6018	-	-	-	840,000
Main St (Sycamore to Tracks 3 phases) PW2103	2,470	-	-	-
Total Capital Improvement	420,219	35,198,000	9,425,800	29,439,200

CITY OF GARDNER BUDGET



Special Highway Fund Fund 130

	2023	2024	2024	2025
	<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>
Transfers Out to Other Funds				
Project Account and Fund Transfer	87,608	-	-	-
Bond and Interest (2014B Refi TR0101)	55,000	59,000	59,000	57,700
Bond and Interest (2019E Santa Fe Improvements)	184,500	179,900	179,900	180,300
Bond and Interest (2020B I-35 & Gardner Rd Improv)	371,800	372,700	372,700	373,200
Bond and Interest (22A Waverly US-56 to Fountain/Main St.)	525,600	527,300	527,300	525,300
Total Transfers Out to Other Funds	<u>1,224,508</u>	<u>1,138,900</u>	<u>1,138,900</u>	<u>1,136,500</u>
Total Expenditures	<u>\$ 1,644,727</u>	<u>\$ 36,336,900</u>	<u>\$ 10,564,700</u>	<u>\$ 30,575,700</u>
Surplus/(Shortfall)	21,007	(439,300)	(3,477,900)	3,049,200
Funds Available December 31	<u>\$ 5,407,802</u>	<u>\$ 4,798,795</u>	<u>\$ 1,929,902</u>	<u>\$ 4,979,102</u>

CITY OF GARDNER BUDGET



Street Improvement Fund
Fund 140

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 1,863,450	\$ 2,065,450	\$ 2,128,721	\$ 2,772,321
Revenue				
Taxes				
Excise Tax	\$ 171,003	\$ 100,000	\$ 537,600	\$ 50,000
Total Taxes	<u>171,003</u>	<u>100,000</u>	<u>537,600</u>	<u>50,000</u>
Use of Money				
Interest on Investments	94,268	2,000	106,000	139,000
Total Use of Money	<u>94,268</u>	<u>2,000</u>	<u>106,000</u>	<u>139,000</u>
Total Revenue	<u>\$ 265,271</u>	<u>\$ 102,000</u>	<u>\$ 643,600</u>	<u>\$ 189,000</u>
Expenditures				
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Surplus/(Shortfall)	265,271	102,000	643,600	189,000
Funds Available December 31	<u>\$ 2,128,721</u>	<u>\$ 2,167,450</u>	<u>\$ 2,772,321</u>	<u>\$ 2,961,321</u>

CITY OF GARDNER BUDGET



Benefit District Project Fund Fund 403

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 60,507	\$ 60,507	\$ 129,341	\$ 55,141
Revenue				
Use of Money				
Interest on Project Funds	\$ 8,271	\$ -	\$ 2,800	\$ -
Total Use of Money	<u>8,271</u>	<u>-</u>	<u>2,800</u>	<u>-</u>
Transfers In				
Bond and Interest Fund	7,559	-	-	-
Total Transfers In	<u>7,559</u>	<u>-</u>	<u>-</u>	<u>-</u>
Miscellaneous				
Developer Reimbursements	-	-	11,300	-
Debt Sale Proceeds	92,062	-	1,004,500	-
Total Miscellaneous	<u>92,062</u>	<u>-</u>	<u>1,015,800</u>	<u>-</u>
Total Revenue	<u>\$ 107,892</u>	<u>\$ -</u>	<u>\$ 1,018,600</u>	<u>\$ -</u>
Expenditures				
Capital Improvement				
Hilltop Ridge Offsite Sewer and 167th Street PW2005	\$ 19,862	\$ -	\$ -	\$ -
Hilltop Ridge Plat 1 PW2006	7,428	-	-	-
Lone Star Prairie PW6025	-	-	1,004,500	-
Total Capital Improvement	<u>27,290</u>	<u>-</u>	<u>1,004,500</u>	<u>-</u>
Transfers Out to Other Funds				
Transfers Out to Bond and Interest Fund	11,768	-	88,300	-
Total Transfers Out to Other Funds	<u>11,768</u>	<u>-</u>	<u>88,300</u>	<u>-</u>
Total Expenditures	<u>\$ 39,058</u>	<u>\$ -</u>	<u>\$ 1,092,800</u>	<u>\$ -</u>
Surplus/(Shortfall)	68,834	-	(74,200)	-
Funds Available December 31	<u>\$ 129,341</u>	<u>\$ 60,507</u>	<u>\$ 55,141</u>	<u>\$ 55,141</u>

CITY OF GARDNER BUDGET



Vehicle and Equipment Replacement Fund
Fund 404

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 396,519	\$ 53,419	\$ 95,609	\$ 58,809
Revenue				
Use of Money				
Interest on Investments	\$ 37,963	\$ -	\$ 14,000	3,000
Total Use of Money	<u>37,963</u>	<u>-</u>	<u>14,000</u>	<u>3,000</u>
Transfers In from Other Funds				
General Fund	223,800	280,500	280,500	286,100
Electric Fund	2,100	3,600	3,600	3,700
Water Fund	44,400	72,500	72,500	74,000
Wastewater Fund	102,200	66,100	66,100	67,400
Building Services Fund	3,600	5,500	5,500	5,600
Total Transfers In from Other Funds	<u>376,100</u>	<u>428,200</u>	<u>428,200</u>	<u>436,800</u>
Total Revenue	<u>\$ 414,063</u>	<u>\$ 428,200</u>	<u>\$ 442,200</u>	<u>\$ 439,800</u>
Expenditures				
Capital Outlay				
Equipment	\$ 159,859	\$ 65,000	\$ 65,000	\$ 100,000
Vehicles	555,114	414,000	414,000	336,800
Total Capital Outlay	<u>714,973</u>	<u>479,000</u>	<u>479,000</u>	<u>436,800</u>
Total Expenditures	<u>\$ 714,973</u>	<u>\$ 479,000</u>	<u>\$ 479,000</u>	<u>\$ 436,800</u>
Surplus/(Shortfall)	(300,910)	(50,800)	(36,800)	3,000
Funds Available December 31	<u>\$ 95,609</u>	<u>\$ 2,619</u>	<u>\$ 58,809</u>	<u>\$ 61,809</u>

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>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ 1,930,143	\$ 2,403,343	\$ 2,556,523	\$ 3,373,123
Revenue				
Tax Supported	\$ 3,794,275	\$ 3,839,300	\$ 3,915,300	\$ 4,072,800
Benefit District	2,716,122	2,833,300	2,989,400	789,100
Total Revenue	\$ 6,510,397	\$ 6,672,600	\$ 6,904,700	\$ 4,861,900
Expenditures				
Tax Supported	\$ 2,941,401	\$ 2,948,900	\$ 2,948,900	\$ 2,957,100
Benefit District	2,942,616	3,126,700	3,139,200	1,241,000
Total Expenditures	\$ 5,884,017	\$ 6,075,600	\$ 6,088,100	\$ 4,198,100
Surplus/(shortfall)	626,380	597,000	816,600	663,800
Funds Available December 31	\$ 2,556,523	\$ 3,000,343	\$ 3,373,123	\$ 4,036,923

CITY OF GARDNER BUDGET



Bond & Interest Fund Tax Supported

	2023 <u>Actual</u>	2024 <u>Budget</u>	2024 <u>Estimate</u>	2025 <u>Budget</u>
Funds Available January 1	\$ 3,032,031	\$ 3,801,631	\$ 3,884,905	\$ 4,851,305
Revenue				
Taxes				
Property Tax	\$ 1,571,524	\$ 1,781,200	\$ 1,781,200	\$ 1,870,000
Back Tax Collections	(4,370)	-	-	-
Motor Vehicle Tax	157,823	157,500	157,500	160,700
Total Taxes	<u>1,724,977</u>	<u>1,938,700</u>	<u>1,938,700</u>	<u>2,030,700</u>
Intergovernmental				
.25% Public Safety County Sales Tax for Justice Center	618,682	680,000	619,000	638,000
Total Intergovernmental	<u>618,682</u>	<u>680,000</u>	<u>619,000</u>	<u>638,000</u>
Use of Money				
Interest on Investments	201,508	57,000	194,000	243,000
Total Use of Money	<u>201,508</u>	<u>57,000</u>	<u>194,000</u>	<u>243,000</u>
Transfers In				
Special Highway - 2014B Refi TR 0101	55,000	59,000	59,000	57,700
Special Highway - 2019E Santa Fe Improvements	184,500	179,900	179,900	180,300
Special Highway - 2020B I-35 & Gardner Road	371,800	372,700	372,700	373,200
Special Highway - 2022 GO Debt	525,600	527,300	527,300	525,300
Water - 2014A USD 231 Campus	8,200	8,200	8,200	8,200
Sewer - 2014A USD 231 Campus	16,400	16,500	16,500	16,400
Other	87,608	-	-	-
Total Transfers In	<u>1,249,108</u>	<u>1,163,600</u>	<u>1,163,600</u>	<u>1,161,100</u>
Total Revenue	<u>\$ 3,794,275</u>	<u>\$ 3,839,300</u>	<u>\$ 3,915,300</u>	<u>\$ 4,072,800</u>
Expenditures				
Debt Service				
2014A USD BD (50% city; 85% B&I)	\$ 163,785	\$ 164,700	\$ 164,700	\$ 164,100
2014B (Refinance TR 0106)	241,300	236,800	236,800	241,800
2014B (Special Highway Refinance TR 0101)	54,962	59,000	59,000	57,700
2016C Lease/Purchase Land (.678 M)	74,941	75,500	75,500	75,800
2018A Justice Center (13.085 M)	942,850	946,100	946,100	942,900
2018A Pool Filter Replacement (.175k)	19,750	24,000	24,000	23,000
2018 Lease/Purchase Golf Course	156,558	155,900	155,900	155,900
2019E Santa Fe Improvements	184,550	179,900	179,900	180,300
2020B I-35 & Gardner Rd Improvements	371,800	372,700	372,700	373,200
2020B Refunding 10A	171,250	172,100	172,100	182,700
2021B City Share (25.6%) - Waverly Plaza	34,039	34,900	34,900	34,400
2022 Special Highway GO Debt	525,616	527,300	527,300	525,300
Total Debt Service	<u>2,941,401</u>	<u>2,948,900</u>	<u>2,948,900</u>	<u>2,957,100</u>
Total Expenditures	<u>\$ 2,941,401</u>	<u>\$ 2,948,900</u>	<u>\$ 2,948,900</u>	<u>\$ 2,957,100</u>
Surplus/(Shortfall)	<u>852,874</u>	<u>890,400</u>	<u>966,400</u>	<u>1,115,700</u>
Funds Available December 31	<u>\$ 3,884,905</u>	<u>\$ 4,692,031</u>	<u>\$ 4,851,305</u>	<u>\$ 5,967,005</u>

CITY OF GARDNER BUDGET



Bond & Interest Fund Benefit District

	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Funds Available January 1	\$ (1,101,888)	\$ (1,398,288)	\$ (1,328,382)	\$ (1,478,182)
Revenue				
Special Assessments				
Moonlight Benefit District	\$ 14,121	\$ -	\$ -	\$ -
2009A Kill Creek Dr/wtr BD (Symphony Farms)	221,610	223,600	223,600	-
2008B New Century BD - Stone Creek (Per)	18,258	74,600	74,600	71,900
2008B New Century BD - Lincoln Lane	20,764	50,100	50,100	53,300
2008B New Century BD - Sewer	8,025	19,300	19,300	23,600
2008B New Century BD - Water and Electric	13,042	31,300	31,300	30,200
2009A University Park BD - Streets, Water and Electric	210,999	213,200	213,200	-
2009A University Park BD - Sewer	43,200	41,600	41,600	-
2014A USD BD (50% School)	163,784	164,700	164,700	164,100
2022A Refunded 19A/20C Tuscan Farms Areawide BD	21,273	148,000	142,400	142,400
2022A Refunded 19A/20C Tuscan Farms Phase 1A BD	61,675	78,300	74,700	74,700
2020 C Hilltop Ridge	-	-	-	122,400
2021A Prairie Brooke BD (Refunded 2011A)	35,206	83,300	92,500	90,300
2021A Kill Creek Sewer BD (Refunded 2012A)	257,032	237,100	258,000	258,900
2021A Refunded 2019C Plaza South BD	86,804	95,300	92,700	92,700
2021B Refunded 2019D Waverly Plaza BD	100,290	101,300	100,300	100,200
Delinquent Specials	-	(320,400)	(320,400)	(435,600)
Total Special Assessment	1,276,083	1,241,300	1,258,600	789,100
Transfers In				
Benefit District Fund	11,768	-	88,300	-
Total Transfers In	11,768	-	88,300	-
Miscellaneous				
2020C Hilltop Renew in 2022/Renew in 2023/Payoff 2024	1,428,271	1,592,000	1,612,000	-
2024B Temp Notes	-	-	30,500	-
Total Miscellaneous	1,428,271	1,592,000	1,642,500	-
Total Revenue	\$ 2,716,122	\$ 2,833,300	\$ 2,989,400	\$ 789,100
Expenditures				
Debt Service				
2014A USD BD (50% School)	\$ 163,784	\$ 164,700	\$ 164,700	\$ 164,100
2016A Partial Net Cash Refunding (08B NCBD)	167,600	168,400	168,400	169,100
2017A Partial Net Cash Refunding (09A UP)	456,250	458,300	458,300	-
2022A Refunded 19A/20C Tuscan Farms Areawide BD	141,797	148,000	142,900	144,700
2022A Refunded 19A/20C Tuscan Farms Ph 1A BD	73,114	78,300	75,900	74,100
2020C/2023A Hilltop Special BD	1,423,064	1,592,000	1,612,000	122,400
2021A Refunded 2011A Prairie Brooke BD	80,220	83,300	83,300	81,200
2021A Refunded 2012A Kill Creek San Sewer BD	237,768	237,100	237,100	236,200
2021A Refunded 2019C Plaza South BD	92,536	95,300	95,300	92,900
2021B Refunded 2019D Waverly Plaza BD	98,924	101,300	101,300	99,900
2024B Temp Notes Lone Star	-	-	-	56,400
Total Debt Service	2,935,057	3,126,700	3,139,200	1,241,000

CITY OF GARDNER BUDGET



**Bond & Interest Fund
Benefit District**

	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Transfers Out to Other Funds				
Transfer to BD Fund for project correction	7,559	-	-	-
Total Transfers Out	<u>7,559</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 2,942,616</u>	<u>\$ 3,126,700</u>	<u>\$ 3,139,200</u>	<u>\$ 1,241,000</u>
Surplus/(Shortfall)	(226,494)	(293,400)	(149,800)	(451,900)
Funds Available December 31	<u>\$ (1,328,382)</u>	<u>\$ (1,691,688)</u>	<u>\$ (1,478,182)</u>	<u>\$ (1,930,082)</u>

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.

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.

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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 60,034	\$ 63,000	\$ 63,000	\$ 66,600
Overtime	345	1,100	1,100	1,200
Health and Dental Insurance	11,342	14,600	14,600	9,600
Life Insurance	92	100	100	100
Social Security	4,490	4,900	4,900	5,200
Unemployment Compensation	58	100	100	100
KPERS Retirement	5,702	6,600	6,600	7,500
Deferred Compensation	602	600	600	700
Total Personnel Services	82,665	91,000	91,000	91,000
Contractual Services				
Outsourced Services	64,671	99,200	102,200	100,700
Telephone	483	500	500	500
Workers Compensation	140,197	170,000	170,000	194,300
General Liability	708,619	1,081,900	1,249,500	1,414,300
Work Comp Dividend	(10,208)	-	-	-
Meetings/Training/Travel/Continuing Education	25,597	30,600	33,900	39,700
Dues and Subscriptions	195	700	700	600
Total Contractual Services	929,554	1,382,900	1,556,800	1,750,100
Commodities				
Operating Supplies	903	5,700	10,200	5,700
Total Commodities	903	5,700	10,200	5,700
GF Allocations	18,504	21,100	21,100	78,400
Internal Services				
Building Services	10,135	12,200	12,200	-
IT Services	3,195	5,100	5,100	-
Total Internal Services	13,330	17,300	17,300	-
Total Expenses	\$ 1,044,956	\$ 1,518,000	\$ 1,696,400	\$ 1,925,200

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 268,695	\$ 366,300	\$ 366,300	\$ 390,900
Overtime	2,417	4,800	4,800	5,200
Health and Dental Insurance	85,118	129,400	129,400	82,200
Life Insurance	343	500	500	500
Social Security	19,553	28,400	28,400	30,300
Unemployment Compensation	254	400	400	400
KPERS Retirement	25,590	38,200	38,200	43,500
Deferred Compensations	729	800	800	800
Total Personnel Services	402,699	568,800	568,800	553,800
Contractual Services				
Outsourced Services	1,725	12,000	12,000	12,000
Telephone	23,265	31,000	25,000	25,500
Electricity	861	1,200	1,200	1,200
Repair and Maintenance Equipment	16,153	16,000	16,000	16,000
Equipment and Vehicle Rentals	8,805	4,000	4,000	4,000
Meetings/Training /Travel/Continuing Education	3,270	9,000	9,000	9,000
Information Technology Services	401,346	515,700	437,500	307,400
Taxes and Assessments	7,844	10,000	10,000	10,000
Total Contractual Services	463,269	598,900	514,700	385,100
Commodities				
Computer Supplies	64,805	20,000	20,000	30,000
Operating Supplies	4,396	1,000	1,000	1,000
Total Commodities	69,201	21,000	21,000	31,000
Capital Outlay				
Computer	(529)	78,000	78,000	80,000
Total Capital Outlay	(529)	78,000	78,000	80,000
GF Allocations	33,396	38,200	38,200	89,100
Internal Services				
Building Services	16,767	20,700	20,700	24,000
Risk Services	15,604	18,100	18,100	26,300
Total Internal Services	32,371	38,800	38,800	50,300
Total Expenses	\$ 1,000,407	\$ 1,343,700	\$ 1,259,500	\$ 1,189,300

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Personnel Services				
Full-Time	\$ 67,276	\$ 112,900	\$ 112,900	\$ 120,000
Overtime	4,661	1,600	1,600	1,700
Health and Dental Insurance	11,514	44,200	44,200	25,300
Life Insurance	92	200	200	200
Social Security	5,404	8,800	8,800	9,300
Unemployment Compensation	71	100	100	100
KPERS Retirement	6,710	11,800	11,800	13,400
Deferred Compensation	-	500	500	500
Total Personnel Services	95,728	180,100	180,100	170,500
Contractual Services				
Outsourced Services	64,105	123,100	143,100	38,500
Water	409	300	400	400
Trash Services	5,767	5,800	5,800	5,800
Telephone	606	500	1,200	1,200
Electric	42,628	60,000	45,000	50,000
Wastewater	1,120	1,100	1,100	1,100
Janitorial	144,626	143,700	149,100	147,800
Repair and Maintenance Building	54,358	53,300	38,600	37,300
Repair and Maintenance Vehicles	6	-	-	-
Land and Building Rentals	2,590	3,000	3,000	3,000
Equipment and Vehicle Rentals	1,140	300	1,200	1,200
Taxes and Assessments	3,464	500	2,100	3,000
Total Contractual Services	320,819	391,600	390,600	289,300
Commodities				
Building and Grounds	10,962	14,000	14,000	14,000
Small Tools	1,727	3,000	5,000	5,000
Fuel and Fluids	2,785	2,600	3,500	3,500
Clothing and Uniforms	70	3,000	6,000	6,000
Total Commodities	15,544	22,600	28,500	28,500
Capital Outlay				
Building and Structure Improvements	-	-	30,000	285,000
Total Capital Outlay	-	-	30,000	285,000
GF Allocations	42,996	48,700	48,700	42,600

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023 Actual</u>	<u>2024 Budget</u>	<u>2024 Estimate</u>	<u>2025 Budget</u>
Internal Services				
IT Services	3,195	5,100	5,100	-
Risk Services	8,213	9,300	9,300	15,300
Fleet Services	2,800	3,100	3,100	-
Total Internal Services	14,208	17,500	17,500	15,300
Transfers Out to Other Funds				
Transfer to Vehicle Equipment Replacement Fund	3,600	5,500	5,500	5,600
Total Transfers Out to Other Funds	3,600	5,500	5,500	5,600
Total Expenses	\$ 492,895	\$ 666,000	\$ 700,900	\$ 836,800

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 346,786	\$ 374,500	\$ 374,500	\$ 391,900
Overtime	11,014	8,900	8,900	9,300
Health and Dental Insurance	68,967	88,300	88,300	66,000
Life Insurance	486	600	600	600
Social Security	26,916	29,300	29,300	30,700
Unemployment Compensation	349	400	400	400
KPERS Retirement	33,883	39,600	39,600	44,300
Deferred Compensation	1,756	2,400	2,400	2,500
Total Personnel Services	490,157	544,000	544,000	545,700
Contractual Services				
Outsourced Services	340,008	409,000	420,000	429,500
Telephone	1,003	2,100	1,200	1,200
Equipment and Vehicle Rentals	1,248	1,300	1,300	1,300
Meetings/Training/Travel/Continuing Education	646	3,200	3,200	5,400
Dues and Subscriptions	-	-	-	100
Printing	-	400	400	400
Postage	1,516	2,700	2,700	2,700
Information Technology	-	-	-	24,100
Taxes and Assessments	3,786	8,000	6,700	6,700
Utility Assistance	25,000	30,000	30,000	30,000
Total Contractual Services	373,207	456,700	465,500	501,400
Commodities				
Furniture and Equipment	14,326	-	3,000	-
Fuel and Fluids	848	-	-	-
Operating Supplies	4,412	4,500	4,500	4,500
Total Commodities	19,586	4,500	7,500	4,500
Capital Outlay				
Office Furniture and Equipment	(12,717)	-	-	-
Total Capital Outlay	(12,717)	-	-	-
GF Allocations				
	34,296	39,500	39,500	143,000
Internal Services				
Building Services	30,859	37,300	37,300	38,700
IT Services	63,717	91,500	91,500	37,700
Risk Services	20,170	23,200	23,200	22,700
Total Internal Services	114,746	152,000	152,000	99,100
Total Expenses	\$ 1,019,275	\$ 1,196,700	\$ 1,208,500	\$ 1,293,700

CITY OF GARDNER BUDGET



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

<u>Classification</u>	<u>2023</u> <u>Actual</u>	<u>2024</u> <u>Budget</u>	<u>2024</u> <u>Estimate</u>	<u>2025</u> <u>Budget</u>
Personnel Services				
Full-Time	\$ 52,616	\$ 55,200	\$ 55,200	\$ 58,400
Overtime	651	3,200	3,200	3,300
Health and Dental Insurance	22,634	28,600	28,600	15,300
Life Insurance	92	100	100	100
Social Security	3,930	4,500	4,500	4,700
Unemployment Compensation	51	100	100	100
KPERS Retirement	5,096	6,100	6,100	6,800
Deferred Compensation	532	600	600	600
Total Personnel Services	85,602	98,400	98,400	89,300
Contractual Services				
Outsourced Services	2,760	2,000	2,000	3,000
Water	323	400	400	400
Telephone	888	500	500	800
Electricity	1,021	3,300	3,300	2,000
Wastewater	626	700	700	700
Repair and Maintenance Equipment	2,612	-	-	3,000
Repair and Maintenance Vehicles	22,269	42,700	42,700	30,000
Equipment and Vehicle Rentals	3,925	5,100	5,100	5,100
Meetings/Training/Travel/Continuing Education	-	1,800	1,800	1,800
Dues and Subscriptions	206	200	200	200
Total Contractual Services	34,630	56,700	56,700	47,000
Commodities				
Small Tools	7,881	2,000	2,000	4,000
Vehicle Supplies	9,356	14,000	14,000	12,000
Furniture and Equipment Supplies	14,368	-	-	15,000
Fuel	6,445	1,000	1,000	5,000
Operating Supplies	3,080	5,700	5,700	3,000
Clothing and Uniforms	553	500	500	600
Total Commodities	41,683	23,200	23,200	39,600
GF Allocations				
	127,296	128,900	128,900	116,100
Internal Services				
Building Services	3,128	4,000	4,000	3,500
IT Services	3,195	5,100	5,100	5,400
Risk Services	3,646	4,100	4,100	6,400
Total Internal Services	9,969	13,200	13,200	15,300
Total Expenses	\$ 299,180	\$ 320,400	\$ 320,400	\$ 307,300

SALARY SCHEDULES - 2024



City of Gardner Base Salary Structure Fiscal Year Revised 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	\$2,958	\$4,573
3	Code Enforcement Officer Engineering Tech I Maintenance Worker - Electric Meter Technician II Plant Operator/Apprentice - Water/Wastewater Property Evidence Technician Senior Maintenance Worker - Streets/Line/Parks/Plant Specialist – Utilities/I.T./Communications/etc.	\$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 Plans Examiner Recreation Supervisor Risk Coordinator Senior Maintenance Worker - Electric Special Events Coordinator	\$3,942	\$6,088
5	Accountant Building Inspector II Building Maintenance Supervisor Executive Assistant GIS Analyst Human Resources Partner Information Technology Specialist II Payroll Administrator Planner I Plans Examiner II	\$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	Building Official 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 Deputy Community Development Director 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.

SALARY SCHEDULES - 2025



City of Gardner Base Salary Structure Fiscal Year 2025

Range	Position	Monthly Minimum	Monthly Maximum
1	Airport Maintenance Worker Assistant Court Clerk Customer Service Representative Police Clerk	\$2,628	\$4,061
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	\$3,032	\$4,687
3	Code Enforcement Officer Engineering Tech I Maintenance Worker - Electric Meter Technician II Plant Operator/Apprentice - Water/Wastewater Property Evidence Technician Senior Maintenance Worker - Streets/Line/Parks/Plant Specialist – Utilities/I.T./Communications/etc.	\$3,500	\$5,386
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 Plans Examiner Recreation Supervisor Risk Coordinator Senior Maintenance Worker - Electric Special Events Coordinator	\$4,041	\$6,240
5	Accountant Building Inspector II Building Maintenance Supervisor Executive Assistant GIS Analyst Human Resources Partner Information Technology Specialist II Payroll Administrator Planner I Plans Examiner II	\$4,662	\$7,203

SALARY SCHEDULES - 2025



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	\$5,363	\$8,283
7	Building Official 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	\$6,147	\$9,525
8	Business Services Manager Communications Manager Deputy Community Development Director Electric Generation/Substation Manager Electric Distribution Manager Fiscal Services Manager Human Resources Manager Information Technology Manager Senior Staff Engineer	\$7,092	\$10,955
9	City Engineer Community Development Director Parks and Recreation Director Utility Manager	\$8,154	\$12,598
10	Finance Director Public Works Director Utility Director Deputy City Administrator	\$9,377	\$14,488

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

City of Gardner Sworn Officer Salary Structure (monthly salary)

Fiscal Year 2025

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	\$ 4,984	\$ 5,165	\$ 5,371	\$ 5,586	\$ 5,810	\$ 6,042	\$ 6,284	\$ 6,535	\$ 6,796	\$ 7,068	\$ 7,351	\$ 7,645
Detective / Corporal	\$ 5,765	\$ 5,987	\$ 6,227	\$ 6,476	\$ 6,735	\$ 7,004	\$ 7,284	\$ 7,576	\$ 7,879	\$ 8,194	\$ -	\$ -
Sergeant	\$ 6,547	\$ 6,809	\$ 7,082	\$ 7,365	\$ 7,660	\$ 7,966	\$ 8,285	\$ 8,616	\$ 8,961	\$ -	\$ -	\$ -
Captain	\$ 8,616	\$ 8,961	\$ 9,319	\$ 9,692	\$ 10,079	\$ 10,483	\$ 10,902	\$ -	\$ -	\$ -	\$ -	\$ -
Senior Commander	\$ 9,759	\$ 10,149	\$ 10,555	\$ 10,978	\$ 11,417	\$ 11,873	\$ 12,348	\$ -	\$ -	\$ -	\$ -	\$ -
Police Chief	\$ 10,902	\$ 11,338	\$ 11,792	\$ 12,263	\$ 12,754	\$ 13,264	\$ 13,795	\$ -	\$ -	\$ -	\$ -	\$ -

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

2025 through 2029
Capital Improvement Plan
 Gardner, KS
Projects By Department

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
Parks and Recreation								
Stone Creek Park Playground Replacement	*PR5001	1				500,000		500,000
Parks and Recreation Total			0	0	0	500,000	0	500,000
Public Works								
167th Street, Center to Moonlight Reconstruction	*PW6004	2		600,000	1,514,000	8,989,000		11,103,000
175th, Osage to Waverly	*PW6016	3			684,000			684,000
Cherokee Rehab, West City Limits to Center St	*PW6018	3	840,000					840,000
Gardner Rd, 186th to BNSF	*PW6017	3				2,280,000		2,280,000
Gardner Rd, Bridge over I-35	*PW2202	1	28,200,000					28,200,000
I-35 and US-56 Interchange Improvements	*PW6019	2	182,000	1,163,000				1,345,000
Land Acquisition, Tract E	*AP3000	1	400,000					400,000
Old 56	*PW6015	3		1,151,000				1,151,000
Reconstruct East Apron	*AP3002	3					46,000	46,000
Reconstruct West Apron	*AP3001	2		120,000	780,000			900,000
Replace Fuel Facility	*AP3012	2	80,000	850,000				930,000
Signal Interconnect	*PW6010	2	217,200					217,200
Terminal Building Replacement	*AP2301	3		3,434,000	130,000			3,564,000
Public Works Total			29,919,200	7,318,000	3,108,000	11,269,000	46,000	51,660,200

Department	Project #	Priority	2025	2026	2027	2028	2029	Total
Utilities								
Cedar Niles Lift Station and Force Main	*WW6013	2	4,000,000					4,000,000
Claire Road Substation 4	*EL4005	1	14,900,000					14,900,000
Conversion Circuit 34	*EL4017	4				887,000		887,000
Kill Creek Interceptor Improvements	*WW6019	3	600,000	3,700,000				4,300,000
New Distribution Feeder Circuit 23	*EL4015	1			998,000			998,000
New Substation 5 - Land Acquisition	*EL4019	5					100,000	100,000
New Water Transmission Line	*WA7003	1	4,250,000	4,000,000				8,250,000
Nike L.S. and Forcemain Improvements	*WW6000	3	500,000					500,000
Resurface Parking Lot	*EL4006	2	80,000					80,000
S. Clare Rd. to 191st St. Overhead Power Line	*EL4003	1	400,000					400,000
Substation #1 T2 Upgrade	*EL4004	2	4,495,000					4,495,000
Unit 1 & 2 Lube Oil Coolers	*EL4010	2	312,000					312,000
Unit 1 Upgrade	*EL4012	2			2,700,000			2,700,000
Unit 2 Upgrade	*EL4011	2	2,496,000					2,496,000
WWTP Advanced Nutrient Removal	*WW6001	5	450,000	5,400,000				5,850,000
	Utilities Total		32,483,000	13,100,000	3,698,000	887,000	100,000	50,268,000
	GRAND TOTAL		62,402,200	20,418,000	6,806,000	12,656,000	146,000	102,428,200

Capital Improvement Plan

Gardner, KS

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

Total Project Cost	\$11,103,000	Contact	City Engineer
Department	Public Works	Type	Improvement
Category	Street Reconstruction	Priority	2 Very Important
Status	Active	Useful Life	30 years

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	2025	2026	2027	2028	2029	Total
Construction	0	0	0	8,172,000	0	8,172,000
Utility Relocation	0	0	1,302,000	0	0	1,302,000
Inspection	0	0	0	817,000	0	817,000
Engineering	0	600,000	0	0	0	600,000
Land Acquisition	0	0	212,000	0	0	212,000
Total	0	600,000	1,514,000	8,989,000	0	11,103,000

Funding Sources	2025	2026	2027	2028	2029	Total
MARC	0	0	0	7,190,000	0	7,190,000
Special Highway Fund	0	600,000	1,512,000	501,000	0	2,613,000
Developer Contribution	0	0	0	1,300,000	0	1,300,000
Total	0	600,000	1,512,000	8,991,000	0	11,103,000

Budget Impact

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 Bond and Interest Fund.

2025 thru 2029

Capital Improvement Plan Gardner, KS

Project # PW6016
Project Name 175th, Osage to Waverly

Total Project Cost \$684,000 Department Public Works
Type Maintenance Category Street Maintenance
Priority 3 Important Status Active
Useful Life 30 years

Description

Mill and overlay.

Justification

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction	0	0	674,000	0	0	674,000
Inspection	0	0	10,000	0	0	10,000
Total	0	0	684,000	0	0	684,000

Funding Sources	2025	2026	2027	2028	2029	Total
CARS	0	0	342,000	0	0	342,000
Special Highway Fund	0	0	342,000	0	0	342,000
Total	0	0	684,000	0	0	684,000

Budget Impact

None/minimal.

Capital Improvement Plan

Gardner, KS

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

Total Project Cost	\$8,607,600	Department	Utilities
Type	Improvement	Category	Wastewater
Priority	2 Very Important	Status	Active
Useful Life	40 years		

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	2025	2026	2027	2028	2029	Total
4,607,600	Construction	4,000,000	0	0	0	0	4,000,000
	Total	4,000,000	0	0	0	0	4,000,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
4,607,600	Grants	3,850,000	0	0	0	0	3,850,000
	Wastewater Fund	150,000	0	0	0	0	150,000
	Total	4,000,000	0	0	0	0	4,000,000

Budget Impact

TBD.

Capital Improvement Plan

Gardner, KS

Project # PW6018
 Project Name Cherokee Rehab, West City Limits to Center St

Total Project Cost	\$840,000	Department	Public Works
Type	Maintenance	Category	Street and Concrete Rehabilitation
Priority	3 Important	Status	Active
Useful Life	15 years		

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	2025	2026	2027	2028	2029	Total
Construction	824,000	0	0	0	0	824,000
Inspection	16,000	0	0	0	0	16,000
Total	840,000	0	0	0	0	840,000

Funding Sources	2025	2026	2027	2028	2029	Total
CARS	420,000	0	0	0	0	420,000
Special Highway Fund	420,000	0	0	0	0	420,000
Total	840,000	0	0	0	0	840,000

Budget Impact

None/Minimal.

2025 thru 2029

Capital Improvement Plan

Gardner, KS

Project # EL4005
Project Name Claire Road Substation 4

Total Project Cost \$15,700,000 Department Utilities
Type Improvement Category Electric Generation
Priority 1 Critical Status Active
Useful Life 40 years

Description

Construction of new substation on Clare Rd. south of I-35.

Justification

Future growth south of I-35.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
800,000	Construction	14,900,000	0	0	0	0	14,900,000
	Total	14,900,000	0	0	0	0	14,900,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
800,000	Electric Fund	14,900,000	0	0	0	0	14,900,000
	Total	14,900,000	0	0	0	0	14,900,000

Budget Impact

Future principal and interest payments will come from the Electric Fund.

Capital Improvement Plan

Gardner, KS

Project # EL4017
 Project Name Conversion Circuit 34

Total Project Cost	\$887,000	Department	Utilities
Type	Improvement	Category	Electric Distribution
Priority	4 Less Important	Status	Active
Useful Life	30 years		

Description

Convert Circuit 34 from overhead to underground.

Justification

To increase service reliability and replace old equipment. Identified in the 2024 Master Plan.

Expenditures	2025	2026	2027	2028	2029	Total
Installation	0	0	0	887,000	0	887,000
Total	0	0	0	887,000	0	887,000

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	0	0	0	887,000	0	887,000
Total	0	0	0	887,000	0	887,000

Budget Impact

None/Minimal.

Capital Improvement Plan

Gardner, KS

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

Total Project Cost	\$2,280,000	Department	Public Works
Type	Maintenance	Category	Street Maintenance
Priority	3 Important	Status	Active
Useful Life	30 years		

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	2025	2026	2027	2028	2029	Total
Construction	0	0	0	2,260,000	0	2,260,000
Inspection	0	0	0	20,000	0	20,000
Total	0	0	0	2,280,000	0	2,280,000

Funding Sources	2025	2026	2027	2028	2029	Total
CARS	0	0	0	1,140,000	0	1,140,000
Special Highway Fund	0	0	0	1,140,000	0	1,140,000
Total	0	0	0	2,280,000	0	2,280,000

Budget Impact

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 Bond and Interest Fund.

Capital Improvement Plan

Gardner, KS

Project # PW2202
 Project Name Gardner Rd. Bridge over I-35

Total Project Cost	\$36,200,000	Department	Public Works
Type	Improvement	Category	Street Reconstruction
Priority	1 Critical	Status	Active
Useful Life	40 years		

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.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
8,000,000	Construction	25,700,000	0	0	0	0	25,700,000
	Construction Engineering	2,500,000	0	0	0	0	2,500,000
	Total	28,200,000	0	0	0	0	28,200,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
8,000,000	KDOT	20,200,000	0	0	0	0	20,200,000
	MARC	6,000,000	0	0	0	0	6,000,000
	Special Highway Fund	2,000,000	0	0	0	0	2,000,000
	Total	28,200,000	0	0	0	0	28,200,000

Budget Impact

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 Bond and Interest Fund.

2025 thru 2029

Capital Improvement Plan

Gardner, KS

Project # PW6019
Project Name I-35 and US-56 Interchange Improvements

Total Project Cost \$1,345,000 Department Public Works
Type Improvement Category Street Construction
Priority 2 Very Important Status Active
Useful Life 15 years

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	2025	2026	2027	2028	2029	Total
Construction	0	1,053,000	0	0	0	1,053,000
Engineering	132,000	0	0	0	0	132,000
Inspection	0	110,000	0	0	0	110,000
Land Acquisition	50,000	0	0	0	0	50,000
Total	182,000	1,163,000	0	0	0	1,345,000

Funding Sources	2025	2026	2027	2028	2029	Total
KDOT	163,800	956,700	0	0	0	1,120,500
Special Highway Fund	18,200	206,300	0	0	0	224,500
Total	182,000	1,163,000	0	0	0	1,345,000

Budget Impact

None/Minimal.

Capital Improvement Plan

Gardner, KS

Project # WW8019
 Project Name Kill Creek Interceptor Improvements

Total Project Cost	\$4,300,000	Department	Utilities
Type	Improvement	Category	Wastewater
Priority	3 Important	Status	Active
Useful Life	40 years		

Description

This project will provide repairs to the existing sanitary sewer interceptor from 167th to the KCWRRF intake Lift Station. This would include repair of existing line and manholes along with design and construction of a parallel interceptor to accommodate the increased flows produced by development throughout the City.

Justification

Increased flows from infill and development are projected to reach the existing interceptors flow capacity.

Expenditures	2025	2026	2027	2028	2029	Total
Construction	0	3,700,000	0	0	0	3,700,000
Engineering	600,000	0	0	0	0	600,000
Total	600,000	3,700,000	0	0	0	4,300,000

Funding Sources	2025	2026	2027	2028	2029	Total
Wastewater Fund	600,000	3,700,000	0	0	0	4,300,000
Total	600,000	3,700,000	0	0	0	4,300,000

Budget Impact

Future principal and interest payments will come from the Wastewater Fund.

Capital Improvement Plan

Gardner, KS

Project # AP3000
 Project Name Land Acquisition, Tract E

Total Project Cost	\$875,000	Department	Public Works
Type	Land Acquisition	Category	Airport
Priority	1 Critical	Status	Active
Useful Life	None		

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	2025	2026	2027	2028	2029	Total
475,000	Demolition/Removal	400,000	0	0	0	0	400,000
	Total	400,000	0	0	0	0	400,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
475,000	Federal Aviation Administration	360,000	0	0	0	0	360,000
	Airport Fund	40,000	0	0	0	0	40,000
	Total	400,000	0	0	0	0	400,000

Budget Impact

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

Capital Improvement Plan

Gardner, KS

Project # EL4015
 Project Name New Distribution Feeder Circuit 23

Total Project Cost	\$998,000	Department	Utilities
Type	Improvement	Category	Electric Distribution
Priority	1 Critical	Status	Active
Useful Life	20 years		

Description

Install a new distribution feeder circuit 23 to serve the northeast of town.

Justification

Due to the newly annexed tracts in the northeast area of the city, an additional distribution feeder is needed to supply reliable power. Identified in the 2024 Master Plan.

Expenditures	2025	2026	2027	2028	2029	Total
Installation	0	0	998,000	0	0	998,000
Total	0	0	998,000	0	0	998,000

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	0	0	998,000	0	0	998,000
Total	0	0	998,000	0	0	998,000

Budget Impact

None/Minimal.

Capital Improvement Plan

Gardner, KS

Project # EL4019
 Project Name New Substation 5 - Land Acquisition

Total Project Cost	\$682,000	Department	Utilities
Type	Land Acquisition	Category	Electric Generation
Priority	5 Future Consideration	Status	Active
Useful Life	None		

Description

Substation 5 is to be located North of W 199th Street (city limit) along Moonlight Rd.

Justification

A fourth substation will be needed to serve growth east of I-35 and should be purchased prior to development to preserve a location for this substation. Includes design of new substation. Identified in the 2024 Master Plan.

Expenditures	2025	2026	2027	2028	2029	Total	Future
Planning/Design	0	0	0	0	100,000	100,000	582,000
Total	0	0	0	0	100,000	100,000	

Funding Sources	2025	2026	2027	2028	2029	Total	Future
Electric Fund	0	0	0	0	100,000	100,000	582,000
Total	0	0	0	0	100,000	100,000	

Budget Impact

None/Minimal.

Capital Improvement Plan

Gardner, KS

Project # WA7003
 Project Name New Water Transmission Line

Total Project Cost	\$8,250,000	Department	Utilities
Type	Improvement	Category	Water
Priority	1 Critical	Status	Active
Useful Life	40 years		

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	2025	2026	2027	2028	2029	Total
Construction	4,250,000	4,000,000	0	0	0	8,250,000
Total	4,250,000	4,000,000	0	0	0	8,250,000

Funding Sources	2025	2026	2027	2028	2029	Total
Water Fund	4,250,000	4,000,000	0	0	0	8,250,000
Total	4,250,000	4,000,000	0	0	0	8,250,000

Budget Impact

Future principal and interest payments will come from the Water Fund.

2025 thru 2029

Capital Improvement Plan

Gardner, KS

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

Total Project Cost \$650,000 Department Utilities
Type Improvement Category Wastewater
Priority 3 Important Status Active
Useful Life 20 years

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	2025	2026	2027	2028	2029	Total
150,000	Construction	500,000	0	0	0	0	500,000
	Total	500,000	0	0	0	0	500,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
150,000	Wastewater Fund	500,000	0	0	0	0	500,000
	Total	500,000	0	0	0	0	500,000

Budget Impact

None/Minimal.

2025 thru 2029

Capital Improvement Plan

Gardner, KS

Project # PW6015
Project Name Old 56

Total Project Cost \$1,151,000 Department Public Works
Type Maintenance Category Street Maintenance
Priority 3 Important Status Active
Useful Life 30 years

Description

Mill and overlay Old 56 within the city limits.

Justification

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

Expenditures	2025	2026	2027	2028	2029	Total
Construction	0	1,140,000	0	0	0	1,140,000
Inspection	0	11,000	0	0	0	11,000
Total	0	1,151,000	0	0	0	1,151,000

Funding Sources	2025	2026	2027	2028	2029	Total
CARS	0	575,500	0	0	0	575,500
Special Highway Fund	0	575,500	0	0	0	575,500
Total	0	1,151,000	0	0	0	1,151,000

Budget Impact

None/minimal.

Capital Improvement Plan

Gardner, KS

Project # AP3002
 Project Name Reconstruct East Apron

Total Project Cost	\$500,000	Department	Public Works
Type	Improvement	Category	Airport
Priority	3 Important	Status	Active
Useful Life	30 years		

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	2025	2026	2027	2028	2029	Total	Future
Engineering	0	0	0	0	46,000	46,000	454,000
Total	0	0	0	0	46,000	46,000	

Funding Sources	2025	2026	2027	2028	2029	Total	Future
Federal Aviation Administration	0	0	0	0	41,400	41,400	454,000
Airport Fund	0	0	0	0	4,600	4,600	
Total	0	0	0	0	46,000	46,000	

Budget Impact

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

Capital Improvement Plan

Gardner, KS

Project # AP3001
 Project Name Reconstruct West Apron

Total Project Cost	\$900,000	Department	Public Works
Type	Improvement	Category	Airport
Priority	2 Very Important	Status	Active
Useful Life	30 years		

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	2025	2026	2027	2028	2029	Total
Construction	0	0	680,000	0	0	680,000
Engineering	0	120,000	0	0	0	120,000
Construction Engineering	0	0	100,000	0	0	100,000
Total	0	120,000	780,000	0	0	900,000

Funding Sources	2025	2026	2027	2028	2029	Total
Federal Aviation Administration	0	108,000	702,000	0	0	810,000
Airport Fund	0	12,000	78,000	0	0	90,000
Total	0	120,000	780,000	0	0	900,000

Budget Impact

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

Capital Improvement Plan

Gardner, KS

Project # AP3012
 Project Name Replace Fuel Facility

Total Project Cost	\$930,000	Department	Public Works
Type	Improvement	Category	Airport
Priority	2 Very Important	Status	Active
Useful Life	30 years		

Description

Design, construction, and construction services fees associated with replacing the fuel dispensers, credit card reader, and constructing an above-ground fuel tank at K34.

Justification

The current system features an antiquated fuel dispenser as well as below ground tanks that pose an environmental hazard. Replacing the fuel dispensers, credit card reader, and constructing an above-ground fuel tank would bring the airport's fuel system up-to-date alongside the exciting terminal building improvements planned. This new system would remain as self-serve, allowing tenants and itinerant users to safely fuel aircraft. The above-ground tanks also would comply with KDHE regulations concerning fuel storage.

Expenditures	2025	2026	2027	2028	2029	Total
Construction	0	795,000	0	0	0	795,000
Engineering	80,000	0	0	0	0	80,000
Construction Engineering	0	55,000	0	0	0	55,000
Total	80,000	850,000	0	0	0	930,000

Funding Sources	2025	2026	2027	2028	2029	Total
KDOT	76,000	722,500	0	0	0	798,500
Airport Fund	4,000	127,500	0	0	0	131,500
Total	80,000	850,000	0	0	0	930,000

Budget Impact

Project was selected for KDOT Kansas Airport Improvement Funding, with engineering design funded at 95% KDOT / 5% Sponsor and construction funded at 85% KDOT / 15% sponsor.

Capital Improvement Plan

Gardner, KS

Project # EL4006
 Project Name Resurface Parking Lot

Total Project Cost	\$80,000	Department	Utilities
Type	Maintenance	Category	Electric Administration
Priority	2 Very Important	Status	Active
Useful Life	15 years		

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. Will be done once the new building is built.

Expenditures	2025	2026	2027	2028	2029	Total
Construction/Maintenance	80,000	0	0	0	0	80,000
Total	80,000	0	0	0	0	80,000

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	80,000	0	0	0	0	80,000
Total	80,000	0	0	0	0	80,000

Budget Impact

None/Minimal.

Capital Improvement Plan

Gardner, KS

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

Total Project Cost	\$400,000	Department	Utilities
Type	Improvement	Category	Electric Distribution
Priority	1 Critical	Status	Active
Useful Life	40 years		

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 and Cedar Nile Lift Station.

Expenditures	2025	2026	2027	2028	2029	Total
Materials	400,000	0	0	0	0	400,000
Total	400,000	0	0	0	0	400,000

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	400,000	0	0	0	0	400,000
Total	400,000	0	0	0	0	400,000

Budget Impact

None/Minimal.

Capital Improvement Plan

Gardner, KS

Project # PW6010
 Project Name Signal Interconnect

Total Project Cost	\$300,000	Department	Public Works
Type	Improvement	Category	IT Infrastructure
Priority	2 Very Important	Status	Active
Useful Life	20 years		

Description

The project will provide hardware and software to interconnect traffic signal operations along US-56 from Center St to Cedar Niles and along Moonlight Rd from US-56 to Madison.

Justification

As the city continues to grow, congestion on city streets will only increase with the additional traffic volumes. The city obtained a grant from MARC to acquire and install hardware and software to interconnect the signals, which will result in more efficient travel flow and reduced carbon emissions.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
82,800	Installation	217,200	0	0	0	0	217,200
	Total	217,200	0	0	0	0	217,200

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
82,800	MARC	173,760	0	0	0	0	173,760
	Special Highway Fund	43,440	0	0	0	0	43,440
	Total	217,200	0	0	0	0	217,200

Budget Impact

None/minimal.

Capital Improvement Plan

Gardner, KS

Project # PR5001
 Project Name Stone Creek Park Playground Replacement

Total Project Cost	\$500,000	Department	Parks and Recreation
Type	Improvement	Category	Park Improvements
Priority	1 Critical	Status	Active
Useful Life	15 years		

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		2025	2026	2027	2028	2029	Total
Construction		0	0	0	500,000	0	500,000
	Total	0	0	0	500,000	0	500,000

Funding Sources		2025	2026	2027	2028	2029	Total
Park Improvement Fund		0	0	0	500,000	0	500,000
	Total	0	0	0	500,000	0	500,000

Budget Impact

None/Minimal.

2025 thru 2029

Capital Improvement Plan Gardner, KS

Project # EL4004
Project Name Substation #1 T2 Upgrade

Total Project Cost \$4,945,000 Department Utilities
Type Improvement Category Electric Generation
Priority 2 Very Important Status Active
Useful Life 30 years

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	2025	2026	2027	2028	2029	Total
450,000	Materials	3,075,000	0	0	0	0	3,075,000
	Installation	1,420,000	0	0	0	0	1,420,000
	Total	4,495,000	0	0	0	0	4,495,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
450,000	Electric Fund	4,495,000	0	0	0	0	4,495,000
	Total	4,495,000	0	0	0	0	4,495,000

Budget Impact

Future principal and interest payments will come from the Electric Fund.

Capital Improvement Plan

Gardner, KS

Project # AP2301
 Project Name Terminal Building Replacement

Total Project Cost	\$3,900,000	Department	Public Works
Type	Improvement	Category	Airport
Priority	3 Important	Status	Active
Useful Life	40 years		

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.

Prior	Expenditures	2025	2026	2027	2028	2029	Total
336,000	Construction/Maintenance	0	3,351,000	0	0	0	3,351,000
	Equip/Vehicles/Furnishings	0	0	130,000	0	0	130,000
	Construction Engineering	0	83,000	0	0	0	83,000
	Total	0	3,434,000	130,000	0	0	3,564,000

Prior	Funding Sources	2025	2026	2027	2028	2029	Total
336,000	Federal Aviation Administration	0	3,262,300	0	0	0	3,262,300
	Airport Fund	0	171,700	130,000	0	0	301,700
	Total	0	3,434,000	130,000	0	0	3,564,000

Budget Impact

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.

2025 thru 2029

Capital Improvement Plan

Gardner, KS

Project # EL4010
Project Name Unit 1 & 2 Lube Oil Coolers

Total Project Cost \$312,000 Department Utilities
Type Improvement Category Electric Generation
Priority 2 Very Important Status Active
Useful Life 20 years

Description

Replace existing lube oil coolers on both gas turbines with fin-fan cooler type.

Justification

Units cannot run continuously during summer months due to inadequate cooling causing units to trip on high lube oil temperature. Identified in the 2024 Master Plan.

Expenditures	2025	2026	2027	2028	2029	Total
Installation	312,000	0	0	0	0	312,000
Total	312,000	0	0	0	0	312,000

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	312,000	0	0	0	0	312,000
Total	312,000	0	0	0	0	312,000

Budget Impact

None/Minimal.

Capital Improvement Plan

Gardner, KS

Project # EL4012
 Project Name Unit 1 Upgrade

Total Project Cost	\$2,700,000	Department	Utilities
Type	Improvement	Category	Electric Generation
Priority	2 Very Important	Status	Active
Useful Life	15 years		

Description

Upgrade Unit 1 Gas Turbine to R model

Justification

Unit can only generate 14 MW, by upgrading the turbine to R model, the unit will be able to generate 19 MW. Identified in the 2024 Master Plan. The alternative is to buy paper capacity at \$10.50/kw-month equal to \$630,000 a year.

Expenditures	2025	2026	2027	2028	2029	Total
Installation	0	0	2,700,000	0	0	2,700,000
Total	0	0	2,700,000	0	0	2,700,000

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	0	0	2,700,000	0	0	2,700,000
Total	0	0	2,700,000	0	0	2,700,000

Budget Impact

Future principal and interest payments will come from the Electric Fund.

Capital Improvement Plan Gardner, KS

Project # EL4011
Project Name Unit 2 Upgrade

Total Project Cost	\$2,496,000	Department	Utilities
Type	Improvement	Category	Electric Generation
Priority	2 Very Important	Status	Active
Useful Life	15 years		

Description

Upgrade Unit 2 Gas Turbine to R model.

Justification

Unit can only generate 14 MW, by upgrading the turbine to R model, the unit will be able to generate 19 MW. Identified in the 2024 Master Plan. The alternative is to buy paper capacity at \$10.50/kw-month equal to \$630,000 a year.

Expenditures	2025	2026	2027	2028	2029	Total
Installation	2,496,000	0	0	0	0	2,496,000
Total	2,496,000	0	0	0	0	2,496,000

Funding Sources	2025	2026	2027	2028	2029	Total
Electric Fund	2,496,000	0	0	0	0	2,496,000
Total	2,496,000	0	0	0	0	2,496,000

Budget Impact

Future principal and interest payments will come from the Electric Fund.

Capital Improvement Plan

Gardner, KS

Project # WW8001
 Project Name WWTP Advanced Nutrient Removal

Total Project Cost	\$5,850,000	Department	Utilities
Type	Improvement	Category	Wastewater
Priority	5 Future Consideration	Status	Active
Useful Life	20 years		

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	2025	2026	2027	2028	2029	Total
Construction	0	5,400,000	0	0	0	5,400,000
Engineering	450,000	0	0	0	0	450,000
Total	450,000	5,400,000	0	0	0	5,850,000

Funding Sources	2025	2026	2027	2028	2029	Total
Wastewater Fund	450,000	5,400,000	0	0	0	5,850,000
Total	450,000	5,400,000	0	0	0	5,850,000

Budget Impact

Future principal and interest payments will come from the Wastewater Fund.

A

Account Description

The title in each program detail explaining various line items.

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.

American Rescue Plan Act (ARPA)

The American Rescue Plan Act was signed into law on March 11, 2021 to provide additional financial relief in the wake of the COVID-19 pandemic.

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.

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 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 Element (CIE)

A critical component of the comprehensive plan adopted by a city that is designed to consider the need for and the location of public facilities in order to encourage the efficient use of such facilities looking at a 20-year period.

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.

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.

Commercial Vehicle Safety Alliance (CVSA)

A nonprofit organization comprised of local, state, provincial, territorial and federal commercial motor vehicle safety officials and industry representatives that aims to improve commercial motor vehicle safety and enforcement.

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.

Department of Housing and Urban Development (HUD)

The Federal agency responsible for national policy and programs that address America's housing needs, improve and develop the Nation's communities, and enforce fair housing laws.

Depreciation

Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.

E

Encumbrance

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

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.

Expenditure

Decreases in net financial resources of the City due to the acquisition of assets, goods or services.

F

Federal Aviation Administration (FAA)

A component of the United States Department of Transportation responsible for the regulation and oversight of civil aviation and U.S. commercial space transportation.

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

Fats, Oils and Grease (FOG) Program

A program mainly aimed at food service establishments and designed to prevent fats, oils and grease from entering the wastewater system.

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

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, Utility Billing, and Fleet Services.

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.

Kansas Department of Wildlife and Parks (KDWP)

A cabinet-level agency with a Secretary appointed by the Governor of Kansas. The KDWP's mission is to conserve and enhance Kansas' wildlife and its habitats, ensuring current and future generations appreciate and enjoy these living resources and associated recreation, while informing the public of the status of Kansas' natural resources, gaining understanding and support in achieving this mission. (source: www.ksoutdoors.com)

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.

Mid-America Regional Council (MARC)

A nonprofit association of city and county governments and the metropolitan planning organization for the bistate Kansas City region that provides a forum for the region to work together to advance social, economic and environmental progress. (source: marc.org)

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

O

Operating Expenditures

A category of recurring expenses, other than personnel 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

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.

Personnel 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.

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

Supervisory Control and Data Acquisition (SCADA)

A computer-based system for gathering and analyzing real-time data to monitor and control equipment that deals with critical and time-sensitive materials or events.

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 Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

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.

ACFR

Annual Comprehensive Financial Report

ARPA

American Rescue Plan Act

BD

Benefit District

CARS

County Assistance Road System

CDBG

Community Development Block Grant

CID

Community Improvement District

CIE

Capital Improvement Element

CIP

Capital Improvement Program

CVSA

Commercial Vehicle Safety Alliance

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

WWTP

Wastewater Treatment Plant

GO

General Obligation

HUD

Department of Housing and Urban Development

ISSTF

Infrastructure Special Sales Tax Fund

IT

Information Technology

KDOT

Kansas Department of Transportation

KDWP

Kansas Department of Wildlife and Parks

K.S.A.

Kansas Statutes Annotated

LKM

League of Kansas Municipalities

MARC

Mid-America Regional Council

MGD

Millions of Gallons per Day

MFA

Municipalities Fight Addiction

MW

Megawatt

PCI

Pavement Condition Index

RNR

Revenue Neutral Rate

SCADA

Supervisory Control and Data Acquisition

SMAC

Stormwater Management Advisory Council

TIF

Tax Increment Financing

USD

Unified School District