



2025

# Budget IN Brief

A RESIDENT'S GUIDE TO THE BUDGET

# Governing Body

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

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



**Kacy Deaton**  
COUNCIL VP

**Todd Winters**  
MAYOR

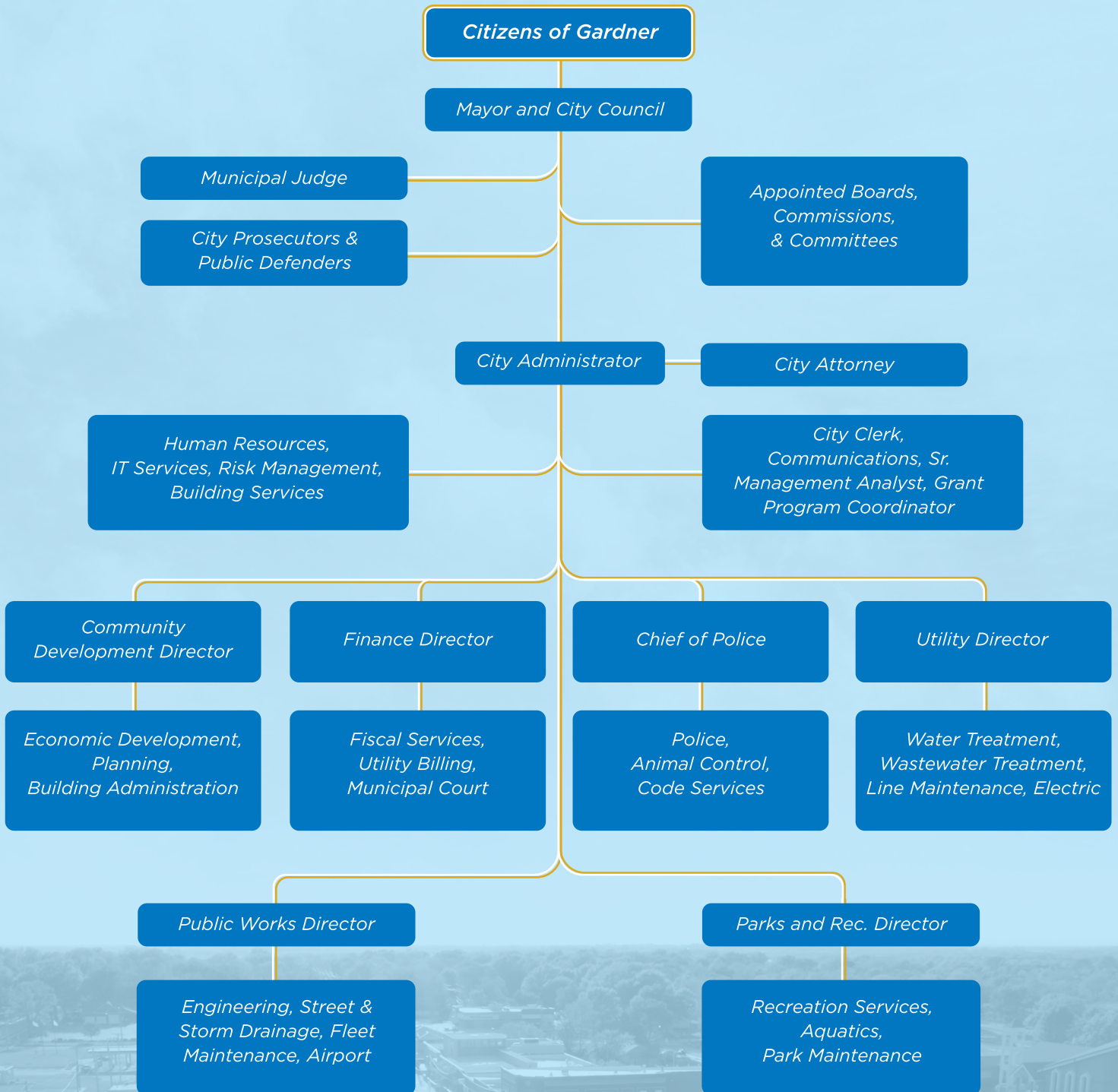
**Mark Baldwin**  
COUNCIL PRES.

**Steve Shute**  
COUNCILMEMBER

**Mark Wiehn**  
COUNCILMEMBER

**Steve McNeer**  
COUNCILMEMBER

# ORGANIZATIONAL Structure



# 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 Airport Land Acquisition and Demolition, Tract E (2024/2025)
- \$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.

# Financial Structure

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

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

## 2025 Budgeted Expenditures by Fund Type

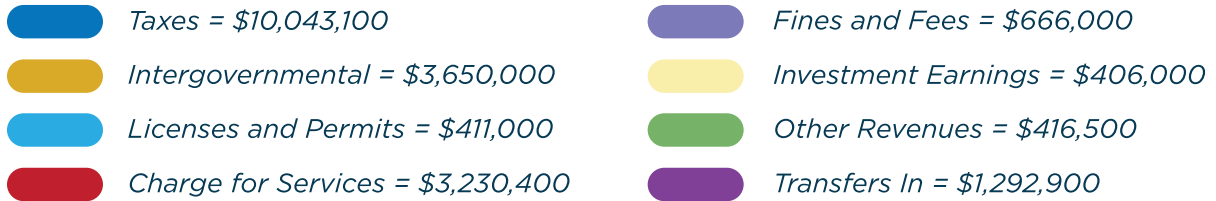
Total = **\$133,403,036**



# Financial Structure (cont.)

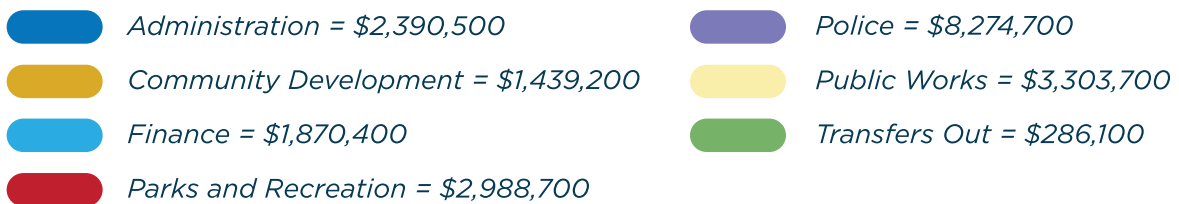
## Where the General Fund money comes from:

2025 General Fund Revenues = **\$20,115,900**



## Where the General Fund money goes:

2025 General Fund Expenditures = **\$20,553,300**

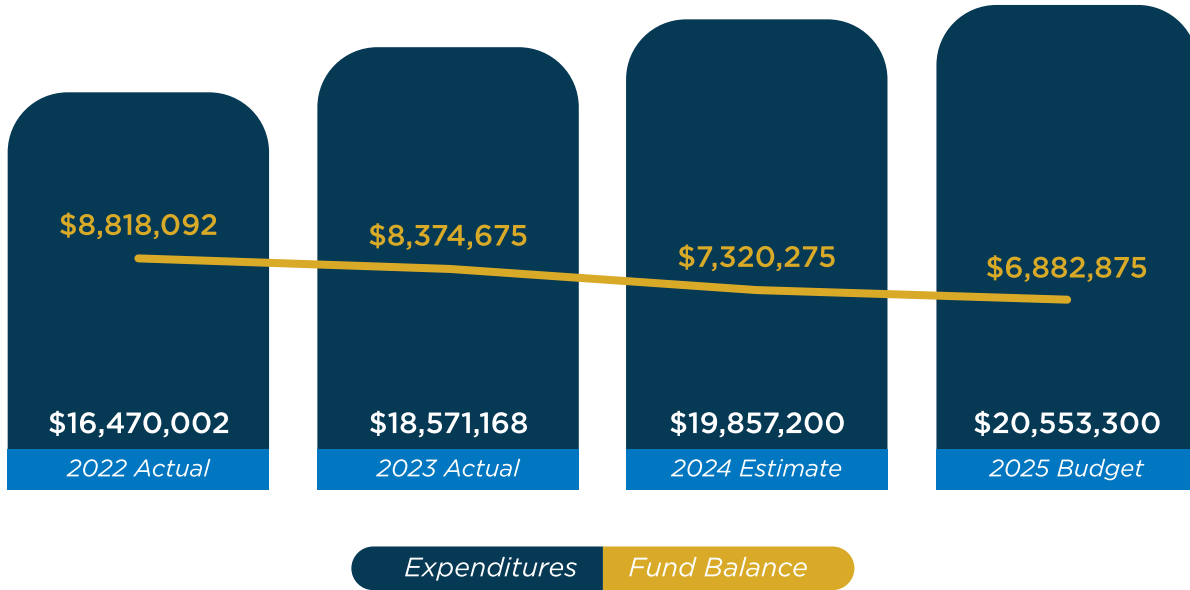


# General Fund Balance

The City has a target General Fund balance of 30% of expenditures. At the end of 2023, the City had a fund balance of \$8.4 million or 45% of expenditures. The City intends to reduce the fund balance over time to the target level of 30%. The

increased expenditures in 2024 Estimate and the 2025 Budget can be primarily attributed to increases in operating costs, new positions, and Police IT equipment upgrades (2025).

## General Fund Balance vs. Expenditures



## General Fund Balance vs. Expenditures

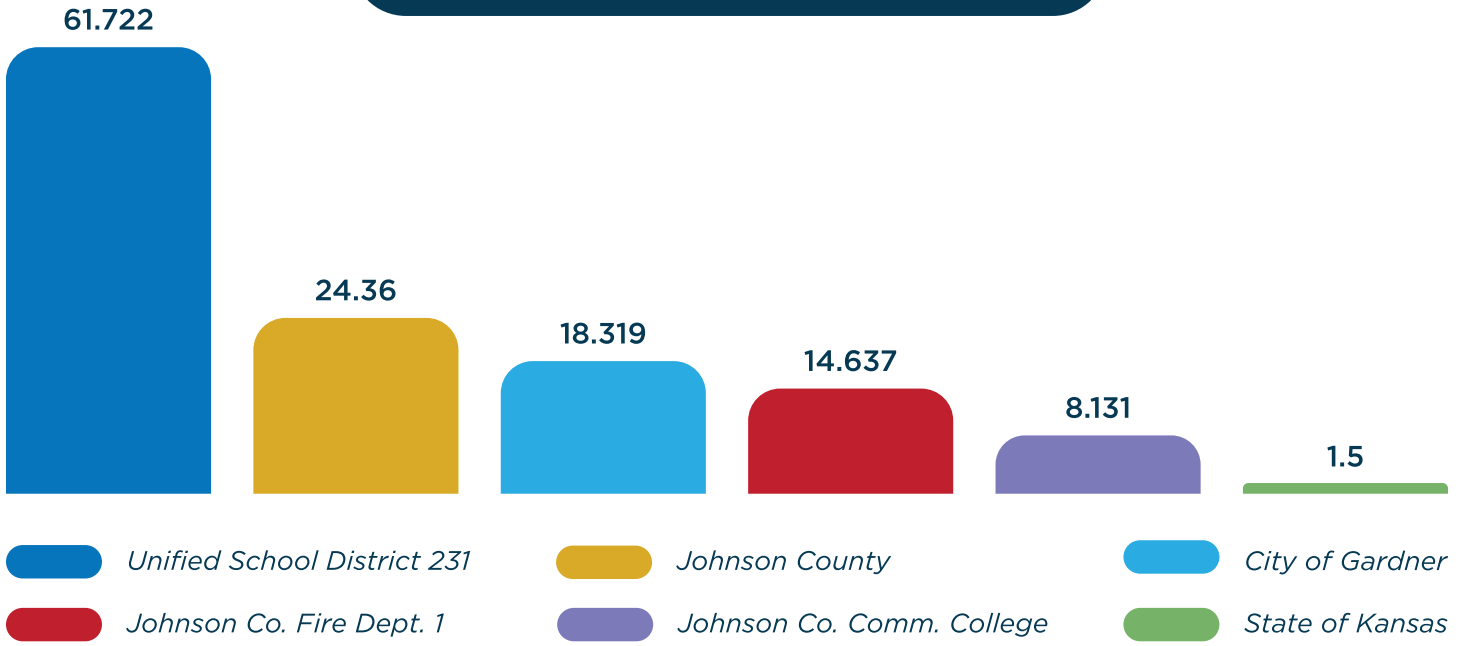
General Fund	2022 Actual	2023 Actual	2024 Estimate	2025 Budget
Fund Balance 1/01	7,159,857	8,818,092	8,374,675	7,320,275
Revenues	18,128,237	18,127,751	18,802,800	20,115,900
Expenditures	16,470,002	18,571,168	19,857,200	20,553,300
Surplus/(Shortfall)	1,658,235	(443,417)	(1,054,400)	(437,400)
Fund Balance 12/31	8,818,092	8,374,675	7,320,275	6,882,875
Funds Available as % of Expenditures	54%	45%	37%	33%

# Property Tax Allocation

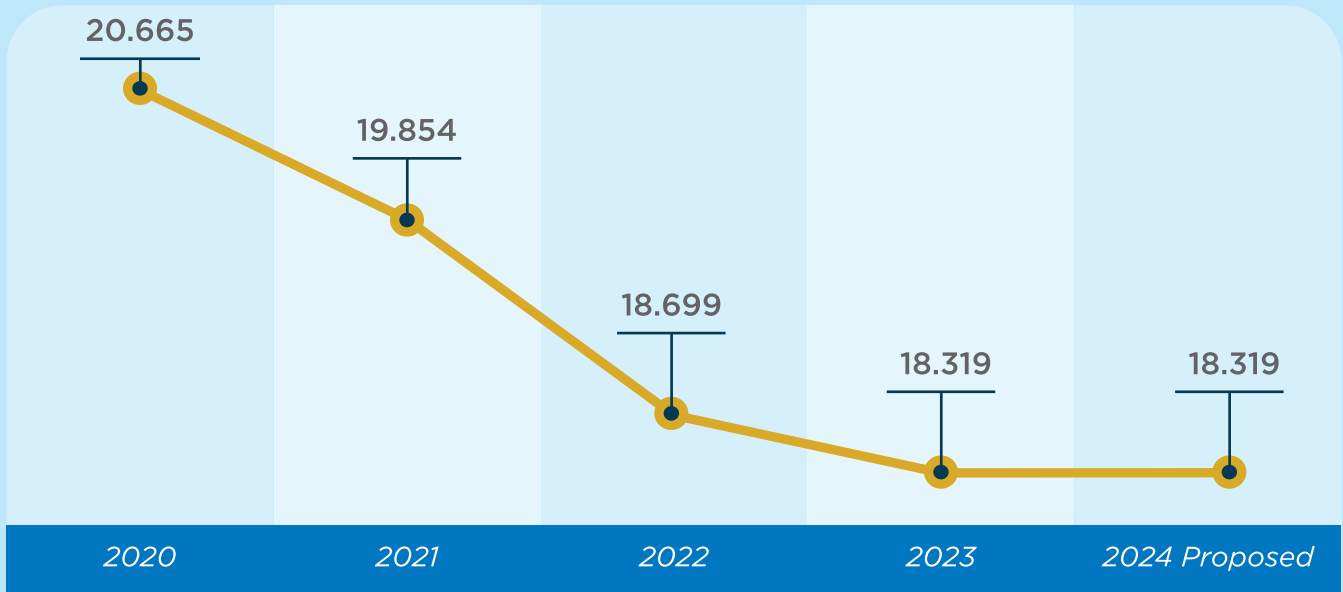
The total overlapping mill rate for the 2024 budget was 128.669. The City of Gardner's 2023 mill rate for the 2024 budget was 18.319. For every dollar of property tax a resident or business paid in 2024, 14.2% went to the City of Gardner.

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

## 2024 Mill Rates by Jurisdiction



## Gardner Historical Mill Rates





# CHANGES TO Staffing Levels

The 2024 Original Budget included 2 new positions: an Engineer 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 Revised 2024 Budget includes 4 additional positions: 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 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, the development of a traffic safety unit, and the development of community groups against crimes.

## Number of Full-Time-Equivalent Positions

Department	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
<b>Total</b>	<b>162.5</b>	<b>168.5</b>	<b>174.5</b>	<b>177.5</b>

## 2025 Budget - Number of FTEs



- Administration- 18
- Police- 47
- Community Development- 10.5
- Public Works- 22.5
- Finance- 17
- Utilities- 48.5
- Parks & Recreation- 14

# Capital Improvement Program (CIP)

The Capital Improvement Program is a 5-year planning tool for financing the purchase and/or construction of capital improvement including infrastructure, facilities, land acquisition, and parks. The identification of community needs is guided by the Governing Body's strategic goals, the Comprehensive

Plan, master plans, development activity, and input from citizens. Department Directors develop and prioritize project requests to address the identified community needs. A capital expenditure is defined as funds spent for the acquisition or significant improvement of a long-term asset. All significant non-recurring capital expenditures over \$25,000 are included in the 5-year CIP. The Capital Projects are typically funded by a combination of taxes, grants, utility revenues, impact fees, and debt proceeds.

## 2025 Capital Budget = \$62,402,200



Public Works- 29,919,200

Water- 4,250,000

Electric- 22,683,000

Wastewater- 5,550,000

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



Parks and Recreation- 500,000

Water- 8,250,000

Public Works- 51,660,200

Wastewater- 14,650,000

Electric- 27,368,000



**G** **GARDNER**  
KANSAS  
*Blazing New Trails*

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

**Draft 2025 Budget Book**



[www.GardnerKansas.gov](http://www.GardnerKansas.gov)



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



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



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